



OHIO AUDITOR OF STATE
KEITH FABER



MUSKINGUM COUNTY
DECEMBER 31, 2018

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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 and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2019, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2019

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 REQUIRED BY THE UNIFORM GUIDANCE

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Muskingum County's, Ohio (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Federal Program

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely-presented component units and remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2019, wherein, we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 27, 2019. The accompanying Schedule of Expenditures of Federal Awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

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

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

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

September 19, 2019

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MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
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	10.561	G-1819-11-5785		\$676,161
Total SNAP Cluster				<u>676,161</u>
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A		29,074
National School Lunch Program				
Cash Assistance	10.555	N/A		53,344
Non-Cash Assistance (Food Distribution)				6,450
Total National School Lunch Program				<u>59,794</u>
Total Child Nutrition Cluster				<u>88,868</u>
Total U.S. Department of Agriculture				765,029
U.S. DEPARTMENT OF DEFENSE				
<i>Direct From Federal Government</i>				
Section 594 of the Water Resources Development Act of 1999	12.XXX	N/A		783,184
Total U.S. Department of Defense				783,184
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants-State's Program				
	14.228	B-F-16-1CC-1		74,093
		B-F-18-1CC-1		106
		B-C-16-1CC-1		182,691
		B-C-18-1CC-1		5,811
		B-W-17-1CC-1		<u>53,181</u>
Total Community Development Block Grants-State's Program				315,882
Home Investment Partnerships Program	14.239	B-C-16-1CC-2		<u>77,155</u>
Total U.S. Department of Housing and Urban Development				393,037
U.S. DEPARTMENT OF JUSTICE				
<i>Direct From Federal Government</i>				
Bulletproof Vest Partnership Program	16.607	2016		3,019
<i>Passed Through Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2018-VOCA-109857725		22,419
		2019-VOCA-132133227		<u>15,963</u>
Total Crime Victim Assistance				<u>38,382</u>
Total U.S. Department of Justice				<u>41,401</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Workforce Investment Act Area 7</i>				
WIOA Cluster:				
WIOA Adult Program	17.258	N/A		343,013
WIOA Youth Activities	17.259	N/A		86,489
WIOA Dislocated Worker Formula Grants	17.278	N/A		<u>215,743</u>
Total WIOA Cluster				645,245
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A		<u>18,232</u>
Total Employment Service Cluster				18,232
Trade Adjustment Assistance	17.245	N/A		3,387
WIA National Emergency Grants	17.277	N/A		<u>670</u>
Total U.S. Department of Labor				667,534
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PID 106861		27,000
		PID 83287		741,307
		PID 97346		<u>135,793</u>

MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor Program / Cluster Title</i>	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (Continued)				
<i>Passed Through Ohio Department of Transportation (Continued)</i>				
Highway Planning and Construction Cluster (Continued)				
Highway Planning and Construction (Continued)	20.205	PID 89159 PID 95171		13,527 <u>135,442</u>
Total Highway Planning and Construction				<u>1,053,069</u>
Total Highway Planning and Construction Cluster				1,053,069
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2018-60-00-00-00097		<u>2,620</u>
Total Highway Safety Cluster				<u>2,620</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018-60-00-00-00097		<u>4,496</u>
Total U.S. Department of Transportation				1,060,185
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education: Grants for Infants and Families	84.181	H181A70024 H181A80024		10,191 <u>32,641</u>
Total Special Education: Grants for Infants and Families				<u>42,832</u>
Total U.S. Department of Education				42,832
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A		55,257
Medicaid Cluster:				
Medical Assistance Program	93.778	MAC		<u>271,479</u>
Total Medicaid Cluster				<u>271,479</u>
<i>Passed through Ohio Department of Jobs and Family Services</i>				
TANF Cluster				
Temporary Assistance for Needy Families	93.558	G-1819-11-5785	<u>\$425,847</u>	<u>2,477,486</u>
Total TANF Cluster			425,847	2,477,486
Child Support Enforcement	93.563	G-1819-11-5785		1,894,786
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-1819-11-5785		<u>201,764</u>
Total CCDF Cluster				201,764
Foster Care - Title IV-E	93.658	G-1819-11-5786		2,759,085
Promoting Safe and Stable Families	93.556	G-1819-11-5786		96,189
Adoption Assistance	93.659	G-1819-11-5786		568,630
Social Services Block Grant	93.667	G-1819-11-5785		732,950
John H. Chafee Foster Care Program for Successful Transitioning to Adulthood	93.674	G-1819-11-5786		3,821
Children's Health Insurance Program	93.767	G-1819-11-5785		49,476
Medicaid Cluster:				
Medical Assistance Program	93.778	G-1819-11-5785 G-1819-11-5786		1,809,168 <u>3,244</u>
Total Medicaid Cluster				<u>1,812,412</u>
Total U.S. Department of Health and Human Services			<u>425,847</u>	<u>10,923,335</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-DR-4360-OH		119,536
Emergency Management Performance Grants	97.042	EMW-2017-EP-00006-S01		46,118
Pre-Disaster Mitigation Grant	97.047	FEMA-EMC 2016-PC-0001		9,374
Homeland Security Grant Program	97.067	EMW-2015-SS-00086 EMW-2016-SS-00104-S01		67,659 <u>65,719</u>
Total Homeland Security Grant Program				<u>133,378</u>
Total U.S. Department of Homeland Security				308,406
Total Expenditures of Federal Awards			<u>\$425,847</u>	<u>\$14,984,943</u>

The accompanying notes are an integral part of this schedule.

MUSKINGUM COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Muskingum County, Ohio (the County), under programs of the federal government for the year ended December 31, 2018. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10 percent de-minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E – FOOD DONATION PROGRAM

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

NOTE F - MATCHING REQUIREMENTS

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

MUSKINGUM COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

NOTE G – MEDICAID COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received notice of a liability owed to the Ohio Department of Developmental Disabilities for the Medical Assistance Program (CFDA #93.778) in the amount of \$6,739. The Cost Report Settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

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)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(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"> • CFDA #10.561 SNAP Cluster • CFDA #12.XXX Section 594 of the Water Resources Development Act of 1999 • CFDA #93.667 Social Services Block Grant • CFDA #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?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018
(Continued)

4. OTHER – FINDINGS FOR RECOVERY

In addition, we identified the following other issues related to Findings for Recovery. These issues did not impact our GAGAS or Single Audit Compliance and Controls reports.

FINDING NUMBER 2018-001

Finding for Recovery – Doug Davis

Ohio Rev. Code § 117.28 requires the Auditor of State to issue a finding for recovery when an audit report sets forth that any public money collected has been illegally expended, or that any public money collected has not been accounted for, or that any public money due has not been collected, or that any public property has been converted or misappropriated.

During the period examined, January 1, 2012 through April 30, 2018, Doug Davis was the Muskingum County Engineer. We identified instances where Mr. Davis authorized county personnel, equipment, and the use of materials for improvements made on his personal property. We identified 229 employee hours, totaling \$4,281, and 214 equipment hours, totaling \$8,553 in costs associated with improvements made on Mr. Davis' personal property. We also identified \$1,173 in additional materials used in the work completed on Mr. Davis' personal property.

During the period, Mr. Davis authorized and approved the purchase of \$4,458 in items that do not appear to be for county purposes. Items purchased include a new motor for a piece of rental equipment, a bumper for Mr. Davis' personal vehicle, and fencing materials installed on Mr. Davis' personal property. The County paid for these items.

Mr. Davis also charged \$52 to his County issued credit card for a meal that was not a County related transaction. Mr. Davis served as a conference speaker for the American Institute of Steel Construction in April 2015, received payment for the speaking engagement expenses, and the payment was deposited into Mr. Davis' personal account. The meal was purchased while Mr. Davis was traveling for his speaking engagement.

In accordance with the foregoing facts and pursuant to the Ohio Revised Code § 117.28, a finding for recovery for public money illegally expended is hereby issued against Doug Davis and his bonding company, Western Surety Company in the amount of \$18,517, and in favor of Muskingum County Engineer Fund.

FINDING NUMBER 2018-002

Finding for Recovery – Rick Alexander

Ohio Rev. Code § 117.28 requires the Auditor of State to issue a finding for recovery when an audit report sets forth that any public money collected has been illegally expended, or that any public money collected has not been accounted for, or that any public money due has not been collected, or that any public property has been converted or misappropriated.

During the period examined, January 1, 2012 through April 30, 2018, Muskingum County Engineer employee, Rick Alexander, used his Muskingum County issued credit card to purchase fencing staples, totaling \$459 that were not for county purposes. The fencing staples were used to build a fence on the Muskingum County Engineer, Doug Davis' property in October 2017.

MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018
(Continued)

4. OTHER – FINDINGS FOR RECOVERY (Continued)

FINDING NUMBER 2018-002 (Continued)

Finding for Recovery – Rick Alexander (Continued)

In accordance with the foregoing facts and pursuant to the Ohio Revised Code § 117.28, a finding for recovery for public money illegally expended is hereby issued against Rick Alexander, in the amount of \$459, and in favor of Muskingum County Engineer Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att’y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex. Rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen.

The fencing staple purchase was directed and approved by the Muskingum County Engineer, Doug Davis.

Accordingly, Doug Davis and his bonding company Western Surety Company, will be jointly and severally liable, in the amount of \$459, and in favor of Muskingum County Engineer Fund.

Officials’ Response

We did not receive a response from Officials to the findings reported above.

Muskingum County, Ohio



Comprehensive Annual Financial Report
For the Year Ended
December 31, 2018

From Cover:

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

References:

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

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

Muskingum County, Ohio

**Comprehensive Annual
Financial Report**

For the Year Ended December 31, 2018

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

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Real Property Division

Paula Huffman, Real Estate Office Manager

Caitlin Tacker

Jodi Wilson

Jennifer Bell

Katie Settles

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Todd Hixson

Steve Neilley

Brent Huffman

Geographic Information System

Brett Stottsberry

Andrew Roberts

Holly Morrison

Fiscal Service Division

Michael P. Babcock, Chief Administrator

Jennifer Wilson

Kelley Ewart

Sheila Mills

Kim Melvin

Brenda Ellis

Inspector of Weights and Measures

Don Lang

INTRODUCTORY SECTION

Muskingum County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
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Muskingum County, Ohio
Comprehensive Annual Financial Report
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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

740-455-7109 (County Auditor)

June 27, 2019

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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Muskingum County, Ohio for the year ended December 31, 2018. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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

Legal Requirements

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

Assumption of Responsibility

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

Internal Controls

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

Fund Accounting

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

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

Independent Audit

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that Muskingum County's financial statements for the year ended December 31, 2018, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Basic Information

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

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

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

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

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

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

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

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

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

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

Muskingum County employed 820 people at the close of 2018, which provided its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

Budgetary Controls

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

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

ASSESSING ECONOMIC CONDITION

Local Economy

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

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

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

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

Muskingum County saw new business developments and expansions in 2018. The County continues to utilize effective economic development strategies to attract new businesses. Just as importantly, the County's pro-business thinking has helped many local companies expand.

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

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

The community's newest development site is the National Road Business Park, established in June 2018. The site is located in the eastern part of Muskingum County on a 203 acre Greenfield site, purchased by the Zanesville Muskingum County Port Authority (ZMCPA). The immediate goal at the National Road Business Park will be developing the site into a viable location capable of holding approximately a 1 million square foot facility with sufficient infrastructure in place. Combined with numerous sites for smaller facilities, this business park will provide an excellent opportunity to enhance the economic climate and to create numerous employment opportunities for the residents of Muskingum County and Southeastern Ohio. Additionally, the creation of a JEDD will create new revenue for the ZMCPA, City of Zanesville, Muskingum County, and Perry Township.

The Eastpointe Business Park currently has approximately 110 acres of development area that can accommodate industrial and distribution projects that have large acreage requirements. Eastpointe is home to Dollar General's distribution center, the Bimbo Bakery Company's (formerly New Bakery) manufacturing facility, the Bilco Company, a plastics blow molding facility, New Avon, LLC Distribution Center, Halliburton Energy Services, and Hissong Kenworth (operating as TRP Zanesville). The Eastpointe Business Park provides quick interstate access, all utilities, and a rail transfer station served by Ohio Central Rail Transportation.

The Airport Business Park offers unmatched access to ground and air transportation. The Park is located adjacent to Zanesville Municipal Airport. For ground transportation, the Park is located just 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 Park tenants include 5B's Embroidery & Screen Print, Bimbo Bakery Company (formerly New Bakery), Plaskolite, New Wayne Manufacturing, SEOIL USA, Bob Summerall Tire/Bank-Ag, and White Castle Systems. During 2018, 5B's Embroidery & Screen Print began a 55,000 square-foot expansion and will add more than 150 new positions. Additionally, the ZMCPA has a 30.18 acre ready site available in the Park for lease or purchase; it is the largest ready site along the I-70 corridor between Pittsburgh, PA and Columbus, OH.

Northpointe Industrial Park, a 390-acre mixed-use development, is located in the northern portion of Zanesville. It is zoned and perfectly suited for commercial, office, and industrial development with over 50 acres remaining for development. Further, the Park provides direct access to Northpointe Drive, a limited access highway linking Zanesville to Dresden near State Route 16. Companies and facilities of various types are situated within Northpointe. Current industrial park tenants include Barnes Advertising, Federal Express, JD Equipment, Inc, J.W. Garage Door Company, K.E. Dittmar Company, Kellogg Company, Ohio Textile Service, Saunders Machine Works and Flow Liner, and Spectrum (formerly Time Warner Cable).

The East Central Ohio Business Park (ECO Park) is a 700 acre park located one mile east of Frazeytsburg, Ohio. The ECO Park, which is relatively new and privately owned, has seen some continued investment. Currently the park is home to Fanatics Fulfillment Center, Kendrick Construction, Malouf Mattress and Bedding Distribution Center, and Ridge Corporation.

Outside of the business parks, in 2018, Creative Packaging made a significant investment in our community. A decision was made to invest \$2,000,000 in the Zanesville facility to add a 40,000 square foot addition for manufacturing and warehousing. Along with the expansion, 66 full-time positions were retained and 20 new full-time positions will be created with new wages added that are higher than the County average.

Bee Holdings, dba 5 B's, Inc., was granted an Enterprise Zone agreement in 2018 on their \$6,100,000 investment on their Airport Business Park facility. JD Equipment, Inc was granted an Enterprise Zone agreement in 2018 on their \$2,235,000 investment on their Northpointe Business Park facility. An Enterprise Zone agreement was granted in 2018 to Brill Farms, Inc on their \$1,500,000 investment of their egg production facility located in Chandlersville, Ohio. Tax incentives are available for eligible projects through the Ohio Enterprise Zone Program at all four Industrial Parks located in Muskingum County as well as within the City of Zanesville.

In 2018, various local roads and bridges were improved throughout Muskingum County. As Ohio Legislators are inching closer to a possible funding increase for roads and bridges by raising fuel or license taxes, we continue to maintain Ohio's largest county highway system with more than 525 center line miles of roads. It is our hope that lawmakers will understand the local infrastructure needs and develop funding mechanisms that will stand the test of time, and will quickly come to consensus in order to provide essential financial assistance at the local level, especially since the county has been nearly a decade and a half without any additional revenue.

Slightly more than 16 miles of county roads were resurfaced in 2018. The resurfacing program involved asphalt paving and motor-paving, which is a cold-mix overlay with a seal surface. The roads included in the 2018 program were Flint Ridge Road, O'Bannon Road, Old River Road, South Moose Eye Road, Salem Church Road, Scout Road, and Zane Grey Road. In addition to the resurfacing program, with the assistance of a federal grant, 94 miles of county roads received a new center line with a higher reflective spray thermoplastic material.

Three small bridges and a larger structure were replaced in 2018. The three smaller structures were located on Green Road, Park Lane, and Yoker Road. The largest bridge project on Lambert Road was funded through the Ohio Bridge Partnership Program with the state providing funding for 100 percent of the total cost.

Muskingum County continues to expand the area of the County within which public water is provided and has worked diligently to expand the production capacity of the County's water system. During 2018, Muskingum County completed the Route 555 Water Main Extension which serves residents in portions of Brush Creek and Springfield townships. This project provided public water to residents along County Road 6, Route 555, Cannelville Road, and several other arterial roads in the area. This project will also serve as the transmission main to allow public water to be extended to other areas of the southern portion of Muskingum County including providing service to the Village of Roseville.

Muskingum County also completed a waterline project to serve the Barker's Run, Lewistown, and Baughman Road area. This project served approximately 40 homes in the Falls township area. In addition, Muskingum County began construction on three other waterline projects, the Rix Mills Water Main Extension, the Chandlersville-Herron Road Water Main Extension, and the Arch Hill Road Water Main Extension. As of the end of 2018, all of these projects were nearing completion and will be placed in service in early 2019. The Rix Mills Water Main project included boring under Interstate 70, constructing two pumping stations, building a 200,000 gallon water storage tank, and installing over six miles of waterline. This project provides public water access to approximately 120 homes and the new water storage tank, which was constructed at a higher elevation. This will allow the county to serve other areas of eastern Muskingum County with public water that previously could not be served because of the elevation difficulties. The Chandlersville-Herron Road Water Main Extension connected to a waterline near Chandlersville extending to Herron Road and included several county or township roads. This project provides water access to approximately 45 homes and extends public water closer to property owned by "The Wilds". "The Wilds" have expressed an interest in having water extended to their facilities. The Arch Hill Road Water Main Extensions serves Arch Hill Road, Sweetheart Lane, and Harvest Hills Road all located within Perry Township. Approximately 40 homes will have access to public water as a result of this project.

Significant amounts of grant funding was obtained by Muskingum County for these water projects including funding from Army Corp, Community Development Block Grant, Appalachian Regional Commission, and EPA's program known as WSRLA-DEFA. Public water was also extended to residents along Patricia Drive, Okey Road, and a portion of Clay Pike as a result of the efforts of the Muskingum County Water Department employees.

Muskingum County continues to make significant improvements to the sanitary sewer system. In 2018, the Route 719-South Avenue sewer lift station improvements were completed. This will serve as Phase I of a major capacity upgrade for the South sewer system. When the 2018 Pembroke Force Main project is connected with these projects, projected to be completed in 2019, this will increase sewer capacity for the entire southern portion of the county's sewer system.

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

The total labor force in Muskingum County was an annual average of 39,339 during 2018, increasing by 1,810 from the 2017 annual average. At 5.3 percent, the 2018 unemployment rate for the County was higher than the State of Ohio at 4.6 percent, and also higher than the national rate of 3.9 percent. The 2018 unemployment rate for the County has decreased by .2 percent from 2017. Page S-49 in the Statistical Section of this report reflects the unemployment rates of Muskingum County over the past 10 years.

Long - Term Financial Planning and Financial Policies

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

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

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

Major Initiatives

Currently, Muskingum County is preparing to bid the Roseville-Leffler Road Water Main Extension. This project will extend public water from the end of the Route 555 project and extend it to the Village of Roseville and several surrounding roads. An agreement has been signed by the village and the Board of Muskingum County Commissioner's to provide water to the village through the construction of this project. The County is also preparing to accept bids for the construction of the North Moose Eye-Maple Brook Road Water Main extension. This project will serve residents east of the Village of Norwich to the west side of New Concord. This project will provide an emergency connection for the Village of New Concord. Several other water projects have been submitted for consideration of grant funding and the construction of these projects will be based on the access of funds and the ability to obtain the necessary permits and right of ways.

The County is also continuing to make plans to improve and increase capacity of the County sewer system. The completion of the Pembroke Avenue Sanitary Sewer Force Main will complete a major improvement project for the south sewer system increasing capacity to 2,500 gallons per minute which is approximately double the current capacity. The County is also working to upgrade the Weber sewer lift station. Plans have been completed and permits should be made available to the County in 2019 to begin the upgrade of the most critical sewer lift station on the County's east sewer system.

Two major bridges crossing the Muskingum River have been identified as deficient and in need of improvement. Construction began in 2018 on the bridge linking the communities of Duncan Falls and Philo over the Muskingum River. Due to higher than normal precipitation, the project has been delayed and the new bridge is expected to open to traffic in May of 2020. Another river crossing bridge five miles to the south at Gaysport has also been programmed for replacement. Partial funding for the bridge over the Muskingum River at North Street has been secured and preliminary planning has begun to review options for the replacement. At this time, the bridge at Gaysport is programmed in 2022 for construction. Both of these bridges are being administered by the Ohio Department of Transportation and funding sources include federal and state grants, as well as a state loan for the local share of the projects.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its comprehensive annual financial report for the fiscal year ended December 31, 2017. This was the twenty-seventh consecutive year that the County has achieved this prestigious award.

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

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

Acknowledgments

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

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

Respectfully submitted,



Debra J. Nye
Muskingum County Auditor



Government Finance Officers Association

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

Presented to

**Muskingum County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO

Muskingum County, Ohio

Elected Officials

December 31, 2018

Board of Commissioners

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

County Auditor

Debra J. Nye

County Treasurer

Christina E. Hamill

County Recorder

Cynthia R. Rodgers

County Engineer

Mark J. Eicher

Court of Common Pleas - General

Mark C. Fleegle
Kelly J. Cottrill

Court of Common Pleas - Domestic Relations

Jeffrey A. Hooper

County Court

D. Scott Rankin
Jay F. Vinsel

Clerk of Courts

Todd A. Bickle

County Coroner

Dr. Charles M. Feicht

Prosecutor

D. Michael Haddox

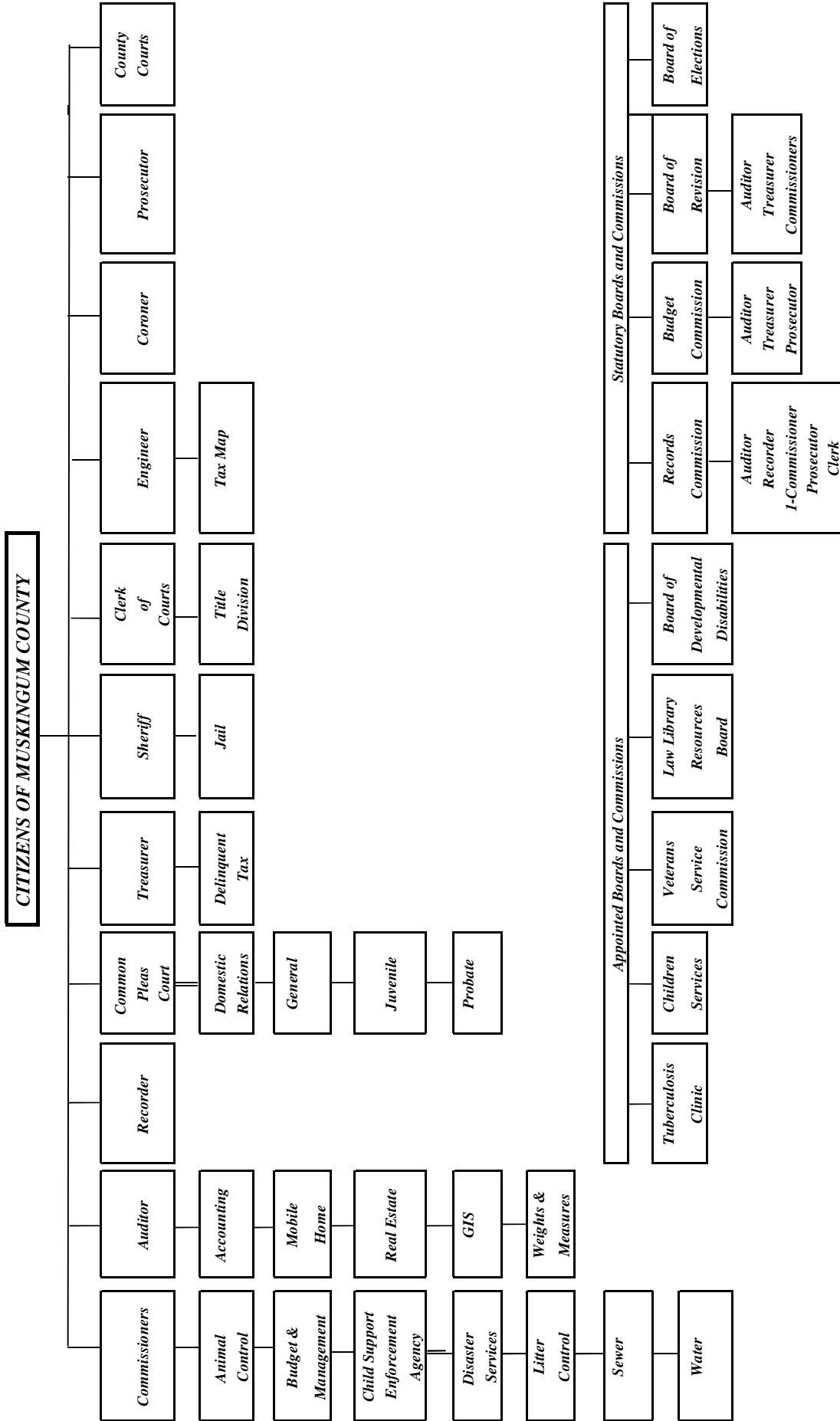
County Sheriff

Matthew J. Lutz

Court of Common Pleas - Probate and Juvenile

Eric D. Martin

ORGANIZATION OF MUSKINGUM COUNTY



FINANCIAL SECTION

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OHIO AUDITOR OF STATE KEITH FABER



53 Johnson Road
The Plains, Ohio 45780-1231
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Muskingum County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Starlight School Levy and Children Services Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 27, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

June 27, 2019

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Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2018 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, 2018. 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 2018 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, 2018, by \$172,165,703 (net position). Of this amount, (\$24,143,667) represents unrestricted net position, that when positive, may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$1,465,176 from the total net position at the beginning of the year 2018.
- At the end of the current year, the County reported unrestricted net position for governmental activities in the amount of (\$27,732,007).
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$58,000,518, a decrease of \$2,129,524 from the prior year. Of this amount, \$1,540,923 is nonspendable, \$35,190,686 is restricted, \$9,450 is committed, \$9,220,489 is assigned, and \$12,038,970 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 \$12,203,558, which represents 39 percent of total General Fund expenditures.

Using This Annual Financial Report

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

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

Government-Wide Financial Statements

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

Statement of Net Position

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2018?" The Statement of Net Position and the Statement of Activities answer this question.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2018 Unaudited

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

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

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

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

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

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

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

Fund Financial Statements

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

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2018 Unaudited

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.

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

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

Government-Wide Financial Analysis

Table 1 provides a comparison of the County's net position at December 31, 2018 compared to 2017:

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited**

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Current and Other Assets	\$93,670,139	\$93,602,103	\$5,884,527	\$5,853,405	\$99,554,666	\$99,455,508
Noncurrent Assets:						
Net Pension/OPEB Assets	313,998	0	6,886	0	320,884	0
Capital Assets, Net	105,062,820	106,501,932	84,917,211	78,564,756	189,980,031	185,066,688
Total Assets	199,046,957	200,104,035	90,808,624	84,418,161	289,855,581	284,522,196
Deferred Outflows of Resources						
Deferred Charge on						
Refunding	202,508	228,730	442,746	503,266	645,254	731,996
Pension	8,770,611	19,782,355	261,057	597,347	9,031,668	20,379,702
OPEB	1,733,911	308,224	53,296	9,533	1,787,207	317,757
Total Deferred Outflows	10,707,030	20,319,309	757,099	1,110,146	11,464,129	21,429,455
Liabilities						
Current and Other						
Liabilities	4,142,826	4,102,670	1,256,356	1,251,082	5,399,182	5,353,752
Long-Term Liabilities:						
Due Within One Year	3,833,497	3,763,475	1,891,797	1,836,844	5,725,294	5,600,319
Due in More than One Year:						
Net Pension Liability	35,718,198	51,725,469	1,066,038	1,555,130	36,784,236	53,280,599
Net OPEB Liability	23,071,493	21,955,723	713,551	671,713	23,785,044	22,627,436
Other Amounts	6,869,345	8,387,395	26,345,280	24,480,932	33,214,625	32,868,327
Total Liabilities	73,635,359	89,934,732	31,273,022	29,795,701	104,908,381	119,730,433
Deferred Inflows of Resources						
Property Taxes/Payments						
in Lieu of Taxes	13,111,701	11,736,506	0	0	13,111,701	11,736,506
Pension	8,763,385	834,464	263,503	19,369	9,026,888	853,833
OPEB	2,048,449	0	58,588	0	2,107,037	0
Total Deferred Inflows	23,923,535	12,570,970	322,091	19,369	24,245,626	12,590,339
Net Position						
Net Investment in Capital						
Assets	99,364,638	99,035,472	56,382,270	51,884,545	155,746,908	150,920,017
Restricted	40,562,462	45,037,075	0	0	40,562,462	45,037,075
Unrestricted (Deficit)	(27,732,007)	(26,154,905)	3,588,340	3,828,692	(24,143,667)	(22,326,213)
Total Net Position	\$112,195,093	\$117,917,642	\$59,970,610	\$55,713,237	\$172,165,703	\$173,630,879

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement 27". For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting the net pension/OPEB asset and deferred outflows related to pension and OPEB.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2018 Unaudited

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

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

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

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

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

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2018 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 (asset) liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability (asset) and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$139,565,141 to \$117,917,642 for governmental activities and \$56,375,417 to \$55,713,237 for business-type activities.

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 \$172,165,703 (\$112,195,093 in governmental activities and \$59,970,610 in business-type activities) as of December 31, 2018. During 2018 total assets of the County increased \$5,333,385 or less than two percent from the prior year. The majority of this increase is in business-type activities capital assets as water and sewer infrastructure projects were either completed or developed into construction in progress. The County continues its goal of extending sewer and water infrastructure to more areas and the County has been successful in obtaining grants and assistance with several of these projects. For governmental activities, capital assets decreased as current year depreciation and disposals exceeded capital outlay and capital contributions. Even as the County continues to participate in the Ohio Bridge Partnership Program which aides in the addition of bridges, decreases in the book value of roads outpaced capitalizations as the depreciable portion of infrastructure (surfaces) are being replaced at a faster pace than their estimated useful lives.

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

Current and other liabilities remained relatively consistent increasing less than one percent from the prior year. Amounts due within one year increased by \$124,975 as the liability for compensated absences increased due to higher leave balances and pay rates. This, along with the issuance of OPWC and OWDA loans increased other amounts due in more than one year. The primary reason total liabilities decreased by \$14,822,052 was due to a decrease in net pension liability. The net pension liability represents the County's proportionate share of the OPERS traditional plan's and STRS plan's unfunded benefits. Different factors, including changes in pension benefits, contribution rates, and return on investments affect the balance of the total pension liability.

By far, the largest portion of the County's net position (90 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 \$4,826,891 with the largest change shown in business-type activities.

An additional portion of the County's net position, \$40,562,462, or 24 percent, represents resources that are subject to restrictions on how they can be used. This category of net position decreased by \$4,474,613.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited**

Unrestricted net position of (\$24,143,667) 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 decreased from the prior year in the amount of \$1,817,454 and is the direct result of the changes in pension and OPEB related items.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2018 and 2017.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues						
Charges for Services	\$12,144,885	\$11,467,412	\$8,554,892	\$8,610,740	\$20,699,777	\$20,078,152
Operating Grants, Contributions, and Interest	24,888,138	22,478,521	0	0	24,888,138	22,478,521
Capital Grants and Contributions	1,598,132	4,746,648	4,588,102	1,594,642	6,186,234	6,341,290
Total Program Revenues	38,631,155	38,692,581	13,142,994	10,205,382	51,774,149	48,897,963
General Revenues						
Property Taxes	11,296,720	12,217,421	0	0	11,296,720	12,217,421
Permissive Sales Taxes	20,147,981	19,873,703	0	0	20,147,981	19,873,703
Intergovernmental	3,503,258	3,946,037	0	0	3,503,258	3,946,037
Investment Earnings	1,483,776	945,061	0	0	1,483,776	945,061
Payments in Lieu of Taxes	319,932	335,225	0	0	319,932	335,225
Miscellaneous	578,977	418,704	67,415	60,616	646,392	479,320
Total General Revenues	37,330,644	37,736,151	67,415	60,616	37,398,059	37,796,767
Total Revenues	75,961,799	76,428,732	13,210,409	10,265,998	89,172,208	86,694,730
Program Expenses						
General Government:						
Legislative and Executive	11,094,697	11,392,209	0	0	11,094,697	11,392,209
Judicial	8,567,285	8,513,426	0	0	8,567,285	8,513,426
Public Safety	15,245,154	15,245,204	0	0	15,245,154	15,245,204
Public Works	10,659,686	9,464,137	0	0	10,659,686	9,464,137
Health	2,560,468	2,742,757	0	0	2,560,468	2,742,757
Human Services	33,234,472	31,786,315	0	0	33,234,472	31,786,315
Interest and Fiscal Charges	211,237	235,152	0	0	211,237	235,152
Sewer	0	0	5,053,665	4,490,948	5,053,665	4,490,948
Water	0	0	4,010,720	3,659,229	4,010,720	3,659,229
Total Expenses	81,572,999	79,379,200	9,064,385	8,150,177	90,637,384	87,529,377
Increase before transfers	(5,611,200)	(2,950,468)	4,146,024	2,115,821	(1,465,176)	(834,647)
Transfers	(111,349)	(12,786)	111,349	12,786	0	0
Change in Net Position	(5,722,549)	(2,963,254)	4,257,373	2,128,607	(1,465,176)	(834,647)
Net Position Beginning of Year	117,917,642	N/A	55,713,237	N/A	173,630,879	N/A
Net Position End of Year	\$112,195,093	\$117,917,642	\$59,970,610	\$55,713,237	\$172,165,703	\$173,630,879

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited**

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$317,757 computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$1,730,076. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2018 program expenses under GASB 75	\$81,572,999	\$9,064,385	\$90,637,384
OPEB expense under GASB 75	(1,672,627)	(57,449)	(1,730,076)
2018 contractually required contribution	25,422	786	26,208
Adjusted 2018 program expenses	79,925,794	9,007,722	88,933,516
Total 2017 program expenses under GASB 45	79,379,200	8,150,177	87,529,377
Increase in program expenses not related to OPEB	\$546,594	\$857,545	\$1,404,139

Governmental Activities

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

The County's direct charges to users of governmental services made up \$12,144,885 or 16 percent of total governmental revenues and remained relatively constant increasing less than 6 percent from 2017. These charges are for fees for real estate transfers, deed and lease recordings, permissive motor vehicle license taxes, rent, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Operating grants, contributions, and interest were the largest program revenues, accounting for \$24,888,138 or 33 percent of total revenues for governmental activities. This program revenue increased approximately 11 percent. Capital grants and contributions decreased 66 percent. The County continues its participation in federal and state grant programs. However, the number and amounts of grants and approved projects were down from 2017. The major recipients of operating and capital grant revenue were the human services and public works programs. Permissive sales tax revenues accounted for \$20,147,981 or 27 percent of total governmental revenues and remained consistent with the prior year. Another major component of general governmental revenues is property tax revenues, which accounted for \$11,296,720 or 15 percent of total governmental revenues. Property tax revenues decreased from the prior year in the amount of \$920,701 as a result of lower tax millage being assessed in 2018 relating to the Starlight School operations.

Total governmental activity program expense increased by \$2,193,799. The County's human services programs accounted for \$33,234,472, or 41 percent of total expenses for governmental activities and increased by \$1,448,157. Increases in these expenses relate the County's Public Assistance, Starlight School Levy, and Children Services Levy activities. Prior year conservative spending limits have resulted in 2018 being a year where necessary costs increased for non-routine and/or noncapital expenses.

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Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$11,094,697, or 14 percent of total expenses, public safety programs, which accounted for \$15,245,154 or 19 percent of total expenses, and public works programs, which accounted for \$10,659,686 or 13 percent of total expenses. Changes in PERS and STRS related to pension and OPEB accounted for fluctuations for all programs. Additionally, public works expenses increased as the County contributed 1.5 million dollars to the Zanesville-Muskingum County Port Authority to be used for the purchase of property.

Business-Type Activities

The net position for business-type activities increased \$4,257,373 during 2018. Charges for services were the largest program revenue, accounting for \$8,554,892 or 65 percent of total business-type revenues. The increase in capital grants and contributions in the amount of \$2,993,460 was largely due to an increase in the amounts of grants received relating to sewer and water improvement projects. Business-type expenses increased \$914,208 from the prior year mainly due to changes in pension and OPEB related items.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2018 as compared to 2017. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, and unrestricted interest earnings.

Table 3
Governmental Activities

	Total Cost of Services <u>2018</u>	Net Cost of Services <u>2018</u>	Total Cost of Services <u>2017</u>	Net Cost of Services <u>2017</u>
General Government				
Legislative and Executive	\$11,094,697	\$6,736,556	\$11,392,209	\$7,170,063
Judicial	8,567,285	6,916,634	8,513,426	6,840,856
Public Safety	15,245,154	11,505,208	15,245,204	11,539,712
Public Works	10,659,686	2,266,490	9,464,137	(1,079,744)
Health	2,560,468	1,693,905	2,742,757	2,018,160
Human Services	33,234,472	13,611,814	31,786,315	13,962,420
Interest and Fiscal Charges	211,237	211,237	235,152	235,152
Total Expenses	<u>\$81,572,999</u>	<u>\$42,941,844</u>	<u>\$79,379,200</u>	<u>\$40,686,619</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$38,631,155 or 47 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$42,941,844 in governmental expenses were funded primarily by property and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues. The \$13,611,814 in net cost of services for human services demonstrates the amount of the costs of services that were not supported from state and federal resources during 2018. As such, the taxpayers have approved property tax levies for the Starlight School and Children Services programs. During 2018, public safety net cost of services of \$11,505,208 indicates that the permissive sales tax and property tax levies are necessary for the operation of the sheriff's department and the detention center due to insufficient program revenues for these operations. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. In addition, the taxpayers have approved a property tax levy for general operations of the sheriff's department.

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The net cost of \$6,736,556 in the legislative and executive and \$6,916,634 in the judicial programs represent activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. As a result, these programs rely on the general revenues of the County to support their activities.

Financial Analysis of County Funds

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

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

As of December 31, 2018, the County's governmental funds reported a combined ending fund balance of \$58,000,518, an decrease of \$2,129,524 in comparison with the prior year. Of that total ending fund balance, \$1,540,923 is nonspendable, \$35,190,686 is restricted, \$9,450 is committed, \$9,220,489 is assigned, and \$12,038,970 is unassigned, as defined in GASB Statement No. 54.

The General Fund is the primary operating fund of the County. At the end of 2018, unassigned fund balance was \$12,203,558 while total fund balance was \$22,087,572. 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 39 percent of total General Fund expenditures, while total fund balance represents 70 percent of that same amount. The fund balance increased from 2017 by \$1,815,400. The General Fund experienced increases in charges for services relating county agency securities and building code enforcement and permissive sales taxes and interest revenues from a strong local economy. General Fund expenditures reflect an increase in the amount of \$3,098,324. This increase is shown in most programs as a result of pay increases and related fringe benefits. However, expenditures remained significantly below revenues by \$4,485,630.

At the end of 2018, the Public Assistance Special Revenue Fund had a fund balance in the amount of \$267,515, in comparison to a fund balance of \$268,960 at the end of 2017. This minimal change reflects the County's commitment in maintaining public assistance benefits to its citizens despite fixed revenue sources.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2018 was \$19,299,729, a decrease of \$3,521,228. This decrease, which reduced the substantial ending fund balance, is the result of the County Budget Commission reducing the tax levy for the support of the developmentally disabled in the County. Even with this reduction in revenue, this fund reflected an ending fund balance which represents 33 percent of the total governmental funds combined.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2018 was \$3,695,253, a decrease of \$1,019,285 from 2017. Despite the increase in property tax and intergovernmental revenues, the County was not able to align a relative increase in expenditures and as such, a 22 percent decline in fund balance resulted. The increase in expenditures contributed to the decrease in cash and cash equivalents for the fifth consecutive year in a row.

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

As of December 31, 2018, net position for the County's enterprise funds was \$59,970,610. Of that total, \$3,588,340 represents unrestricted net position that is available for spending at the County's discretion.

As of December 31, 2018, unrestricted net position in the self-insurance programs was \$5,967,518 which represents an accumulation of resources to pay future claims and payables in accordance with generally accepted accounting principles.

General Fund Budgetary Highlights

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

For the General Fund, there were changes from the original to the final budget for permissive sales taxes receipts. Permissive sales taxes receipts were \$3,682,623 higher than final estimated amounts. The variance in this revenue from original to final budget resulted once the County realized that more taxable sales were happening throughout the County as when first estimated. Intergovernmental revenue estimates were amended as the County realized increases in property tax allocations and Medicaid sales tax transition receipts. Legislative and executive actual expenditures were lower than final budgeted amounts by \$1,811,451 because the County anticipated making more contingency expenditures during the year than what actually occurred. The County was conservative in the preparation of the 2018 budget due to the uncertainty of the economy as demonstrated by the ending unobligated fund balance being \$8,639,083 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, 2018, were \$189,980,031 (net of accumulated depreciation). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure. Total capital assets increased in the amount of \$4,913,343. 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 business-type activities, major capital asset additions during 2018 included additional work relating to various sanitary sewer and waterline extension projects throughout the County. Table 4 provides a comparison of capital assets as of the end of 2018 and 2017. In addition, Note 11 (Capital Assets) provides capital asset activity during 2018.

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Table 4
Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$6,693,639	\$6,699,410	\$212,800	\$207,800	\$6,906,439	\$6,907,210
Land Improvements	33,616,254	35,579,731	0	0	33,616,254	35,579,731
Construction in Progress	85,800	20,770	8,556,933	3,239,018	8,642,733	3,259,788
Land Improvements	1,765,135	0	0	0	1,765,135	0
Buildings	25,928,957	26,844,418	749,830	544,421	26,678,787	27,388,839
Machinery, Equipment, Furniture and Fixtures	1,364,550	1,380,253	721,506	731,931	2,086,056	2,112,184
Vehicles	2,120,262	2,255,231	613,949	648,855	2,734,211	2,904,086
Infrastructure	33,488,223	33,722,119	74,062,193	73,192,731	107,550,416	106,914,850
Total Capital Assets	<u>\$105,062,820</u>	<u>\$106,501,932</u>	<u>\$84,917,211</u>	<u>\$78,564,756</u>	<u>\$189,980,031</u>	<u>\$185,066,688</u>

Long-Term Debt - As of December 31, 2018, the County had total debt outstanding in the amount of \$34,772,084, \$6,659,382 in governmental activities and \$28,112,702 in business-type activities. Table 5 outlines the long-term debt held by the County during 2018 and 2017.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$3,545,459	\$4,529,537	\$10,575,145	\$11,843,096	\$14,120,604	\$16,372,633
Special Assessment Debt	233,388	256,443	0	0	233,388	256,443
OWDA Loans	0	0	16,691,266	13,477,332	16,691,266	13,477,332
OPWC Loan	704,251	433,145	846,291	876,516	1,550,542	1,309,661
Contracts Payable	1,228,179	2,014,582	0	0	1,228,179	2,014,582
Capital Leases	948,105	1,122,613	0	0	948,105	1,122,613
Total Long-Term Debt	<u>\$6,659,382</u>	<u>\$8,356,320</u>	<u>\$28,112,702</u>	<u>\$26,196,944</u>	<u>\$34,772,084</u>	<u>\$34,553,264</u>

In addition to the above debt, the County's long-term obligations include compensated absences, net pension liability, net OPEB liability, and claims payable. Additional information on the County's long-term debt can be found in Note 18 of this report. The County's total unvoted legal debt margin at December 31, 2018, is \$15,433,287.

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

Economic Factors

The average unemployment rate for the County in 2018 was 5.3 percent, which is down from 2017. This rate exceeds the State's average rate for 2018 of 4.6 percent and the average 2018 national rate of 3.9 percent.

Muskingum County, Ohio

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The County's \$1.781 billion tax base has increased from the prior year. This is attributable to the normal fluctuations from construction and expired enterprise zone agreements. This increase represents less than 1.2 percent of the assessed valuation from the prior year and reflects that the real property values within the County have remained steady.

The various economic factors, along with inflationary trends, were considered in the preparation of the County's 2018 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.

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Muskingum County, Ohio
Statement of Net Position
December 31, 2018

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank
Assets					
Equity in Pooled Cash and Cash Equivalents	\$55,842,416	\$7,472,824	\$63,315,240	\$6,501	\$129,914
Cash and Cash Equivalents in Segregated Accounts	341	0	341	0	0
Cash and Cash Equivalents with Fiscal Agents	2,189,344	0	2,189,344	0	0
Prepaid Items	811,470	39,019	850,489	590	0
Materials and Supplies Inventory	676,107	862	676,969	0	0
Property Held for Reutilization	0	0	0	0	9,080
Permissive Motor Vehicle License Tax Receivable	35,775	0	35,775	0	0
Permissive Sales Taxes Receivable	5,126,514	0	5,126,514	0	0
Accounts Receivable	360,351	2,893,267	3,253,618	0	0
Intergovernmental Receivable	8,270,915	633,094	8,904,009	0	0
Accrued Interest Receivable	127,911	0	127,911	12,570	0
Internal Balances	5,154,539	(5,154,539)	0	0	0
Property Taxes Receivable	14,458,779	0	14,458,779	0	0
Loans Receivable	108,229	0	108,229	0	0
Special Assessments Receivable	162,348	0	162,348	0	0
Contracts Receivable from Primary Government	0	0	0	1,228,179	0
Payments in Lieu of Taxes Receivable	345,100	0	345,100	0	0
Net Pension Asset	222,671	6,886	229,557	0	0
Net OPEB Asset	91,327	0	91,327	0	0
Non-Depreciable Capital Assets	40,395,693	8,769,733	49,165,426	0	0
Depreciable Capital Assets, Net	64,667,127	76,147,478	140,814,605	0	0
<i>Total Assets</i>	<u>199,046,957</u>	<u>90,808,624</u>	<u>289,855,581</u>	<u>1,247,840</u>	<u>138,994</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	202,508	442,746	645,254	0	0
Pension	8,770,611	261,057	9,031,668	0	0
OPEB	1,733,911	53,296	1,787,207	0	0
<i>Total Deferred Outflows of Resources</i>	<u>10,707,030</u>	<u>757,099</u>	<u>11,464,129</u>	<u>0</u>	<u>0</u>
Liabilities					
Accrued Wages and Benefits	723,009	23,955	746,964	0	0
Accounts Payable	1,065,853	151,869	1,217,722	72	0
Contracts Payable	10,940	446,864	457,804	0	0
Intergovernmental Payable	1,036,632	138,568	1,175,200	0	0
Retainage Payable	0	421,938	421,938	0	0
Accrued Interest Payable	11,036	26,134	37,170	12,570	0
Claims Payable	1,295,356	0	1,295,356	0	0
Customer Deposits Payable	0	47,028	47,028	0	0
Long-Term Liabilities:					
Due Within One Year	3,833,497	1,891,797	5,725,294	812,169	0
Due In More Than One Year:					
Net Pension Liability (See Note 13)	35,718,198	1,066,038	36,784,236	0	0
Net OPEB Liability (See Note 14)	23,071,493	713,551	23,785,044	0	0
Other Amounts Due In More Than One Year	6,869,345	26,345,280	33,214,625	416,010	0
<i>Total Liabilities</i>	<u>73,635,359</u>	<u>31,273,022</u>	<u>104,908,381</u>	<u>1,240,821</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	12,766,601	0	12,766,601	0	0
Payments in Lieu of Taxes	345,100	0	345,100	0	0
Pension	8,763,385	263,503	9,026,888	0	0
OPEB	2,048,449	58,588	2,107,037	0	0
<i>Total Deferred Inflows of Resources</i>	<u>23,923,535</u>	<u>322,091</u>	<u>24,245,626</u>	<u>0</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	99,364,638	56,382,270	155,746,908	0	0
Restricted for:					
Capital Projects	943,798	0	943,798	0	0
Debt Service	332,990	0	332,990	0	0
Road and Bridge Projects	3,493,091	0	3,493,091	0	0
Starlight School Program	20,058,548	0	20,058,548	0	0
Children Services Program	4,151,600	0	4,151,600	0	0
Public Assistance Program	696,735	0	696,735	0	0
Tuberculosis Clinic Program	1,638,498	0	1,638,498	0	0
Court Corrections	2,685,198	0	2,685,198	0	0
Community Development Program	599,232	0	599,232	0	0
Real Estate Assessment	2,128,038	0	2,128,038	0	0
Delinquent Real Estate Tax and Collection	534,593	0	534,593	0	0
Mental Health Program	266,214	0	266,214	0	0
Law Enforcement	768,066	0	768,066	0	0
Emergency 911	192,250	0	192,250	0	0
Senior Services	421,401	0	421,401	0	0
Other Purposes	1,652,210	0	1,652,210	0	0
Unrestricted (Deficit)	(27,732,007)	3,588,340	(24,143,667)	7,019	138,994
<i>Total Net Position</i>	<u>\$112,195,093</u>	<u>\$59,970,610</u>	<u>\$172,165,703</u>	<u>\$7,019</u>	<u>\$138,994</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2018

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$11,094,697	\$4,262,706	\$95,435	\$0
Judicial	8,567,285	993,644	657,007	0
Public Safety	15,245,154	2,814,591	925,355	0
Public Works	8,640,037	121,248	6,215,591	1,552,709
Public Works - Intergovernmental	2,019,649	503,648	0	0
Health	1,215,909	565,748	138,943	42,423
Health - Intergovernmental	1,344,559	0	119,449	0
Human Services	33,234,472	2,883,300	16,736,358	3,000
Interest and Fiscal Charges	211,237	0	0	0
<i>Total Governmental Activities</i>	<u>81,572,999</u>	<u>12,144,885</u>	<u>24,888,138</u>	<u>1,598,132</u>
Business-Type Activities:				
Sewer	5,053,665	4,376,259	0	110,153
Water	4,010,720	4,178,633	0	4,477,949
<i>Total Business-Type Activities</i>	<u>9,064,385</u>	<u>8,554,892</u>	<u>0</u>	<u>4,588,102</u>
<i>Total Primary Government</i>	<u>\$90,637,384</u>	<u>\$20,699,777</u>	<u>\$24,888,138</u>	<u>\$6,186,234</u>
Component Units:				
Transportation Improvement District	\$120,658	\$53,421	\$0	\$66,582
Land Bank	20,200	0	17,600	0
<i>Total Component Units</i>	<u>\$140,858</u>	<u>\$53,421</u>	<u>\$17,600</u>	<u>\$66,582</u>

General Revenues

Property Taxes Levied for:
 General Purposes
 Public Safety - Sheriff Levy
 Health - Tuberculosis
 Health - Mental Health
 Human Services - Senior Citizens
 Human Services - Starlight School
 Human Services - Children Services
Sales Taxes Levied for General Purposes
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Payments in Lieu of Taxes
Miscellaneous
Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and
Change in Net Position

Primary Government			Component Units	
Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Land Bank
(\$6,736,556)	\$0	(\$6,736,556)	\$0	\$0
(6,916,634)	0	(6,916,634)	0	0
(11,505,208)	0	(11,505,208)	0	0
(750,489)	0	(750,489)	0	0
(1,516,001)	0	(1,516,001)	0	0
(468,795)	0	(468,795)	0	0
(1,225,110)	0	(1,225,110)	0	0
(13,611,814)	0	(13,611,814)	0	0
(211,237)	0	(211,237)	0	0
<u>(42,941,844)</u>	<u>0</u>	<u>(42,941,844)</u>	<u>0</u>	<u>0</u>
0	(567,253)	(567,253)	0	0
0	4,645,862	4,645,862	0	0
<u>0</u>	<u>4,078,609</u>	<u>4,078,609</u>	<u>0</u>	<u>0</u>
<u>(42,941,844)</u>	<u>4,078,609</u>	<u>(38,863,235)</u>	<u>0</u>	<u>0</u>
0	0	0	(655)	0
0	0	0	0	(2,600)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(655)</u>	<u>(2,600)</u>
3,450,251	0	3,450,251	0	0
487,260	0	487,260	0	0
587,576	0	587,576	0	0
1,182,774	0	1,182,774	0	0
702,975	0	702,975	0	0
1,948,316	0	1,948,316	0	0
2,937,568	0	2,937,568	0	0
20,147,981	0	20,147,981	0	0
3,503,258	0	3,503,258	0	0
1,483,776	0	1,483,776	0	0
319,932	0	319,932	0	0
578,977	67,415	646,392	0	0
<u>37,330,644</u>	<u>67,415</u>	<u>37,398,059</u>	<u>0</u>	<u>0</u>
<u>(111,349)</u>	<u>111,349</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>37,219,295</u>	<u>178,764</u>	<u>37,398,059</u>	<u>0</u>	<u>0</u>
(5,722,549)	4,257,373	(1,465,176)	(655)	(2,600)
<u>117,917,642</u>	<u>55,713,237</u>	<u>173,630,879</u>	<u>7,674</u>	<u>141,594</u>
<u>\$112,195,093</u>	<u>\$59,970,610</u>	<u>\$172,165,703</u>	<u>\$7,019</u>	<u>\$138,994</u>

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General	Public Assistance	Starlight School Levy	Children Services Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,124,819	\$474,732	\$13,040,617	\$4,067,958
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	2,189,344	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	53,346	0	0	0
Receivables:				
Property Taxes	4,585,474	0	2,486,884	3,662,890
Payments in Lieu of Taxes	102,677	0	6,134	7,130
Permissive Sales Taxes	5,126,514	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Accounts	24,488	0	0	0
Accrued Interest	127,911	0	0	0
Intergovernmental	1,506,699	752,325	941,148	552,058
Interfund	1,562,045	37,309	4,146,300	3,720
Special Assessments	0	0	0	0
Loans	0	0	0	0
Materials and Supplies Inventory	167,291	10,799	25,357	11,060
Prepaid Items	433,438	76,295	69,583	64,762
<i>Total Assets</i>	<u>\$32,814,702</u>	<u>\$1,351,460</u>	<u>\$22,905,367</u>	<u>\$8,369,578</u>
Liabilities				
Accounts Payable	\$437,499	\$36,886	\$52,480	\$327,381
Accrued Wages and Benefits	322,234	80,936	101,329	82,960
Contracts Payable	0	0	10,940	0
Interfund Payable	6,442	72,473	0	6,624
Intergovernmental Payable	247,163	147,820	122,368	54,659
<i>Total Liabilities</i>	<u>1,013,338</u>	<u>338,115</u>	<u>287,117</u>	<u>471,624</u>
Deferred Inflows of Resources				
Property Taxes	4,027,438	0	2,217,356	3,226,145
Payments in Lieu of Taxes	102,677	0	6,134	7,130
Unavailable Revenue	5,583,677	745,830	1,095,031	969,426
<i>Total Deferred Inflows of Resources</i>	<u>9,713,792</u>	<u>745,830</u>	<u>3,318,521</u>	<u>4,202,701</u>
Fund Balances				
Nonspendable	654,075	87,094	94,940	75,822
Restricted	0	180,421	19,204,789	3,619,431
Committed	9,450	0	0	0
Assigned	9,220,489	0	0	0
Unassigned (Deficit)	12,203,558	0	0	0
<i>Total Fund Balances</i>	<u>22,087,572</u>	<u>267,515</u>	<u>19,299,729</u>	<u>3,695,253</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$32,814,702</u>	<u>\$1,351,460</u>	<u>\$22,905,367</u>	<u>\$8,369,578</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$12,070,162	\$48,778,288
341	341
0	2,189,344
0	53,346
3,723,531	14,458,779
229,159	345,100
0	5,126,514
35,775	35,775
58,371	82,859
0	127,911
4,518,685	8,270,915
0	5,749,374
162,348	162,348
108,229	108,229
461,600	676,107
167,392	811,470
<u>\$21,535,593</u>	<u>\$86,976,700</u>
\$211,607	\$1,065,853
135,550	723,009
0	10,940
509,296	594,835
439,222	1,011,232
<u>1,295,675</u>	<u>3,405,869</u>
3,295,662	12,766,601
229,159	345,100
<u>4,064,648</u>	<u>12,458,612</u>
<u>7,589,469</u>	<u>25,570,313</u>
628,992	1,540,923
12,186,045	35,190,686
0	9,450
0	9,220,489
(164,588)	12,038,970
<u>12,650,449</u>	<u>58,000,518</u>
<u>\$21,535,593</u>	<u>\$86,976,700</u>

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2018

Total Governmental Fund Balances \$58,000,518

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 105,062,820

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	1,692,178	
Permissive Sales Taxes	3,538,107	
Special Assessments	162,348	
Intergovernmental	6,290,260	
Interest	100,780	
Accounts	674,939	
Total	12,458,612	12,458,612

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. 5,967,518

Deferred outflows of resources represent deferred charges on refundings which do not provide current financial resources and therefore are not reported in the funds. 202,508

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (11,036)

The net pension/OPEB asset, net pension liability, and net 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	222,671	
Net OPEB Asset	91,327	
Deferred Outflows - Pension	8,770,611	
Deferred Inflows - Pension	(8,763,385)	
Net Pension Liability	(35,718,198)	
Deferred Outflows - OPEB	1,733,911	
Deferred Inflows - OPEB	(2,048,449)	
Net OPEB Liability	(23,071,493)	
Total	(58,783,005)	(58,783,005)

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

General Obligation Bonds	(3,545,459)	
Special Assessments Bonds	(233,388)	
OPWC Loan	(704,251)	
Compensated Absences	(4,043,460)	
Long-Term Contracts Payable	(1,228,179)	
Capital Leases	(948,105)	
Total	(10,702,842)	(10,702,842)

Net Position of Governmental Activities **\$112,195,093**

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, 2018

	General	Public Assistance	Starlight School Levy	Children Services Levy
Revenues				
Property Taxes	\$3,417,833	\$0	\$1,955,707	\$2,951,956
Special Assessments	0	0	0	0
Permissive Sales Taxes	20,276,992	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	4,823,040	408,985	27,797	1,737,433
Licenses and Permits	597,747	0	0	0
Fines and Forfeitures	326,581	0	0	0
Intergovernmental	4,178,941	8,304,274	3,276,918	3,141,323
Interest	1,471,282	0	22,862	0
Payments in Lieu of Taxes	103,811	0	7,011	8,319
Rent	463,986	0	0	0
Contributions and Donations	3,829	0	16,982	11,517
Other	275,102	84,024	76,183	30,635
<i>Total Revenues</i>	<u>35,939,144</u>	<u>8,797,283</u>	<u>5,383,460</u>	<u>7,881,183</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,971,569	0	0	0
Judicial	7,535,226	0	0	0
Public Safety	11,303,539	0	0	0
Public Works	165,848	0	0	0
Health	389,052	0	0	0
Human Services	705,474	9,009,238	8,907,688	8,900,468
Capital Outlay	187,830	0	0	0
Intergovernmental	2,019,649	0	0	0
Debt Service:				
Principal Retirement	164,839	2,891	0	0
Interest and Fiscal Charges	10,488	2,461	0	0
<i>Total Expenditures</i>	<u>31,453,514</u>	<u>9,014,590</u>	<u>8,907,688</u>	<u>8,900,468</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,485,630</u>	<u>(217,307)</u>	<u>(3,524,228)</u>	<u>(1,019,285)</u>
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
OPWC Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	6,645	0	3,000	0
Inception of a Capital Lease	176,130	0	0	0
Transfers In	0	236,302	0	0
Transfers Out	(2,853,005)	(20,440)	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(2,670,230)</u>	<u>215,862</u>	<u>3,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,815,400	(1,445)	(3,521,228)	(1,019,285)
Fund Balances at Beginning of Year	<u>20,272,172</u>	<u>268,960</u>	<u>22,820,957</u>	<u>4,714,538</u>
<i>Fund Balances at End of Year</i>	<u>\$22,087,572</u>	<u>\$267,515</u>	<u>\$19,299,729</u>	<u>\$3,695,253</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$2,973,941	\$11,299,437
17,980	17,980
0	20,276,992
503,648	503,648
2,622,856	9,620,111
247,655	845,402
394,315	720,896
11,195,421	30,096,877
31,238	1,525,382
345,589	464,730
18,919	482,905
37,748	70,076
122,814	588,758
<u>18,512,124</u>	<u>76,513,194</u>
1,104,359	10,075,928
417,048	7,952,274
2,574,408	13,877,947
8,876,909	9,042,757
922,406	1,311,458
4,078,573	31,601,441
28,939	216,769
1,344,559	3,364,208
1,201,452	1,369,182
196,308	209,257
<u>20,744,961</u>	<u>79,021,221</u>
<u>(2,232,837)</u>	<u>(2,508,027)</u>
17,501	17,501
286,576	286,576
0	9,645
0	176,130
2,906,020	3,142,322
(380,226)	(3,253,671)
<u>2,829,871</u>	<u>378,503</u>
597,034	(2,129,524)
<u>12,053,415</u>	<u>60,130,042</u>
<u>\$12,650,449</u>	<u>\$58,000,518</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, 2018

Net Change in Fund Balances - Governmental Funds		(\$2,129,524)
<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	4,593,402	
Capital Asset Additions - Capital Contributions	29,208	
Current Year Depreciation	<u>(3,859,865)</u>	762,745
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the proceeds and loss on disposal of assets:		
Proceeds from Sale of Capital Assets	(9,645)	
Loss on Disposal of Assets	<u>(2,192,212)</u>	(2,201,857)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	(2,717)	
Special Assessments	(17,980)	
Permissive Sales Taxes	(129,011)	
Payments in Lieu of Taxes	(144,798)	
Charges for Services	(36,254)	
Fines and Forfeitures	629	
Intergovernmental	(236,060)	
Interest	6,474	
Rent	7,548	
Other	<u>(9,781)</u>	(561,950)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension	4,315,026	
OPEB	<u>25,422</u>	4,340,448
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(7,025,749)	
OPEB	<u>(1,672,627)</u>	(8,698,376)
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	963,170	
Special Assessment Bonds	22,403	
OWDA Loans	17,501	
OPWC Loans	15,470	
Capital Leases	<u>350,638</u>	1,369,182
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest	2,682	
Amortization of deferred amount on refunding	(26,222)	
Amortization of bond premium	<u>21,560</u>	(1,980)
Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of net position:		
OWDA Loans Issued	(17,501)	
OPWC Loans Issued	<u>(286,576)</u>	(304,077)
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.		
		(176,130)
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	(277,097)	
Long-Term Contracts Payable	<u>786,403</u>	509,306
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>1,369,664</u>
Change in Net Position of Governmental Activities		<u><u>(\$5,722,549)</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,120,000	\$3,120,000	\$3,438,451	\$318,451
Permissive Sales Taxes	15,000,000	16,500,000	20,182,623	3,682,623
Charges for Services	4,062,400	4,282,560	4,884,735	602,175
Licenses and Permits	429,900	429,900	562,735	132,835
Fines and Forfeitures	240,000	240,000	326,485	86,485
Intergovernmental	2,983,406	4,869,751	5,170,975	301,224
Interest	658,080	1,058,080	1,352,939	294,859
Payments in Lieu of Taxes	95,000	95,000	103,811	8,811
Rent	411,075	503,075	468,280	(34,795)
Contributions and Donations	2,687	2,687	3,829	1,142
Other	464,937	470,150	221,207	(248,943)
<i>Total Revenues</i>	<u>27,467,485</u>	<u>31,571,203</u>	<u>36,716,070</u>	<u>5,144,867</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	14,433,064	11,261,116	9,449,262	1,811,854
Judicial	6,385,624	8,154,412	7,539,489	614,923
Public Safety	9,356,825	11,875,685	11,391,922	483,763
Public Works	104,734	170,924	165,055	5,869
Health	405,738	407,351	389,052	18,299
Human Services	864,851	953,137	737,765	215,372
Capital Outlay	50,000	48,250	11,700	36,550
Intergovernmental	1,373,800	2,156,195	2,083,731	72,464
Debt Service:				
Principal Retirement	164,839	164,839	164,839	0
Interest and Fiscal Charges	10,488	10,488	10,488	0
<i>Total Expenditures</i>	<u>33,149,963</u>	<u>35,202,397</u>	<u>31,943,303</u>	<u>3,259,094</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,682,478)</u>	<u>(3,631,194)</u>	<u>4,772,767</u>	<u>8,403,961</u>
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	27,400	20,000	6,645	(13,355)
Advances In	0	0	797,257	797,257
Advances Out	0	0	(1,010,500)	(1,010,500)
Transfers Out	(2,820,524)	(3,304,325)	(2,842,605)	461,720
<i>Total Other Financing Sources (Uses)</i>	<u>(2,793,124)</u>	<u>(3,284,325)</u>	<u>(3,049,203)</u>	<u>235,122</u>
<i>Net Change in Fund Balance</i>	(8,475,602)	(6,915,519)	1,723,564	8,639,083
Fund Balance at Beginning of Year	15,672,153	15,672,153	15,672,153	0
Prior Year Encumbrances Appropriated	703,066	703,066	703,066	0
<i>Fund Balance at End of Year</i>	<u>\$7,899,617</u>	<u>\$9,459,700</u>	<u>\$18,098,783</u>	<u>\$8,639,083</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$420,354	\$420,354	\$420,354	\$0
Intergovernmental	9,521,604	10,010,373	8,319,279	(1,691,094)
Other	96,542	96,542	84,024	(12,518)
<i>Total Revenues</i>	<u>10,038,500</u>	<u>10,527,269</u>	<u>8,823,657</u>	<u>(1,703,612)</u>
Expenditures				
Current:				
Human Services	10,555,140	11,065,140	9,175,629	1,889,511
Debt Service:				
Principal Retirement	2,891	2,891	2,891	0
Interest and Fiscal Charges	2,461	2,461	2,461	0
<i>Total Expenditures</i>	<u>10,560,492</u>	<u>11,070,492</u>	<u>9,180,981</u>	<u>1,889,511</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(521,992)	(543,223)	(357,324)	185,899
Other Financing Source (Use)				
Transfers In	250,000	250,000	236,302	(13,698)
Transfer Out	(100,000)	(100,000)	(20,440)	79,560
<i>Total Other Financing Source (Use)</i>	<u>150,000</u>	<u>150,000</u>	<u>215,862</u>	<u>65,862</u>
<i>Net Change in Fund Balance</i>	(371,992)	(393,223)	(141,462)	251,761
Fund Balance (Deficit) at Beginning of Year	(38,536)	(38,536)	(38,536)	0
Prior Year Encumbrances Appropriated	431,992	431,992	431,992	0
<i>Fund Balance at End of Year</i>	<u>\$21,464</u>	<u>\$233</u>	<u>\$251,994</u>	<u>\$251,761</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,958,210	\$1,958,210	\$1,974,885	\$16,675
Charges for Services	18,974	18,974	29,302	10,328
Intergovernmental	1,931,416	1,931,416	3,208,518	1,277,102
Interest	7,500	7,500	22,862	15,362
Payments in Lieu of Taxes	36,050	36,050	7,011	(29,039)
Contributions and Donations	15,000	15,000	17,588	2,588
Other	74,500	74,500	76,183	1,683
<i>Total Revenues</i>	4,041,650	4,041,650	5,336,349	1,294,699
Expenditures				
Current:				
Human Services	9,531,439	14,315,348	9,196,983	5,118,365
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,489,789)	(10,273,698)	(3,860,634)	6,413,064
Other Financing Source				
Proceeds from Sale of Capital Assets	3,000	3,000	3,000	0
<i>Net Change in Fund Balance</i>	(5,486,789)	(10,270,698)	(3,857,634)	6,413,064
Fund Balance at Beginning of Year	22,619,531	22,619,531	22,619,531	0
Prior Year Encumbrances Appropriated	128,460	128,460	128,460	0
<i>Fund Balance at End of Year</i>	\$17,261,202	\$12,477,293	\$18,890,357	\$6,413,064

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,954,988	\$2,954,988	\$2,971,134	\$16,146
Charges for Services	1,729,066	1,729,066	1,733,800	4,734
Intergovernmental	3,678,000	3,678,000	3,045,262	(632,738)
Payments in Lieu of Taxes	7,500	7,500	8,319	819
Contributions and Donations	5,800	5,800	11,517	5,717
Other	4,400	4,400	30,635	26,235
<i>Total Revenues</i>	8,379,754	8,379,754	7,800,667	(579,087)
Expenditures				
Current:				
Human Services	8,741,441	9,785,375	9,359,269	426,106
<i>Net Change in Fund Balance</i>	(361,687)	(1,405,621)	(1,558,602)	(152,981)
Fund Balance at Beginning of Year	4,655,337	4,655,337	4,655,337	0
Prior Year Encumbrances Appropriated	374,158	374,158	374,158	0
<i>Fund Balance at End of Year</i>	\$4,667,808	\$3,623,874	\$3,470,893	(\$152,981)

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,777,304	\$3,226,554	\$7,003,858	\$7,010,782
Restricted Cash and Cash Equivalents	57,142	364,796	421,938	0
Prepaid Items	13,208	25,811	39,019	0
Materials and Supplies Inventory	431	431	862	0
Receivables:				
Intergovernmental	0	633,094	633,094	0
Accounts	2,380,150	513,117	2,893,267	277,492
Interfund	3,050	61,602	64,652	0
<i>Total Current Assets</i>	<u>6,231,285</u>	<u>4,825,405</u>	<u>11,056,690</u>	<u>7,288,274</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	47,028	47,028	0
Net Pension Asset	2,295	4,591	6,886	0
Non-Depreciable Capital Assets	971,734	7,797,999	8,769,733	0
Depreciable Capital Assets, Net	49,240,515	26,906,963	76,147,478	0
<i>Total Noncurrent Assets</i>	<u>50,214,544</u>	<u>34,756,581</u>	<u>84,971,125</u>	<u>0</u>
<i>Total Assets</i>	<u>56,445,829</u>	<u>39,581,986</u>	<u>96,027,815</u>	<u>7,288,274</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	200,713	242,033	442,746	0
Pension	87,019	174,038	261,057	0
OPEB	17,765	35,531	53,296	0
<i>Total Deferred Outflows of Resources</i>	<u>305,497</u>	<u>451,602</u>	<u>757,099</u>	<u>0</u>
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits	8,014	15,941	23,955	0
Intergovernmental Payable	128,963	9,605	138,568	25,400
Accounts Payable	57,291	94,578	151,869	0
Contracts Payable	3,910	442,954	446,864	0
Retainage Payable	57,142	364,796	421,938	0
Accrued Interest Payable	18,897	7,237	26,134	0
Interfund Payable	4,304,295	914,896	5,219,191	0
Claims Payable - Health Benefits	0	0	0	1,295,356
Current Portion of Compensated Absences Payable	16,094	41,070	57,164	0
Current Portion of General Obligation Bonds Payable	750,400	466,400	1,216,800	0
Current Portion of OWDA Loans Payable	262,888	339,833	602,721	0
Current Portion of OPWC Loans Payable	15,112	0	15,112	0
<i>Total Current Liabilities</i>	<u>5,623,006</u>	<u>2,697,310</u>	<u>8,320,316</u>	<u>1,320,756</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable	0	47,028	47,028	0
Compensated Absences Payable	16,601	50,610	67,211	0
General Obligation Bonds Payable	6,535,608	2,822,737	9,358,345	0
OWDA Loans Payable	8,663,307	7,425,238	16,088,545	0
OPWC Loans Payable	831,179	0	831,179	0
Net Pension Liability	355,345	710,693	1,066,038	0
Net OPEB Liability	237,850	475,701	713,551	0
<i>Total Long-Term Liabilities</i>	<u>16,639,890</u>	<u>11,532,007</u>	<u>28,171,897</u>	<u>0</u>
<i>Total Liabilities</i>	<u>22,262,896</u>	<u>14,229,317</u>	<u>36,492,213</u>	<u>1,320,756</u>
Deferred Inflows of Resources				
Pension	87,835	175,668	263,503	0
OPEB	19,529	39,059	58,588	0
<i>Total Deferred Inflows of Resources</i>	<u>107,364</u>	<u>214,727</u>	<u>322,091</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	33,297,112	23,085,158	56,382,270	0
Unrestricted	1,083,954	2,504,386	3,588,340	5,967,518
<i>Total Net Position</i>	<u>\$34,381,066</u>	<u>\$25,589,544</u>	<u>\$59,970,610</u>	<u>\$5,967,518</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, 2018

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
Operating Revenues				
Charges for Services	\$4,376,259	\$4,178,633	\$8,554,892	\$10,196,107
Other	6,172	23,455	29,627	0
<i>Total Operating Revenues</i>	<u>4,382,431</u>	<u>4,202,088</u>	<u>8,584,519</u>	<u>10,196,107</u>
Operating Expenses				
Personal Services	625,140	1,109,544	1,734,684	0
Contractual Services	1,950,388	1,054,724	3,005,112	1,489,704
Materials and Supplies	165,141	352,128	517,269	0
Claims	0	0	0	7,336,739
Depreciation	1,416,662	1,236,111	2,652,773	0
Amortization	130,099	0	130,099	0
Other	4,129	9,486	13,615	0
<i>Total Operating Expenses</i>	<u>4,291,559</u>	<u>3,761,993</u>	<u>8,053,552</u>	<u>8,826,443</u>
<i>Operating Income</i>	<u>90,872</u>	<u>440,095</u>	<u>530,967</u>	<u>1,369,664</u>
Non-Operating Revenue (Expenses)				
Other Non-Operating Revenues	0	37,788	37,788	0
Interest and Fiscal Charges	(582,122)	(218,360)	(800,482)	0
Loss on Disposal of Capital Assets	(179,984)	(30,367)	(210,351)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(762,106)</u>	<u>(210,939)</u>	<u>(973,045)</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(671,234)</u>	<u>229,156</u>	<u>(442,078)</u>	<u>1,369,664</u>
Capital Contributions from Grants	0	4,292,899	4,292,899	0
Capital Contributions from Customers	110,153	185,050	295,203	0
Transfers In	7,748	107,394	115,142	0
Transfers Out	(3,793)	0	(3,793)	0
<i>Change in Net Position</i>	<u>(557,126)</u>	<u>4,814,499</u>	<u>4,257,373</u>	<u>1,369,664</u>
Net Position Beginning of Year (Restated - See Note 3)	<u>34,938,192</u>	<u>20,775,045</u>	<u>55,713,237</u>	<u>4,597,854</u>
<i>Net Position End of Year</i>	<u><u>\$34,381,066</u></u>	<u><u>\$25,589,544</u></u>	<u><u>\$59,970,610</u></u>	<u><u>\$5,967,518</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	<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	\$4,369,099	\$4,164,678	\$8,533,777	\$0
Cash Received from Transactions with Other Funds	0	0	0	10,196,107
Cash Received from Other Operating Revenues	6,172	23,455	29,627	0
Cash Payments for Employee Services and Benefits	(577,829)	(970,792)	(1,548,621)	0
Cash Payments for Goods and Services	(2,110,175)	(1,446,755)	(3,556,930)	(1,489,704)
Cash Payments for Claims	0	0	0	(6,897,106)
Cash Payments for Other Operating Expenses	(4,129)	(9,486)	(13,615)	0
Other Non-Operating Revenues	0	37,788	37,788	0
Utility Deposits Received	0	14,550	14,550	0
Utility Deposits Returned	0	(1,463)	(1,463)	0
Utility Deposits Applied	0	(10,837)	(10,837)	0
<i>Net Cash Provided by Operating Activities</i>	<u>1,683,138</u>	<u>1,801,138</u>	<u>3,484,276</u>	<u>1,809,297</u>
Cash Flows from Noncapital Financing Activities				
Advances In	0	765,000	765,000	0
Advances Out	0	(290,500)	(290,500)	0
Transfers In	7,748	107,394	115,142	0
Transfers Out	(3,793)	0	(3,793)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>3,955</u>	<u>581,894</u>	<u>585,849</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(2,522,448)	(6,945,125)	(9,467,573)	0
OWDA Loans Issued	2,247,610	4,785,703	7,033,313	0
Tap-In Fees	317,124	185,050	502,174	0
Capital Grants	0	4,245,309	4,245,309	0
Principal Paid on General Obligation Bonds	(751,300)	(460,400)	(1,211,700)	0
Principal Paid on OWDA Loans	(282,161)	(3,537,218)	(3,819,379)	0
Principal Paid on OPWC Loans	(30,225)	0	(30,225)	0
Principal Paid on Interfund Activity Notes	(168,900)	0	(168,900)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(252,681)	(96,126)	(348,807)	0
Interest and Fiscal Charges Paid on OWDA Loans	(245,307)	(97,152)	(342,459)	0
Interest and Fiscal Charges Paid on Interfund Activity Notes	(107,880)	0	(107,880)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,796,168)</u>	<u>(1,919,959)</u>	<u>(3,716,127)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(109,075)	463,073	353,998	1,809,297
Cash and Cash Equivalents Beginning of Year	<u>3,943,521</u>	<u>3,175,305</u>	<u>7,118,826</u>	<u>5,201,485</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,834,446</u>	<u>\$3,638,378</u>	<u>\$7,472,824</u>	<u>\$7,010,782</u>

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2018

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$90,872	\$440,095	\$530,967	\$1,369,664
Adjustments:				
Other Non-Operating Revenues	0	37,788	37,788	0
Depreciation	1,416,662	1,236,111	2,652,773	0
Amortization	130,099	0	130,099	0
Changes in Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources:				
(Increase) Decrease in Prepaid Items	(2,450)	2,416	(34)	0
Increase in Materials and Supplies Inventory	(142)	(142)	(284)	0
(Increase) Decrease in Accounts Receivable	(7,160)	(14,564)	(21,724)	76,979
Increase Decrease in Interfund Receivable	0	(635)	(635)	0
Increase in Net Pension Asset	(1,335)	(2,672)	(4,007)	0
Decrease in Deferred Outflows of Resources - Pension	64,317	128,636	192,953	0
Decrease in Deferred Outflows of Resources - OPEB	11,284	22,568	33,852	0
Increase in Accrued Wages and Benefits Payable	1,101	3,843	4,944	0
Increase (Decrease) in Intergovernmental Payable	43,768	1,206	44,974	(12,552)
Increase in Accounts Payable	29,457	48,477	77,934	0
Decrease in Interfund Payable	(65,035)	(54,393)	(119,428)	0
Increase in Claims Payable	0	0	0	375,206
Increase (Decrease) in Compensated Absences Payable	(1,070)	4,613	3,543	0
Increase in Customer Deposits Payable	0	2,250	2,250	0
Increase in Net Pension Liability	7,728	15,457	23,185	0
Increase in Net OPEB Liability	12,900	25,797	38,697	0
Decrease in Deferred Inflows of Resources - Pension	(42,562)	(85,123)	(127,685)	0
Decrease in Deferred Inflows of Resources - OPEB	(5,296)	(10,590)	(15,886)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,683,138</u>	<u>\$1,801,138</u>	<u>\$3,484,276</u>	<u>\$1,809,297</u>

Noncash Capital Financing Transactions:

During 2018, capital contributions from customers decreased \$206,971 in the Sewer Enterprise Fund due to a decrease in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects a net decrease in capital asset additions in the amount of \$240,862 resulting from the recognition of contracts and retainage payables. The Water Enterprise Fund reflects a net increase in capital asset additions in the amount of \$118,967 resulting from the recognition of contracts and retainage payables. The Water Enterprise Fund reflects an increase in capital contributions from grants in the amount of \$47,590 due to the recognition of intergovernmental receivables.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2018

Assets

Equity in Pooled Cash and Cash Equivalents	\$19,924,343
Cash and Cash Equivalents in Segregated Accounts	1,393,775
Receivables:	
Permissive Motor Vehicle License Tax	5,884
Intergovernmental	6,835,425
Accounts	5,698,439
Property Taxes	83,636,578
Lodging Taxes	28,363
Payments in Lieu of Taxes	124,289

<i>Total Assets</i>	<u><u>\$117,647,096</u></u>
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Liabilities

Intergovernmental Payable	\$106,400,936
Deposits Held and Due to Others	320,263
Undistributed Monies	10,925,897

<i>Total Liabilities</i>	<u><u>\$117,647,096</u></u>
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See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

NOTE 1 - REPORTING ENTITY

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

Reporting Entity

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

Zanesville-Muskingum County General Health District is governed by a seven member board of health 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.

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

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

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

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

Fund Accounting

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

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

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are all classified as agency funds. The agency funds account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and state shared resources collected on behalf of and distributed to other local governments.

Measurement Focus

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

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

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

Basis of Accounting

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

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

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 charges on refundings, 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 deferred and amortized over the shorter of the life of the refunded or refunding debt. 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 property taxes, payments in lieu of taxes, unavailable revenue, pension, and OPEB. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance year 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, delinquent payments in lieu of taxes, permissive sales taxes, special assessments, grants and entitlements, interest, and other miscellaneous accounts receivables. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 22. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes 13 and 14)

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

Budgetary Process

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

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

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

Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a trustee, fiscal agent, or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2018, investments were limited to marketable certificates of deposit and federal, state, and local agency securities. Investments are reported at fair value which is based on quoted market prices. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County has segregated bank accounts for monies held separate from the County's central bank accounts. These bank accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury. The County has amounts presented on the financial statements as "Cash and Cash Equivalents with Fiscal Agents" which represents money held by a jointly governed organization (see Note 6).

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 2018, interest was distributed to the General Fund and certain special revenue funds. Interest revenue credited to the General Fund during 2018 amounted to \$1,471,282, which includes \$1,312,727 assigned from other County funds.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Restricted Assets

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

Receivables and Payables

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

Inventory of Supplies

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, 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 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Pensions/Other Postemployment Benefits (OPEB)

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

Accrued Liabilities and Long-Term Obligations

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

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

Bond Premiums, Discounts, and Issuance Costs

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

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

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

Deferred Charge on Refunding

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Capital Contributions

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

Fund Balance

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in 2019’s appropriated budget.

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Internal Activity

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

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

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

Net Position

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

Operating Revenues and Expenses

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

Estimates

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

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

For 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus 2017*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

For 2018, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position.

GASB 75 established standards for measuring and recognizing postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2017:

	Governmental Activities	Business - Type Activities
Net Position December 31, 2017	\$139,565,141	\$56,375,417
Adjustments:		
Net OPEB Liability	(21,955,723)	(671,713)
Deferred Outflow - Payments Subsequent to Measurement Date	308,224	9,533
Restated Net Position December 31, 2017	\$117,917,642	\$55,713,237

	Sewer	Water	Total Enterprise
Net Position December 31, 2017	\$35,158,918	\$21,216,499	\$56,375,417
Adjustments:			
Net OPEB Liability	(223,904)	(447,809)	(671,713)
Deferred Outflow - Payments Subsequent to Measurement Date	3,178	6,355	9,533
Restated Net Position December 31, 2017	\$34,938,192	\$20,775,045	\$55,713,237

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

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

Net Change in Fund Balances General and Major Special Revenue Funds

	General	Public Assistance	Starlight School Levy	Children Services Levy
GAAP Basis	\$1,815,400	(\$1,445)	(\$3,521,228)	(\$1,019,285)
Net Adjustment for Revenue Accruals	842,613	26,374	(26,286)	(99,694)
Beginning of the Year:				
Unrecorded Cash	58,877	0	0	0
Unreported Interest	(423,172)	0	0	0
Agency Fund Cash Allocation	894,774	0	97,328	97,328
Prepaid Items	397,607	74,633	78,239	55,696
End of the Year:				
Unrecorded Cash	(55,909)	0	(40,003)	0
Unreported Interest	318,323	0	0	0
Agency Fund Cash Allocation	(861,042)	0	(78,150)	(78,150)
Prepaid Items	(433,438)	(76,295)	(69,583)	(64,762)
Net Adjustment for Expenditure Accruals	(146,872)	58,009	69,800	69,180
Advances In	797,257	0	0	0
Advances Out	(1,010,500)	0	0	0
Transfers Out	10,400	0	0	0
Encumbrances	(480,754)	(222,738)	(367,751)	(518,915)
Budget Basis	<u>\$1,723,564</u>	<u>(\$141,462)</u>	<u>(\$3,857,634)</u>	<u>(\$1,558,602)</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

Accountability

The following funds had deficit fund balances as of December 31, 2018:

Fund	Deficit Fund Balance
Child Support Enforcement Agency Special Revenue Fund	\$124,686
Sheriff Commissary Special Revenue Fund	3,049

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

Compliance

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

Block Grants Special Revenue Fund	
Debt Service	
Principal Retirement	\$17,501

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

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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, 2018, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$2,189,344 with MEORC, a jointly governed organization (see Note 20). The money is held by MEORC in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for MEORC as a whole may be obtained from their audit report. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

Cash on Hand

At year-end, the County had \$499,564 in undeposited cash on hand which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

Investments

As of December 31, 2018, the County had the following investments. All investments are in an internal investment pool.

Measurement/Investment	Measurement Amount	Maturity	Percent of Total Investments	S&P Rating
Fair Value - Level Two Inputs				
Federal Home Loan Mortgage Corporation Bonds	\$5,444,903	10/25/2019-08/25/2021	15.08%	AA+
Federal National Mortgage Association Bonds	10,366,375	08/26/2019-08/24/2021	28.71%	AA+
Federal Home Loan Bank Bonds	12,375,827	02/21/2019-02/23/2022	34.27%	AA+
Federal Farm Credit Bank Bonds	5,448,571	02/22/2019-10/25/2021	15.09%	AA+
Marketable Certificates of Deposit	2,475,436	11/22/2019-12/14/2023	6.85%	Not rated
Total	<u>\$36,111,112</u>		<u>100.00%</u>	

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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, 2018. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

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

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes were levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

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. 2018 public utility property taxes which became a lien December 31, 2017, were levied after October 1, 2018, and are collected in 2019 with real property taxes.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

The full tax rate for all County operations for the year ended December 31, 2018, was \$8.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

Real Property	\$1,503,511,400
Public Utility Personal Property	<u>277,531,720</u>
Total Assessed Value	<u><u>\$1,781,043,120</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County’s tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2018, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2018 operations is offset to deferred inflows of resources - property taxes/payments in lieu of taxes. On the accrual basis, collectible delinquent property taxes and delinquent payments in lieu of taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - unavailable revenue.

NOTE 8 - TAX ABATEMENT DISCLOSURES

As of December 31, 2018, the County provides tax abatements through the Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code Chapter 5709, the County established four 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 75%-100% abatement of the additional property tax resulting from the increase in assessed value as a result of the improvement, or a set payment amount. The amount of the abatement is adjusted on the assessed valuation of the improved property. The County also contracts with the overlapping school districts for payments in lieu of taxes when required by Ohio Revised Code. If the property owner does not fulfill their end of the agreement, the abatement is subject to termination or modification of exemptions and/or require the owners/heirs/successors to make tax incentive donations for the life of the agreement. Below is the information relevant to the disclosure of this program for the year ended December 31, 2018.

Tax Abatement Program	Amount of 2018 Taxes Abated
Enterprise Zone Tax Exemptions	
Real Property	\$650,150

As of December 31, 2018, the County’s property taxes were reduced under three Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

Overlapping Government	Amount of 2018 Taxes Abated
Enterprise Zone Tax Exemptions	
City of Zanesville	\$83,679

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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, 2018, consisted of taxes, payments in lieu of taxes, accrued interest, sales taxes, permissive motor vehicle license tax, accounts (billings for user charged services, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), special assessments, interfund, loans, and intergovernmental receivables arising from grants, entitlements and shared revenues.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>	<u>Governmental Activities (continued)</u>	<u>Amount</u>
Property Tax Allocations	\$601,472	Community Corrections Grant	\$125,413
Local Government Subsidies	362,693	Tuberculosis Reimbursements	13,251
Emergency Management Grant	37,844	Children Services Grants and Subsidies	395,168
Casino Tax Revenue	524,182	Public Assistance Grants and Subsidies	752,325
Felony Delinquent Care and Custody Grants	12,198	Child Support Enforcement Grants and Subsidies	192,641
Juvenile Title IV-E Reimbursements	69,218	Starlight School Levy Grants and Subsidies	858,042
Homeland Security Grants	10,187	Miscellaneous Intergovernmental Receivables	52,967
Public Defender	102,930	Total Governmental Activities	8,270,915
Detention Reimbursements	10,744	Business-Type Activities	
Victims of Criminal Account Grant	35,023	Ohio Water Development Authority Grants	523,094
MVL and Gasoline Tax Distribution	2,597,815	Public Infrastructure Grant	110,000
FEMA Reimbursements	159,382	Total Business-Type Activities	633,094
Community Development Block Grants	1,112,920	Total Intergovernmental Receivables	\$8,904,009
JEDD Income Tax Sharing	244,500		

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

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$1,692,178 may not be collected within one year.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

During 2018, and in previous years, several tax abatement agreements were entered into between the County and local businesses to encourage economic growth in the County. In addition to the abatements, the businesses also agreed with the County and various school districts to make compensation payments in lieu of taxes. Each agreement states a specified percentage that the businesses will pay based on what the property taxes would normally have been. The receivable has been recorded in each of the levied funds. The County is not able to record a receivable for the entire amount of all payments because the payments are based upon projected collections. For more information on tax abatements, see Note 8.

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

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 \$126,370. The County has \$17,814 in delinquent special assessments at December 31, 2018.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$108,229 loan receivable in the Debt Service Fund with \$30,000 expected to be received during 2019. This is the result of a loan made to the County Fairboard during 2002.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance December 31, 2017	Additions	Reductions	Balance December 31, 2018
<u>Governmental Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$6,699,410	\$0	(\$5,771)	\$6,693,639
Land Improvements	35,579,731	0	(1,963,477)	33,616,254
Construction in Progress	20,770	65,030	0	85,800
Total Non-Depreciable Capital Assets	<u>42,299,911</u>	<u>65,030</u>	<u>(1,969,248)</u>	<u>40,395,693</u>
Depreciable Capital Assets:				
Land Improvements	0	1,862,681	0	1,862,681
Buildings	41,564,413	16,965	0	41,581,378
Machinery, Equipment, Furniture and Fixtures	7,316,767	232,788	(11,077)	7,538,478
Vehicles	8,628,241	390,952	(67,199)	8,951,994
Infrastructure	59,737,569	2,054,194	(1,807,474)	59,984,289
Total Depreciable Capital Assets	<u>117,246,990</u>	<u>4,557,580</u>	<u>(1,885,750)</u>	<u>119,918,820</u>
Accumulated Depreciation:				
Land Improvements	0	(97,546)	0	(97,546)
Buildings	(14,719,995)	(932,426)	0	(15,652,421)
Machinery, Equipment, Furniture and Fixtures	(5,936,514)	(246,196)	8,782	(6,173,928)
Vehicles	(6,373,010)	(490,009)	31,287	(6,831,732)
Infrastructure	(26,015,450)	(2,093,688)	1,613,072	(26,496,066)
Total Accumulated Depreciation	<u>(53,044,969)</u>	<u>(3,859,865) *</u>	<u>1,653,141</u>	<u>(55,251,693)</u>
Total Depreciable Capital Assets, Net	<u>64,202,021</u>	<u>697,715</u>	<u>(232,609)</u>	<u>64,667,127</u>
Governmental Capital Assets, Net	<u>\$106,501,932</u>	<u>\$762,745</u>	<u>(\$2,201,857)</u>	<u>\$105,062,820</u>

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$271,451
Judicial	166,255
Public Safety	531,517
Public Works	2,385,515
Health	65,364
Human Services	439,763
Total Depreciation Expense	<u>\$3,859,865</u>

During 2018, the County received capital contributions valued at \$29,208 from donations from other governments.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

	Balance December 31, 2017	Additions	Reductions	Balance December 31, 2018
Business - Type Activities				
Non-Depreciable Capital Assets:				
Land	\$207,800	\$5,000	\$0	\$212,800
Construction in Progress	3,239,018	8,289,731	(2,971,816)	8,556,933
Total Non-Depreciable Capital Assets	<u>3,446,818</u>	<u>8,294,731</u>	<u>(2,971,816)</u>	<u>8,769,733</u>
Depreciable Capital Assets:				
Buildings	1,086,154	243,162	0	1,329,316
Machinery, Equipment, Furniture and Fixtures	1,463,161	99,619	(55,158)	1,507,622
Vehicles	1,548,350	54,912	(51,732)	1,551,530
Infrastructure	115,822,433	3,625,070	(265,805)	119,181,698
Total Depreciable Capital Assets	<u>119,920,098</u>	<u>4,022,763</u>	<u>(372,695)</u>	<u>123,570,166</u>
Accumulated Depreciation:				
Buildings	(541,733)	(37,753)	0	(579,486)
Machinery, Equipment, Furniture and Fixtures	(731,230)	(105,406)	50,520	(786,116)
Vehicles	(899,495)	(89,818)	51,732	(937,581)
Infrastructure	(42,629,702)	(2,549,895)	60,092	(45,119,505)
Total Accumulated Depreciation	<u>(44,802,160)</u>	<u>(2,782,872) *</u>	<u>162,344</u>	<u>(47,422,688)</u>
Total Depreciable Capital Assets, Net	<u>75,117,938</u>	<u>1,239,891</u>	<u>(210,351)</u>	<u>76,147,478</u>
Business - Type Activities Capital Assets, Net	<u>\$78,564,756</u>	<u>\$9,534,622</u>	<u>(\$3,182,167)</u>	<u>\$84,917,211</u>

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

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of \$2,971,816 to infrastructure as a result of completion of sewer and water projects.

NOTE 12 - RISK MANAGEMENT

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Coverage is as follows:

<u>Property:</u>	
Direct Physical Loss or Damage	\$175,355,774 total covered value
Collapse	Replacement Value
Equipment Breakdown	\$100,000,000
<u>Time Element:</u>	
Gross Earnings/Extra Expense	\$2,500,000 each occurrence
Contingent Business Interruption	\$100,000 each occurrence
<u>Crime:</u>	
Crime	\$1,000,000
<u>Liability:</u>	
General Liability	\$1,000,000 each occurrence
Law Enforcement Liability	\$1,000,000 each occurrence
Automobile Liability	\$1,000,000 each occurrence
Errors and Omissions Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
	\$100,000 back wages
Ohio Stop Gap Employers' Liability	\$1,000,000 each occurrence
Employee Benefits Liability	\$1,000,000 each occurrence
Privacy and Security Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
Attorney Disciplinary Proceedings	\$25,000 each occurrence
	\$25,000 annual aggregate
Declaratory Injunctive or	\$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	\$100,000 limit
Property Valuation	\$125,000 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 National Union Fire Insurance Company of Pittsburgh, PA. Premiums are paid to a third party administrator, MedBen Marketing Services, Inc. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the Self-Insurance Health Internal Service Fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers annual individual claims in excess of \$125,000 and aggregate annual claims in excess of \$9,745,218.

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,295,356 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Changes in the funds' claims liability for 2017 and 2018 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2017	\$1,178,347	\$8,446,915	\$8,733,299	\$891,963
2018	891,963	7,262,632 (1)	6,859,239	1,295,356
			(1) Claims Expense	\$7,339,611
			Decrease in Claims Reimbursement Receivable	(76,979)
			Current Year Claims	<u>\$7,262,632</u>

From 2006 through 2014, the County maintained a retrospective rating workers' compensation program. Under the retrospective rating program, the County accumulated workers' compensation premiums in a self-insurance internal service fund based upon rates determined by their third party administrator. A portion of the premiums were paid to the State of Ohio to cover administrative fees, while the remaining premiums were maintained in the fund and used to pay claims as they were billed by the State. The remaining amount of the accumulated premiums will be used to pay future claims relating to years 2006 through 2014. These claims are billed to the County one year in arrears. Once the County receives notice of the prior year claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. This payable is reclassified from claims payable to intergovernmental payable. The County contracts with the firm of Comp Management, Inc. to provide administrative, costs controls, and actuarial services for the plan. The intergovernmental liability reported in the Workers' Compensation Internal Service Fund at December 31, 2018, 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 2017 and 2018 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
2017	\$126,223	\$0	\$6,022	\$66,106	\$66,139
2018	66,139	(2,872)	0	37,867	25,400

The County participates in the workers' compensation program provided by the State of Ohio. For 2018, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Rating Program (Program), an insurance purchasing pool. (See Note 22) The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating counties continue to pay for their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience - or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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 this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension 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 all funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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 licensed teachers and other faculty members, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension 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 CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan, and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions, and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (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.

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

	<u>State and Local</u>	<u>Law Enforcement</u>
2018 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2018 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0 %	0.0 %
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- *** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2018, the County's contractually required contribution was \$4,318,961 for the traditional plan, \$79,831 for the combined plan, and \$65,519 for the member-directed plan. Of these amounts, \$435,776 is reported as an intergovernmental payable for the traditional plan, \$8,022 for the combined plan, and \$6,599 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of-living increases are not affected by this change. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution was allocation to pension.

The County's contractually required contribution to STRS was \$92,601 for 2018. Of this amount, \$2,560 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, 2017, and the net pension liability for STRS was measured as of June 30, 2018. 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:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

	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	0.2265070%	0.1686280%	0.00568352%	
Prior Measurement Date	<u>0.2282760%</u>	<u>0.1688590%</u>	<u>0.00607446%</u>	
Change in Proportionate Share	<u>-0.0017690%</u>	<u>-0.0002310%</u>	<u>-0.00039094%</u>	
Proportionate Share of the:				
Net Pension Liability	\$35,534,557	\$0	\$1,249,679	\$36,784,236
Net Pension Asset	0	229,557	0	229,557
Pension Expense	\$7,358,787	(\$145,124)	\$72,899	\$7,286,562

2018 pension expense for the member-directed defined contribution plan was \$65,519.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$36,289	\$0	\$28,847	\$65,136
Change of assumptions	4,246,618	20,061	221,467	4,488,146
Changes in proportion and differences between County contributions and proportionate share of contributions	0	111	31,285	31,396
County contributions subsequent to the measurement date	<u>4,318,961</u>	<u>79,831</u>	<u>48,198</u>	<u>4,446,990</u>
Total Deferred Outflows of Resources	<u>\$8,601,868</u>	<u>\$100,003</u>	<u>\$329,797</u>	<u>\$9,031,668</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$700,274	\$68,387	\$8,162	\$776,823
Net difference between projected and actual earnings on pension plan investments	7,628,801	36,218	75,779	7,740,798
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>349,812</u>	<u>0</u>	<u>159,455</u>	<u>509,267</u>
Total Deferred Inflows of Resources	<u>\$8,678,887</u>	<u>\$104,605</u>	<u>\$243,396</u>	<u>\$9,026,888</u>

\$4,446,990 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 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Year Ending December 31,	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2019	\$2,936,235	(\$11,501)	\$60,035	\$2,984,769
2020	(838,109)	(12,491)	11,221	(839,379)
2021	(3,359,319)	(20,606)	(1,803)	(3,381,728)
2022	(3,134,787)	(19,750)	(31,250)	(3,185,787)
2023	0	(7,033)	0	(7,033)
Thereafter	0	(13,052)	0	(13,052)
	<u>(\$4,395,980)</u>	<u>(\$84,433)</u>	<u>\$38,203</u>	<u>(\$4,442,210)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, 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, 2017, are presented below:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	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 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 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 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 for both healthy and disabled retiree mortality tables 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 16.82 percent for 2017.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	100.00 %	5.66 %

Discount Rate

The discount rate used to measure the total pension liability for 2017 was 7.5 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 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 7.5 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 (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$63,100,320	\$35,534,557	\$12,553,018
OPERS Combined Plan	(124,785)	(229,557)	(301,844)

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability is not known.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented below:

Inflation	2.50 percent
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the July 1 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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 does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. 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, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,824,991	\$1,249,679	\$762,755

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)

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional and Combined Plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through contributions to OPERS. 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local government employers contributed at a rate of 14 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$26,208 for 2018. Of this amount, \$2,639 is reported as an intergovernmental payable.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org 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 Plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2018, STRS did not allocate any employer contributions to postemployment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, 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, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability:			
Current Measurement Date	0.219030%	0.00568352%	
Prior Measurement Date	0.221680%	0.00607446%	
Change in Proportionate Share	-0.0026500%	-0.00039094%	
Proportionate Share of the:			
Net OPEB Liability	\$23,785,044	\$0	\$23,785,044
Net OPEB Asset	0	91,327	91,327
OPEB Expense	\$1,914,947	(\$184,871)	\$1,730,076

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$18,528	\$10,668	\$29,196
Changes of assumptions	1,731,803	0	1,731,803
County contributions subsequent to the measurement date	26,208	0	26,208
Total Deferred Outflows of Resources	<u>\$1,776,539</u>	<u>\$10,668</u>	<u>\$1,787,207</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$0	\$5,321	\$5,321
Changes of assumptions	0	124,442	124,442
Net difference between projected and actual earnings on OPEB plan investments	1,771,827	10,433	1,782,260
Changes in proportion and differences between County contributions and proportionate share of contributions	181,083	13,931	195,014
Total Deferred Inflows of Resources	<u>\$1,952,910</u>	<u>\$154,127</u>	<u>\$2,107,037</u>

\$26,208 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2019	\$307,306	(\$25,513)	\$281,793
2020	307,306	(25,513)	281,793
2021	(374,235)	(25,513)	(399,748)
2022	(442,956)	(23,144)	(466,100)
2023	0	(22,309)	(22,309)
Thereafter	0	(21,467)	(21,467)
Total	<u>(\$202,579)</u>	<u>(\$143,459)</u>	<u>(\$346,038)</u>

Actuarial Assumptions - OPERS

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Projections of benefits for financial reporting purposes are based on the substantive plan 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, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including Inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	3.85 percent
Prior Measurement Date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
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. 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 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.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan, and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

The allocation of investment assets with 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 table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate

A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$31,599,458	\$23,785,044	\$17,463,262

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$22,757,217	\$23,785,044	\$24,846,763

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County’s net OPEB liability is not known.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 initial, 4 percent ultimate

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

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Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the Prior Measurement Date, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

Also since the prior measurement date, 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.

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.

Discount Rate

The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. 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. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

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, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$78,277)	(\$91,327)	(\$102,297)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	(\$101,678)	(\$91,327)	(\$80,817)

NOTE 15 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

Insurance Options

In addition to the health and dental insurance offered through the County's health insurance internal service fund, the County offers life insurance coverage through UNUM Life Insurance Company of America and vision coverage through Vision Service Plan, Inc. (VSP). The County pays the entire premium of the life insurance coverage in an amount equal to the employees' annual salary up to \$50,000. The County pays a portion of the vision insurance premium.

NOTE 16 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for copiers, postage machines, vehicles, and road equipment. During 2018, the County entered into lease arrangements totaling \$176,130 for vehicles to be used by the sheriff's department and for a mailing machine to be used by the clerk of courts 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 \$1,451,767, 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 \$1,323,773 at December 31, 2018. Principal payments toward all capital leases during 2018 totaled \$350,638 for governmental activities.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

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

Year Ending December 31,	Principal	Interest	Total
2019	\$258,589	\$32,932	\$291,521
2020	210,146	25,919	236,065
2021	161,345	16,014	177,359
2022	157,815	10,022	167,837
2023	160,210	4,907	165,117
Total	<u>\$948,105</u>	<u>\$89,794</u>	<u>\$1,037,899</u>

NOTE 17 - SIGNIFICANT COMMITMENTS

Encumbrances

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

<u>Governmental Funds</u>	
General Fund	\$480,754
Public Assistance	222,738
Starlight School Levy	367,751
Children Services Levy	518,915
Other Governmental Funds	741,647
Total Governmental Funds	<u>2,331,805</u>
 <u>Proprietary Funds</u>	
Sewer	429,254
Water	844,676
Internal Service Funds	945,595
Total Proprietary Funds	<u>2,219,525</u>
 Total All Funds	 <u><u>\$4,551,330</u></u>

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Contractual Commitments

As of December 31, 2018, 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 12/31/2018</u>	<u>Amount Remaining on Contract</u>
Starlight Renovations	Starlight Levy Special Revenue Fund	\$97,350	\$27,122	\$70,228
Pembroke Avenue Force Main	Sewer Enterprise Fund	1,428,556	822,849	605,707
Arch Hill Road Extension	Water Enterprise Fund	629,387	334,892	294,495
Chandlersville East/Herron Road Extension	Water Enterprise Fund	1,023,892	839,971	183,921
Rix Mills and Pleasant Hill Road Extension	Water Enterprise Fund	2,304,145	2,120,594	183,551

Of the amount remaining on these projects, the entire amount was encumbered in the Starlight Levy Special Revenue Fund, \$8,360 was encumbered in the Sewer Enterprise Fund, and \$247,815 was encumbered in the Water Enterprise Fund at year end.

NOTE 18 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2018 consist of the following:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Governmental Activities	Outstanding 12/31/2017	Additions	Deletions	Outstanding 12/31/2018	Amounts Due Within One Year
General Obligation Bonds:					
2009 2%-4.375% Various Purpose Improvement					
Serial Bonds - \$2,270,000	\$1,529,000	\$0	\$105,000	\$1,424,000	\$105,000
Bond Premium	8,988	0	749	8,239	0
2009 2.5%-4.25% Various Purpose County					
Facilities Refunding Serial Bonds - \$9,425,000	1,290,000	0	635,000	655,000	655,000
Bond Premium	79,210	0	7,921	71,289	0
2012 2%-3% Various Purpose County					
Facilities Refunding Serial Bonds - \$1,655,000	880,000	0	165,000	715,000	170,000
Bond Premium	35,992	0	7,199	28,793	0
2013 2.990% Job and Family Services Private					
Placement Bonds - \$200,000	151,000	0	13,170	137,830	13,580
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$560,000	510,000	0	45,000	465,000	50,000
Bond Premium	45,347	0	5,039	40,308	0
Total General Obligation Bonds	4,529,537	0	984,078	3,545,459	993,580
Special Assessment Debt with Governmental Commitment:					
2008 4.21% Rose Hill Road Area Waterline					
Special Assessment OWDA - \$172,042	144,712	0	4,103	140,609	4,277
2012 2%-3% Various Purpose County Facilities					
Refunding Serial Bonds - \$130,000	75,000	0	15,000	60,000	15,000
Bond Premium	2,870	0	574	2,296	0
2013 2%-3% Various Purpose Refunding					
Serial Bonds - \$38,400	24,800	0	3,300	21,500	3,200
2013 4% Various Purpose Refunding					
Term Bonds - \$8,200	8,200	0	0	8,200	0
Bond Premium	861	0	78	783	0
Total Special Assessment Debt	256,443	0	23,055	233,388	22,477
OWDA Loan:					
2017 - 0% Home Sewage Treatment System					
OWDA Loan - \$56,757	0	17,501	17,501	0	0
OPWC State Capital Improvement Loans:					
2014 - 0% Bridge Replacement Project - \$464,083					
2018 - 0% Road and Bridge	433,145	0	15,470	417,675	7,735
Improvements - \$286,576	0	286,576	0	286,576	0
Total OPWC Loans	433,145	286,576	15,470	704,251	7,735
Compensated Absences	3,766,363	1,997,236	1,720,139	4,043,460	1,738,947
Workers' Compensation Claims Payable	28,187	0	28,187	0	0
Net Pension Liability:					
OPERS					
OPERS	50,282,468	0	15,813,949	34,468,519	0
STRS	1,443,001	0	193,322	1,249,679	0
Total Net Pension Liability	51,725,469	0	16,007,271	35,718,198	0
Net OPEB Liability:					
OPERS					
OPERS	21,718,720	1,352,773	0	23,071,493	0
STRS	237,003	0	237,003	0	0
Total Net OPEB Liability	21,955,723	1,352,773	237,003	23,071,493	0
Long-Term Contracts Payable - TID	2,014,582	0	786,403	1,228,179	812,169
Capital Leases	1,122,613	176,130	350,638	948,105	258,589
Total Governmental Activities	\$85,832,062	\$3,830,216	\$20,169,745	\$69,492,533	\$3,833,497

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

(continued)

	Outstanding 12/31/2017	Additions	Deletions	Outstanding 12/31/2018	Amounts Due Within One Year
Business-Type Activities					
General Obligation Bonds:					
2009 2%-4.375% Various Purpose Improvement					
Serial Bonds - \$2,135,000					
Sewer Fund	\$1,383,000	\$0	\$95,000	\$1,288,000	\$95,000
Water Fund	68,000	0	5,000	63,000	5,000
Sewer Fund Bond Premium	4,032	0	336	3,696	0
Water Fund Bond Premium	132	0	11	121	0
2009 2.5%-4.25% Various Interest Rate Various Purpose					
County Facilities Refunding Serial					
Bonds - \$580,000 - Sewer Fund	110,000	0	65,000	45,000	45,000
2009 4%-4.4% Various Interest Rate Various Purpose					
County Facilities Refunding Term					
Bonds - \$525,000 - Sewer Fund	525,000	0	0	525,000	0
Bond Premium	1,850	0	185	1,665	0
2012 2%-3% Various Purpose Refunding					
Serial Bonds - \$940,000 - Sewer Fund					
Bond Premium	505,000	0	95,000	410,000	100,000
Bond Premium	20,508	0	4,102	16,406	0
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	625,700	0	71,300	554,400	70,400
Water Fund	3,604,500	0	455,400	3,149,100	461,400
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	22,118	0	2,011	20,107	0
Water Fund Bond Premium	77,868	0	8,652	69,216	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$4,725,000 - Sewer Fund					
Bond Premium	4,260,000	0	425,000	3,835,000	440,000
Bond Premium	368,588	0	40,954	327,634	0
Total General Obligation Bonds	11,843,096	0	1,267,951	10,575,145	1,216,800
OWDA Loans:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	5,127,326	0	145,350	4,981,976	151,534
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	315,923	0	26,327	289,596	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	525,501	0	40,423	485,078	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	353,702	0	28,296	325,406	28,296
2015 2.54% Avondale Sewer - \$388,385					
	347,521	0	5,660	341,861	16,308
2017 2.13% South Avenue Sewage Lift Station					
Sewer - \$1,765,156	290,773	1,474,383	36,105	1,729,051	0
2018 2.40% Pembroke Avenue Force -					
Main - \$773,227	0	773,227	0	773,227	0
Total Sewer Enterprise Fund	\$6,960,746	\$2,247,610	\$282,161	\$8,926,195	\$262,888

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

(continued)

Business - Type Activities (continued)	Outstanding 12/31/2017	Additions	Deletions	Outstanding 12/31/2018	Amounts Due Within One Year
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline Extension - \$1,231,757	\$664,182	\$0	\$41,330	\$622,852	\$41,952
2002 1.5% Adamsville Water Project - \$749,580	404,186	0	25,151	379,035	25,530
2003 1.5% Coal Run Water Extension - \$264,201	155,515	0	8,668	146,847	8,799
2003 1.5% Chandlersville Waterlines - \$1,026,608	587,500	0	33,936	553,564	34,447
2004 1.5% Chandlersville Waterlines - \$21,844	13,211	0	711	12,500	722
2006 2.0% Nashport Waterline - \$384,439	191,997	0	19,675	172,322	20,070
2007 2.0% Adamsville Waterline Extension - \$335,100	175,802	0	16,980	158,822	17,321
2008 2.0% Water Supply Line - \$548,806	292,569	0	26,708	265,861	27,244
2010 3.39% State Route 146 Waterline Extension - \$127,996	108,496	0	3,179	105,317	3,288
2011 3.79% South Moose Eye Road Waterline Extension - \$168,280	147,881	0	3,869	144,012	4,017
2012 0% Gratiot/Mt. Sterling Water Project - \$2,272,021	1,131,566	0	45,263	1,086,303	45,263
2014 2% North River Road Waterline Extension - \$1,153,965	863,506	0	24,993	838,513	25,495
2014 2% Water Supply Expansion - \$1,481,981	1,295,484	0	64,681	1,230,803	65,981
2014 2% Western Heights Waterline - \$326,608	238,885	0	6,914	231,971	7,053
2017 0% State Route 555 Waterline Extension - \$1,329,830	138,882	1,026,138	597,186	567,834	0
2017 0% Ruraldale Water Main Extension - \$363,944	106,924	144,520	15,253	236,191	8,006
2018 0% Barker's Run, Lewistown, & Baugman Watermain Extension - \$552,167	0	552,167	415,152	137,015	4,645
2018 0% Rix Mills Water Main Extension - \$2,494,503	0	2,494,503	1,856,249	638,254	0
2018 0% Chandlersville-Herron Road Waterline Extension - \$568,375	0	568,375	331,320	237,055	0
Total Water Enterprise Fund	6,516,586	4,785,703	3,537,218	7,765,071	339,833
Total OWDA Loans	13,477,332	7,033,313	3,819,379	16,691,266	602,721
2015 0% Avondale Sewer State Capital Improvement Project OPWC Loan	876,516	0	30,225	846,291	15,112
Net Pension Liability - OPERS:					
Sewer Fund	518,377	0	163,032	355,345	0
Water Fund	1,036,753	0	326,060	710,693	0
Total Net Pension Liability - OPERS	1,555,130	0	489,092	1,066,038	0
Net OPEB Liability - OPERS:					
Sewer Fund	223,904	13,946	0	237,850	0
Water Fund	447,809	27,892	0	475,701	0
Total Net OPEB Liability - OPERS	671,713	41,838	0	713,551	0
Compensated Absences	120,832	68,450	64,907	124,375	57,164
Total Business - Type Activities	28,544,619	7,143,601	5,671,554	30,016,666	1,891,797
Total Long-Term Obligations	\$114,376,681	\$10,973,817	\$25,841,299	\$99,509,199	\$5,725,294

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Governmental Activities

On September 24, 2009, the County issued \$2,270,000 in Various Purpose Improvement Serial Bonds. The proceeds of these bonds retired bond anticipation notes that were granted to the City of Zanesville to be used for an extension of a road within the city limits, construct a road to Eastpointe, acquiring a County building, and acquiring and improving two parcels of land to provide parking. The outstanding portion of the bonds that were used as a grant to the City of Zanesville, and as such are considered non-capital related debt, is \$535,000 at December 31, 2018. The bonds were sold at a premium of \$14,987 that will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a twenty year period with final maturity in 2029.

On June 3, 2009, the County issued \$9,425,000 of County Facilities Improvement General Obligation Refunding serial bonds that were used to refund the 1998 County Facilities Refunding Bonds, the 1999 Child Support Enforcement Building Bonds, and the 1999 Juvenile Detention Facility Bonds. The general obligation refunding bonds were sold at a premium of \$150,492 that will be amortized over the term of the bonds. The refunding resulted in a current refunding of the 1998 County Facilities Refunding Bonds in the amount of \$3,105,000 and an advance refunding of the 1999 Child Support Enforcement Building and Juvenile Detention Facility Bonds in the amounts of \$2,645,000 and \$3,315,000, respectively. \$6,223,607, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 1999 bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$9,065,000 of the refunded bonds is considered defeased and the liability is removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$331,367. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2027. The amount amortized for 2018 is \$17,440 leaving an unamortized balance of \$156,960. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for an eighteen year period with final maturity in 2027.

On July 10, 2012, the County issued \$1,655,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$71,987 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Various Purpose Serial and Term Bonds in the amount of \$1,780,000. \$1,838,410, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,780,000 of the refunded bonds is considered defeased and the liability is removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$58,410. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2018 is \$5,841 leaving an unamortized balance of \$23,364. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues as well as intergovernmental payments received from the County Fairboard. The bonds were issued for a ten year period with final maturity in 2022.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

On March 30, 2016, the County issued \$560,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$55,425 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds in the amount of \$580,000. \$603,105, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$580,000 of the refunded bonds is considered defeased and the liability is removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$22,610. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2018 is \$2,056 leaving an unamortized balance of \$16,443. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a ten year period with final maturity in 2026.

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

Year Ending December 31,	Principal	Interest	Total
2019	\$993,580	\$125,271	\$1,118,851
2020	343,970	87,236	431,206
2021	369,400	76,485	445,885
2022	374,830	64,936	439,766
2023	200,270	53,036	253,306
2024-2028	953,780	142,281	1,096,061
2029	161,000	9,213	170,213
Total	<u>\$3,396,830</u>	<u>\$558,458</u>	<u>\$3,955,288</u>

Special Assessment Bonds

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

On July 10, 2012, the County issued \$130,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$5,740 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Various Purpose Serial and Term Bonds in the amount of \$135,000. \$139,427, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$135,000 of the refunded bonds is considered defeased and the liability is removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$4,427. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized during 2018 was \$443 leaving an unamortized balance of \$1,769. The bonds were issued for a ten year period with final maturity in 2022.

On November 13, 2013, the County issued \$46,600 of Various Purpose Capital Facilities Refunding Bonds that consisted of \$38,400 in serial bonds and \$8,200 in term bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. These special assessment refunding bonds were sold at a premium of \$1,173 that will be amortized over the term of the bonds. The refunding resulted in no difference between the net carrying amount of the debt and the reacquisition price. However, the unamortized deferred amount on refunding from the 2003 refunded bonds, in the amount of \$6,624 will be amortized to interest expense through the year 2028. The amount amortized during 2018 was \$442 leaving an unamortized balance of \$3,972. The bonds were issued for a fifteen year period with final maturity in 2028.

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

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

Year Ending December 31,	Principal	Interest	Total
2019	\$18,200	\$2,701	\$20,901
2020	18,200	2,187	20,387
2021	18,100	1,666	19,766
2022	18,100	1,138	19,238
2023	3,000	595	3,595
2024-2028	14,100	1,556	15,656
Total	<u>\$89,700</u>	<u>\$9,843</u>	<u>\$99,543</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

Year Ending December 31,	Principal	Interest	Total
2019	\$4,277	\$5,582	\$9,859
2020	4,459	5,409	9,868
2021	4,648	5,229	9,877
2022	4,846	5,041	9,887
2023	5,052	4,845	9,897
2024-2028	28,676	20,983	49,659
2029-2033	35,316	14,673	49,989
2034-2038	43,495	6,902	50,397
2039	9,840	296	10,136
Total	<u>\$140,609</u>	<u>\$68,960</u>	<u>\$209,569</u>

Mandatory Redemptions for Special Assessment Bonds

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

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

Optional Redemptions

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

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

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

Ohio Water Development Authority Loan

During 2018, the County issued additional proceeds in the amount of \$17,501 in an OWDA Loan to be used for a Home Sewage Treatment System programs. During 2018, this loan was retired with grant proceeds received by the Block Grants Special Revenue Fund.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Ohio Public Works Commission (OPWC) Loan

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. Principal requirements to maturity are as follows:

Year Ending December 31,	Principal
2019	\$7,735
2020	15,469
2021	15,469
2022	15,469
2023	15,469
2024-2028	77,347
2029-2033	77,347
2034-2038	77,347
2039-2043	77,347
2044-2046	38,676
Total	<u>\$417,675</u>

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. During 2018, the Issue II Capital Projects Fund received \$286,576 of the total approved loan. This loan will not have an accurate repayment schedule until the loan is finalized. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

Compensated Absences

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

Workers' Compensation Claims Payable

During 2018, the County paid off a liability for workers' compensation as part of the State Workers' Compensation retrospective rating and payment program. The County paid the claims payable from accumulated resources in the Workers' Compensation Internal Service Fund. These amounts have been paid in prior years from the General Fund, and the Public Assistance, Motor Vehicle and Gasoline Tax, Starlight School Levy, Children Services, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Miscellaneous Federal Grants, Access Visitation, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, County Courts, Community Corrections, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Victim of Criminals, Sheriff Levy, Wireless 911, Law Library Resources, Concealed Weapon, and Sheriff Commissary Special Revenue Funds.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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.

Long-Term Contracts Payable

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

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

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

Based upon the cooperative agreement related to this exchange transaction, the County's financial statements reflect a long-term contract payable in the amount of \$1,228,179 at December 31, 2018. The long-term contracts payable amount reported in the County's financial statements is also reflected on the Transportation Improvement District's financial statements as a loan payable to the State Infrastructure Bank. The County has pledged non-tax revenues for the purpose of making the required use payments from the public works program. The County is also reporting the improvement as part of their infrastructure.

Capital Leases

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

Business-Type Activities

General Obligation Bonds

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

On June 3, 2009, the County issued \$1,105,000 of County Facilities Improvement General Obligation Refunding serial and term bonds that were used to refund the 1999 East Muskingum Sewer General Obligation Refunding Bonds. The general obligation refunding bonds were sold at a premium of \$3,513 that will be amortized over the term of the bonds. The refunding resulted in advance refunding of the 1999 bonds. \$1,087,513, (after premium, underwriting fees, and other issuance costs) were deposited into an irrevocable trust to provide for all future debt service payments on the refunded bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,045,000 of the refunded bonds is considered defeased and the liability is removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$91,330. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2027. The amount amortized for 2018 is \$4,807 leaving an unamortized balance of \$43,263. The bonds are backed by the full faith and credit of the County and will be repaid from Sewer Enterprise Fund revenues. The bonds were issued for an eighteen year period with final maturity in 2027.

On July 10, 2012, the County issued \$940,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2002 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$41,018 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2002 Sewer Improvement Serial and Term Bonds in the amount of \$995,000. \$1,027,644, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2002 bonds. On December 3, 2012, the 2002 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$995,000 of the refunded bonds is considered defeased and the liability is removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the reacquisition price in the amount of \$32,644. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2022. The amount amortized for 2018 is \$3,264 leaving an unamortized balance of \$13,060. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2022.

On November 13, 2013, the County issued \$6,498,400 of Various Purpose Capital Facilities Refunding Serial and Term Bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. The 2003 refunded bonds were originally issued for a 27 year period and were called on December 1, 2013. The refunding bonds were sold at a premium of \$142,638 that will be amortized over the term of the bonds. As a result of the refunding, \$6,533,000 of the refunded bonds is considered defeased and the liability is removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the refunded debt and the reacquisition price in the amount of \$9,792. This difference, together with the unamortized balance of the 2003 refunded difference, in the total amount of \$448,715, is reported in the accompanying financial statements as a deferred amount on refunding and is being amortized to interest expense through the year 2028. The amount amortized for 2018 is \$35,170 leaving an unamortized balance in the amount of \$248,193. 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, 2018**

On March 30, 2016, the County issued \$4,725,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The 2006 refunded bonds were originally issued for a twenty year period. The general obligation bonds were sold at a premium of \$450,496 that will be amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds. \$5,084,544, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$4,890,000 of the refunded bonds is considered defeased and the liability is removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$190,067. This difference, reported in the accompanying financial statements as a deferred amount on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2018 is \$17,279 leaving an unamortized balance of \$138,230. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2026.

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

Year Ending December 31,	Principal	Interest	Total
2019	\$1,216,800	\$313,597	\$1,530,397
2020	1,261,800	287,698	1,549,498
2021	1,296,900	257,921	1,554,821
2022	1,331,900	225,798	1,557,698
2023	1,252,000	188,641	1,440,641
2024-2028	3,627,900	345,126	3,973,026
2029	149,000	6,518	155,518
Total	\$10,136,300	\$1,625,299	\$11,761,599

Mandatory Redemptions for Business-Type General Obligation Bonds

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

Year	Amount
2020	\$60,000
2021	65,000
2022	75,000
	\$200,000

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

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

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

Optional Redemptions

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

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

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

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

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$13,763,994 (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 \$8,948,530. Principal and interest paid for the current year and total customer net revenues were \$527,468 and \$1,637,633, respectively.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$15,402,005 (original issue amount) in water system OWDA loans issued between 2002 and 2018. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2048. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$7,189,371. Principal and interest paid for the current year and total customer net revenues were \$3,634,370 and \$1,713,994, respectively.

The OWDA loan amortization schedules for the South Avenue Sewage Lift Station, the Pembroke Avenue Force Main, the State Route 555 Waterline Extension, the Rix Mills Water Main Extension, and the Chandlersville-Herron Road Waterline 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:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$602,721	\$297,784	\$900,505
2020	614,807	286,018	900,825
2021	627,280	273,879	901,159
2022	640,155	261,354	901,509
2023	653,440	248,433	901,873
2024-2028	3,371,059	1,034,467	4,405,526
2029-2033	2,963,717	669,752	3,633,469
2034-2038	2,304,281	303,840	2,608,121
2039-2043	905,681	16,471	922,152
2044-2048	62,704	58	62,762
Total	<u>\$12,745,845</u>	<u>\$3,392,056</u>	<u>\$16,137,901</u>

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. Principal requirements to maturity are as follows:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Year Ending December 31,	Principal
2019	\$15,112
2020	30,225
2021	30,225
2022	30,225
2023	30,225
2024-2028	151,124
2029-2033	151,124
2034-2038	151,124
2039-2043	151,124
2044-2047	105,783
Total	<u><u>\$846,291</u></u>

Compensated Absences

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

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.

Conduit Debt, Legal Debt Margin and Bond Insurance

Pursuant to State Statute, various industrial revenue bonds have been entered into for private industry within the County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2018, \$295,000,000 of industrial revenue bonds have been entered into, and \$284,266,100 remained outstanding.

The County's overall legal debt margin at December 31, 2018 was \$40,648,934.

NOTE 19 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2018, consist of the following individual fund receivables and payables:

<u>Interfund Payable</u>	Interfund Receivable					
	Major Funds					
	General	Public Assistance	Children Services Levy	Sewer	Water	Total
Major Funds:						
General	\$0	\$0	\$3,720	\$1,692	\$1,030	\$6,442
Public Assistance	72,473	0	0	0	0	72,473
Children Services Levy	5,266	0	0	1,358	0	6,624
Sewer	97,423	0	0	0	60,572	157,995
Water	914,896	0	0	0	0	914,896
Other Nonmajor Governmental	471,987	37,309	0	0	0	509,296
Total All Funds	<u>\$1,562,045</u>	<u>\$37,309</u>	<u>\$3,720</u>	<u>\$3,050</u>	<u>\$61,602</u>	<u>\$1,667,726</u>

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

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

On December 1, 2017, the County issued a bond anticipation note for a five year period at a rate of 2.5 percent. The County purchased this note. The County has identified the Sewer Enterprise Fund as the fund that received the proceeds and the Starlight School Levy Special Revenue Fund as the fund that loaned the money. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds. The principal amount paid on this note for 2018 was \$168,900. The following interfund transactions will be repaid over the next five years and is pledged to be repaid from the Sewer Enterprise Fund's future sewer customer revenues net of specified operating expenses:

	<u>Interfund Receivable</u>
	<u>Major Fund</u>
<u>Interfund Payable</u>	<u>Starlight School Levy</u>
Major Fund:	
Sewer	<u>\$4,146,300</u>

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

Year Ending December 31,	Principal	Interest	Total
2019	\$173,200	\$103,657	\$276,857
2020	177,500	99,328	276,828
2021	181,900	94,890	276,790
2022	3,613,700	815,195	4,428,895
	<u>\$4,146,300</u>	<u>\$1,113,070</u>	<u>\$5,259,370</u>

Interfund transfers during 2018 consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>				<u>Totals</u>
	<u>Major Funds</u>			<u>Other Nonmajor Governmental</u>	
	<u>Public Assistance</u>	<u>Sewer</u>	<u>Water</u>		
Major Funds:					
General Fund	\$236,302	\$7,748	\$107,394	\$2,501,561	\$2,853,005
Public Assistance	0	0	0	20,440	20,440
Sewer	0	0	0	3,793	3,793
Other Nonmajor					
Governmental	0	0	0	380,226	380,226
Total All Funds	<u>\$236,302</u>	<u>\$7,748</u>	<u>\$107,394</u>	<u>\$2,906,020</u>	<u>\$3,257,464</u>

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

SouthEastern Ohio Joint Solid Waste Management District

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

The District is governed and operated through three groups. An eighteen member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records were maintained by Muskingum County until May 1993 at which time Noble County assumed the responsibility. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. A forty-three member policy committee, comprised of seven members from each county and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee. The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. No contributions were received from the County during 2018. Financial information can be obtained from Robert Reiter, District Coordinator, 46049 Marietta Road, Suite 6, Caldwell, Ohio 43724.

Mental Health and Recovery Services Board

The Mental Health and Recovery Services Board (Board) is a jointly governed organization whose participants are Muskingum, Coshocton, Guernsey, Perry, Morgan, and Noble Counties. The Board has the responsibility for development, coordinated continuation and ongoing modernization, funding, monitoring, and evaluation of community-based mental health and substance abuse programming. The Board consists of fourteen members appointed by either the participating county commissioners or the Ohio Department of Mental Health and Addiction Services. Members are residents of the Board's six-county area. The Board exercises total control over the operations including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board.

During 2018, Muskingum County contributed \$1,188,013 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity, other than the property tax levy revenue, is presented in an agency fund. Financial information can be obtained from The Muskingum Area Mental Health and Recovery Services Board, 1205 Newark Road, Zanesville, Ohio 43701.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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 2018, the County contributed \$771,046 to MEORC. The County reports cash with fiscal agent in the amount of \$2,189,344 for monies held by the organization. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

South East Area Transit Authority (SEAT)

The South East Area Transit Authority (SEAT) was created pursuant to State statutes in 1979 for the purpose of providing transportation in the City of Zanesville, Muskingum County, City of Cambridge, and Guernsey County. The SEAT's Board of Trustees consists of eleven members that serve overlapping three-year terms. Six members are appointed by the Mayor of Zanesville with the consent of City Council, two members are appointed by the Muskingum County Commissioners, and the remaining three members are appointed by the Guernsey County Commissioners, the Mayor of Cambridge, and the Mayor of South Zanesville. The Board exercises total control over the operations of SEAT including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2018, the County contributed \$10,000 to SEAT. The SEAT has no outstanding debt. The SEAT is a related organization of the City of Zanesville. Complete financial information can be obtained from the South East Area Transit Authority, 375 Fairbanks Street, Zanesville, Ohio 43701.

Muskingum Families & Children First Council

The Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. Permanent members of the Council are those individuals, public officials, and organizations that are mandated per Ohio Revised Code Section 121.37. The Council may include additional permanent or temporary members from any local public or private agency or group that funds, advocates, or provides services to children. The Council is comprised of the following members: Director of the Zanesville-Muskingum County General Health District, Superintendent of the Zanesville City School District, Superintendent of the Muskingum Valley Educational Service Center, Superintendent of the Muskingum County Board of Developmental Disabilities, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Children Services Board, Superintendent of Muskingum Starlight Industries, Inc., a United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Muskingum County Department of Job and Family Services serves as the fiscal and administrative agent for the Council. During 2018, the County contributed \$5,000 to the Council. Financial information may be obtained from the Muskingum Families & Children First Council, 333 Putnam Avenue, Zanesville, Ohio 43701.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties, including Muskingum County, in providing services to senior citizens in the Council's service area. The Area Agency on Aging is governed by a board of directors comprised of one representative appointed by each participating county. The Area Agency on Aging receives Title III monies to be used for programs within the member counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Area Agency on Aging has no outstanding debt. During 2018, the County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. Financial information can be obtained from the Area Agency on Aging, Region 9, 1730 Southgate Parkway, Cambridge, Ohio 43725.

Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments comprised of Muskingum, Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties 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 comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner from each county currently appoints one member to the board of directors. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a nine cent per capita membership fee based upon the most recent U.S. census. During 2018, OMEGA received \$9,088 from Muskingum County. Financial information can be obtained from OMEGA, 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

Zanesville-Muskingum County Port Authority

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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 2018, 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 2018, Muskingum County contributed \$706,369 in tax levy revenue. Additional revenue is provided through contracts with the Area Agency on Aging. Financial information can be obtained from the Muskingum County Center for Seniors, 160 North Fourth Street, Zanesville, Ohio 43701.

NOTE 21 - RELATED ORGANIZATIONS

Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State statutes for the purpose of acquiring, constructing, equipping, and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The Authority receives funding in the form of excise tax on hotels and motels in the amount of four percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Authority by State Law. During 2018, the Authority received \$563,989 from excise taxes and rental income. The Authority has no outstanding debt. Financial information can be obtained from the Muskingum County Convention Facilities Authority, 205 North Fifth Street, Zanesville, Ohio 43701.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Zanesville Metropolitan Housing Authority

The Zanesville Metropolitan Housing Authority (Authority) was created in 1938, and currently operates pursuant to Ohio Revised Code Section 3735.27. The Authority is governed by a five member board. Muskingum County appoints three members and the City of Zanesville appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the County or the City to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. The Authority has no outstanding debt. Financial information can be obtained from the Zanesville Metropolitan Housing Authority, 407 Pershing Road, Zanesville, Ohio 43701.

Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a five member board appointed by the probate court judge. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2018. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund. Financial information can be obtained from Muskingum Valley Park District, 1720 Euclid Avenue, Zanesville, Ohio 43701.

Muskingum County Library System

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

NOTE 22 - PUBLIC ENTITY POOLS

County Risk Sharing Authority, Inc.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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 2018 was \$354,631. Requests for financial information should be directed to John Brownlee, CORSA Managing Director, County Risk Sharing Authority, Inc., 209 East State Street, Columbus, Ohio, 43215.

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

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

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

The County's premium payments to BWC were \$507,955 and the payment to the Program for administrative fees was \$8,267.

NOTE 23 - RELATED PARTY TRANSACTIONS

The Transportation Improvement District (District), a discretely presented component unit of Muskingum County, currently shares office space with the Zanesville-Muskingum County Port Authority in the Welcome Center, located at 205 North Fifth Street, Zanesville, Ohio 43701. In addition, the County contributed \$100,000 in promotional and operational expenses and \$1,500,000 in capital expenses during 2018 to the Port Authority.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

NOTE 24 - FUND BALANCES

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

Fund Balances	General	Public Assistance	Starlight School Levy	Children Services Levy	Other Governmental Funds	Total
Nonspendable:						
Inventories	\$167,291	\$10,799	\$25,357	\$11,060	\$461,600	\$676,107
Prepays	433,438	76,295	69,583	64,762	167,392	811,470
Unclaimed Monies	53,346	0	0	0	0	53,346
Total Nonspendable	654,075	87,094	94,940	75,822	628,992	1,540,923
Restricted to:						
Court Corrections	0	0	0	0	2,678,808	2,678,808
Roads and Bridges	0	0	0	0	1,354,341	1,354,341
Court Guardianship	0	0	0	0	2,838	2,838
Public Assistance	0	180,421	0	0	0	180,421
Human Services	0	0	0	0	249,965	249,965
Senior Citizens	0	0	0	0	336,505	336,505
Sheriff and Jail Safety Purposes	0	0	0	0	1,287,393	1,287,393
Developmental Disabilities	0	0	19,204,789	0	0	19,204,789
Mental Health	0	0	0	0	39,075	39,075
Tuberculosis Treatment	0	0	0	0	1,514,529	1,514,529
Children Services	0	0	0	3,619,431	138,780	3,758,211
Debt Service	0	0	0	0	423,305	423,305
Capital Outlay	0	0	0	0	654,852	654,852
Real Estate Assessment and Delinquent Tax Collection	0	0	0	0	2,696,770	2,696,770
Other Purposes	0	0	0	0	808,884	808,884
Total Restricted	0	180,421	19,204,789	3,619,431	12,186,045	35,190,686
Committed to Unpaid Obligations:						
County Administration	9,450	0	0	0	0	9,450
Assigned to:						
Purchases on Order:						
County Administration	175,812	0	0	0	0	175,812
Court Corrections	18,109	0	0	0	0	18,109
Sheriff and Jail Safety Purposes	33,723	0	0	0	0	33,723
Human Services	33,216	0	0	0	0	33,216
Subsequent Years'						
Appropriations	8,959,629	0	0	0	0	8,959,629
Total Assigned	9,220,489	0	0	0	0	9,220,489
Unassigned (Deficit)	12,203,558	0	0	0	(164,588)	12,038,970
Total Fund Balances	\$22,087,572	\$267,515	\$19,299,729	\$3,695,253	\$12,650,449	\$58,000,518

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, 2018, is \$7,000,000.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

NOTE 25 - FOOD STAMPS

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

NOTE 26 - CONTINGENT LIABILITIES

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

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

NOTE 27 - TRANSPORTATION IMPROVEMENT DISTRICT

A. Reporting Entity

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Financial Statements During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds would be aggregated and presented in a single column; however, the District did not have any nonmajor funds in 2018 since all funds were considered as major.

Fund Accounting

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

The following are the District's major governmental funds:

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

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

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

Measurement Focus

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

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

Basis of Accounting

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The District had no deferred outflows of resources for 2018.

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

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

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

Cash and Cash Equivalents

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

Capital Assets

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Net Position

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

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

C. Change in Accounting Principles

For 2018, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus 2017* and Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*.

For 2018, the District also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the District's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the District's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the District's 2018 financial statements; however, there was no effect on beginning net position.

D. Equity in Pooled Cash and Investments

The County Auditor serves as fiscal officer of the District. The Ohio Revised Code prescribes allowable deposits and investments for both the District and the County. At December 31, 2018, the District had cash and investments with a carrying amount of \$6,501. Throughout the year the District's cash and investment balances were included in, and collateralized with, Muskingum County's cash management pool.

E. Receivables

Receivables at December 31, 2018, consisted of contracts and interest. All receivables are considered collectible in full.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

F. Long-Term Obligations

Changes in the long-term obligation of the District during 2018 were as follows:

	Outstanding 1/1/2018	Additions	(Reductions)	Outstanding 12/31/2018	Amounts Due Within One Year
Governmental Activities:					
General Long-Term Obligation:					
State Infrastructure Bank - 3%	\$2,014,582	\$0	(\$786,403)	\$1,228,179	\$812,169

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

	Loan	
	State Infrastructure Bank - 3%	
	Principal	Interest
2019	\$812,169	\$33,370
2020	416,010	6,760
	\$1,228,179	\$40,130

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

G. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

H. Related Party Transaction

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

NOTE 28 - MUSKINGUM COUNTY LAND REUTILIZATION CORPORATION

A. Reporting Entity

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

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

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

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

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

Fund Accounting

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

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

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

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 2018.

Measurement Focus

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

Basis of Accounting

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Federal Income Tax

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

Cash and Cash Equivalents

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

Net Position

Net position represents the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources. The Land Bank did not have any deferred outflow of resources and deferred inflow of resources as of December 31, 2018. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board of Directors or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Land Bank applies restricted resources first when an expense is incurred for which both restricted and unrestricted net positions are available. The Land Bank had no restricted net positions at December 31, 2018.

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 2018.

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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

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

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

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

Property Held for Reutilization

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

C. Deposits

At December 31, 2018, the carrying amount of the Land Bank's deposits was \$129,914. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2018, the Land Bank's bank balance of \$129,914 was covered by Federal Deposit Insurance Corporation (FDIC). Custodial credit risk is the risk that in the event of bank failure that the Land Bank's deposits may not be returned to it. Protection of the Land Bank's cash and deposits is provided by the FDIC or collateralized by the financial institution.

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. Subsequent Event

The Board of Directors of the Land Bank voted on May 28, 2019, to suspend operations for a period of one year for any new submittals.

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 Five Years (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability	0.2265070%	0.2282760%	0.2319050%	0.2325800%	0.2325800%
County's Proportionate Share of the Net Pension Liability	\$35,534,557	\$51,837,598	\$40,168,870	\$28,051,747	\$27,418,152
County's Covered Payroll	\$28,840,913	\$26,191,371	\$27,738,406	\$27,270,397	\$26,979,139
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	123.21%	197.92%	144.81%	102.87%	101.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%	86.36%

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

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

See accompanying notes to the required supplementary information

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
 2018 (1)

	2018
County's Proportion of the Net Pension Asset	0.1686280%
County's Proportionate Share of the Net Pension Asset	\$229,557
County's Covered Payroll	\$568,954
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-40.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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

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 Six Fiscal Years (1)

	2018	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00568352%	0.00607446%	0.00597203%	0.00684130%	0.00660183%	0.00660183%
County's Proportionate Share of the Net Pension Liability	\$1,249,679	\$1,443,001	\$1,999,018	\$1,890,735	\$1,605,794	\$1,912,811
County's Covered Payroll	\$646,121	\$667,814	\$628,371	\$713,779	\$726,408	\$684,623
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.41%	216.08%	318.13%	264.89%	221.06%	279.40%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

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

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

See accompanying notes to the required supplementary information

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

	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability	0.2190300%	0.2216800%
County's Proportionate Share of the Net OPEB Liability	\$23,785,044	\$22,390,433
County's Covered Payroll	\$30,001,342	\$27,424,029
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	79.28%	81.65%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%

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

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

See accompanying notes to the required supplementary information

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

	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00568352%	0.00607446%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$91,327)	\$237,003
County's Covered Payroll	\$646,121	\$667,814
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	176.00%	47.11%

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

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

See accompanying notes to the required supplementary information

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

	2018	2017	2016	2015	2014	2013
Net Pension Liability - Traditional Plan (1)						
Contractually Required Contribution	\$4,318,961	\$3,899,331	\$3,280,501	\$3,472,280	\$3,429,488	\$3,643,100
Contributions in Relation to the Contractually Required Contribution	<u>(4,318,961)</u>	<u>(3,899,331)</u>	<u>(3,280,501)</u>	<u>(3,472,280)</u>	<u>(3,429,488)</u>	<u>(3,643,100)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$29,701,464	\$28,840,913	\$26,191,371	\$27,738,406	\$27,270,397	\$26,979,139
Pension Contributions as a Percentage of Covered Payroll	<u>14.54%</u>	<u>13.52%</u>	<u>12.53%</u>	<u>12.52%</u>	<u>12.58%</u>	<u>13.50%</u>
Net Pension Liability/Asset - Combined Plan (1)						
Contractually Required Contribution	\$79,831	\$73,964	\$71,251	\$77,832	\$74,038	\$77,955
Contributions in Relation to the Contractually Required Contribution	<u>(79,831)</u>	<u>(73,964)</u>	<u>(71,251)</u>	<u>(77,832)</u>	<u>(74,038)</u>	<u>(77,955)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$570,221	\$568,954	\$593,758	\$648,600	\$616,983	\$599,654
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
Net OPEB Liability - OPEB Plan (2)						
Contractually Required Contribution	\$26,208	\$317,757	\$561,259			
Contributions in Relation to the Contractually Required Contribution	<u>(26,208)</u>	<u>(317,757)</u>	<u>(561,259)</u>			
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			
County Covered Payroll (3)	\$30,926,885	\$30,001,342	\$27,424,029			
OPEB Contributions as a Percentage of Covered Payroll	<u>0.08%</u>	<u>1.06%</u>	<u>2.05%</u>			

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

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

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

See accompanying notes to the required supplementary information

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Pension Liability				
Contractually Required Contribution	\$92,601	\$89,321	\$90,226	\$100,029
Contributions in Relation to the Contractually Required Contribution	<u>(92,601)</u>	<u>(89,321)</u>	<u>(90,226)</u>	<u>(100,029)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$661,436	\$638,007	\$644,471	\$714,493
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability/Asset				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<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>
County Covered Payroll	\$661,436	\$638,007	\$644,471	\$714,493
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$89,598	\$91,390	\$94,837	\$87,645	\$100,519	\$115,660
<u>(89,598)</u>	<u>(91,390)</u>	<u>(94,837)</u>	<u>(87,645)</u>	<u>(100,519)</u>	<u>(115,660)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$662,141	\$703,000	\$729,515	\$674,192	\$773,223	\$889,692
13.53%	13.00%	13.00%	13.00%	13.00%	13.00%
\$3,112	\$7,030	\$7,295	\$6,742	\$7,732	\$8,897
<u>(3,112)</u>	<u>(7,030)</u>	<u>(7,295)</u>	<u>(6,742)</u>	<u>(7,732)</u>	<u>(8,897)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$662,141	\$703,000	\$729,515	\$674,192	\$773,223	\$889,692
0.47%	1.00%	1.00%	1.00%	1.00%	1.00%

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions - OPERS Pension

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

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

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

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

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions - STRS Pension

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

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

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% 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.

Changes in Assumptions - OPERS OPEB

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions - STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms - STRS OPEB

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

**Combining Statements
and
Individual Fund Schedules**

GENERAL FUND

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

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$3,120,000	\$3,438,451	\$318,451
Permissive Sales Taxes	16,500,000	20,182,623	3,682,623
Charges for Services	4,282,560	4,884,735	602,175
Licenses and Permits	429,900	562,735	132,835
Fines and Forfeitures	240,000	326,485	86,485
Intergovernmental	4,869,751	5,170,975	301,224
Interest	1,058,080	1,352,939	294,859
Payments in Lieu of Taxes	95,000	103,811	8,811
Rent	503,075	468,280	(34,795)
Contributions and Donations	2,687	3,829	1,142
Other	470,150	221,207	(248,943)
<i>Total Revenues</i>	<u>31,571,203</u>	<u>36,716,070</u>	<u>5,144,867</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	571,010	561,271	9,739
Fringe Benefits	244,660	221,313	23,347
Contractual Services	1,824,028	1,433,521	390,507
Materials and Supplies	125,022	115,921	9,101
Capital Outlay	241,894	237,879	4,015
Other	44,266	42,441	1,825
<i>Total Board of County Commissioners</i>	<u>3,050,880</u>	<u>2,612,346</u>	<u>438,534</u>
County Auditor			
Salaries and Wages	570,278	534,344	35,934
Fringe Benefits	291,643	265,703	25,940
Contractual Services	638,208	257,420	380,788
Materials and Supplies	33,256	29,122	4,134
Capital Outlay	41,210	20,546	20,664
<i>Total County Auditor</i>	<u>1,574,595</u>	<u>1,107,135</u>	<u>467,460</u>
County Treasurer			
Salaries and Wages	132,175	127,722	4,453
Fringe Benefits	85,725	78,081	7,644
Contractual Services	80,109	65,462	14,647
Materials and Supplies	8,000	1,916	6,084
Capital Outlay	825	528	297
Other	200	100	100
<i>Total County Treasurer</i>	<u>307,034</u>	<u>273,809</u>	<u>33,225</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$1,079,834	\$1,038,930	\$40,904
Fringe Benefits	491,574	459,330	32,244
Contractual Services	109,118	101,746	7,372
Materials and Supplies	14,000	13,894	106
Other	70,617	59,180	11,437
<i>Total Prosecuting Attorney</i>	<u>1,765,143</u>	<u>1,673,080</u>	<u>92,063</u>
Records Commission			
Salaries and Wages	75,327	75,247	80
Fringe Benefits	28,496	26,887	1,609
Contractual Services	26,396	20,031	6,365
Materials and Supplies	3,700	1,831	1,869
Capital Outlay	11,500	10,040	1,460
<i>Total Records Commission</i>	<u>145,419</u>	<u>134,036</u>	<u>11,383</u>
Clerk of Courts Title			
Salaries and Wages	136,500	134,496	2,004
Fringe Benefits	25,788	25,207	581
Contractual Services	11,000	6,238	4,762
Materials and Supplies	57,890	16,055	41,835
Capital Outlay	13,929	13,929	0
Other	187,293	40,000	147,293
<i>Total Clerk of Courts Title</i>	<u>432,400</u>	<u>235,925</u>	<u>196,475</u>
Board of Revision			
Contractual Services	5,010	896	4,114
Board of Elections			
Salaries and Wages	361,098	331,883	29,215
Fringe Benefits	166,016	152,526	13,490
Contractual Services	462,378	379,250	83,128
Materials and Supplies	47,000	38,415	8,585
Capital Outlay	22,000	21,936	64
<i>Total Board of Elections</i>	<u>1,058,492</u>	<u>924,010</u>	<u>134,482</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$216,920	\$213,083	\$3,837
Fringe Benefits	99,904	92,887	7,017
Contractual Services	65,245	56,811	8,434
Materials and Supplies	19,871	15,142	4,729
Capital Outlay	42,271	36,362	5,909
<i>Total Information Services</i>	<u>444,211</u>	<u>414,285</u>	<u>29,926</u>
Maintenance and Operation			
Salaries and Wages	679,867	605,836	74,031
Fringe Benefits	394,309	356,500	37,809
Contractual Services	569,062	399,109	169,953
Materials and Supplies	194,730	181,498	13,232
Capital Outlay	32,000	20,000	12,000
Other	63,450	60,627	2,823
<i>Total Maintenance and Operation</i>	<u>1,933,418</u>	<u>1,623,570</u>	<u>309,848</u>
Recorder			
Salaries and Wages	189,571	167,472	22,099
Fringe Benefits	78,517	70,246	8,271
Contractual Services	60,121	46,349	13,772
Materials and Supplies	5,060	3,142	1,918
<i>Total Recorder</i>	<u>333,269</u>	<u>287,209</u>	<u>46,060</u>
Recorder Supplemental Equipment			
Fringe Benefits	1,200	987	213
Contractual Services	57	45	12
Capital Outlay	30,814	10,727	20,087
<i>Total Recorder Supplemental Equipment</i>	<u>32,071</u>	<u>11,759</u>	<u>20,312</u>
Fleet Garage			
Salaries and Wages	80,412	73,032	7,380
Fringe Benefits	13,384	11,819	1,565
Contractual Services	541	439	102
Materials and Supplies	84,837	65,912	18,925
<i>Total Fleet Garage</i>	<u>179,174</u>	<u>151,202</u>	<u>27,972</u>
<i>Total General Government - Legislative and Executive</i>	<u>11,261,116</u>	<u>9,449,262</u>	<u>1,811,854</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial			
Court of Appeals			
Contractual Services	\$44	\$44	\$0
Other	17,500	2,817	14,683
<i>Total Court of Appeals</i>	<u>17,544</u>	<u>2,861</u>	<u>14,683</u>
Domestic Relations Court			
Salaries and Wages	550,760	516,587	34,173
Fringe Benefits	184,674	169,789	14,885
Contractual Services	10,748	6,883	3,865
Materials and Supplies	6,500	6,075	425
Capital Outlay	1,500	375	1,125
<i>Total Domestic Relations Court</i>	<u>754,182</u>	<u>699,709</u>	<u>54,473</u>
Common Pleas Court			
Salaries and Wages	252,573	237,145	15,428
Fringe Benefits	157,066	145,289	11,777
Contractual Services	69,474	61,145	8,329
Materials and Supplies	31,836	29,230	2,606
Capital Outlay	3,500	2,798	702
Other	53,383	2,337	51,046
<i>Total Common Pleas Court</i>	<u>567,832</u>	<u>477,944</u>	<u>89,888</u>
Jury Commission			
Salaries and Wages	5,400	5,400	0
Fringe Benefits	907	907	0
Contractual Services	22	22	0
<i>Total Jury Commission</i>	<u>6,329</u>	<u>6,329</u>	<u>0</u>
Adult Probation			
Salaries and Wages	208,178	201,872	6,306
Fringe Benefits	82,787	77,218	5,569
Contractual Services	9,393	9,176	217
Materials and Supplies	3,000	2,805	195
Capital Outlay	7,000	2,640	4,360
<i>Total Adult Probation</i>	<u>310,358</u>	<u>293,711</u>	<u>16,647</u>
Juvenile Court			
Salaries and Wages	428,116	424,869	3,247
Fringe Benefits	667,414	614,014	53,400
Contractual Services	195,388	153,505	41,883
Materials and Supplies	25,000	20,679	4,321
Capital Outlay	500	364	136
Other	31,000	25,653	5,347
<i>Total Juvenile Court</i>	<u>1,347,418</u>	<u>1,239,084</u>	<u>108,334</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
<i>General Government - Judicial (continued)</i>			
<i>Juvenile Probation</i>			
Salaries and Wages	\$451,257	\$443,501	\$7,756
Fringe Benefits	70,401	68,485	1,916
Contractual Services	2,175	1,765	410
Materials and Supplies	1,000	201	799
Capital Outlay	12,344	7,514	4,830
Other	23,633	20,835	2,798
<i>Total Juvenile Probation</i>	<u>560,810</u>	<u>542,301</u>	<u>18,509</u>
<i>Detention Home</i>			
Salaries and Wages	1,220,380	1,205,011	15,369
Fringe Benefits	187,938	181,334	6,604
Contractual Services	98,555	97,273	1,282
Materials and Supplies	105,300	98,691	6,609
Capital Outlay	534	534	0
Other	66,973	66,973	0
<i>Total Detention Home</i>	<u>1,679,680</u>	<u>1,649,816</u>	<u>29,864</u>
<i>Probate Court</i>			
Salaries and Wages	178,386	177,862	524
Fringe Benefits	115,931	104,808	11,123
Contractual Services	6,090	5,139	951
Materials and Supplies	8,670	8,187	483
Capital Outlay	1,500	1,500	0
Other	7,888	7,888	0
<i>Total Probate Court</i>	<u>318,465</u>	<u>305,384</u>	<u>13,081</u>
<i>Clerk of Courts</i>			
Salaries and Wages	362,453	357,666	4,787
Fringe Benefits	265,459	245,417	20,042
Contractual Services	258,413	86,989	171,424
Materials and Supplies	26,700	26,700	0
Capital Outlay	3,109	3,000	109
Other	567	567	0
<i>Total Clerk of Courts</i>	<u>916,701</u>	<u>720,339</u>	<u>196,362</u>
<i>County Court</i>			
Salaries and Wages	362,948	323,924	39,024
Fringe Benefits	218,832	198,872	19,960
Contractual Services	12,025	8,423	3,602
Materials and Supplies	19,917	19,374	543
Capital Outlay	2,951	2,866	85
Other	4,012	3,984	28
<i>Total County Court</i>	<u>620,685</u>	<u>557,443</u>	<u>63,242</u>
<i>Municipal Court</i>			
Salaries and Wages	71,223	70,211	1,012
Fringe Benefits	22,848	19,020	3,828
Contractual Services	5,806	4,307	1,499
<i>Total Municipal Court</i>	<u>99,877</u>	<u>93,538</u>	<u>6,339</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Attorney Fees - Public Defender Attorney Fees	\$954,531	\$951,030	\$3,501
<i>Total General Government - Judicial</i>	<u>8,154,412</u>	<u>7,539,489</u>	<u>614,923</u>
Public Safety			
Coroner's Office			
Salaries and Wages	65,525	65,373	152
Fringe Benefits	26,693	25,165	1,528
Contractual Services	62,629	57,584	5,045
Materials and Supplies	675	375	300
<i>Total Coroner's Office</i>	<u>155,522</u>	<u>148,497</u>	<u>7,025</u>
Sheriff			
Salaries and Wages	5,833,216	5,783,644	49,572
Fringe Benefits	2,625,387	2,429,978	195,409
Contractual Services	1,261,163	1,144,777	116,386
Materials and Supplies	396,922	377,043	19,879
Capital Outlay	214,869	212,866	2,003
Other	600	600	0
<i>Total Sheriff</i>	<u>10,332,157</u>	<u>9,948,908</u>	<u>383,249</u>
Jail			
Contractual Services	782,547	773,501	9,046
Disaster Services			
Contractual Services	65,789	65,323	466
Building Regulation			
Salaries and Wages	305,605	255,101	50,504
Fringe Benefits	116,672	99,302	17,370
Contractual Services	78,074	63,189	14,885
Materials and Supplies	6,685	5,621	1,064
Other	32,634	32,480	154
<i>Total Building Regulation</i>	<u>539,670</u>	<u>455,693</u>	<u>83,977</u>
<i>Total Public Safety</i>	<u>11,875,685</u>	<u>11,391,922</u>	<u>483,763</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Public Works			
Engineer			
Salaries and Wages	\$80,850	\$80,512	\$338
Fringe Benefits	41,386	38,146	3,240
Contractual Services	25,565	24,894	671
Materials and Supplies	1,000	1,000	0
<i>Total Engineer</i>	<u>148,801</u>	<u>144,552</u>	<u>4,249</u>
Planning Commission			
Salaries and Wages	18,686	17,446	1,240
Fringe Benefits	3,115	2,899	216
Contractual Services	222	158	64
Materials and Supplies	100	0	100
<i>Total Planning Commission</i>	<u>22,123</u>	<u>20,503</u>	<u>1,620</u>
<i>Total Public Works</i>	<u>170,924</u>	<u>165,055</u>	<u>5,869</u>
Health			
Humane Society			
Contractual Services	7,225	7,225	0
Agriculture			
Grant	220,000	202,000	18,000
Apiary Inspection	3,364	3,201	163
<i>Total Agriculture</i>	<u>223,364</u>	<u>205,201</u>	<u>18,163</u>
Other Health			
Crippled Children Aid	176,762	176,626	136
<i>Total Health</i>	<u>407,351</u>	<u>389,052</u>	<u>18,299</u>
Human Services			
Soldier's Relief			
Salaries and Wages	30,000	30,000	0
Fringe Benefits	16,620	9,358	7,262
Contractual Services	413,307	250,007	163,300
Materials and Supplies	10,665	10,665	0
Capital Outlay	11,500	9,250	2,250
Other	2,000	440	1,560
<i>Total Soldier's Relief</i>	<u>484,092</u>	<u>309,720</u>	<u>174,372</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$240,420	\$236,130	\$4,290
Fringe Benefits	119,566	109,650	9,916
Contractual Services	70,936	65,107	5,829
Materials and Supplies	36,123	17,158	18,965
Other	2,000	0	2,000
<i>Total Veteran's Services</i>	<u>469,045</u>	<u>428,045</u>	<u>41,000</u>
<i>Total Human Services</i>	<u>953,137</u>	<u>737,765</u>	<u>215,372</u>
Capital Outlay			
Capital Outlay	48,250	11,700	36,550
Intergovernmental			
Contractual Services	2,171	1,761	410
Economic Development	160,224	105,540	54,684
Grants	1,993,800	1,976,430	17,370
<i>Total Intergovernmental</i>	<u>2,156,195</u>	<u>2,083,731</u>	<u>72,464</u>
Debt Service:			
Principal Retirement	164,839	164,839	0
Interest and Fiscal Charges	10,488	10,488	0
<i>Total Debt Service</i>	<u>175,327</u>	<u>175,327</u>	<u>0</u>
<i>Total Expenditures</i>	<u>35,202,397</u>	<u>31,943,303</u>	<u>3,259,094</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,631,194)</u>	<u>4,772,767</u>	<u>8,403,961</u>
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	20,000	6,645	(13,355)
Advances In	0	797,257	797,257
Advances Out	0	(1,010,500)	(1,010,500)
Transfers Out	(3,304,325)	(2,842,605)	461,720
<i>Total Other Financing Sources (Uses)</i>	<u>(3,284,325)</u>	<u>(3,049,203)</u>	<u>235,122</u>
<i>Net Change in Fund Balance</i>	(6,915,519)	1,723,564	8,639,083
Fund Balance at Beginning of Year	15,672,153	15,672,153	0
Prior Year Encumbrances Appropriated	703,066	703,066	0
<i>Fund Balance at End of Year</i>	<u>\$9,459,700</u>	<u>\$18,098,783</u>	<u>\$8,639,083</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, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,806,391	\$315,076	\$948,695	\$12,070,162
Cash and Cash Equivalents in Segregated Accounts	341	0	0	341
Receivables:				
Property Taxes	3,723,531	0	0	3,723,531
Payments in Lieu of Taxes	229,159	0	0	229,159
Permissive Motor Vehicle License Tax	35,775	0	0	35,775
Accounts	58,371	0	0	58,371
Intergovernmental	4,518,685	0	0	4,518,685
Special Assessments	0	162,348	0	162,348
Loans	0	108,229	0	108,229
Materials and Supplies Inventory	461,600	0	0	461,600
Prepaid Items	167,392	0	0	167,392
<i>Total Assets</i>	<u>\$20,001,245</u>	<u>\$585,653</u>	<u>\$948,695</u>	<u>\$21,535,593</u>
Liabilities				
Accounts Payable	\$209,729	\$0	\$1,878	\$211,607
Accrued Wages and Benefits	135,550	0	0	135,550
Interfund Payable	506,277	0	3,019	509,296
Intergovernmental Payable	439,222	0	0	439,222
<i>Total Liabilities</i>	<u>1,290,778</u>	<u>0</u>	<u>4,897</u>	<u>1,295,675</u>
Deferred Inflows of Resources				
Property Taxes	3,295,662	0	0	3,295,662
Payments in Lieu of Taxes	229,159	0	0	229,159
Unavailable Revenue	3,902,300	162,348	0	4,064,648
<i>Total Deferred Inflows of Resources</i>	<u>7,427,121</u>	<u>162,348</u>	<u>0</u>	<u>7,589,469</u>
Fund Balances				
Nonspendable:				
Inventory	461,600	0	0	461,600
Prepays	167,392	0	0	167,392
Restricted to:				
Court Corrections	2,678,808	0	0	2,678,808
Roads and Bridges	1,065,395	0	288,946	1,354,341
Court Guardianship	2,838	0	0	2,838
Human Services	249,965	0	0	249,965
Senior Citizens	336,505	0	0	336,505
Sheriff and Jail Safety Purposes	1,287,393	0	0	1,287,393
Mental Health	39,075	0	0	39,075
Tuberculosis Treatment	1,514,529	0	0	1,514,529
Children Services	138,780	0	0	138,780
Debt Service	0	423,305	0	423,305
Capital Outlay	0	0	654,852	654,852
Real Estate Assessment and Delinquent Tax Collection	2,696,770	0	0	2,696,770
Other Purposes	808,884	0	0	808,884
Unassigned (Deficit)	(164,588)	0	0	(164,588)
<i>Total Fund Balances</i>	<u>11,283,346</u>	<u>423,305</u>	<u>943,798</u>	<u>12,650,449</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$20,001,245</u>	<u>\$585,653</u>	<u>\$948,695</u>	<u>\$21,535,593</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,973,941	\$0	\$0	\$2,973,941
Special Assessments	0	17,980	0	17,980
Permissive Motor Vehicle License Tax	503,648	0	0	503,648
Charges for Services	2,622,856	0	0	2,622,856
Licenses and Permits	247,655	0	0	247,655
Fines and Forfeitures	394,315	0	0	394,315
Intergovernmental	9,525,574	0	1,669,847	11,195,421
Interest	25,218	6,020	0	31,238
Payments in Lieu of Taxes	345,589	0	0	345,589
Rent	0	18,919	0	18,919
Contributions and Donations	21,533	0	16,215	37,748
Other	122,814	0	0	122,814
<i>Total Revenues</i>	<u>16,783,143</u>	<u>42,919</u>	<u>1,686,062</u>	<u>18,512,124</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,104,359	0	0	1,104,359
Judicial	417,048	0	0	417,048
Public Safety	2,574,408	0	0	2,574,408
Public Works	6,694,686	0	2,182,223	8,876,909
Health	922,406	0	0	922,406
Human Services	4,012,996	0	65,577	4,078,573
Capital Outlay	28,939	0	0	28,939
Intergovernmental	1,322,246	22,313	0	1,344,559
Debt Service:				
Principal Retirement	255,879	945,573	0	1,201,452
Interest and Fiscal Charges	54,072	142,236	0	196,308
<i>Total Expenditures</i>	<u>17,387,039</u>	<u>1,110,122</u>	<u>2,247,800</u>	<u>20,744,961</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(603,896)</u>	<u>(1,067,203)</u>	<u>(561,738)</u>	<u>(2,232,837)</u>
Other Financing Sources (Use)				
OWDA Loans Issued	17,501	0	0	17,501
OPWC Loans Issued	0	0	286,576	286,576
Transfers In	1,314,132	959,361	632,527	2,906,020
Transfers Out	(375,226)	0	(5,000)	(380,226)
<i>Total Other Financing Sources (Use)</i>	<u>956,407</u>	<u>959,361</u>	<u>914,103</u>	<u>2,829,871</u>
<i>Net Change in Fund Balances</i>	352,511	(107,842)	352,365	597,034
Fund Balances at Beginning of Year	10,930,835	531,147	591,433	12,053,415
<i>Fund Balances at End of Year</i>	<u>\$11,283,346</u>	<u>\$423,305</u>	<u>\$943,798</u>	<u>\$12,650,449</u>

SPECIAL REVENUE FUNDS

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

Major Special Revenue Funds

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

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

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

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

(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 and grants which are used for court expenses and other judicial programs and issues.

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

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

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

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

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

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

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$420,354	\$420,354	\$0
Intergovernmental	10,010,373	8,319,279	(1,691,094)
Other	96,542	84,024	(12,518)
<i>Total Revenues</i>	<u>10,527,269</u>	<u>8,823,657</u>	<u>(1,703,612)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,749,000	3,475,274	273,726
Fringe Benefits	1,879,756	1,687,730	192,026
Contractual Services	5,203,471	3,855,785	1,347,686
Materials and Supplies	75,752	63,038	12,714
Capital Outlay	90,890	58,014	32,876
Other	66,271	35,788	30,483
<i>Total Human Services</i>	<u>11,065,140</u>	<u>9,175,629</u>	<u>1,889,511</u>
Debt Service:			
Principal Retirement	2,891	2,891	0
Interest and Fiscal Charges	2,461	2,461	0
<i>Total Debt Service</i>	<u>5,352</u>	<u>5,352</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,070,492</u>	<u>9,180,981</u>	<u>1,889,511</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(543,223)</u>	<u>(357,324)</u>	<u>185,899</u>
Other Financing Source (Use)			
Transfers In	250,000	236,302	(13,698)
Transfers Out	(100,000)	(20,440)	79,560
<i>Total Other Financing Source (Use)</i>	<u>150,000</u>	<u>215,862</u>	<u>65,862</u>
<i>Net Change in Fund Balance</i>	(393,223)	(141,462)	251,761
Fund Balance (Deficit) at Beginning of Year	(38,536)	(38,536)	0
Prior Year Encumbrances Appropriated	431,992	431,992	0
<i>Fund Balance at End of Year</i>	<u><u>\$233</u></u>	<u><u>\$251,994</u></u>	<u><u>\$251,761</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$1,958,210	\$1,974,885	\$16,675
Charges for Services	18,974	29,302	10,328
Intergovernmental	1,931,416	3,208,518	1,277,102
Interest	7,500	22,862	15,362
Payments in Lieu of Taxes	36,050	7,011	(29,039)
Contributions and Donations	15,000	17,588	2,588
Other	74,500	76,183	1,683
<i>Total Revenues</i>	<u>4,041,650</u>	<u>5,336,349</u>	<u>1,294,699</u>
Expenditures			
Current:			
Human Services			
Starlight School			
Salaries and Wages	3,633,016	3,518,684	114,332
Fringe Benefits	1,487,136	1,408,345	78,791
Contractual Services	8,493,536	3,966,154	4,527,382
Materials and Supplies	194,250	131,969	62,281
Capital Outlay	507,410	171,831	335,579
<i>Total Expenditures</i>	<u>14,315,348</u>	<u>9,196,983</u>	<u>5,118,365</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(10,273,698)</u>	<u>(3,860,634)</u>	<u>6,413,064</u>
Other Financing Source			
Proceeds from the Sale of Capital Assets	3,000	3,000	0
<i>Net Change in Fund Balance</i>	(10,270,698)	(3,857,634)	6,413,064
Fund Balance at Beginning of Year	22,619,531	22,619,531	0
Prior Year Encumbrances Appropriated	128,460	128,460	0
<i>Fund Balance at End of Year</i>	<u><u>\$12,477,293</u></u>	<u><u>\$18,890,357</u></u>	<u><u>\$6,413,064</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,954,988	\$2,971,134	\$16,146
Charges for Services	1,729,066	1,733,800	4,734
Intergovernmental	3,678,000	3,045,262	(632,738)
Payments in Lieu of Taxes	7,500	8,319	819
Contributions and Donations	5,800	11,517	5,717
Other	4,400	30,635	26,235
<i>Total Revenues</i>	<u>8,379,754</u>	<u>7,800,667</u>	<u>(579,087)</u>
Expenditures			
Current:			
Human Services			
Children Services			
Salaries and Wages	3,525,000	3,491,871	33,129
Fringe Benefits	1,633,127	1,553,128	79,999
Contractual Services	4,136,092	3,955,173	180,919
Materials and Supplies	183,002	169,084	13,918
Capital Outlay	73,695	33,244	40,451
Other	234,459	156,769	77,690
<i>Total Expenditures</i>	<u>9,785,375</u>	<u>9,359,269</u>	<u>426,106</u>
<i>Net Change in Fund Balance</i>	(1,405,621)	(1,558,602)	(152,981)
Fund Balance at Beginning of Year	4,655,337	4,655,337	0
Prior Year Encumbrances Appropriated	<u>374,158</u>	<u>374,158</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,623,874</u></u>	<u><u>\$3,470,893</u></u>	<u><u>(\$152,981)</u></u>

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
Assets					
Equity in Pooled Cash and Cash Equivalents	\$190,359	\$126,070	\$123	\$2,163,376	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	130,533
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	0	192,641	0	0	0
Materials and Supplies Inventory	1,208	7,151	0	0	0
Prepaid Items	1,983	27,698	0	32,051	0
<i>Total Assets</i>	<u>\$193,550</u>	<u>\$353,560</u>	<u>\$123</u>	<u>\$2,195,427</u>	<u>\$130,533</u>
Liabilities					
Accounts Payable	\$1,789	\$3,476	\$0	\$4,788	\$0
Accrued Wages and Benefits	2,837	37,597	0	6,704	0
Interfund Payable	0	245,777	0	0	0
Intergovernmental Payable	1,413	22,994	0	4,478	0
<i>Total Liabilities</i>	<u>6,039</u>	<u>309,844</u>	<u>0</u>	<u>15,970</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	130,533
Unavailable Revenue	0	168,402	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>168,402</u>	<u>0</u>	<u>0</u>	<u>130,533</u>
Fund Balances					
Nonspendable:					
Inventory	1,208	7,151	0	0	0
Prepays	1,983	27,698	0	32,051	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	0
Senior Citizens	0	0	0	0	0
Sheriff and Jail Safety Purposes	0	0	0	0	0
Mental Health	0	0	0	0	0
Tuberculosis Treatment	0	0	0	0	0
Children Services	0	0	123	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	0	2,147,406	0
Other Purposes	184,320	0	0	0	0
Unassigned (Deficit)	0	(159,535)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>187,511</u>	<u>(124,686)</u>	<u>123</u>	<u>2,179,457</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$193,550</u>	<u>\$353,560</u>	<u>\$123</u>	<u>\$2,195,427</u>	<u>\$130,533</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2018

	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement
Assets					
Equity in Pooled Cash and Cash Equivalents	\$36,941	\$11,690	\$555,969	\$5,813	\$249,965
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	197,226	0	0	57,212	22,193
Materials and Supplies Inventory	243	0	0	0	0
Prepaid Items	4,516	60	2,361	5,266	0
<i>Total Assets</i>	<u>\$238,926</u>	<u>\$11,750</u>	<u>\$558,330</u>	<u>\$68,291</u>	<u>\$272,158</u>
Liabilities					
Accounts Payable	\$0	\$0	\$2,257	\$2,490	\$0
Accrued Wages and Benefits	1,640	0	2,682	0	0
Interfund Payable	0	0	0	16,000	0
Intergovernmental Payable	1,027	329	1,666	0	0
<i>Total Liabilities</i>	<u>2,667</u>	<u>329</u>	<u>6,605</u>	<u>18,490</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	159,655	0	0	2,788	22,193
<i>Total Deferred Inflows of Resources</i>	<u>159,655</u>	<u>0</u>	<u>0</u>	<u>2,788</u>	<u>22,193</u>
Fund Balances					
Nonspendable:					
Inventory	243	0	0	0	0
Prepays	4,516	60	2,361	5,266	0
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	249,965
Senior Citizens	0	0	0	0	0
Sheriff and Jail Safety Purposes	71,845	0	0	41,747	0
Mental Health	0	0	0	0	0
Tuberculosis Treatment	0	0	0	0	0
Children Services	0	0	0	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	549,364	0	0
Other Purposes	0	11,361	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>76,604</u>	<u>11,421</u>	<u>551,725</u>	<u>47,013</u>	<u>249,965</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$238,926</u>	<u>\$11,750</u>	<u>\$558,330</u>	<u>\$68,291</u>	<u>\$272,158</u>

Tuberculosis Clinic	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing
\$1,521,467	\$103,961	\$2,659,519	\$4,177	\$220,945	\$1,086	\$61,807
341	0	0	0	0	0	0
732,636	0	0	0	0	0	0
1,426	0	0	0	0	0	0
0	0	0	0	0	0	0
2,635	0	8,960	0	23,785	0	901
44,603	1,112,920	0	125,413	0	0	0
8,249	197	0	0	0	0	0
8,452	1,060	20,716	0	1,279	0	0
<u>\$2,319,809</u>	<u>\$1,218,138</u>	<u>\$2,689,195</u>	<u>\$129,590</u>	<u>\$246,009</u>	<u>\$1,086</u>	<u>\$62,708</u>
\$6,090	\$13,136	\$2,226	\$0	\$5,582	\$1,086	\$0
5,958	1,546	1,075	4,579	1,633	0	0
0	244,500	0	0	0	0	0
3,801	350,599	696	2,844	1,015	0	0
<u>15,849</u>	<u>609,781</u>	<u>3,997</u>	<u>7,423</u>	<u>8,230</u>	<u>1,086</u>	<u>0</u>
645,288	0	0	0	0	0	0
1,426	0	0	0	0	0	0
126,016	606,000	8,960	62,705	23,785	0	0
<u>772,730</u>	<u>606,000</u>	<u>8,960</u>	<u>62,705</u>	<u>23,785</u>	<u>0</u>	<u>0</u>
8,249	197	0	0	0	0	0
8,452	1,060	20,716	0	1,279	0	0
0	0	2,655,522	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	59,462	212,715	0	0
0	0	0	0	0	0	0
1,514,529	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,100	0	0	0	0	62,708
0	0	0	0	0	0	0
<u>1,531,230</u>	<u>2,357</u>	<u>2,676,238</u>	<u>59,462</u>	<u>213,994</u>	<u>0</u>	<u>62,708</u>
<u>\$2,319,809</u>	<u>\$1,218,138</u>	<u>\$2,689,195</u>	<u>\$129,590</u>	<u>\$246,009</u>	<u>\$1,086</u>	<u>\$62,708</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2018

	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement	Legal Aid Society	Senior Citizens Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$267,553	\$2,747	\$135,028	\$1,067	\$357,967
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	878,182
Payments in Lieu of Taxes	0	0	0	0	1,740
Permissive Motor Vehicle License Tax	0	0	0	0	0
Accounts	35	5	0	0	0
Intergovernmental	0	0	0	0	37,044
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	10,897
<i>Total Assets</i>	<u>\$267,588</u>	<u>\$2,752</u>	<u>\$135,028</u>	<u>\$1,067</u>	<u>\$1,285,830</u>
Liabilities					
Accounts Payable	\$1,235	\$0	\$0	\$0	\$0
Accrued Wages and Benefits	0	0	0	0	12,438
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	9,024
<i>Total Liabilities</i>	<u>1,235</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,462</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	774,489
Payments in Lieu of Taxes	0	0	0	0	1,740
Unavailable Revenue	35	5	0	0	140,737
<i>Total Deferred Inflows of Resources</i>	<u>35</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>916,966</u>
Fund Balances					
Nonspendable:					
Inventory	0	0	0	0	0
Prepays	0	0	0	0	10,897
Restricted to:					
Court Corrections	0	0	0	0	0
Roads and Bridges	0	0	0	0	0
Court Guardianship	0	0	0	0	0
Human Services	0	0	0	0	0
Senior Citizens	0	0	0	0	336,505
Sheriff and Jail Safety Purposes	0	2,747	135,028	0	0
Mental Health	0	0	0	0	0
Tuberculosis Treatment	0	0	0	0	0
Children Services	0	0	0	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	0	0	0
Other Purposes	266,318	0	0	1,067	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>266,318</u>	<u>2,747</u>	<u>135,028</u>	<u>1,067</u>	<u>347,402</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$267,588</u>	<u>\$2,752</u>	<u>\$135,028</u>	<u>\$1,067</u>	<u>\$1,285,830</u>

Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals	Sheriff Commissary	Children Services Christmas	Mental Health Levy	Sheriff Levy
\$96,756 0	\$22,846 0	\$2,838 0	\$11,724 0	\$25,110 0	\$143,450 0	\$39,075 0	\$360,072 0
0	0	0	0	0	0	1,490,879	621,834
0	0	0	0	0	0	3,240	1,534
0	0	0	0	0	0	0	0
0	0	0	0	21,816	0	0	0
12,198	0	0	35,023	0	0	57,689	20,788
0	0	0	0	0	0	0	0
2,910	0	0	25	2,004	0	0	4,931
<u>\$111,864</u>	<u>\$22,846</u>	<u>\$2,838</u>	<u>\$46,772</u>	<u>\$48,930</u>	<u>\$143,450</u>	<u>\$1,590,883</u>	<u>\$1,009,159</u>
\$0	\$0	\$0	\$0	\$38,160	\$4,793	\$0	\$0
1,882	0	0	2,108	1,006	0	0	8,914
0	0	0	0	0	0	0	0
1,168	0	0	326	2,112	0	0	6,236
<u>3,050</u>	<u>0</u>	<u>0</u>	<u>2,434</u>	<u>41,278</u>	<u>4,793</u>	<u>0</u>	<u>15,150</u>
0	0	0	0	0	0	1,321,429	554,456
0	0	0	0	0	0	3,240	1,534
9,699	0	0	24,923	10,701	0	227,139	88,166
<u>9,699</u>	<u>0</u>	<u>0</u>	<u>24,923</u>	<u>10,701</u>	<u>0</u>	<u>1,551,808</u>	<u>644,156</u>
0	0	0	0	0	0	0	0
2,910	0	0	25	2,004	0	0	4,931
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	2,838	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
96,205	22,846	0	19,390	0	0	0	344,922
0	0	0	0	0	0	39,075	0
0	0	0	0	0	0	0	0
0	0	0	0	0	138,657	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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,053)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>99,115</u>	<u>22,846</u>	<u>2,838</u>	<u>19,415</u>	<u>(3,049)</u>	<u>138,657</u>	<u>39,075</u>	<u>349,853</u>
<u>\$111,864</u>	<u>\$22,846</u>	<u>\$2,838</u>	<u>\$46,772</u>	<u>\$48,930</u>	<u>\$143,450</u>	<u>\$1,590,883</u>	<u>\$1,009,159</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2018

	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention	Concealed Weapon
Assets				
Equity in Pooled Cash and Cash Equivalents	\$827,197	\$118,744	\$23,286	\$36,626
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
Permissive Motor Vehicle License Tax	35,775	0	0	0
Accounts	0	0	0	234
Intergovernmental	2,603,735	0	0	0
Materials and Supplies Inventory	444,499	53	0	0
Prepaid Items	36,649	214	0	2,237
<i>Total Assets</i>	<u>\$3,947,855</u>	<u>\$119,011</u>	<u>\$23,286</u>	<u>\$39,097</u>
Liabilities				
Accounts Payable	\$113,769	\$8,165	\$0	\$0
Accrued Wages and Benefits	40,453	156	0	931
Interfund Payable	0	0	0	0
Intergovernmental Payable	26,699	97	0	1,951
<i>Total Liabilities</i>	<u>180,921</u>	<u>8,418</u>	<u>0</u>	<u>2,882</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	2,220,391	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>2,220,391</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable:				
Inventory	444,499	53	0	0
Prepays	36,649	214	0	2,237
Restricted to:				
Court Corrections	0	0	23,286	0
Roads and Bridges	1,065,395	0	0	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Citizens	0	0	0	0
Sheriff and Jail Safety Purposes	0	0	0	33,978
Mental Health	0	0	0	0
Tuberculosis Treatment	0	0	0	0
Children Services	0	0	0	0
Real Estate Assessment and Delinquent Tax Collection	0	0	0	0
Other Purposes	0	110,326	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,546,543</u>	<u>110,593</u>	<u>23,286</u>	<u>36,215</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$3,947,855</u>	<u>\$119,011</u>	<u>\$23,286</u>	<u>\$39,097</u>

Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$193,595	\$55,758	\$171,684	\$10,806,391
0	0	0	341
0	0	0	3,723,531
0	0	90,686	229,159
0	0	0	35,775
0	0	0	58,371
0	0	0	4,518,685
0	0	0	461,600
2,083	0	0	167,392
<u>\$195,678</u>	<u>\$55,758</u>	<u>\$262,370</u>	<u>\$20,001,245</u>
\$687	\$0	\$0	\$209,729
1,411	0	0	135,550
0	0	0	506,277
747	0	0	439,222
<u>2,845</u>	<u>0</u>	<u>0</u>	<u>1,290,778</u>
0	0	0	3,295,662
0	0	90,686	229,159
0	0	0	3,902,300
<u>0</u>	<u>0</u>	<u>90,686</u>	<u>7,427,121</u>
0	0	0	461,600
2,083	0	0	167,392
0	0	0	2,678,808
0	0	0	1,065,395
0	0	0	2,838
0	0	0	249,965
0	0	0	336,505
190,750	55,758	0	1,287,393
0	0	0	39,075
0	0	0	1,514,529
0	0	0	138,780
0	0	0	2,696,770
0	0	171,684	808,884
0	0	0	(164,588)
<u>192,833</u>	<u>55,758</u>	<u>171,684</u>	<u>11,283,346</u>
<u>\$195,678</u>	<u>\$55,758</u>	<u>\$262,370</u>	<u>\$20,001,245</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	39,560	358,176	0	961,279
Licenses and Permits	126,398	0	0	0
Fines and Forfeitures	438	0	0	407
Intergovernmental	0	2,152,311	0	0
Interest	0	0	1	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	6,281	0	75	0
Other	788	12,775	0	2,475
<i>Total Revenues</i>	<u>173,465</u>	<u>2,523,262</u>	<u>76</u>	<u>964,161</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	909,066
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	181,169	0	0	0
Human Services	0	3,055,914	0	0
Capital Outlay	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	1,672	0	0
Interest and Fiscal Charges	0	2,494	0	0
<i>Total Expenditures</i>	<u>181,169</u>	<u>3,060,080</u>	<u>0</u>	<u>909,066</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,704)</u>	<u>(536,818)</u>	<u>76</u>	<u>55,095</u>
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Transfers In	0	520,440	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>520,440</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(7,704)	(16,378)	76	55,095
Fund Balances (Deficit) at Beginning of Year	<u>195,215</u>	<u>(108,308)</u>	<u>47</u>	<u>2,124,362</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$187,511</u>	<u>(\$124,686)</u>	<u>\$123</u>	<u>\$2,179,457</u>

Redevelopment Tax Equivalent	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
\$0	\$0	\$0	\$0	\$0	\$0	\$590,453
0	0	0	0	0	0	0
0	0	3,904	172,428	0	0	45,387
0	0	0	0	0	0	0
0	118,698	0	0	213,036	63,570	128,396
0	0	0	0	0	0	0
270,986	0	0	0	0	0	1,664
0	0	0	0	0	0	0
0	824	32	38,490	0	0	10,667
<u>270,986</u>	<u>119,522</u>	<u>3,936</u>	<u>210,918</u>	<u>213,036</u>	<u>63,570</u>	<u>776,567</u>
0	0	0	195,293	0	0	0
0	0	5,266	0	0	0	0
0	151,366	0	0	131,860	0	0
845,539	0	0	0	0	0	0
0	0	0	0	0	0	720,741
0	0	0	0	0	46,379	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>845,539</u>	<u>151,366</u>	<u>5,266</u>	<u>195,293</u>	<u>131,860</u>	<u>46,379</u>	<u>720,741</u>
<u>(574,553)</u>	<u>(31,844)</u>	<u>(1,330)</u>	<u>15,625</u>	<u>81,176</u>	<u>17,191</u>	<u>55,826</u>
0	0	0	0	0	0	0
574,553	86,400	0	0	0	0	0
0	0	0	0	0	0	0
<u>574,553</u>	<u>86,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	54,556	(1,330)	15,625	81,176	17,191	55,826
0	22,048	12,751	536,100	(34,163)	232,774	1,475,404
<u>\$0</u>	<u>\$76,604</u>	<u>\$11,421</u>	<u>\$551,725</u>	<u>\$47,013</u>	<u>\$249,965</u>	<u>\$1,531,230</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, 2018

	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	220,549	0	163,778
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	128,755	0	0
Intergovernmental	525,978	137,634	250,828	2,575
Interest	0	17,308	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	508	214	0	687
<i>Total Revenues</i>	<u>526,486</u>	<u>504,460</u>	<u>250,828</u>	<u>167,040</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	312,711	0	0
Public Safety	0	0	250,494	174,889
Public Works	324,669	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	17,501	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>342,170</u>	<u>312,711</u>	<u>250,494</u>	<u>174,889</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>184,316</u>	<u>191,749</u>	<u>334</u>	<u>(7,849)</u>
Other Financing Sources (Use)				
OWDA Loans Issued	17,501	0	0	0
Transfers In	0	0	0	18,283
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>17,501</u>	<u>0</u>	<u>0</u>	<u>18,283</u>
<i>Net Change in Fund Balances</i>	201,817	191,749	334	10,434
Fund Balances (Deficit) at Beginning of Year	<u>(199,460)</u>	<u>2,484,489</u>	<u>59,128</u>	<u>203,560</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$2,357</u></u>	<u><u>\$2,676,238</u></u>	<u><u>\$59,462</u></u>	<u><u>\$213,994</u></u>

Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Enforcement and Education	Law Enforcement
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
20,496	0	0	0	0
0	13,973	19,562	1,486	76,158
0	0	22,949	200	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	857
0	0	0	0	0
<u>20,496</u>	<u>13,973</u>	<u>42,511</u>	<u>1,686</u>	<u>77,015</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	617	36,569
0	0	0	0	0
20,496	0	0	0	0
0	0	14,047	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>20,496</u>	<u>0</u>	<u>14,047</u>	<u>617</u>	<u>36,569</u>
<u>0</u>	<u>13,973</u>	<u>28,464</u>	<u>1,069</u>	<u>40,446</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>(18,283)</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>(18,283)</u>	<u>0</u>	<u>0</u>
0	13,973	10,181	1,069	40,446
<u>0</u>	<u>48,735</u>	<u>256,137</u>	<u>1,678</u>	<u>94,582</u>
<u>\$0</u>	<u>\$62,708</u>	<u>\$266,318</u>	<u>\$2,747</u>	<u>\$135,028</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, 2018

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
Revenues				
Property Taxes	\$0	\$706,369	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	103	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	2,298
Intergovernmental	0	77,579	173,246	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	2,024	0	0
Contributions and Donations	0	0	0	0
Other	0	4,519	1,563	0
<i>Total Revenues</i>	<u>103</u>	<u>790,491</u>	<u>174,809</u>	<u>2,298</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	226,220	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	872,890	0	0
Capital Outlay	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>872,890</u>	<u>226,220</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>103</u>	<u>(82,399)</u>	<u>(51,411)</u>	<u>2,298</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>	103	(82,399)	(51,411)	2,298
Fund Balances (Deficit) at Beginning of Year	<u>964</u>	<u>429,801</u>	<u>150,526</u>	<u>20,548</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$1,067</u>	<u>\$347,402</u>	<u>\$99,115</u>	<u>\$22,846</u>

<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Sheriff Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Sheriff Levy</u>
\$0	\$0	\$0	\$0	\$1,188,013	\$489,106
0	0	0	0	0	0
12,020	0	645,672	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	74,059	0	0	120,912	43,497
0	0	0	0	0	0
0	0	0	0	3,732	1,753
0	0	0	10,534	0	0
0	0	196	0	0	2,650
<u>12,020</u>	<u>74,059</u>	<u>645,868</u>	<u>10,534</u>	<u>1,312,657</u>	<u>537,006</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	97,011	687,340	0	0	545,568
0	0	0	0	0	0
0	0	0	0	0	0
12,801	0	0	10,965	0	0
0	0	0	0	0	0
0	0	0	0	1,322,246	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>12,801</u>	<u>97,011</u>	<u>687,340</u>	<u>10,965</u>	<u>1,322,246</u>	<u>545,568</u>
<u>(781)</u>	<u>(22,952)</u>	<u>(41,472)</u>	<u>(431)</u>	<u>(9,589)</u>	<u>(8,562)</u>
0	0	0	0	0	0
0	25,039	0	0	0	0
0	0	0	0	0	0
0	25,039	0	0	0	0
(781)	2,087	(41,472)	(431)	(9,589)	(8,562)
<u>3,619</u>	<u>17,328</u>	<u>38,423</u>	<u>139,088</u>	<u>48,664</u>	<u>358,415</u>
<u>\$2,838</u>	<u>\$19,415</u>	<u>(\$3,049)</u>	<u>\$138,657</u>	<u>\$39,075</u>	<u>\$349,853</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, 2018

	Motor Vehicle and Gasoline Tax	Law Library Resources	Juvenile Detention
Revenues			
Property Taxes	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	503,648	0	0
Charges for Services	0	0	0
Licenses and Permits	4,875	0	0
Fines and Forfeitures	46,558	104,680	0
Intergovernmental	5,214,315	0	0
Interest	7,909	0	0
Payments in Lieu of Taxes	0	0	0
Contributions and Donations	3,786	0	0
Other	45,319	55	0
<i>Total Revenues</i>	<u>5,826,410</u>	<u>104,735</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	99,071	0
Public Safety	0	0	0
Public Works	5,524,478	0	0
Health	0	0	0
Human Services	0	0	0
Capital Outlay	28,939	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	196,706	0	0
Interest and Fiscal Charges	28,328	0	0
<i>Total Expenditures</i>	<u>5,778,451</u>	<u>99,071</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>47,959</u>	<u>5,664</u>	<u>0</u>
Other Financing Sources (Use)			
OWDA Loans Issued	0	0	0
Transfers In	89,417	0	0
Transfers Out	(356,943)	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(267,526)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(219,567)	5,664	0
Fund Balances (Deficit) at Beginning of Year	<u>1,766,110</u>	<u>104,929</u>	<u>23,286</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$1,546,543</u>	<u>\$110,593</u>	<u>\$23,286</u>

Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,973,941
0	0	0	0	503,648
0	0	0	0	2,622,856
95,886	0	0	0	247,655
0	0	0	0	394,315
0	176,447	29,344	0	9,525,574
0	0	0	0	25,218
0	0	0	65,430	345,589
0	0	0	0	21,533
342	710	0	0	122,814
<u>96,228</u>	<u>177,157</u>	<u>29,344</u>	<u>65,430</u>	<u>16,783,143</u>
0	0	0	0	1,104,359
0	0	0	0	417,048
89,606	182,703	165	0	2,574,408
0	0	0	0	6,694,686
0	0	0	0	922,406
0	0	0	0	4,012,996
0	0	0	0	28,939
0	0	0	0	1,322,246
0	0	0	40,000	255,879
0	0	0	23,250	54,072
<u>89,606</u>	<u>182,703</u>	<u>165</u>	<u>63,250</u>	<u>17,387,039</u>
<u>6,622</u>	<u>(5,546)</u>	<u>29,179</u>	<u>2,180</u>	<u>(603,896)</u>
0	0	0	0	17,501
0	0	0	0	1,314,132
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(375,226)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>956,407</u>
6,622	(5,546)	29,179	2,180	352,511
<u>29,593</u>	<u>198,379</u>	<u>26,579</u>	<u>169,504</u>	<u>10,930,835</u>
<u>\$36,215</u>	<u>\$192,833</u>	<u>\$55,758</u>	<u>\$171,684</u>	<u>\$11,283,346</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$27,800	\$39,560	\$11,760
Licenses and Permits	123,300	126,398	3,098
Fines and Forfeitures	1,200	438	(762)
Contributions and Donations	7,500	6,281	(1,219)
Other	0	788	788
<i>Total Revenues</i>	<u>159,800</u>	<u>173,465</u>	<u>13,665</u>
Expenditures			
Current:			
Health			
Animal Control			
Salaries and Wages	105,231	103,752	1,479
Fringe Benefits	44,390	25,668	18,722
Contractual Services	26,955	25,028	1,927
Materials and Supplies	17,089	16,690	399
Capital Outlay	7,500	7,251	249
Other	3,500	3,475	25
<i>Total Expenditures</i>	<u>204,665</u>	<u>181,864</u>	<u>22,801</u>
<i>Net Change in Fund Balance</i>	(44,865)	(8,399)	36,466
Fund Balance at Beginning of Year	196,681	196,681	0
Prior Year Encumbrances Appropriated	<u>444</u>	<u>444</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$152,260</u></u>	<u><u>\$188,726</u></u>	<u><u>\$36,466</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$465,000	\$359,357	(\$105,643)
Intergovernmental	2,312,900	2,152,311	(160,589)
Other	7,600	12,775	5,175
<i>Total Revenues</i>	<u>2,785,500</u>	<u>2,524,443</u>	<u>(261,057)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,700,000	1,615,580	84,420
Fringe Benefits	821,329	711,774	109,555
Contractual Services	835,534	724,078	111,456
Materials and Supplies	51,879	43,167	8,712
Capital Outlay	42,067	6,834	35,233
Other	40,373	978	39,395
<i>Total Human Services</i>	<u>3,491,182</u>	<u>3,102,411</u>	<u>388,771</u>
Debt Service:			
Principal Retirement	1,672	1,672	0
Interest and Fiscal Charges	2,494	2,494	0
<i>Total Debt Service</i>	<u>4,166</u>	<u>4,166</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,495,348</u>	<u>3,106,577</u>	<u>388,771</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(709,848)	(582,134)	127,714
Other Financing Source			
Transfers In	600,000	520,440	(79,560)
<i>Net Change in Fund Balance</i>	(109,848)	(61,694)	48,154
Fund Balance at Beginning of Year	79,666	79,666	0
Prior Year Encumbrances Appropriated	49,846	49,846	0
<i>Fund Balance at End of Year</i>	<u><u>\$19,664</u></u>	<u><u>\$67,818</u></u>	<u><u>\$48,154</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$65	\$1	(\$64)
Contributions and Donations	100	75	(25)
<i>Total Revenues</i>	165	76	(89)
Expenditures			
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	165	76	(89)
Fund Balance at Beginning of Year	47	47	0
<i>Fund Balance at End of Year</i>	<u>\$212</u>	<u>\$123</u>	<u>(\$89)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$924,100	\$961,279	\$37,179
Fines and Forfeitures	200	407	207
Other	600	2,475	1,875
<i>Total Revenues</i>	<u>924,900</u>	<u>964,161</u>	<u>39,261</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	325,000	322,471	2,529
Fringe Benefits	152,400	145,426	6,974
Contractual Services	837,790	587,686	250,104
Materials and Supplies	11,295	7,023	4,272
Capital Outlay	41,000	5,621	35,379
<i>Total Expenditures</i>	<u>1,367,485</u>	<u>1,068,227</u>	<u>299,258</u>
<i>Net Change in Fund Balance</i>	(442,585)	(104,066)	338,519
Fund Balance at Beginning of Year	2,166,564	2,166,564	0
Prior Year Encumbrances Appropriated	<u>77,085</u>	<u>77,085</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,801,064</u></u>	<u><u>\$2,139,583</u></u>	<u><u>\$338,519</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Redevelopment Tax Equivalent Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$270,986	\$270,986	\$0
Expenditures			
Current:			
Public Works			
Redevelopment Tax Equivalent			
Contractual Services	845,539	845,539	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(574,553)	(574,553)	0
Other Financing Source			
Transfers In	574,553	574,553	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Federal Grants Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$124,554	\$81,127	(\$43,427)
Other	230	824	594
<i>Total Revenues</i>	<u>124,784</u>	<u>81,951</u>	<u>(42,833)</u>
Expenditures			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	74,000	69,499	4,501
Fringe Benefits	52,667	36,551	16,116
Contractual Services	55,007	35,961	19,046
Materials and Supplies	12,000	1,964	10,036
Capital Outlay	10,000	9,700	300
Other	3,500	3,487	13
<i>Total Expenditures</i>	<u>207,174</u>	<u>157,162</u>	<u>50,012</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(82,390)	(75,211)	7,179
Other Financing Source			
Transfers In	76,000	76,000	0
<i>Net Change in Fund Balance</i>	(6,390)	789	7,179
Fund Balance at Beginning of Year	20,225	20,225	0
Prior Year Encumbrances Appropriated	12,973	12,973	0
<i>Fund Balance at End of Year</i>	<u><u>\$26,808</u></u>	<u><u>\$33,987</u></u>	<u><u>\$7,179</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Access Visitation Grant Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$5,000	\$4,104	(\$896)
Other	0	32	32
<i>Total Revenues</i>	<u>5,000</u>	<u>4,136</u>	<u>(864)</u>
Expenditures			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	5,000	4,550	450
Fringe Benefits	832	418	414
<i>Total Expenditures</i>	<u>5,832</u>	<u>4,968</u>	<u>864</u>
<i>Net Change in Fund Balance</i>	(832)	(832)	0
Fund Balance at Beginning of Year	<u>12,522</u>	<u>12,522</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$11,690</u></u>	<u><u>\$11,690</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$350,000	\$172,428	(\$177,572)
Other	45,000	38,490	(6,510)
<i>Total Revenues</i>	<u>395,000</u>	<u>210,918</u>	<u>(184,082)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	129,018	128,581	437
Fringe Benefits	29,172	23,232	5,940
Contractual Services	73,500	45,218	28,282
Materials and Supplies	285	0	285
Capital Outlay	118	0	118
Other	33,300	2,885	30,415
<i>Total Expenditures</i>	<u>265,393</u>	<u>199,916</u>	<u>65,477</u>
<i>Net Change in Fund Balance</i>	129,607	11,002	(118,605)
Fund Balance at Beginning of Year	537,790	537,790	0
Prior Year Encumbrances Appropriated	<u>3,800</u>	<u>3,800</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$671,197</u></u>	<u><u>\$552,592</u></u>	<u><u>(\$118,605)</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$331,000	\$161,135	(\$169,865)
Expenditures			
Current:			
Public Safety			
Homeland Security			
Fringe Benefits	11,000	2,978	8,022
Contractual Services	135,626	70,744	64,882
Materials and Supplies	111,000	62,163	48,837
Capital Outlay	35,000	0	35,000
<i>Total Expenditures</i>	292,626	135,885	156,741
<i>Excess of Revenues Over (Under) Expenditures</i>	38,374	25,250	(13,124)
Other Financing Source (Use)			
Advances In	0	1,000	1,000
Advances Out	0	(110,000)	(110,000)
<i>Total Other Financing Source (Use)</i>	0	(109,000)	(109,000)
<i>Net Change in Fund Balance</i>	38,374	(83,750)	(122,124)
Fund Balance at Beginning of Year	83,447	83,447	0
Prior Year Encumbrances Appropriated	3,626	3,626	0
<i>Fund Balance at End of Year</i>	\$125,447	\$3,323	(\$122,124)

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$15,000	\$63,570	\$48,570
Expenditures			
Current:			
Human Services			
Juvenile IV-E Reimbursement			
Contractual Services	81,260	46,379	34,881
<i>Net Change in Fund Balance</i>	(66,260)	17,191	83,451
Fund Balance at Beginning of Year	232,774	232,774	0
<i>Fund Balance at End of Year</i>	\$166,514	\$249,965	\$83,451

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$560,000	\$594,289	\$34,289
Charges for Services	47,000	43,357	(3,643)
Intergovernmental	178,000	129,746	(48,254)
Payments in Lieu of Taxes	0	1,664	1,664
Other	0	10,667	10,667
<i>Total Revenues</i>	<u>785,000</u>	<u>779,723</u>	<u>(5,277)</u>
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	325,000	270,196	54,804
Fringe Benefits	107,000	90,620	16,380
Contractual Services	193,937	156,772	37,165
Materials and Supplies	324,500	212,411	112,089
Capital Outlay	15,000	4,910	10,090
Other	19,000	8,486	10,514
<i>Total Expenditures</i>	<u>984,437</u>	<u>743,395</u>	<u>241,042</u>
<i>Net Change in Fund Balance</i>	(199,437)	36,328	235,765
Fund Balance at Beginning of Year	1,416,645	1,416,645	0
Prior Year Encumbrances Appropriated	<u>24,250</u>	<u>24,250</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,241,458</u></u>	<u><u>\$1,477,223</u></u>	<u><u>\$235,765</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,012,038	\$445,078	(\$566,960)
Other	0	508	508
<i>Total Revenues</i>	<u>1,012,038</u>	<u>445,586</u>	<u>(566,452)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	49,365	45,948	3,417
Fringe Benefits	25,756	23,315	2,441
Contractual Services	605,890	344,917	260,973
Materials and Supplies	7,300	6,611	689
<i>Total Public Works</i>	<u>688,311</u>	<u>420,791</u>	<u>267,520</u>
Debt Service:			
Principal Retirement	0	17,501	(17,501)
<i>Total Expenditures</i>	<u>688,311</u>	<u>438,292</u>	<u>250,019</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>323,727</u>	<u>7,294</u>	<u>(316,433)</u>
Other Financing Sources (Use)			
OWDA Loans Issued	17,501	17,501	0
Advances In	0	244,500	244,500
Advances Out	0	(385,000)	(385,000)
<i>Total Other Financing Sources (Use)</i>	<u>17,501</u>	<u>(122,999)</u>	<u>(140,500)</u>
<i>Net Change in Fund Balance</i>	341,228	(115,705)	(456,933)
Fund Balance at Beginning of Year	53,301	53,301	0
Prior Year Encumbrances Appropriated	162,772	162,772	0
<i>Fund Balance at End of Year</i>	<u><u>\$557,301</u></u>	<u><u>\$100,368</u></u>	<u><u>(\$456,933)</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$217,750	\$220,070	\$2,320
Fines and Forfeitures	109,000	127,914	18,914
Intergovernmental	203,047	137,634	(65,413)
Interest	0	16,054	16,054
Other	0	214	214
<i>Total Revenues</i>	<u>529,797</u>	<u>501,886</u>	<u>(27,911)</u>
Expenditures			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	153,816	62,500	91,316
Fringe Benefits	58,055	23,440	34,615
Contractual Services	226,116	107,667	118,449
Materials and Supplies	160,923	83,989	76,934
Capital Outlay	419,575	326,586	92,989
Other	12,671	7,650	5,021
<i>Total Expenditures</i>	<u>1,031,156</u>	<u>611,832</u>	<u>419,324</u>
<i>Net Change in Fund Balance</i>	(501,359)	(109,946)	391,413
Fund Balance at Beginning of Year	2,319,818	2,319,818	0
Prior Year Encumbrances Appropriated	<u>135,389</u>	<u>135,389</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,953,848</u></u>	<u><u>\$2,345,261</u></u>	<u><u>\$391,413</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Correction Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$250,827	\$250,827	\$0
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	199,265	198,736	529
Fringe Benefits	50,165	49,527	638
Contractual Services	2,025	1,350	675
Materials and Supplies	70	0	70
<i>Total Expenditures</i>	<u>251,525</u>	<u>249,613</u>	<u>1,912</u>
<i>Net Change in Fund Balance</i>	(698)	1,214	1,912
Fund Balance at Beginning of Year	<u>2,963</u>	<u>2,963</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,265</u></u>	<u><u>\$4,177</u></u>	<u><u>\$1,912</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$125,000	\$163,778	\$38,778
Intergovernmental	0	2,575	2,575
Other	0	687	687
<i>Total Revenues</i>	<u>125,000</u>	<u>167,040</u>	<u>42,040</u>
Expenditures			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	99,837	91,601	8,236
Fringe Benefits	18,232	15,091	3,141
Contractual Services	1,642	857	785
Materials and Supplies	81,873	70,627	11,246
Other	195	195	0
<i>Total Expenditures</i>	<u>201,779</u>	<u>178,371</u>	<u>23,408</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(76,779)	(11,331)	65,448
Other Financing Source			
Transfers In	0	18,283	18,283
<i>Net Change in Fund Balance</i>	(76,779)	6,952	83,731
Fund Balance at Beginning of Year	193,720	193,720	0
Prior Year Encumbrances Appropriated	17,475	17,475	0
<i>Fund Balance at End of Year</i>	<u><u>\$134,416</u></u>	<u><u>\$218,147</u></u>	<u><u>\$83,731</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$27,000	\$20,519	(\$6,481)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	27,000	20,519	6,481
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Political Subdivision Housing Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$15,000	\$14,029	(\$971)
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	16,500	1,500	15,000
<i>Net Change in Fund Balance</i>	(1,500)	12,529	14,029
Fund Balance at Beginning of Year	47,778	47,778	0
Prior Year Encumbrances Appropriated	1,500	1,500	0
<i>Fund Balance at End of Year</i>	\$47,778	\$61,807	\$14,029

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$18,000	\$19,562	\$1,562
Intergovernmental	48,600	19,190	(29,410)
<i>Total Revenues</i>	<u>66,600</u>	<u>38,752</u>	<u>(27,848)</u>
Expenditures			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	27,510	20,878	6,632
Capital Outlay	15,000	0	15,000
<i>Total Expenditures</i>	<u>42,510</u>	<u>20,878</u>	<u>21,632</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	24,090	17,874	(6,216)
Other Financing Use			
Transfers Out	(18,283)	(18,283)	0
<i>Net Change in Fund Balance</i>	5,807	(409)	(6,216)
Fund Balance at Beginning of Year	250,627	250,627	0
Prior Year Encumbrances Appropriated	5,510	5,510	0
<i>Fund Balance at End of Year</i>	<u><u>\$261,944</u></u>	<u><u>\$255,728</u></u>	<u><u>(\$6,216)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$3,000	\$1,486	(\$1,514)
Intergovernmental	0	200	200
<i>Total Revenues</i>	3,000	1,686	(1,314)
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Other	3,000	617	2,383
<i>Net Change in Fund Balance</i>	0	1,069	1,069
Fund Balance at Beginning of Year	1,678	1,678	0
<i>Fund Balance at End of Year</i>	<u>\$1,678</u>	<u>\$2,747</u>	<u>\$1,069</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$90,000	\$76,158	(\$13,842)
Contributions and Donations	20,000	857	(19,143)
<i>Total Revenues</i>	<u>110,000</u>	<u>77,015</u>	<u>(32,985)</u>
Expenditures			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	7,000	3,511	3,489
Materials and Supplies	76,936	16,936	60,000
Other	60,000	20,058	39,942
<i>Total Expenditures</i>	<u>143,936</u>	<u>40,505</u>	<u>103,431</u>
<i>Net Change in Fund Balance</i>	(33,936)	36,510	70,446
Fund Balance at Beginning of Year	94,582	94,582	0
Prior Year Encumbrances Appropriated	<u>3,936</u>	<u>3,936</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$64,582</u></u>	<u><u>\$135,028</u></u>	<u><u>\$70,446</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$100	\$105	\$5
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	100	0	100
<i>Net Change in Fund Balance</i>	0	105	105
Fund Balance at Beginning of Year	958	958	0
<i>Fund Balance at End of Year</i>	\$958	\$1,063	\$105

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$671,000	\$711,164	\$40,164
Intergovernmental	87,000	77,579	(9,421)
Payments in Lieu of Taxes	2,500	2,024	(476)
Other	5,000	4,519	(481)
<i>Total Revenues</i>	<u>765,500</u>	<u>795,286</u>	<u>29,786</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	542,000	539,720	2,280
Fringe Benefits	218,635	215,791	2,844
Contractual Services	114,942	114,496	446
<i>Total Expenditures</i>	<u>875,577</u>	<u>870,007</u>	<u>5,570</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(110,077)	(74,721)	35,356
Other Financing Source			
Transfers In	1,500	0	(1,500)
<i>Net Change in Fund Balance</i>	(108,577)	(74,721)	33,856
Fund Balance at Beginning of Year	413,151	413,151	0
<i>Fund Balance at End of Year</i>	<u>\$304,574</u>	<u>\$338,430</u>	<u>\$33,856</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$439,681	\$185,335	(\$254,346)
Other	0	1,563	1,563
<i>Total Revenues</i>	<u>439,681</u>	<u>186,898</u>	<u>(252,783)</u>
Expenditures			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	166,707	120,862	45,845
Fringe Benefits	71,919	44,066	27,853
Contractual Services	104,807	67,099	37,708
<i>Total Expenditures</i>	<u>343,433</u>	<u>232,027</u>	<u>111,406</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>96,248</u>	<u>(45,129)</u>	<u>(141,377)</u>
Other Financing Source (Use)			
Transfers In	159,520	0	(159,520)
Transfers Out	(17,665)	0	17,665
<i>Total Other Financing Source (Use)</i>	<u>141,855</u>	<u>0</u>	<u>(141,855)</u>
<i>Net Change in Fund Balance</i>	238,103	(45,129)	(283,232)
Fund Balance at Beginning of Year	133,832	133,832	0
Prior Year Encumbrances Appropriated	8,053	8,053	0
<i>Fund Balance at End of Year</i>	<u><u>\$379,988</u></u>	<u><u>\$96,756</u></u>	<u><u>(\$283,232)</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$6,000	\$2,298	(\$3,702)
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement			
Other	6,000	0	6,000
<i>Net Change in Fund Balance</i>	0	2,298	2,298
Fund Balance at Beginning of Year	20,548	20,548	0
<i>Fund Balance at End of Year</i>	<u>\$20,548</u>	<u>\$22,846</u>	<u>\$2,298</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$12,000	\$12,320	\$320
Other	1,000	0	(1,000)
<i>Total Revenues</i>	13,000	12,320	(680)
Expenditures			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	13,000	12,801	199
<i>Net Change in Fund Balance</i>	0	(481)	(481)
Fund Balance at Beginning of Year	2,629	2,629	0
<i>Fund Balance at End of Year</i>	<u>\$2,629</u>	<u>\$2,148</u>	<u>(\$481)</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$76,000	\$83,016	\$7,016
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	94,659	92,470	2,189
Contractual Services	1,068	1,068	0
Materials and Supplies	3,217	3,043	174
<i>Total Expenditures</i>	98,944	96,581	2,363
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,944)	(13,565)	9,379
Other Financing Source (Use)			
Advances Out	0	(11,757)	(11,757)
Transfers In	25,860	25,039	(821)
<i>Total Other Financing Source (Use)</i>	25,860	13,282	(12,578)
<i>Net Change in Fund Balance</i>	2,916	(283)	(3,199)
Fund Balance at Beginning of Year	12,007	12,007	0
<i>Fund Balance at End of Year</i>	\$14,923	\$11,724	(\$3,199)

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$665,000	\$641,674	(\$23,326)
Other	0	196	196
<i>Total Revenues</i>	<u>665,000</u>	<u>641,870</u>	<u>(23,130)</u>
Expenditures			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	22,300	22,261	39
Fringe Benefits	5,500	3,997	1,503
Contractual Services	281,251	278,528	2,723
Materials and Supplies	332,681	330,589	2,092
Capital Outlay	94,800	94,718	82
<i>Total Expenditures</i>	<u>736,532</u>	<u>730,093</u>	<u>6,439</u>
<i>Net Change in Fund Balance</i>	(71,532)	(88,223)	(16,691)
Fund Balance at Beginning of Year	34,801	34,801	0
Prior Year Encumbrances Appropriated	<u>37,532</u>	<u>37,532</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$801</u></u>	<u><u>(\$15,890)</u></u>	<u><u>(\$16,691)</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$13,000	\$10,534	(\$2,466)
Expenditures			
Current:			
Human Services			
Children Services			
Materials and Supplies	13,935	13,728	207
<i>Net Change in Fund Balance</i>	(935)	(3,194)	(2,259)
Fund Balance at Beginning of Year	138,762	138,762	0
Prior Year Encumbrances Appropriated	2,935	2,935	0
<i>Fund Balance at End of Year</i>	<u>\$140,762</u>	<u>\$138,503</u>	<u>(\$2,259)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Levy Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$1,197,602	\$1,197,602	\$0
Intergovernmental	120,912	120,912	0
Payments in Lieu of Taxes	3,732	3,732	0
<i>Total Revenues</i>	1,322,246	1,322,246	0
Expenditures			
Intergovernmental			
Contractual Services	1,322,246	1,322,246	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Levy Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$476,000	\$493,901	\$17,901
Intergovernmental	45,000	43,497	(1,503)
Payments in Lieu of Taxes	2,000	1,753	(247)
Other	0	2,650	2,650
<i>Total Revenues</i>	<u>523,000</u>	<u>541,801</u>	<u>18,801</u>
Expenditures			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	382,000	362,397	19,603
Fringe Benefits	183,000	169,933	13,067
Contractual Services	13,000	11,447	1,553
<i>Total Expenditures</i>	<u>578,000</u>	<u>543,777</u>	<u>34,223</u>
<i>Net Change in Fund Balance</i>	(55,000)	(1,976)	53,024
Fund Balance at Beginning of Year	<u>342,511</u>	<u>342,511</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$287,511</u></u>	<u><u>\$340,535</u></u>	<u><u>\$53,024</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permissive Motor Vehicle License Tax	\$485,000	\$504,814	\$19,814
Licenses and Permits	4,150	4,875	725
Fines and Forfeitures	55,000	46,558	(8,442)
Intergovernmental	5,075,000	5,189,547	114,547
Interest	5,420	7,597	2,177
Contributions and Donations	3,786	3,786	0
Other	522,358	45,319	(477,039)
<i>Total Revenues</i>	<u>6,150,714</u>	<u>5,802,496</u>	<u>(348,218)</u>
Expenditures			
Current:			
Public Works			
Engineer			
Salaries and Wages	2,002,692	1,900,931	101,761
Fringe Benefits	778,843	742,191	36,652
Contractual Services	832,468	602,973	229,495
Materials and Supplies	2,559,663	2,337,097	222,566
Other	149,433	0	149,433
<i>Total Public Works</i>	<u>6,323,099</u>	<u>5,583,192</u>	<u>739,907</u>
Capital Outlay			
Capital Outlay	28,939	28,939	0
Debt Service:			
Principal Retirement	196,706	196,706	0
Interest and Fiscal Charges	28,328	28,328	0
<i>Total Debt Service</i>	<u>225,034</u>	<u>225,034</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,577,072</u>	<u>5,837,165</u>	<u>739,907</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(426,358)</u>	<u>(34,669)</u>	<u>391,689</u>
Other Financing Source (Use)			
Transfers In	209,417	89,417	(120,000)
Transfers Out	(383,970)	(356,943)	27,027
<i>Total Other Financing Source (Use)</i>	<u>(174,553)</u>	<u>(267,526)</u>	<u>(92,973)</u>
<i>Net Change in Fund Balance</i>	(600,911)	(302,195)	298,716
Fund Balance at Beginning of Year	853,539	853,539	0
Prior Year Encumbrances Appropriated	103,646	103,646	0
<i>Fund Balance at End of Year</i>	<u>\$356,274</u>	<u>\$654,990</u>	<u>\$298,716</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$148,900	\$104,680	(\$44,220)
Other	100	55	(45)
<i>Total Revenues</i>	<u>149,000</u>	<u>104,735</u>	<u>(44,265)</u>
Expenditures			
Current:			
Judicial			
Law Library			
Salaries and Wages	6,760	6,760	0
Fringe Benefits	1,133	1,133	0
Contractual Services	173,715	161,661	12,054
Materials and Supplies	100	0	100
<i>Total Expenditures</i>	<u>181,708</u>	<u>169,554</u>	<u>12,154</u>
<i>Net Change in Fund Balance</i>	(32,708)	(64,819)	(32,111)
Fund Balance at Beginning of Year	86,632	86,632	0
Prior Year Encumbrances Appropriated	<u>27,700</u>	<u>27,700</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$81,624</u></u>	<u><u>\$49,513</u></u>	<u><u>(\$32,111)</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	23,286	23,286	0
<i>Fund Balance at End of Year</i>	\$23,286	\$23,286	\$0

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$115,000	\$96,572	(\$18,428)
Other	0	342	342
<i>Total Revenues</i>	<u>115,000</u>	<u>96,914</u>	<u>(18,086)</u>
Expenditures			
Current:			
Public Safety			
Sheriff			
Salaries and Wages	43,100	42,775	325
Fringe Benefits	7,900	7,162	738
Contractual Services	49,757	35,257	14,500
Materials and Supplies	16,000	7,875	8,125
<i>Total Expenditures</i>	<u>116,757</u>	<u>93,069</u>	<u>23,688</u>
<i>Net Change in Fund Balance</i>	(1,757)	3,845	5,602
Fund Balance at Beginning of Year	29,313	29,313	0
Prior Year Encumbrances Appropriated	<u>1,757</u>	<u>1,757</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$29,313</u></u>	<u><u>\$34,915</u></u>	<u><u>\$5,602</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$160,000	\$176,447	\$16,447
Other	0	710	710
<i>Total Revenues</i>	<u>160,000</u>	<u>177,157</u>	<u>17,157</u>
Expenditures			
Current:			
Public Safety			
911 Wireless Fund			
Salaries and Wages	98,000	85,928	12,072
Fringe Benefits	71,000	50,676	20,324
Contractual Services	128,687	49,387	79,300
<i>Total Expenditures</i>	<u>297,687</u>	<u>185,991</u>	<u>111,696</u>
<i>Net Change in Fund Balance</i>	(137,687)	(8,834)	128,853
Fund Balance at Beginning of Year	200,225	200,225	0
Prior Year Encumbrances Appropriated	<u>687</u>	<u>687</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$63,225</u></u>	<u><u>\$192,078</u></u>	<u><u>\$128,853</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$29,344	\$29,344	\$0
Expenditures			
Current:			
Public Safety			
Sheriff Levy			
Contractual Services	20,000	165	19,835
<i>Net Change in Fund Balance</i>	9,344	29,179	19,835
Fund Balance at Beginning of Year	26,579	26,579	0
<i>Fund Balance at End of Year</i>	\$35,923	\$55,758	\$19,835

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payment in Lieu of Taxes	\$68,000	\$65,430	(\$2,570)
Expenditures			
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	23,250	23,250	0
<i>Total Expenditures</i>	63,250	63,250	0
<i>Excess of Revenues Over (Under) Expenditures</i>	4,750	2,180	(2,570)
Other Financing Use			
Transfers Out	(4,750)	0	4,750
<i>Net Change in Fund Balance</i>	0	2,180	2,180
Fund Balance at Beginning of Year	169,504	169,504	0
<i>Fund Balance at End of Year</i>	\$169,504	\$171,684	\$2,180

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, 2018

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$299,957	\$15,119	\$315,076
Receivables:			
Special Assessments	0	162,348	162,348
Loans	108,229	0	108,229
<i>Total Assets</i>	\$408,186	\$177,467	\$585,653
Deferred Inflows of Resources			
Unavailable Revenue	\$0	\$162,348	\$162,348
Fund Balances			
Restricted to Debt Service	408,186	15,119	423,305
<i>Total Deferred Inflows of Resources and Fund Balances</i>	\$408,186	\$177,467	\$585,653

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	\$0	\$17,980	\$17,980
Interest	0	6,020	6,020
Rent	18,919	0	18,919
<i>Total Revenues</i>	<u>18,919</u>	<u>24,000</u>	<u>42,919</u>
Expenditures			
Intergovernmental	22,313	0	22,313
Debt Service:			
Principal Retirement	923,170	22,403	945,573
Interest and Fiscal Charges	133,421	8,815	142,236
<i>Total Expenditures</i>	<u>1,078,904</u>	<u>31,218</u>	<u>1,110,122</u>
<i>Excess of Revenues Under Expenditures</i>	(1,059,985)	(7,218)	(1,067,203)
Other Financing Source			
Transfers In	951,941	7,420	959,361
<i>Net Change in Fund Balances</i>	(108,044)	202	(107,842)
Fund Balances at Beginning of Year	<u>516,230</u>	<u>14,917</u>	<u>531,147</u>
<i>Fund Balances at End of Year</i>	<u><u>\$408,186</u></u>	<u><u>\$15,119</u></u>	<u><u>\$423,305</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$30,750	\$7,687	(\$23,063)
Rent	17,500	18,919	1,419
<i>Total Revenues</i>	<u>48,250</u>	<u>26,606</u>	<u>(21,644)</u>
Expenditures			
Debt Service:			
Principal Retirement	923,170	923,170	0
Interest and Fiscal Charges	133,421	133,421	0
<i>Total Expenditures</i>	<u>1,056,591</u>	<u>1,056,591</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(1,008,341)	(1,029,985)	(21,644)
Other Financing Source			
Transfers In	935,753	951,941	16,188
<i>Net Change in Fund Balance</i>	(72,588)	(78,044)	(5,456)
Fund Balance at Beginning of Year	378,001	378,001	0
<i>Fund Balance at End of Year</i>	<u><u>\$305,413</u></u>	<u><u>\$299,957</u></u>	<u><u>(\$5,456)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Service Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$14,980	\$17,980	\$3,000
Interest	6,020	6,020	0
<i>Total Revenues</i>	<u>21,000</u>	<u>24,000</u>	<u>3,000</u>
Expenditures			
Debt Service:			
Principal Retirement	22,403	22,403	0
Interest and Fiscal Charges	8,815	8,815	0
<i>Total Expenditures</i>	<u>31,218</u>	<u>31,218</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,218)	(7,218)	3,000
Other Financing Source			
Transfers In	10,950	7,420	(3,530)
<i>Net Change in Fund Balance</i>	732	202	(530)
Fund Balance at Beginning of Year	14,917	14,917	0
<i>Fund Balance at End of Year</i>	<u><u>\$15,649</u></u>	<u><u>\$15,119</u></u>	<u><u>(\$530)</u></u>

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

Starlight Permanent Improvements Fund - To account for revenues received from an operating levy restricted for permanent improvements at the Starlight School.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,311	\$289,532	\$19,008	\$635,844	\$948,695
Liabilities					
Accounts Payable	\$0	\$1,878	\$0	\$0	\$1,878
Interfund Payable	0	3,019	0	0	3,019
<i>Total Liabilities</i>	0	4,897	0	0	4,897
Fund Balances					
Restricted to:					
Roads and Bridges	4,311	284,635	0	0	288,946
Capital Outlay	0	0	19,008	635,844	654,852
<i>Total Fund Balances</i>	4,311	284,635	19,008	635,844	943,798
<i>Total Liabilities and Fund Balances</i>	\$4,311	\$289,532	\$19,008	\$635,844	\$948,695

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements	Total Nonmajor Capital Projects Funds
Revenues					
Intergovernmental	\$624,033	\$1,045,814	\$0	\$0	\$1,669,847
Contributions and Donations	0	0	16,215	0	16,215
<i>Total Revenues</i>	<u>624,033</u>	<u>1,045,814</u>	<u>16,215</u>	<u>0</u>	<u>1,686,062</u>
Expenditures					
Current:					
Public Works	1,235,693	946,530	0	0	2,182,223
Human Services	0	0	0	65,577	65,577
<i>Total Expenditures</i>	<u>1,235,693</u>	<u>946,530</u>	<u>0</u>	<u>65,577</u>	<u>2,247,800</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(611,660)</u>	<u>99,284</u>	<u>16,215</u>	<u>(65,577)</u>	<u>(561,738)</u>
Other Financing Sources (Use)					
OPWC Loans Issued	286,576	0	0	0	286,576
Transfers In	323,000	309,527	0	0	632,527
Transfers Out	0	(5,000)	0	0	(5,000)
<i>Total Other Financing Sources (Use)</i>	<u>609,576</u>	<u>304,527</u>	<u>0</u>	<u>0</u>	<u>914,103</u>
<i>Net Change in Fund Balances</i>	(2,084)	403,811	16,215	(65,577)	352,365
Fund Balances (Deficit) at Beginning of Year	<u>6,395</u>	<u>(119,176)</u>	<u>2,793</u>	<u>701,421</u>	<u>591,433</u>
<i>Fund Balances at End of Year</i>	<u><u>\$4,311</u></u>	<u><u>\$284,635</u></u>	<u><u>\$19,008</u></u>	<u><u>\$635,844</u></u>	<u><u>\$943,798</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$839,924	\$654,669	(\$185,255)
Expenditures			
Current:			
Public Works			
Issue II			
Capital Outlay	1,556,463	1,272,489	283,974
<i>Excess of Revenues Over (Under) Expenditures</i>	(716,539)	(617,820)	98,719
Other Financing Sources			
Proceeds of OPWC Loans	286,576	286,576	0
Transfers In	420,000	323,000	(97,000)
<i>Total Other Financing Sources</i>	706,576	609,576	(97,000)
<i>Net Change in Fund Balance</i>	(9,963)	(8,244)	1,719
Fund Balance at Beginning of Year	2,056	2,056	0
Prior Year Encumbrances Appropriated	9,963	9,963	0
<i>Fund Balance at End of Year</i>	<u>\$2,056</u>	<u>\$3,775</u>	<u>\$1,719</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,153,023	\$1,045,814	(\$107,209)
Expenditures			
Current:			
Public Works			
Highway			
Contractual Services	266,391	169,741	96,650
Capital Outlay	977,380	945,769	31,611
<i>Total Expenditures</i>	1,243,771	1,115,510	128,261
<i>Excess of Revenues Over (Under) Expenditures</i>	(90,748)	(69,696)	21,052
Other Financing Source (Use)			
Transfers In	71,757	309,527	237,770
Transfers Out	(5,000)	(5,000)	0
<i>Total Other Financing Source (Use)</i>	66,757	304,527	237,770
<i>Net Change in Fund Balance</i>	(23,991)	234,831	258,822
Fund Balance at Beginning of Year	38,648	38,648	0
Prior Year Encumbrances Appropriated	2,104	2,104	0
<i>Fund Balance at End of Year</i>	\$16,761	\$275,583	\$258,822

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$0	\$16,215	\$16,215
Expenditures			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	16,215	16,215
Fund Balance at Beginning of Year	<u>2,793</u>	<u>2,793</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,793</u></u>	<u><u>\$19,008</u></u>	<u><u>\$16,215</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Starlight Permanent Improvements Fund
 For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Contractual Services	335,000	70,840	264,160
<i>Net Change in Fund Balance</i>	(335,000)	(70,840)	264,160
Fund Balance at Beginning of Year	686,684	686,684	0
Prior Year Encumbrances Appropriated	20,000	20,000	0
<i>Fund Balance at End of Year</i>	<u>\$371,684</u>	<u>\$635,844</u>	<u>\$264,160</u>

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,509,993	\$4,369,099	(\$140,894)
Tap-In Fees	296,000	317,124	21,124
Proceeds from OWDA Loans	3,034,640	2,247,610	(787,030)
Other	5,500	6,172	672
<i>Total Revenues</i>	<u>7,846,133</u>	<u>6,940,005</u>	<u>(906,128)</u>
Expenses			
Personal Services	653,488	577,829	75,659
Contractual Services	5,679,370	4,773,704	905,666
Materials and Supplies	208,116	168,616	39,500
Capital Outlay	147,912	119,557	28,355
Other Operating Expenses	10,000	4,129	5,871
Debt Service:			
Principal Retirement	1,269,582	1,232,586	36,996
Interest and Fiscal Charges	622,721	605,868	16,853
<i>Total Expenses</i>	<u>8,591,189</u>	<u>7,482,289</u>	<u>1,108,900</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(745,056)	(542,284)	202,772
Advances Out	(135,000)	0	135,000
Transfers In	358,050	7,748	(350,302)
Transfers Out	(178,264)	(3,793)	174,471
<i>Net Change in Fund Equity</i>	(700,270)	(538,329)	161,941
Fund Equity at Beginning of Year	3,743,742	3,743,742	0
Prior Year Encumbrances Appropriated	199,779	199,779	0
<i>Fund Equity at End of Year</i>	<u><u>\$3,243,251</u></u>	<u><u>\$3,405,192</u></u>	<u><u>\$161,941</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$4,351,500	\$4,164,678	(\$186,822)
Tap-In Fees	100,000	185,050	85,050
Grants	6,573,680	4,245,309	(2,328,371)
Utility Deposits Received	19,000	14,550	(4,450)
Proceeds from OWDA Loans	5,912,696	4,785,703	(1,126,993)
Other	65,650	23,455	(42,195)
Other Non-Operating Revenues	30,000	37,788	7,788
<i>Total Revenues</i>	<u>17,052,526</u>	<u>13,456,533</u>	<u>(3,595,993)</u>
Expenses			
Personal Services	1,065,724	970,792	94,932
Contractual Services	11,480,333	8,633,241	2,847,092
Materials and Supplies	685,212	469,737	215,475
Capital Outlay	403,488	133,578	269,910
Other Operating Expenses	15,000	9,486	5,514
Utility Deposits Returned	3,200	1,463	1,737
Utility Deposits Applied	15,000	10,837	4,163
Debt Service:			
Principal Retirement	4,118,953	3,997,618	121,335
Interest and Fiscal Charges	193,431	193,278	153
<i>Total Expenses</i>	<u>17,980,341</u>	<u>14,420,030</u>	<u>3,560,311</u>
<i>Excess of Revenues Under Expenses</i>	(927,815)	(963,497)	(35,682)
Advances In	0	765,000	765,000
Advances Out	0	(290,500)	(290,500)
Transfers In	1,736,962	107,394	(1,629,568)
Transfers Out	(232,315)	0	232,315
<i>Net Change in Fund Equity</i>	576,832	(381,603)	(958,435)
Fund Equity at Beginning of Year	2,473,774	2,473,774	0
Prior Year Encumbrances Appropriated	701,531	701,531	0
<i>Fund Equity at End of Year</i>	<u>\$3,752,137</u>	<u>\$2,793,702</u>	<u>(\$958,435)</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, 2018

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$5,137,594	\$1,873,188	\$7,010,782
Receivables:			
Accounts	277,492	0	277,492
<i>Total Assets</i>	5,415,086	1,873,188	7,288,274
Liabilities			
Current Liabilities:			
Intergovernmental Payable	0	25,400	25,400
Claims Payable	1,295,356	0	1,295,356
<i>Total Liabilities</i>	1,295,356	25,400	1,320,756
Net Position			
Unrestricted	\$4,119,730	\$1,847,788	\$5,967,518

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2018

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	\$10,196,107	\$0	\$10,196,107
Operating Expenses			
Contractual Services	1,489,704	0	1,489,704
Claims	7,339,611	(2,872)	7,336,739
<i>Total Operating Expenses</i>	<u>8,829,315</u>	<u>(2,872)</u>	<u>8,826,443</u>
<i>Change in Net Position</i>	1,366,792	2,872	1,369,664
Net Position Beginning of Year	<u>2,752,938</u>	<u>1,844,916</u>	<u>4,597,854</u>
<i>Net Position End of Year</i>	<u><u>\$4,119,730</u></u>	<u><u>\$1,847,788</u></u>	<u><u>\$5,967,518</u></u>

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$10,196,107	\$0	\$10,196,107
Cash Payments for Goods and Services	(1,489,704)	0	(1,489,704)
Cash Payments for Claims	(6,859,239)	(37,867)	(6,897,106)
<i>Net Cash Provided by (Used for) Operating Activities</i>	1,847,164	(37,867)	1,809,297
Cash and Cash Equivalents Beginning of Year	3,290,430	1,911,055	5,201,485
<i>Cash and Cash Equivalents End of Year</i>	\$5,137,594	\$1,873,188	\$7,010,782
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities			
Operating Income	\$1,366,792	\$2,872	\$1,369,664
Changes in Assets:			
Decrease in Accounts Receivable	76,979	0	76,979
Changes in Liabilities:			
Decrease in Intergovernmental Payable	0	(12,552)	(12,552)
Increase (Decrease) in Claims Payable	403,393	(28,187)	375,206
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$1,847,164	(\$37,867)	\$1,809,297

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$9,840,500	\$10,196,107	\$355,607
Expenses			
Contractual Services	2,003,205	1,689,160	314,045
Claims	8,982,529	7,605,378	1,377,151
<i>Total Expenses</i>	10,985,734	9,294,538	1,691,196
<i>Net Change in Fund Equity</i>	(1,145,234)	901,569	2,046,803
Fund Equity at Beginning of Year	2,097,696	2,097,696	0
Prior Year Encumbrances Appropriated	1,192,734	1,192,734	0
<i>Fund Equity at End of Year</i>	\$2,145,196	\$4,191,999	\$2,046,803

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenses			
Claims	550,000	37,867	512,133
<i>Net Change in Fund Equity</i>	(550,000)	(37,867)	512,133
Fund Equity at Beginning of Year	1,911,055	1,911,055	0
<i>Fund Equity at End of Year</i>	<u>\$1,361,055</u>	<u>\$1,873,188</u>	<u>\$512,133</u>

AGENCY FUNDS

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following is a description of the County's agency funds:

Taxes Agency Fund - To account for the collection and distribution of various taxes.

Undivided State Monies Fund - To account for the collection and distribution of local government, local government revenue assistance, gasoline tax, and motor vehicle license monies.

Payroll Fund - To account for payroll, payroll taxes, and other related payroll deductions accumulated for payment to other governmental units and private organizations.

Health Fund - To account for the funds and subfunds of the Board of Health for which the County Auditor is ex-officio fiscal agent.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for all revenues and related expenditures for the Six County Alcohol, Drug Addiction, and Mental Health Board for which Muskingum County is the fiscal agent.

Child Support Enforcement Fund - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Court Fund - To account for Clerk of Courts, Probate, Juvenile, and County Court receipts.

Other Agency Funds

State of Ohio Fund

Local Emergency Planning Fund

Fines Fund

Escrow Fund

Hotel Lodging Tax Fund

Soil and Water Fund

Sheriff Fund

Children Services Fund

Port Authority Fund

Family and Children First Fund

Federally Owned Entitlement

Land Fund

Powelson Wildlife Fund

USDA Forest Service Fund

Ohio Elections Commission Fund

Muskingum County Park

Commission Fund

Recorder Housing Trust Fund

Law Enforcement Trust Fund

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Taxes Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,517,530	\$78,702,206	\$79,201,148	\$2,018,588
Receivables:				
Intergovernmental	3,173,347	3,387,446	3,173,347	3,387,446
Accounts	4,523,279	4,584,496	4,523,279	4,584,496
Property Taxes	71,297,431	80,915,799	71,297,431	80,915,799
Payments in Lieu of Taxes	132,343	119,010	132,343	119,010
<i>Total Assets</i>	<u>\$81,643,930</u>	<u>\$167,708,957</u>	<u>\$158,327,548</u>	<u>\$91,025,339</u>
Liabilities				
Intergovernmental Payable	\$81,643,930	\$167,708,957	\$158,327,548	\$91,025,339
<i>Total Liabilities</i>	<u>\$81,643,930</u>	<u>\$167,708,957</u>	<u>\$158,327,548</u>	<u>\$91,025,339</u>
Undivided State Monies				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$14,519,671	\$14,519,671	\$0
Receivables:				
Permissive Motor Vehicle License Tax	4,557	5,884	4,557	5,884
Intergovernmental	3,256,561	3,308,803	3,256,561	3,308,803
<i>Total Assets</i>	<u>\$3,261,118</u>	<u>\$17,834,358</u>	<u>\$17,780,789</u>	<u>\$3,314,687</u>
Liabilities				
Intergovernmental Payable	\$3,261,118	\$17,834,358	\$17,780,789	\$3,314,687
<i>Total Liabilities</i>	<u>\$3,261,118</u>	<u>\$17,834,358</u>	<u>\$17,780,789</u>	<u>\$3,314,687</u>
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$292,561	\$15,353,762	\$15,343,926	\$302,397
<i>Total Assets</i>	<u>\$292,561</u>	<u>\$15,353,762</u>	<u>\$15,343,926</u>	<u>\$302,397</u>
Liabilities				
Deposits Held and Due to Others	\$292,561	\$15,353,762	\$15,343,926	\$302,397
<i>Total Liabilities</i>	<u>\$292,561</u>	<u>\$15,353,762</u>	<u>\$15,343,926</u>	<u>\$302,397</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,998,651	\$6,374,608	\$6,061,180	\$7,312,079
Receivables:				
Intergovernmental	119,652	116,787	119,652	116,787
Property Taxes	2,546,001	2,720,779	2,546,001	2,720,779
Payments in Lieu of Taxes	5,840	5,279	5,840	5,279
<i>Total Assets</i>	<u>\$9,670,144</u>	<u>\$9,217,453</u>	<u>\$8,732,673</u>	<u>\$10,154,924</u>
Liabilities				
Intergovernmental Payable	\$9,670,144	\$9,217,453	\$8,732,673	\$10,154,924
<i>Total Liabilities</i>	<u>\$9,670,144</u>	<u>\$9,217,453</u>	<u>\$8,732,673</u>	<u>\$10,154,924</u>
ADAMH Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,178,500	\$10,665,453	\$9,477,716	\$8,366,237
<i>Total Assets</i>	<u>\$7,178,500</u>	<u>\$10,665,453</u>	<u>\$9,477,716</u>	<u>\$8,366,237</u>
Liabilities				
Undistributed Monies	\$7,178,500	\$10,665,453	\$9,477,716	\$8,366,237
<i>Total Liabilities</i>	<u>\$7,178,500</u>	<u>\$10,665,453</u>	<u>\$9,477,716</u>	<u>\$8,366,237</u>
Child Support Enforcement				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$35,344	\$1,335,752	\$1,362,842	\$8,254
<i>Total Assets</i>	<u>\$35,344</u>	<u>\$1,335,752</u>	<u>\$1,362,842</u>	<u>\$8,254</u>
Liabilities				
Undistributed Monies	\$35,344	\$1,335,752	\$1,362,842	\$8,254
<i>Total Liabilities</i>	<u>\$35,344</u>	<u>\$1,335,752</u>	<u>\$1,362,842</u>	<u>\$8,254</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2018

Court	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$857,745	\$15,137,752	\$15,368,867	\$626,630
Receivables:				
Accounts	<u>1,078,756</u>	<u>1,113,943</u>	<u>1,078,756</u>	<u>1,113,943</u>
<i>Total Assets</i>	<u><u>\$1,936,501</u></u>	<u><u>\$16,251,695</u></u>	<u><u>\$16,447,623</u></u>	<u><u>\$1,740,573</u></u>
Liabilities				
Intergovernmental Payable	\$11,282	\$11,473	\$11,282	\$11,473
Undistributed Monies	<u>1,925,219</u>	<u>16,240,222</u>	<u>16,436,341</u>	<u>1,729,100</u>
<i>Total Liabilities</i>	<u><u>\$1,936,501</u></u>	<u><u>\$16,251,695</u></u>	<u><u>\$16,447,623</u></u>	<u><u>\$1,740,573</u></u>
State of Ohio				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$7,665</u>	<u>\$7,665</u>	<u>\$0</u>
<i>Total Assets</i>	<u><u>\$0</u></u>	<u><u>\$7,665</u></u>	<u><u>\$7,665</u></u>	<u><u>\$0</u></u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$7,665</u>	<u>\$7,665</u>	<u>\$0</u>
<i>Total Liabilities</i>	<u><u>\$0</u></u>	<u><u>\$7,665</u></u>	<u><u>\$7,665</u></u>	<u><u>\$0</u></u>
Local Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$19,794</u>	<u>\$49,214</u>	<u>\$42,907</u>	<u>\$26,101</u>
<i>Total Assets</i>	<u><u>\$19,794</u></u>	<u><u>\$49,214</u></u>	<u><u>\$42,907</u></u>	<u><u>\$26,101</u></u>
Liabilities				
Intergovernmental Payable	<u>\$19,794</u>	<u>\$49,214</u>	<u>\$42,907</u>	<u>\$26,101</u>
<i>Total Liabilities</i>	<u><u>\$19,794</u></u>	<u><u>\$49,214</u></u>	<u><u>\$42,907</u></u>	<u><u>\$26,101</u></u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,037	\$283,387	\$273,939	\$17,485
<i>Total Assets</i>	<u>\$8,037</u>	<u>\$283,387</u>	<u>\$273,939</u>	<u>\$17,485</u>
Liabilities				
Intergovernmental Payable	\$8,037	\$283,387	\$273,939	\$17,485
<i>Total Liabilities</i>	<u>\$8,037</u>	<u>\$283,387</u>	<u>\$273,939</u>	<u>\$17,485</u>
Escrow				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$78,573	\$2,198	\$0	\$80,771
<i>Total Assets</i>	<u>\$78,573</u>	<u>\$2,198</u>	<u>\$0</u>	<u>\$80,771</u>
Liabilities				
Undistributed Monies	\$78,573	\$2,198	\$0	\$80,771
<i>Total Liabilities</i>	<u>\$78,573</u>	<u>\$2,198</u>	<u>\$0</u>	<u>\$80,771</u>
Hotel Lodging Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,072	\$410,843	\$403,905	\$34,010
Receivables:				
Lodging Taxes	23,170	28,363	23,170	28,363
<i>Total Assets</i>	<u>\$50,242</u>	<u>\$439,206</u>	<u>\$427,075</u>	<u>\$62,373</u>
Liabilities				
Intergovernmental Payable	\$50,242	\$439,206	\$427,075	\$62,373
<i>Total Liabilities</i>	<u>\$50,242</u>	<u>\$439,206</u>	<u>\$427,075</u>	<u>\$62,373</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,347	\$348,642	\$341,002	\$46,987
<i>Total Assets</i>	<u>\$39,347</u>	<u>\$348,642</u>	<u>\$341,002</u>	<u>\$46,987</u>
Liabilities				
Intergovernmental Payable	\$39,347	\$348,642	\$341,002	\$46,987
<i>Total Liabilities</i>	<u>\$39,347</u>	<u>\$348,642</u>	<u>\$341,002</u>	<u>\$46,987</u>
Sheriff				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$220,237	\$3,168,133	\$2,999,672	\$388,698
<i>Total Assets</i>	<u>\$220,237</u>	<u>\$3,168,133</u>	<u>\$2,999,672</u>	<u>\$388,698</u>
Liabilities				
Undistributed Monies	\$220,237	\$3,168,133	\$2,999,672	\$388,698
<i>Total Liabilities</i>	<u>\$220,237</u>	<u>\$3,168,133</u>	<u>\$2,999,672</u>	<u>\$388,698</u>
Children Services				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,935	\$129,816	\$114,885	\$17,866
<i>Total Assets</i>	<u>\$2,935</u>	<u>\$129,816</u>	<u>\$114,885</u>	<u>\$17,866</u>
Liabilities				
Deposits Held and Due to Others	\$2,935	\$129,816	\$114,885	\$17,866
<i>Total Liabilities</i>	<u>\$2,935</u>	<u>\$129,816</u>	<u>\$114,885</u>	<u>\$17,866</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,302,239	\$2,551,410	\$3,674,186	\$1,179,463
<i>Total Assets</i>	<u>\$2,302,239</u>	<u>\$2,551,410</u>	<u>\$3,674,186</u>	<u>\$1,179,463</u>
Liabilities				
Intergovernmental Payable	\$2,302,239	\$2,551,410	\$3,674,186	\$1,179,463
<i>Total Liabilities</i>	<u>\$2,302,239</u>	<u>\$2,551,410</u>	<u>\$3,674,186</u>	<u>\$1,179,463</u>
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$150,204	\$445,797	\$388,615	\$207,386
<i>Total Assets</i>	<u>\$150,204</u>	<u>\$445,797</u>	<u>\$388,615</u>	<u>\$207,386</u>
Liabilities				
Intergovernmental Payable	\$150,204	\$445,797	\$388,615	\$207,386
<i>Total Liabilities</i>	<u>\$150,204</u>	<u>\$445,797</u>	<u>\$388,615</u>	<u>\$207,386</u>
Federally Owned Entitlement Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$18,214	\$18,214	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$18,214</u>	<u>\$18,214</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$18,214	\$18,214	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$18,214</u>	<u>\$18,214</u>	<u>\$0</u>
Powelson Wildlife				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,213	\$19,213	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,213</u>	<u>\$19,213</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$19,213	\$19,213	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,213</u>	<u>\$19,213</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
USDA Forest Service				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,365	\$3,365	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,365</u>	<u>\$3,365</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$3,365	\$3,365	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$3,365</u>	<u>\$3,365</u>	<u>\$0</u>
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$510	\$290	\$290	\$510
<i>Total Assets</i>	<u>\$510</u>	<u>\$290</u>	<u>\$290</u>	<u>\$510</u>
Liabilities				
Undistributed Monies	\$510	\$290	\$290	\$510
<i>Total Liabilities</i>	<u>\$510</u>	<u>\$290</u>	<u>\$290</u>	<u>\$510</u>
Muskingum County Park Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$377,260	\$711,897	\$839,724	\$249,433
Receivables:				
Intergovernmental	21,767	22,389	21,767	22,389
<i>Total Assets</i>	<u>\$399,027</u>	<u>\$734,286</u>	<u>\$861,491</u>	<u>\$271,822</u>
Liabilities				
Intergovernmental Payable	\$399,027	\$734,286	\$861,491	\$271,822
<i>Total Liabilities</i>	<u>\$399,027</u>	<u>\$734,286</u>	<u>\$861,491</u>	<u>\$271,822</u>
Recorder Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$86,057	\$337,820	\$340,981	\$82,896
<i>Total Assets</i>	<u>\$86,057</u>	<u>\$337,820</u>	<u>\$340,981</u>	<u>\$82,896</u>
Liabilities				
Intergovernmental Payable	\$86,057	\$337,820	\$340,981	\$82,896
<i>Total Liabilities</i>	<u>\$86,057</u>	<u>\$337,820</u>	<u>\$340,981</u>	<u>\$82,896</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Law Enforcement Trust				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$279,041	\$119,015	\$45,729	\$352,327
<i>Total Assets</i>	<u>\$279,041</u>	<u>\$119,015</u>	<u>\$45,729</u>	<u>\$352,327</u>
Liabilities				
Undistributed Monies	\$279,041	\$119,015	\$45,729	\$352,327
<i>Total Liabilities</i>	<u>\$279,041</u>	<u>\$119,015</u>	<u>\$45,729</u>	<u>\$352,327</u>
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,076,335	\$130,805,655	\$130,957,647	\$19,924,343
Cash and Cash Equivalents in Segregated Accounts	1,395,302	19,890,468	19,891,995	1,393,775
Receivables:				
Permissive Motor Vehicle License Tax	4,557	5,884	4,557	5,884
Intergovernmental	6,571,327	6,835,425	6,571,327	6,835,425
Accounts	5,602,035	5,698,439	5,602,035	5,698,439
Property Taxes	73,843,432	83,636,578	73,843,432	83,636,578
Lodging Taxes	23,170	28,363	23,170	28,363
Payments in Lieu of Taxes	138,183	124,289	138,183	124,289
<i>Total Assets</i>	<u>\$107,654,341</u>	<u>\$247,025,101</u>	<u>\$237,032,346</u>	<u>\$117,647,096</u>
Liabilities				
Intergovernmental Payable	\$97,641,421	\$199,987,882	\$191,228,367	\$106,400,936
Deposits Held and Due to Others	295,496	15,483,578	15,458,811	320,263
Undistributed Monies	9,717,424	31,553,641	30,345,168	10,925,897
<i>Total Liabilities</i>	<u>\$107,654,341</u>	<u>\$247,025,101</u>	<u>\$237,032,346</u>	<u>\$117,647,096</u>

STATISTICAL SECTION

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Statistical Section

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

<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-37
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-38 - S-47
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-48 - S-49
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-51 - S-65

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Muskingum County, Ohio
Net Position by Component
Last Ten Years
(Accrual Basis of Accounting)

	2018	2017 (1)	2016	2015	2014 (1)
Governmental Activities					
Net Investment in Capital Assets	\$99,364,638	\$99,035,472	\$94,595,155	\$90,281,154	\$88,070,601
Restricted:					
Capital Projects	943,798	1,007,048	944,613	944,850	1,250,857
Debt Service	332,990	432,326	492,174	96,135	69,276
Road and Bridge Projects	3,493,091	3,654,153	3,620,504	3,403,614	3,503,601
County Home Program	0	0	0	0	0
Starlight School Program	20,058,548	23,539,243	26,758,146	27,163,092	27,717,285
Children Services Program	4,151,600	5,078,989	6,122,224	6,247,340	7,128,493
Public Assistance Program	696,735	881,139	620,267	595,553	228,459
Tuberculosis Clinic Program	1,638,498	1,584,755	1,478,734	1,365,211	1,396,390
Court Corrections	2,685,198	2,492,981	2,276,451	2,051,608	1,815,191
Titles and Licenses Administration	0	0	0	0	0
Community Development Program	599,232	32,415	681,843	627,823	627,361
Real Estate Assessment	2,128,038	2,070,697	2,215,435	2,337,665	2,043,127
Delinquent Real Estate Tax and Collection	534,593	523,392	524,427	385,849	216,021
Loan Guaranty	0	0	0	0	0
Mental Health	266,214	282,505	279,164	362,199	329,620
Law Enforcement	768,066	399,579	355,946	328,930	300,207
Emergency 911	192,250	197,406	308,799	336,044	438,431
Senior Services	421,401	514,350	577,381	673,426	615,693
Other Purposes	1,652,210	2,346,097	2,350,047	2,400,548	2,447,801
Unrestricted (Deficit)	(27,732,007)	(26,154,905)	(1,672,915)	8,892	(3,798,541)
Total Governmental Activities Net Position	112,195,093	117,917,642	142,528,395	139,609,933	134,399,873
Business-Type-Activities					
Net Investment in Capital Assets	56,382,270	51,884,545	50,622,266	48,626,741	46,613,223
Restricted for Debt Service	0	0	0	0	0
Unrestricted	3,588,340	3,828,692	3,624,544	4,533,650	5,418,522
Total Business-Type Activities Net Position	59,970,610	55,713,237	54,246,810	53,160,391	52,031,745
Primary Government					
Net Investment in Capital Assets	155,746,908	150,920,017	145,217,421	138,907,895	134,683,824
Restricted	40,562,462	45,037,075	49,606,155	49,319,887	50,127,813
Unrestricted (Deficit) (3)	(24,143,667)	(22,326,213)	1,951,629	4,542,542	1,619,981
Total Primary Government Net Position	\$172,165,703	\$173,630,879	\$196,775,205	\$192,770,324	\$186,431,618

(1) Restated net position.

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

(3) GASB Statement No. 68 implemented for 2015 which affected Unrestricted Net Position.

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

2013	2012 (1)	2011 (1) (2)	2010 (1)	2009
\$86,771,393	\$85,723,050	\$83,557,999	\$80,698,922	\$80,517,562
1,766,637	1,719,504	1,947,166	2,579,452	2,613,801
72,819	67,826	93,590	128,417	214,377
3,404,962	3,302,057	3,347,390	4,310,965	3,067,740
0	0	3,664,698	2,890,304	2,479,109
25,576,661	23,152,485	19,471,349	16,117,511	13,238,602
7,359,753	7,373,705	7,380,057	6,509,496	5,645,347
255,179	0	0	0	0
1,414,526	1,199,415	1,139,562	1,189,198	1,186,522
1,779,065	1,617,646	0	0	0
0	0	0	0	871,606
395,001	770,973	456,036	1,497,385	964,071
1,728,011	1,363,677	1,272,123	1,367,538	1,140,507
78,803	182,310	125,672	151,836	220,874
0	0	0	0	925,000
296,328	347,516	343,231	309,741	288,747
292,909	368,662	424,937	453,810	467,834
401,233	380,978	306,414	502,884	475,598
571,370	589,508	505,288	419,503	421,681
2,282,691	2,514,922	3,631,913	3,263,631	3,032,755
18,482,292	15,497,843	10,198,655	10,017,936	9,007,501
<u>152,929,633</u>	<u>146,172,077</u>	<u>137,866,080</u>	<u>132,408,529</u>	<u>126,779,234</u>
45,045,389	44,167,503	37,369,088	38,570,209	34,044,448
0	0	95,010	64,830	37,650
<u>6,395,391</u>	<u>7,550,243</u>	<u>12,622,712</u>	<u>11,126,841</u>	<u>9,993,794</u>
<u>51,440,780</u>	<u>51,717,746</u>	<u>50,086,810</u>	<u>49,761,880</u>	<u>44,075,892</u>
131,816,782	129,890,553	120,927,087	119,269,131	114,562,010
47,675,948	44,951,184	44,204,436	41,756,501	37,291,821
24,877,683	23,048,086	22,821,367	21,144,777	19,001,295
<u>\$204,370,413</u>	<u>\$197,889,823</u>	<u>\$187,952,890</u>	<u>\$182,170,409</u>	<u>\$170,855,126</u>

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

	2018	2017	2016	2015	2014
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$4,262,706	\$4,214,121	\$4,203,307	\$4,303,887	\$4,139,284
Judicial	993,644	1,080,677	1,039,671	1,100,165	1,072,759
Public Safety	2,814,591	2,385,548	2,269,125	2,308,359	1,728,475
Public Works	121,248	129,592	175,538	174,649	137,049
Public Works - Intergovernmental	503,648	503,287	500,144	492,467	481,018
Health	565,748	420,196	427,589	491,613	378,746
Human Services	2,883,300	2,733,991	2,549,154	2,223,334	2,675,811
Subtotal Charges for Services	<u>12,144,885</u>	<u>11,467,412</u>	<u>11,164,528</u>	<u>11,094,474</u>	<u>10,613,142</u>
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	95,435	8,025	106,703	17,570	9,940
Judicial	657,007	591,893	619,229	590,707	645,944
Public Safety	925,355	1,319,944	1,258,057	1,421,859	1,067,287
Public Works	6,215,591	5,187,917	5,979,170	5,617,627	5,758,041
Public Works - Intergovernmental	0	0	0	0	0
Health	138,943	160,366	159,357	174,159	87,249
Health - Intergovernmental	119,449	120,472	71,498	213,170	223,421
Human Services	16,736,358	15,089,904	16,856,404	17,082,475	17,340,271
Subtotal Operating Grants, Contributions, and Interest	<u>24,888,138</u>	<u>22,478,521</u>	<u>25,050,418</u>	<u>25,117,567</u>	<u>25,132,153</u>
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	18,000	0	0
Public Safety	0	0	22,000	17,000	4,100
Public Works	1,552,709	4,723,085	5,013,898	2,413,379	2,560,448
Health	42,423	23,563	0	0	5,400
Human Services	3,000	0	0	0	0
Subtotal Capital Grants and Contributions	<u>1,598,132</u>	<u>4,746,648</u>	<u>5,053,898</u>	<u>2,430,379</u>	<u>2,569,948</u>
<i>Total Governmental Activities</i>					
<i>Program Revenues</i>	<u>38,631,155</u>	<u>38,692,581</u>	<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>
Business-Type Activities:					
Charges for Services:					
Sewer	4,376,259	4,411,684	4,183,990	4,328,224	4,339,411
Water	4,178,633	4,199,056	4,177,356	4,181,018	4,141,441
Subtotal Charges for Services	<u>8,554,892</u>	<u>8,610,740</u>	<u>8,361,346</u>	<u>8,509,242</u>	<u>8,480,852</u>
Capital Grants and Contributions:					
Sewer	110,153	79,603	526,526	366,669	726,052
Water	4,477,949	1,515,039	152,327	112,625	643,578
Subtotal Capital Grants and Contributions	<u>4,588,102</u>	<u>1,594,642</u>	<u>678,853</u>	<u>479,294</u>	<u>1,369,630</u>
<i>Total Business-Type Activities</i>					
<i>Program Revenues</i>	<u>13,142,994</u>	<u>10,205,382</u>	<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>
<i>Total Primary Government</i>					
<i>Program Revenues</i>	<u>51,774,149</u>	<u>48,897,963</u>	<u>50,309,043</u>	<u>47,630,956</u>	<u>48,165,725</u>

2013	2012	2011	2010	2009
\$4,125,933	\$4,189,463	\$4,425,087	\$3,866,507	\$3,492,185
1,128,298	1,540,628	1,464,879	1,431,338	885,815
2,207,981	1,674,033	1,910,934	1,688,528	2,079,349
219,700	363,971	274,145	316,028	255,857
478,052	470,935	467,416	470,739	459,471
517,329	443,454	466,787	392,007	301,696
2,444,168	3,390,200	3,999,565	3,477,583	3,798,818
<u>11,121,461</u>	<u>12,072,684</u>	<u>13,008,813</u>	<u>11,642,730</u>	<u>11,273,191</u>
10,235	105,929	26,735	12,158	7,196
389,577	285,658	286,156	352,514	266,839
1,260,395	1,226,767	1,605,674	1,987,067	1,200,849
5,443,736	5,725,908	5,085,491	5,986,663	5,826,818
0	0	0	0	318,000
225,214	132,602	141,231	179,657	228,908
198,510	247,488	292,765	422,404	432,367
16,873,385	16,913,933	17,964,159	20,602,094	24,349,300
<u>24,401,052</u>	<u>24,638,285</u>	<u>25,402,211</u>	<u>29,542,557</u>	<u>32,630,277</u>
0	11,195	0	12,755	12,855
0	0	0	0	0
0	0	15,000	10,590	6,145
2,244,457	2,775,213	3,661,140	2,687,249	2,482,481
0	0	0	0	127,988
0	30,545	4,285	7,320	6,695
<u>2,244,457</u>	<u>2,816,953</u>	<u>3,680,425</u>	<u>2,717,914</u>	<u>2,636,164</u>
<u>37,766,970</u>	<u>39,527,922</u>	<u>42,091,449</u>	<u>43,903,201</u>	<u>46,539,632</u>
3,826,693	4,440,771	4,045,853	3,965,398	4,058,592
3,856,728	3,947,121	3,709,276	3,521,022	3,425,848
<u>7,683,421</u>	<u>8,387,892</u>	<u>7,755,129</u>	<u>7,486,420</u>	<u>7,484,440</u>
108,294	42,044	1,369,992	5,362,166	1,833,006
211,923	774,992	325,309	71,270	378,145
<u>320,217</u>	<u>817,036</u>	<u>1,695,301</u>	<u>5,433,436</u>	<u>2,211,151</u>
<u>8,003,638</u>	<u>9,204,928</u>	<u>9,450,430</u>	<u>12,919,856</u>	<u>9,695,591</u>
<u>45,770,608</u>	<u>48,732,850</u>	<u>51,541,879</u>	<u>56,823,057</u>	<u>56,235,223</u>

(continued)

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

	2018	2017	2016	2015	2014
<u>Expenses</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$11,094,697	\$11,392,209	\$13,061,992	\$8,650,321	\$9,121,598
Judicial	8,567,285	8,513,426	7,412,551	7,046,782	7,011,756
Public Safety	15,245,154	15,245,204	13,427,725	12,384,072	12,024,820
Public Works	8,640,037	8,828,133	7,381,074	8,509,582	8,030,892
Public Works - Intergovernmental	2,019,649	636,004	1,403,112	564,220	541,924
Health	1,215,909	1,422,273	1,365,266	1,445,554	1,349,586
Health - Intergovernmental	1,344,559	1,320,484	1,332,212	1,305,094	1,252,020
Human Services	33,234,472	31,786,315	29,447,772	28,995,665	28,144,364
Interest and Fiscal Charges	211,237	235,152	253,425	311,173	348,330
<i>Total Governmental Activities Expenses</i>	<u>81,572,999</u>	<u>79,379,200</u>	<u>75,085,129</u>	<u>69,212,463</u>	<u>67,825,290</u>
Business-Type Activities:					
Sewer	5,053,665	4,490,948	4,213,235	4,447,101	4,489,405
Water	4,010,720	3,659,229	3,785,011	3,454,324	4,096,589
<i>Total Business-Type Activities Expenses</i>	<u>9,064,385</u>	<u>8,150,177</u>	<u>7,998,246</u>	<u>7,901,425</u>	<u>8,585,994</u>
<i>Total Primary Government Program Expenses</i>	<u>90,637,384</u>	<u>87,529,377</u>	<u>83,083,375</u>	<u>77,113,888</u>	<u>76,411,284</u>
Net (Expense) Revenue					
Governmental Activities	(42,941,844)	(40,686,619)	(33,816,285)	(30,570,043)	(29,510,047)
Business-Type Activities	4,086,494	2,055,205	1,041,953	1,087,111	1,264,488
<i>Total Primary Government Net Expense</i>	<u>(38,855,350)</u>	<u>(38,631,414)</u>	<u>(32,774,332)</u>	<u>(29,482,932)</u>	<u>(28,245,559)</u>

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$9,528,192	\$9,880,631	\$11,299,400	\$10,556,466	\$10,419,041
6,784,134	6,503,597	6,579,201	6,314,627	6,649,197
11,652,808	11,557,031	11,485,089	12,277,179	11,417,630
7,570,726	8,176,610	9,245,923	7,772,558	7,961,677
391,595	442,920	765,623	610,092	1,587,632
1,288,009	1,416,721	1,493,122	1,384,312	1,347,291
1,275,657	1,350,575	1,309,950	1,376,193	1,349,916
27,078,645	29,716,789	30,669,642	32,352,933	38,447,072
383,780	658,069	549,992	567,813	651,269
<u>65,953,546</u>	<u>69,702,943</u>	<u>73,397,942</u>	<u>73,212,173</u>	<u>79,830,725</u>
4,304,749	4,360,094	5,176,037	3,790,920	5,479,802
4,058,230	4,023,353	3,698,531	3,541,499	3,327,130
<u>8,362,979</u>	<u>8,383,447</u>	<u>8,874,568</u>	<u>7,332,419</u>	<u>8,806,932</u>
<u>74,316,525</u>	<u>78,086,390</u>	<u>82,272,510</u>	<u>80,544,592</u>	<u>88,637,657</u>
(28,186,576)	(30,175,021)	(31,306,493)	(29,308,972)	(33,291,093)
(359,341)	821,481	575,862	5,587,437	888,659
<u>(28,545,917)</u>	<u>(29,353,540)</u>	<u>(30,730,631)</u>	<u>(23,721,535)</u>	<u>(32,402,434)</u>

(continued)

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

	2018	2017	2016	2015	2014
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$3,450,251	\$4,243,343	\$3,558,804	\$3,067,537	\$3,019,180
Property Taxes Levied for Public Safety	487,260	495,828	462,354	476,075	425,152
Property Taxes Levied for Health	1,770,350	1,799,984	1,783,292	1,650,059	1,590,064
Property Taxes Levied for Human Services	5,588,859	5,678,266	6,945,381	7,217,956	8,818,470
Sales Taxes, Levied for General Purposes	20,147,981	19,873,703	19,931,454	19,346,296	18,241,337
Grants and Entitlements not Restricted to Specific Programs	3,503,258	3,946,037	2,639,490	2,642,609	2,511,528
Gifts and Donations not Restricted to Specific Programs	0	0	0	0	0
Investment Earnings	1,483,776	945,061	523,870	652,918	622,598
Payments in Lieu of Taxes	319,932	335,225	317,436	445,375	255,667
Gain on Sale of Capital Assets	0	0	0	0	0
Miscellaneous	578,977	418,704	555,992	247,410	585,075
<i>Total Governmental Activities</i>	<u>37,330,644</u>	<u>37,736,151</u>	<u>36,718,073</u>	<u>35,746,235</u>	<u>36,069,071</u>
Business-Type Activities:					
Miscellaneous	67,415	60,616	61,140	75,403	64,495
<i>Total Business-Type Activities</i>	<u>67,415</u>	<u>60,616</u>	<u>61,140</u>	<u>75,403</u>	<u>64,495</u>
<i>Total Primary Government General Revenues</i>	<u>37,398,059</u>	<u>37,796,767</u>	<u>36,779,213</u>	<u>35,821,638</u>	<u>36,133,566</u>
Increase (Decrease) Before Transfers					
Governmental Activities	(5,611,200)	(2,950,468)	2,901,788	5,176,192	6,559,024
Business-Type Activities	4,146,024	2,115,821	1,103,093	1,162,514	1,328,983
<i>Total Primary Government Increase (Decrease) Before Transfers</i>	<u>(1,465,176)</u>	<u>(834,647)</u>	<u>4,004,881</u>	<u>6,338,706</u>	<u>7,888,007</u>
Transfers In (Out)					
Governmental Activities	(111,349)	(12,786)	16,674	33,868	18,358
Business-Type Activities	111,349	12,786	(16,674)	(33,868)	(18,358)
Increase (Decrease) After Transfers					
Governmental Activities	(5,722,549)	(2,963,254)	2,918,462	5,210,060	6,577,382
Business-Type Activities	4,257,373	2,128,607	1,086,419	1,128,646	1,310,625
<i>Total Primary Government Increase (Decrease) After Transfers</i>	<u>(\$1,465,176)</u>	<u>(\$834,647)</u>	<u>\$4,004,881</u>	<u>\$6,338,706</u>	<u>\$7,888,007</u>

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.

2013	2012	2011	2010	2009
\$2,981,461	\$3,262,939	\$3,154,409	\$2,883,898	\$2,817,269
408,856	449,364	422,054	365,236	358,184
1,536,171	1,651,283	1,572,838	1,401,482	1,375,444
8,940,548	12,378,806	12,633,678	11,377,151	11,175,246
17,293,349	16,091,980	15,545,873	14,683,620	15,240,831
2,452,774	2,016,892	2,055,775	2,463,062	2,125,238
0	1,900,770	0	0	0
278,722	499,606	821,921	735,554	1,110,432
328,211	319,733	349,593	346,541	374,904
0	0	7,325	0	0
695,375	583,350	932,318	714,791	1,210,172
34,915,467	39,154,723	37,495,784	34,971,335	35,787,720
111,040	135,750	62,087	65,483	45,969
111,040	135,750	62,087	65,483	45,969
35,026,507	39,290,473	37,557,871	35,036,818	35,833,689
6,728,891	8,979,702	6,189,291	5,662,363	2,496,627
(248,301)	957,231	637,949	5,652,920	934,628
6,480,590	9,936,933	6,827,240	11,315,283	3,431,255
28,665	(673,705)	25,268	(33,068)	(21,888)
(28,665)	673,705	(25,268)	33,068	21,888
6,757,556	8,305,997	6,214,559	5,629,295	2,474,739
(276,966)	1,630,936	612,681	5,685,988	956,516
\$6,480,590	\$9,936,933	\$6,827,240	\$11,315,283	\$3,431,255

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Program Revenues</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$4,358,141	\$4,222,146	\$4,310,010	\$4,321,457	\$4,149,224
Judicial	1,650,651	1,672,570	1,676,900	1,707,872	1,718,703
Public Safety	3,739,946	3,705,492	3,549,182	3,730,218	2,799,862
Public Works	7,889,548	10,040,594	11,168,606	8,205,655	8,455,538
Public Works - Intergovernmental	503,648	503,287	500,144	492,467	481,018
Health	747,114	604,125	586,946	665,772	471,395
Health - Intergovernmental	119,449	120,472	71,498	213,170	223,421
Human Services	<u>19,622,658</u>	<u>17,823,895</u>	<u>19,405,558</u>	<u>19,305,809</u>	<u>20,016,082</u>
Total Governmental Activities	<u>38,631,155</u>	<u>38,692,581</u>	<u>41,268,844</u>	<u>38,642,420</u>	<u>38,315,243</u>
Business-Type Activities:					
Sewer	4,486,412	4,491,287	4,710,516	4,694,893	5,065,463
Water	<u>8,656,582</u>	<u>5,714,095</u>	<u>4,329,683</u>	<u>4,293,643</u>	<u>4,785,019</u>
Total Business-Type Activities	<u>13,142,994</u>	<u>10,205,382</u>	<u>9,040,199</u>	<u>8,988,536</u>	<u>9,850,482</u>
<i>Total Primary Government</i>	<u><u>\$51,774,149</u></u>	<u><u>\$48,897,963</u></u>	<u><u>\$50,309,043</u></u>	<u><u>\$47,630,956</u></u>	<u><u>\$48,165,725</u></u>

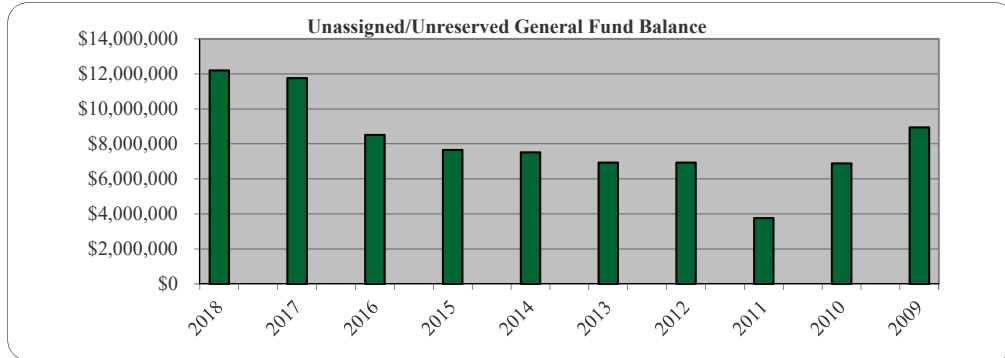
<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$4,136,168	\$4,306,587	\$4,451,822	\$3,891,420	\$3,512,236
1,517,875	1,826,286	1,751,035	1,783,852	1,152,654
3,468,376	2,900,800	3,531,608	3,686,185	3,286,343
7,907,893	8,865,092	9,020,776	8,989,940	8,565,156
478,052	470,935	467,416	470,739	777,471
742,543	576,056	608,018	571,664	658,592
198,510	247,488	292,765	422,404	432,367
<u>19,317,553</u>	<u>20,334,678</u>	<u>21,968,009</u>	<u>24,086,997</u>	<u>28,154,813</u>
<u>37,766,970</u>	<u>39,527,922</u>	<u>42,091,449</u>	<u>43,903,201</u>	<u>46,539,632</u>
3,934,987	4,482,815	5,415,845	9,327,564	5,891,598
<u>4,068,651</u>	<u>4,722,113</u>	<u>4,034,585</u>	<u>3,592,292</u>	<u>3,803,993</u>
<u>8,003,638</u>	<u>9,204,928</u>	<u>9,450,430</u>	<u>12,919,856</u>	<u>9,695,591</u>
<u>\$45,770,608</u>	<u>\$48,732,850</u>	<u>\$51,541,879</u>	<u>\$56,823,057</u>	<u>\$56,235,223</u>

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

	2018	2017	2016	2015	2014
General Fund					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0	0
Nonspendable	654,075	600,395	598,590	386,361	379,747
Committed	9,450	197,590	400	0	0
Assigned	9,220,489	7,712,591	7,363,659	7,278,150	6,110,507
Unassigned	<u>12,203,558</u>	<u>11,761,596</u>	<u>8,512,284</u>	<u>7,656,330</u>	<u>7,519,137</u>
<i>Total General Fund</i>	<u>22,087,572</u>	<u>20,272,172</u>	<u>16,474,933</u>	<u>15,320,841</u>	<u>14,009,391</u>
All Other Governmental Funds					
Reserved	0	0	0	0	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	0	0	0	0	0
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Nonspendable	886,848	984,228	833,482	891,527	826,144
Restricted	35,190,686	39,379,496	42,950,857	43,253,269	43,386,805
Committed	0	0	38,970	995,553	0
Unassigned (Deficit)	<u>(164,588)</u>	<u>(505,854)</u>	<u>(595,015)</u>	<u>(352,202)</u>	<u>(103,982)</u>
<i>Total All Other Governmental Funds</i>	<u>35,912,946</u>	<u>39,857,870</u>	<u>43,228,294</u>	<u>44,788,147</u>	<u>44,108,967</u>
Total Governmental Funds	<u>\$58,000,518</u>	<u>\$60,130,042</u>	<u>\$59,703,227</u>	<u>\$60,108,988</u>	<u>\$58,118,358</u>

(1) During 2011, the County implemented GASB 54. The 2010 amounts were restated to reflect this implementation.

Source: County financial records.



<u>2013</u>	<u>2012</u>	<u>2011 (1)</u>	<u>2010</u>	<u>2009</u>
\$0	\$0	\$0	\$0	\$341,698
0	0	0	0	8,945,190
393,834	552,401	473,922	469,568	0
0	15,202	2,696	0	0
5,268,971	3,832,353	1,581,473	207,879	0
<u>6,934,378</u>	<u>6,932,267</u>	<u>3,761,213</u>	<u>6,888,270</u>	<u>0</u>
<u>12,597,183</u>	<u>11,332,223</u>	<u>5,819,304</u>	<u>7,565,717</u>	<u>9,286,888</u>
0	0	0	0	1,797,038
0	0	0	0	22,909,366
0	0	0	0	318,340
0	0	0	0	1,490,362
610,591	784,930	1,097,727	1,072,902	0
40,907,986	37,876,252	36,616,213	33,486,321	0
0	0	0	0	0
<u>(202,419)</u>	<u>(60,044)</u>	<u>(2,091,889)</u>	<u>(502,098)</u>	<u>0</u>
<u>41,316,158</u>	<u>38,601,138</u>	<u>35,622,051</u>	<u>34,057,125</u>	<u>26,515,106</u>
<u>\$53,913,341</u>	<u>\$49,933,361</u>	<u>\$41,441,355</u>	<u>\$41,622,842</u>	<u>\$35,801,994</u>

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

	2018	2017	2016	2015	2014
Revenues					
Property Taxes	\$11,299,437	\$12,234,053	\$12,637,866	\$12,790,156	\$14,198,362
Special Assessments	17,980	15,395	26,860	30,180	32,523
Permissive Sales Taxes	20,276,992	19,779,027	19,937,824	19,294,006	17,946,552
Permissive Motor Vehicle License Tax	503,648	503,287	500,144	492,467	481,018
Charges for Services	9,620,111	8,902,220	8,791,575	8,353,501	8,095,112
Licenses and Permits	845,402	773,977	809,426	780,051	771,056
Fines and Forfeitures	720,896	692,283	736,404	828,409	774,286
Intergovernmental	30,096,877	30,088,927	27,540,367	29,188,791	29,063,681
Interest	1,525,382	960,961	540,286	647,238	611,617
Payments in Lieu of Taxes	464,730	190,427	330,146	344,537	369,963
Rent	482,905	481,467	421,613	550,374	570,136
Contributions and Donations	70,076	54,829	62,080	56,430	72,569
Other	588,758	517,566	561,846	242,439	570,477
<i>Total Revenues</i>	<u>76,513,194</u>	<u>75,194,419</u>	<u>72,896,437</u>	<u>73,598,579</u>	<u>73,557,352</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	10,075,928	9,832,646	9,072,729	9,166,367	8,621,625
Judicial	7,952,274	7,434,747	7,015,882	7,125,936	7,112,255
Public Safety	13,877,947	12,961,100	12,467,378	12,276,548	11,915,827
Public Works	9,042,757	9,528,912	8,383,554	7,046,026	6,782,961
Health	1,311,458	1,269,814	1,259,762	1,413,489	1,315,063
Human Services	31,601,441	29,154,147	28,588,788	29,436,254	28,519,718
Capital Outlay	216,769	1,989,752	2,973,510	1,882,205	1,938,298
Intergovernmental	3,364,208	1,956,488	2,735,324	1,869,314	1,793,944
Debt Service:					
Principal Retirement	1,369,182	1,902,158	1,545,174	1,683,483	1,668,771
Current Refunding Principal	0	0	0	0	0
Refunded Bond Anticipation Note Redeemed (1)	0	0	0	0	0
Interest and Fiscal Charges	209,257	233,832	254,573	306,376	343,248
Bond Issuance Costs	0	0	12,320	0	0
<i>Total Expenditures</i>	<u>79,021,221</u>	<u>76,263,596</u>	<u>74,308,994</u>	<u>72,205,998</u>	<u>70,011,710</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>(2,508,027)</u>	<u>(1,069,177)</u>	<u>(1,412,557)</u>	<u>1,392,581</u>	<u>3,545,642</u>
Other Financing Sources (Uses)					
Bond Anticipation Notes Issued	0	0	0	0	0
Refunding Bonds Issued	0	0	560,000	0	0
General Obligation Bonds Issued	0	0	0	0	0
OWDA Loans Issued	17,501	239,256	0	71,018	109,967
OPWC Loans Issued	286,576	0	0	125,144	338,939
Premium on General Obligation Bonds Issued	0	0	55,425	0	0
Proceeds from the Sale of Capital Assets	9,645	28,600	471,025	72,750	13,465
Inception of Capital Lease	176,130	1,240,922	136,072	295,269	178,646
Transfers In	3,142,322	4,048,857	5,483,520	4,498,915	3,391,078
Current Refunding Bond Anticipation Note	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	(603,105)	0	0
Current Refunding (2)	0	0	0	0	0
Transfers Out	(3,253,671)	(4,061,643)	(5,096,141)	(4,465,047)	(3,372,720)
<i>Total Other Financing Sources (Uses)</i>	<u>378,503</u>	<u>1,495,992</u>	<u>1,006,796</u>	<u>598,049</u>	<u>659,375</u>
Special Item - Abandoned Operations	0	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>(\$2,129,524)</u>	<u>\$426,815</u>	<u>(\$405,761)</u>	<u>\$1,990,630</u>	<u>\$4,205,017</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	2.1%	3.0%	2.6%	2.9%	3.0%

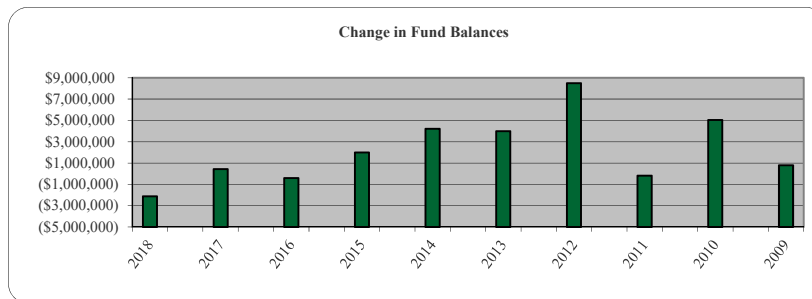
(1) In years prior to 2012, the long-term portion of this refunding was presented as an other financing use.

(2) In years prior to 2013, current refundings were presented as an other financing source.

2013	2012	2011	2010	2009
\$14,401,860	\$18,549,342	\$17,055,278	\$16,015,733	\$15,461,077
26,752	17,546	29,726	40,781	32,603
17,153,129	16,245,827	15,131,293	16,343,578	13,482,193
478,052	470,935	467,416	470,739	459,471
8,583,868	9,654,812	9,880,316	8,933,314	8,782,461
759,575	763,396	651,585	671,369	539,978
793,879	785,895	725,047	807,805	639,660
28,137,433	30,069,779	30,438,261	32,818,530	35,653,661
310,168	525,139	921,735	755,769	1,147,205
311,556	375,152	323,445	359,845	277,862
605,221	538,541	801,874	641,485	776,795
46,334	1,942,434	45,659	88,012	335,334
696,542	574,288	937,589	698,479	1,210,482
<u>72,304,369</u>	<u>80,513,086</u>	<u>77,409,224</u>	<u>78,645,439</u>	<u>78,798,782</u>

8,511,111	8,975,753	9,611,199	9,052,971	8,792,721
6,812,440	6,427,692	6,602,191	6,305,938	6,293,337
11,530,668	11,189,319	11,466,363	11,855,803	10,997,541
9,014,201	9,511,035	10,841,795	7,996,360	8,616,846
1,242,428	1,355,235	1,439,056	1,342,169	1,284,884
27,420,809	29,295,105	30,963,798	32,280,921	38,152,557
349,637	204,444	2,803,894	1,526,384	1,304,917
1,667,252	1,793,495	2,096,081	1,986,285	2,672,868
1,526,009	1,376,033	1,421,957	1,572,702	1,302,630
47,000	0	0	0	0
0	400,000	50,000	0	25,000
377,390	465,875	532,583	548,665	650,526
711	45,758	0	0	224,964
<u>68,499,656</u>	<u>71,039,744</u>	<u>77,828,917</u>	<u>74,468,198</u>	<u>80,318,791</u>
<u>3,804,713</u>	<u>9,473,342</u>	<u>(419,693)</u>	<u>4,177,241</u>	<u>(1,520,009)</u>

0	0	400,000	467,000	819,000
46,600	1,785,000	0	0	9,425,000
200,000	0	0	0	2,270,000
0	60,000	0	28,716	85,253
0	0	0	0	0
1,173	77,727	0	0	165,479
47,825	15,816	15,025	4,236	13,635
151,004	157,029	112,475	858,250	116,370
3,532,555	8,929,575	4,625,902	3,407,658	5,245,305
0	0	(400,000)	(467,000)	(1,171,000)
0	(1,977,837)	0	0	(6,223,607)
0	0	0	0	(3,172,760)
<u>(3,803,890)</u>	<u>(9,603,280)</u>	<u>(4,515,196)</u>	<u>(3,440,726)</u>	<u>(5,267,193)</u>
<u>175,267</u>	<u>(555,970)</u>	<u>238,206</u>	<u>858,134</u>	<u>2,305,482</u>
0	(425,366)	0	0	0
<u>\$3,979,980</u>	<u>\$8,492,006</u>	<u>(\$181,487)</u>	<u>\$5,035,375</u>	<u>\$785,473</u>
3.0%	3.3%	2.8%	3.0%	2.6%



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

	2018	2017	2016	2015
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
<u>Collections by Industry:</u>				
Agriculture, Forestry, and Fishing	\$4,464	\$4,521	\$4,938	\$6,462
Mining (2)	72,339	4,845	21,291	70,604
Utilities (excluding telecommunications)	121,829	129,550	157,063	133,715
Construction	113,487	154,669	123,880	81,491
Manufacturing	586,359	469,650	485,333	525,907
Wholesale Trade	397,456	386,349	368,599	358,209
Retail Trade:				
Motor Vehicle and Parts Dealers (1)	3,327,344	3,109,269	2,992,750	3,041,952
Furniture and Home Furnishings Store	437,292	428,484	392,230	386,238
Electronic and Appliance Stores	177,668	223,934	236,826	212,799
Building Material and Garden Equipment and Supplies	1,870,249	1,804,249	1,726,140	1,333,095
Food and Beverage Stores	621,760	597,195	607,625	431,071
Health and Personal Care Stores	230,368	238,812	234,982	224,808
Gasoline Stations	413,404	398,951	376,874	352,915
Clothing and Clothing Accessories Stores	614,800	510,020	523,162	369,488
Sporting Goods, Hobby, Book, and Music Stores	190,228	199,654	205,890	144,793
General Merchandise Stores	2,611,356	2,540,210	2,331,559	2,071,738
Miscellaneous Store Retailers	3,223,207	2,895,346	2,659,094	3,100,428
Nonstore Retailers	464,271	398,232	362,879	329,953
Transportation and Warehousing	28,739	29,037	40,187	50,729
Information (including telecommunications)	951,891	1,039,705	1,049,414	1,036,269
Finance and Insurance	25,972	1,050,244	1,662,403	1,755,449
Real Estate and Rental and Leasing of Property	653,326	427,687	460,015	421,386
Professional, Scientific and Technical Services	206,870	218,005	394,026	281,180
Management of Companies (Holding Companies)	0	4,037	0	0
Administrative and Support Services				
and Waste Management and Remediation Services	348,471	353,876	433,146	484,003
Education, Health Care, and Social Assistance	42,870	43,836	31,052	30,249
Arts, Entertainment, and Recreation	95,080	119,141	128,628	113,655
Accommodation and Food Services	1,410,844	1,409,579	1,416,406	1,408,532
Other Services	685,693	598,847	452,021	444,149
Unclassified (2)	77,969	61,682	60,826	93,897
Total Collections	<u>\$20,005,606</u>	<u>\$19,849,616</u>	<u>\$19,939,239</u>	<u>\$19,295,164</u>

- (1) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales are included.
- (2) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.

Source: Ohio Department of Taxation

2014	2013	2012	2011	2010	2009
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
\$5,486	\$8,013	\$7,011	\$6,394	\$6,489	\$6,357
43,914	38,880	18,911	5,431	13,203	0
154,042	169,608	103,892	79,018	78,084	88,736
68,191	85,060	63,611	23,162	24,324	48,448
503,452	374,253	506,774	485,422	584,762	785,777
414,426	488,558	323,340	253,207	230,095	374,642
3,334,616	2,808,676	2,692,672	2,353,733	2,232,439	2,165,536
303,646	291,451	335,001	311,404	297,730	297,671
214,548	230,020	237,264	224,838	235,558	270,894
1,156,154	1,595,611	1,438,243	1,273,694	1,243,627	1,325,133
566,343	694,777	696,660	684,096	668,668	673,424
228,472	271,163	274,032	303,426	344,507	334,223
411,267	361,199	355,358	346,761	361,174	379,209
490,290	599,375	638,919	584,953	621,948	629,191
190,601	256,766	242,960	232,591	228,124	239,301
2,146,156	2,468,050	2,328,110	2,316,749	2,364,811	2,373,373
2,051,456	1,042,969	1,179,683	1,271,698	1,328,070	1,677,867
288,098	403,224	225,685	206,520	192,847	144,892
31,532	18,056	17,031	12,294	10,030	9,049
1,056,906	949,468	841,049	820,426	821,166	758,406
1,508,414	1,170,575	996,616	883,425	691,834	162,865
401,003	409,770	326,722	287,251	273,855	286,021
154,787	166,318	159,197	126,082	91,259	101,385
25,716	7,715	8,464	7,964	4,727	3,064
410,342	433,653	295,857	241,285	241,454	223,880
16,861	16,898	14,072	10,874	11,649	6,096
186,427	77,622	21,631	20,413	14,060	16,375
1,267,623	1,251,352	1,277,058	1,230,922	1,240,225	1,170,060
363,610	338,967	338,927	317,115	318,975	320,395
60,217	66,129	60,640	70,965	117,147	125,141
<u>\$18,054,596</u>	<u>\$17,094,176</u>	<u>\$16,025,390</u>	<u>\$14,992,113</u>	<u>\$14,892,841</u>	<u>\$14,997,411</u>

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
2018	\$1,144,078,840	\$359,432,560	\$4,295,746,857	\$277,531,720	\$792,947,771
2017	1,134,790,360	360,459,590	4,272,142,714	265,371,820	758,205,200
2016	1,126,508,110	352,537,920	4,225,845,800	234,941,980	671,262,800
2015	1,084,859,060	348,039,940	4,093,997,143	216,179,180	617,654,800
2014	1,082,095,530	340,335,620	4,064,089,000	200,137,930	571,822,657
2013	1,083,008,710	347,355,530	4,086,754,971	195,997,680	559,993,371
2012	1,143,460,040	344,820,650	4,252,230,543	179,263,290	512,180,829
2011	1,139,539,610	315,708,470	4,157,851,657	142,961,480	408,461,371
2010	1,134,591,130	317,856,460	4,149,850,257	80,156,260	229,017,886
2009	1,111,279,110	303,108,550	4,041,107,600	74,554,590	213,013,114

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

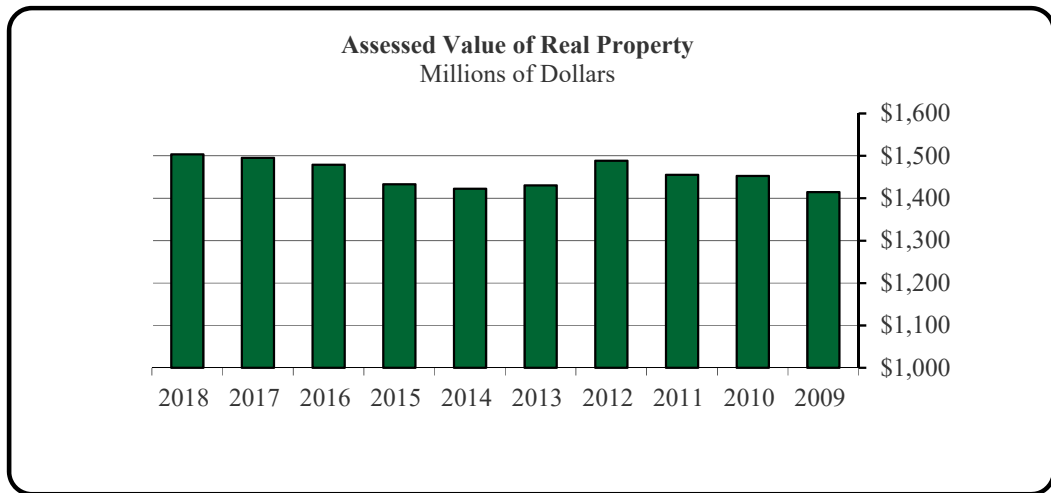
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase-out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Values are shown net of exempt property.

Source: Muskingum County Auditor

Tangible Personal Property		Total		Ratio	Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$1,781,043,120	\$5,088,694,628	35%	7.065387
0	0	1,760,621,770	5,030,347,914	35%	7.061969
0	0	1,713,988,010	4,897,108,600	35%	8.010427
0	0	1,649,078,180	4,711,651,943	35%	8.591971
0	0	1,622,569,080	4,635,911,657	35%	10.051493
0	0	1,626,361,920	4,646,748,342	35%	10.001859
0	0	1,667,543,980	4,764,411,372	35%	12.119590
0	0	1,598,209,560	4,566,313,028	35%	12.015350
1,555,490	31,109,800	1,534,159,340	4,409,977,943	35%	11.899529
2,935,810	29,358,100	1,491,878,060	4,283,478,814	35%	11.953420



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

	2018	2017	2016	2015	2014
<u>Unvoted Millage</u>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<u>Voted Millage by levy</u>					
1994 MRDD					
Residential/Agricultural Real	0.942806	0.944072	0.944864	0.972878	0.972242
Commercial/Industrial/Public Utility/Mineral Real	1.445394	1.445340	1.436220	1.420658	1.406650
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.235701	0.236018	0.236216	0.243219	0.243060
Commercial/Industrial/Public Utility/Mineral Real	0.361348	0.361335	0.359055	0.355164	0.351662
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.780518	1.782910	1.784408	1.837314	1.836114
Commercial/Industrial/Public Utility/Mineral Real	1.960730	1.960658	1.948286	1.927174	1.908174
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.654911	0.655791	0.656342	0.675802	0.675360
Commercial/Industrial/Public Utility/Mineral Real	0.812019	0.811989	0.806865	0.798122	0.790253
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.420498	0.421063	0.421416	0.433911	0.433627
Commercial/Industrial/Public Utility/Mineral Real	0.468027	0.468010	0.465056	0.460017	0.455481
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.356103	0.356582	0.356881	0.367462	0.367222
Commercial/Industrial/Public Utility/Mineral Real	0.392146	0.392131	0.389657	0.385434	0.381634
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2005 County Home					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
2007 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.971204	1.500000	3.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.992140	1.472083	2.915139
General Business/Public Utility Personal	0.000000	0.000000	1.000000	1.500000	3.000000
<u>Total Voted Millage By Type of Property</u>					
Residential/Agricultural Real	4.390537	4.396436	5.371331	6.030586	7.527625
Commercial/Industrial/Public Utility/Mineral Real	5.439664	5.439463	6.397279	6.818652	8.208993
General Business/Public Utility Personal	6.400000	6.400000	7.400000	7.900000	9.400000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	6.540537	6.546436	7.521331	8.180586	9.677625
Commercial/Industrial/Public Utility/Mineral Real	7.589664	7.589463	8.547279	8.968652	10.358993
General Business/Public Utility Personal	8.550000	8.550000	9.550000	10.050000	11.550000
Total Weighted Average Tax Rate	7.065387	7.061969	8.010427	8.591971	10.051493

(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

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<u>\$2.150000</u>	<u>\$2.150000</u>	<u>\$2.150000</u>	<u>\$2.150000</u>	<u>\$2.150000</u>
0.969770	0.911862	0.908938	0.906752	0.915968
1.375142	1.447598	1.425924	1.407460	1.400284
2.000000	2.000000	2.000000	2.000000	2.000000
0.242442	0.227965	0.227234	0.226688	0.228992
0.343785	0.361899	0.356481	0.351865	0.350071
0.500000	0.500000	0.500000	0.500000	0.500000
1.831446	1.722084	1.716562	1.712434	1.729838
1.865432	1.963722	1.934322	1.909276	1.899542
2.000000	2.000000	2.000000	2.000000	2.000000
0.673643	0.633417	0.631386	0.629868	0.636270
0.772552	0.813257	0.801081	0.790708	0.786677
1.000000	1.000000	1.000000	1.000000	1.000000
0.432525	0.406697	0.405393	0.404418	0.408529
0.445279	0.468740	0.461722	0.455744	0.453420
0.500000	0.500000	0.500000	0.500000	0.500000
0.366289	0.344416	0.343312	0.342486	0.345967
0.373086	0.392744	0.386864	0.381855	0.379908
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	2.152605	2.145702	2.140542	2.162297
0.000000	2.454652	2.417902	2.386595	2.374427
0.000000	2.500000	2.500000	2.500000	2.500000
3.000000	2.986548	2.976972	2.969814	3.000000
2.849841	3.000000	3.000000	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000
7.516115	9.385594	9.355499	9.333002	9.427861
8.025117	10.902612	10.784296	10.683503	10.644329
9.400000	11.900000	11.900000	11.900000	11.900000
<u>9.666115</u>	<u>11.535594</u>	<u>11.505499</u>	<u>11.483002</u>	<u>11.577861</u>
<u>10.175117</u>	<u>13.052612</u>	<u>12.934296</u>	<u>12.833503</u>	<u>12.794329</u>
<u>11.550000</u>	<u>14.050000</u>	<u>14.050000</u>	<u>14.050000</u>	<u>14.050000</u>
10.001859	12.119590	12.015350	11.899529	11.953420

(continued)

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

	2018	2017	2016	2015	2014
<u>Overlapping Rates by Taxing District</u>					
<u>Special Districts</u>					
Muskingum County General Health District					
Residential/Agricultural Real	1.325539	1.327320	1.328435	1.367822	1.367255
Commercial/Industrial/Public Utility/Mineral Real	1.435292	1.435240	1.426183	1.410728	1.396819
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	0.969087	0.970389	0.971204	1.000000	1.000000
Commercial/Industrial/Public Utility/Mineral Real	0.998477	0.998441	0.992140	0.981389	0.971713
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<u>School Districts</u>					
East Muskingum Local Schools					
Residential/Agricultural Real	25.196366	25.240048	25.314450	25.724875	25.635496
Commercial/Industrial/Public Utility/Mineral Real	28.573879	28.630362	28.749000	29.214472	27.991258
General Business/Public Utility Personal	37.560000	37.610000	37.680000	37.970000	37.870000
Franklin Local Schools					
Residential/Agricultural Real	23.404027	22.908211	23.011445	23.400280	23.208818
Commercial/Industrial/Public Utility/Mineral Real	24.340038	25.088020	25.161356	25.904798	25.634465
General Business/Public Utility Personal	35.800000	36.300000	36.400000	36.500000	36.300000
Maysville Local Schools					
Residential/Agricultural Real	22.834961	23.248095	23.060756	23.296647	23.175508
Commercial/Industrial/Public Utility/Mineral Real	22.260789	22.667991	22.432789	22.433395	22.340918
General Business/Public Utility Personal	39.750000	40.150000	39.750000	39.950000	39.850000
Tri-Valley Local Schools					
Residential/Agricultural Real	22.755460	23.251448	23.628490	25.135709	25.874029
Commercial/Industrial/Public Utility/Mineral Real	25.210651	25.490309	25.151833	24.800258	25.617375
General Business/Public Utility Personal	37.950000	38.450000	38.550000	39.050000	39.850000
West Muskingum Local Schools					
Residential/Agricultural Real	28.651080	28.848610	29.452934	30.417091	31.739846
Commercial/Industrial/Public Utility/Mineral Real	29.167464	29.124505	29.740846	30.115003	31.263839
General Business/Public Utility Personal	46.100000	46.200000	46.800000	47.600000	48.800000
Zanesville City Schools					
Residential/Agricultural Real	30.955250	31.609519	30.763616	31.455084	31.275759
Commercial/Industrial/Public Utility/Mineral Real	30.044049	30.885454	29.921971	30.355066	30.125010
General Business/Public Utility Personal	49.150000	49.800000	48.950000	49.350000	49.200000
<u>Out of County School Districts</u>					
Licking Valley Local Schools					
Residential/Agricultural Real	25.000012	25.200003	25.400014	25.700010	25.828513
Commercial/Industrial/Public Utility/Mineral Real	26.524165	27.907315	28.133082	28.378277	28.448616
General Business/Public Utility Personal	34.900000	35.100000	35.300000	35.600000	35.620000
Morgan Local Schools					
Residential/Agricultural Real	23.903163	24.145720	24.366985	24.630132	24.591935
Commercial/Industrial/Public Utility/Mineral Real	29.016851	29.266599	29.494032	29.786432	29.566471
General Business/Public Utility Personal	36.750000	36.990000	37.210000	37.430000	37.390000
Riverview Local Schools					
Residential/Agricultural Real	20.818421	20.825252	20.825057	20.954506	20.963960
Commercial/Industrial/Public Utility/Mineral Real	22.037386	21.841881	21.841991	22.406985	22.121057
General Business/Public Utility Personal	31.300000	32.130000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	24.000007	24.036897	24.000007	24.400007	24.500007
Commercial/Industrial/Public Utility/Mineral Real	24.400000	24.000007	24.000007	24.799677	24.900000
General Business/Public Utility Personal	24.400000	24.400000	24.400000	24.800000	24.900000

(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

2013	2012	2011	2010	2009
1.365050	1.311153	1.306949	1.303806	1.317058
1.365531	1.437481	1.423445	1.411488	1.406841
1.500000	1.500000	1.500000	1.500000	1.500000
1.000000	0.992324	0.992324	0.989938	0.000000
0.949947	1.000000	1.000000	1.000000	0.000000
1.000000	1.000000	1.000000	1.000000	0.000000
25.859847	25.953957	25.459837	26.345567	26.446695
27.162634	29.457905	27.653795	28.496288	27.728431
38.100000	38.160000	37.680000	38.560000	38.660000
23.514166	23.619727	23.569316	24.168471	24.231739
25.045649	24.706529	24.678196	25.229114	25.295789
36.700000	36.940000	36.940000	37.550000	37.600000
23.431919	22.639260	22.597047	22.545202	22.615864
22.633824	23.349156	23.264847	23.150732	22.647747
40.150000	40.150000	40.150000	40.100000	40.150000
26.053364	24.479753	24.441136	24.400859	24.651367
24.715677	26.928248	26.695185	26.262452	26.367757
40.050000	40.000000	40.050000	40.100000	40.250000
26.686918	25.491906	25.503745	25.550003	25.765353
25.900021	25.748813	25.610270	25.627406	26.008437
43.800000	43.390000	43.390000	43.450000	43.650000
33.455936	30.409437	30.362244	29.964791	30.052567
32.304417	30.976347	30.790204	30.197363	30.325980
51.450000	50.150000	50.150000	49.850000	49.950000
25.938519	25.950017	25.220010	25.270014	25.370012
28.466373	25.950022	25.295341	25.331739	25.370011
35.740000	35.850000	36.120000	36.170000	36.270000
24.828775	24.919904	24.920600	24.921988	24.901188
30.525450	28.978938	28.590174	28.685518	28.736733
37.630000	37.630000	37.630000	37.630000	37.600000
20.961403	21.003792	20.993409	20.994025	21.042818
21.424524	21.402619	21.376338	21.376937	23.024672
31.300000	31.300000	31.300000	31.300000	31.300000
24.650007	24.847845	24.160627	26.496732	26.260007
25.050000	25.200000	24.339416	26.660000	26.643595
25.050000	25.200000	24.750000	26.660000	26.660000

(continued)

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

	2018	2017	2016	2015	2014
<u>Overlapping Rates by Taxing District</u>					
<u>Joint Vocational School Districts</u>					
Mid-East Ohio Career and Technology Centers					
Residential/Agricultural Real	3.291517	3.308553	3.307766	3.391105	3.460095
Commercial/Industrial/Public Utility/Mineral Real	3.425215	3.437412	3.455264	3.471690	3.434851
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	4.600000
Coshocton County Career Center					
Residential/Agricultural Real	2.894440	2.899699	2.897949	2.000000	2.000045
Commercial/Industrial/Public Utility/Mineral Real	3.045123	3.027399	3.005127	2.114017	2.079017
General Business/Public Utility Personal	3.500000	3.500000	3.500000	2.500000	2.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.550000	2.570000	2.580000	2.540000	2.560000
Commercial/Industrial/Public Utility/Mineral Real	2.550000	2.570000	2.580000	2.540000	2.560000
General Business/Public Utility Personal	2.550000	2.570000	2.580000	2.540000	2.560000
<u>Corporations</u>					
Adamsville					
Residential/Agricultural Real	2.650000	2.650000	2.650000	2.650000	2.650000
Commercial/Industrial/Public Utility/Mineral Real	2.650000	2.650000	2.650000	2.650000	2.650000
General Business/Public Utility Personal	2.650000	2.650000	2.650000	2.650000	2.650000
Dresden - Cass Township					
Residential/Agricultural Real	9.600000	9.794813	9.237574	9.245998	9.248020
Commercial/Industrial/Public Utility/Mineral Real	9.600000	9.800000	9.234161	9.250000	9.250000
General Business/Public Utility Personal	9.600000	9.800000	9.250000	9.250000	9.250000
Dresden - Jefferson Township					
Residential/Agricultural Real	10.550000	10.744813	10.187574	10.195998	10.198020
Commercial/Industrial/Public Utility/Mineral Real	10.550000	10.750000	10.184131	10.200000	10.200000
General Business/Public Utility Personal	10.550000	10.750000	10.200000	10.200000	10.200000
Frazzysburg					
Residential/Agricultural Real	11.636805	7.666075	7.675590	7.698160	7.699895
Commercial/Industrial/Public Utility/Mineral Real	11.700000	7.700000	7.646540	7.700000	7.700000
General Business/Public Utility Personal	11.700000	7.700000	7.700000	7.700000	7.700000
Fultonham					
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.200000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.200000	2.200000	2.200000	2.200000	2.200000
Gratiot					
Residential/Agricultural Real	3.152740	3.400000	3.400000	3.394330	1.200000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	1.200000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	1.200000
New Concord - Union Township					
Residential/Agricultural Real	6.284284	6.276812	6.276086	6.295971	6.295033
Commercial/Industrial/Public Utility/Mineral Real	6.287750	6.262438	6.271555	6.300000	5.852825
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	7.777245	7.753270	7.776885	7.800000	7.800000
Commercial/Industrial/Public Utility/Mineral Real	7.620225	7.738855	7.738855	7.738855	7.615690
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township					
Residential/Agricultural Real	5.034284	5.026812	5.026086	5.045971	5.045033
Commercial/Industrial/Public Utility/Mineral Real	5.037750	5.012438	5.021555	5.050000	4.602825
General Business/Public Utility Personal	5.050000	5.500000	5.050000	5.050000	5.050000

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

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Source: Muskingum County Auditor

2013	2012	2011	2010	2009
3.343387	3.403210	3.398564	3.395370	2.000002
3.351785	3.463468	3.420809	3.422682	2.004351
4.600000	4.600000	4.600000	4.600000	3.200000
2.000002	2.007357	2.006277	2.006810	2.026250
2.023767	2.005680	2.000002	2.000000	2.199462
2.500000	2.500000	2.500000	2.500000	2.500000
2.480000	2.540000	2.520000	2.500000	2.500000
2.480000	2.540000	2.520000	2.500000	2.500000
2.480000	2.540000	2.500000	2.500000	2.500000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
9.250000	8.600000	8.500000	7.700000	7.499741
9.250000	8.600000	8.500000	7.700000	7.500000
9.250000	8.600000	8.500000	7.700000	7.500000
10.200000	9.550000	9.450000	8.650000	8.449741
10.200000	9.550000	9.450000	8.650000	8.450000
10.200000	9.550000	9.450000	8.650000	8.450000
7.700000	7.700000	6.658610	6.654235	6.644485
7.700000	7.700000	6.478870	6.479745	6.500155
7.700000	7.700000	7.150000	7.150000	7.150000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
6.300000	6.295075	6.296979	5.929123	5.929484
5.838352	6.300000	6.300000	5.650956	5.651369
6.300000	6.300000	6.300000	6.300000	6.300000
7.800000	7.800000	7.800000	7.800000	2.800000
7.615690	7.795885	7.800000	7.800000	2.800000
7.800000	7.800000	7.800000	7.800000	2.800000
5.050000	5.045075	5.046979	4.679123	4.679484
4.588352	5.050000	5.050000	4.400956	4.401369
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)

	2018	2017	2016	2015	2014
<u>Overlapping Rates by Taxing District</u>					
<u>Corporations</u>					
Philo					
Residential/Agricultural Real	8.620719	8.640562	8.654237	6.178360	6.174581
Commercial/Industrial/Public Utility/Mineral Real	8.800952	9.197542	9.227616	6.727616	6.173128
General Business/Public Utility Personal	10.050000	10.050000	10.050000	7.550000	7.550000
Roseville					
Residential/Agricultural Real	8.592938	8.500631	8.499030	8.503425	8.502668
Commercial/Industrial/Public Utility/Mineral Real	9.288145	9.784687	9.807676	9.809373	9.809373
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	5.250000	5.240067	5.245207	5.292270	5.249890
Commercial/Industrial/Public Utility/Mineral Real	4.917015	4.916662	4.898770	4.835742	4.835305
General Business/Public Utility Personal	5.250000	5.250000	5.250000	5.250000	5.250000
Zanesville - Zanesville City Schools and and Tri-Valley Local Schools					
Residential/Agricultural Real	3.400000	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Zanesville - West Muskingum Local Schools					
Residential/Agricultural Real	2.850000	2.850000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	2.850000	2.850000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	2.850000	2.850000	2.850000	2.850000	2.850000
Zanesville - Falls Township					
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial/Public Utility/Mineral Real	0.400000	0.400000	0.400000	0.400000	0.400000
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
Zanesville - Muskingum Township					
Residential/Agricultural Real	1.700000	1.700000	1.700000	1.700000	1.700000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	1.700000	1.700000	1.700000
General Business/Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
<u>Townships</u>					
Adams					
Residential/Agricultural Real	4.123108	4.122361	4.121250	4.195969	4.199626
Commercial/Industrial/Public Utility/Mineral Real	4.044041	4.040976	4.040976	4.225974	4.302467
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.357047	4.363634	4.380623	4.426017	4.427636
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.690621	4.690621	4.700000	4.658018
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Brush Creek					
Residential/Agricultural Real	3.300000	3.300000	3.300000	3.300000	3.300000
Commercial/Industrial/Public Utility/Mineral Real	3.300000	3.300000	3.300000	3.300000	3.300000
General Business/Public Utility Personal	3.300000	3.300000	3.300000	3.300000	3.300000
Cass					
Residential/Agricultural Real	6.060595	5.063152	5.055847	5.250000	3.250000
Commercial/Industrial/Public Utility/Mineral Real	6.241356	5.246215	5.235515	5.140499	3.142444
General Business/Public Utility Personal	6.250000	5.250000	5.250000	5.250000	3.250000
Clay					
Residential/Agricultural Real	3.138060	3.186568	3.141150	3.144772	3.145511
Commercial/Industrial/Public Utility/Mineral Real	3.191287	3.137893	3.188278	3.190197	3.190197
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

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

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

2013	2012	2011	2010	2009
6.166959	6.044175	6.036201	6.000587	5.971812
6.173128	7.103184	6.816190	6.801569	6.801569
7.550000	10.050000	10.050000	10.050000	10.050000
8.465196	7.909439	7.896769	6.879940	6.874563
11.800000	10.127302	10.123981	9.124303	9.124303
11.800000	11.800000	11.800000	10.800000	10.800000
5.250000	2.750000	2.750000	2.750000	2.750000
4.835182	2.750000	2.750000	2.750000	2.750000
5.250000	2.750000	2.750000	2.750000	2.750000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
1.700000	1.700000	1.700000	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
4.198566	4.295152	4.295640	4.295674	4.349966
4.302395	4.350000	4.343639	4.350000	4.350000
4.350000	4.350000	4.350000	4.350000	4.350000
4.404174	4.449684	4.440609	4.445352	4.479888
4.665155	4.640554	4.646324	4.646324	4.645084
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
3.250000	3.239275	3.237220	3.236419	3.249816
3.209125	3.250000	3.249914	3.250000	3.250000
3.250000	3.250000	3.250000	3.250000	3.250000
3.136291	3.089806	3.086675	3.085045	3.092158
3.188009	3.172224	3.171149	3.171561	3.171561
3.250000	3.250000	3.250000	3.250000	3.250000

(continued)

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

	2018	2017	2016	2015	2014
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Falls					
Residential/Agricultural Real	6.129150	6.127407	6.130637	6.148671	6.150000
Commercial/Industrial/Public Utility/Mineral Real	6.097986	6.114312	6.118038	6.111859	6.107932
General Business/Public Utility Personal	6.150000	6.150000	6.150000	6.150000	6.150000
Harrison					
Residential/Agricultural Real	8.929337	8.943668	8.921239	9.033440	9.036818
Commercial/Industrial/Public Utility/Mineral Real	10.322733	10.222601	10.225767	10.782638	10.656868
General Business/Public Utility Personal	11.100000	11.100000	11.100000	11.100000	11.100000
Highland					
Residential/Agricultural Real	4.235600	4.234344	4.235016	4.259312	4.275314
Commercial/Industrial/Public Utility/Mineral Real	4.400000	4.399434	4.400000	4.361352	4.341616
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	4.277242	4.279446	4.277864	4.322689	4.326348
Commercial/Industrial/Public Utility/Mineral Real	4.494601	4.474735	4.456253	4.461376	4.462562
General Business/Public Utility Personal	4.850000	4.850000	4.850000	4.850000	4.850000
Jackson					
Residential/Agricultural Real	9.683889	9.670024	9.689239	8.839192	8.842150
Commercial/Industrial/Public Utility/Mineral Real	9.277540	9.257424	9.197111	7.747992	7.698910
General Business/Public Utility Personal	10.250000	10.250000	10.250000	9.650000	9.650000
Jefferson					
Residential/Agricultural Real	4.391495	4.392432	4.390777	5.894982	5.900000
Commercial/Industrial/Public Utility/Mineral Real	4.341094	4.340775	4.385420	5.232270	5.240975
General Business/Public Utility Personal	4.400000	4.400000	4.400000	5.900000	5.900000
Licking					
Residential/Agricultural Real	6.892529	6.902189	5.909434	6.250000	6.249208
Commercial/Industrial/Public Utility/Mineral Real	7.156788	7.103585	6.103258	6.103060	6.065344
General Business/Public Utility Personal	7.250000	7.250000	6.250000	6.250000	6.250000
Madison					
Residential/Agricultural Real	5.496603	5.513873	5.520854	5.898521	5.907144
Commercial/Industrial/Public Utility/Mineral Real	5.058339	5.000289	5.000289	6.000000	5.963235
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	6.000000
Meigs					
Residential/Agricultural Real	3.504919	3.504883	3.510829	3.526301	3.524935
Commercial/Industrial/Public Utility/Mineral Real	3.670719	3.658415	3.658415	3.854800	3.863793
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.527340	4.531205	4.530758	4.535776	4.547945
Commercial/Industrial/Public Utility/Mineral Real	4.669297	4.623980	4.623980	4.633179	4.700000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Muskingum					
Residential/Agricultural Real	7.115743	4.620125	4.614731	4.647992	4.648367
Commercial/Industrial/Public Utility/Mineral Real	7.136675	4.636958	4.643275	4.650000	4.650000
General Business/Public Utility Personal	7.150000	4.650000	4.650000	4.650000	4.650000

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

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2013	2012	2011	2010	2009
3.650000	3.650000	3.648747	3.647567	3.650000
3.586612	3.630682	3.650000	3.650000	3.650000
3.650000	3.650000	3.650000	3.650000	3.650000
6.216882	8.916307	8.886601	8.854614	8.885438
7.911765	11.491645	11.424058	11.419128	11.546073
8.300000	11.800000	11.800000	11.800000	11.800000
4.276765	4.349926	4.346240	4.346129	4.389979
4.400000	4.400000	4.400000	4.400000	4.400000
4.400000	4.400000	4.400000	4.400000	4.400000
4.324666	4.249301	4.246824	4.246497	4.275818
4.492568	4.468373	4.474273	4.482934	4.482830
4.850000	4.850000	4.850000	4.850000	4.850000
8.833850	8.706155	8.695876	7.047245	7.160003
7.698910	9.017808	9.049184	7.427082	7.367605
9.450000	9.650000	8.150000	8.150000	8.150000
5.900000	4.815689	4.809131	4.804184	4.811428
5.240975	4.244546	4.244546	4.244546	4.244546
5.900000	4.900000	4.900000	4.900000	4.900000
6.250000	6.089297	6.081179	6.076988	6.103275
6.098315	6.162321	6.168285	6.119385	6.113160
6.250000	6.250000	6.250000	6.250000	6.250000
3.911310	3.929050	3.935802	3.946753	4.000000
4.000000	4.000000	0.400000	4.000000	4.000000
4.000000	4.000000	4.000000	4.000000	4.000000
3.524324	3.638643	3.638420	3.638721	3.651426
3.812259	4.250000	4.250000	4.250000	4.250000
4.250000	4.250000	4.250000	4.250000	4.250000
4.553490	4.643837	4.646425	4.141752	4.200000
4.700000	4.700000	4.700000	4.200000	4.200000
4.700000	4.700000	4.700000	4.200000	4.200000
4.650000	4.650000	4.645173	4.637838	4.649666
4.650000	4.650000	4.650000	4.646722	4.650000
4.650000	4.650000	4.650000	4.650000	4.650000

(continued)

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

	2018	2017	2016	2015	2014
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Newton					
Residential/Agricultural Real	13.127766	14.187617	5.784896	5.840342	5.834453
Commercial/Industrial/Public Utility/Mineral Real	13.786201	15.601883	7.215089	7.228913	7.235651
General Business/Public Utility Personal	14.450000	17.450000	9.050000	9.050000	9.050000
Perry					
Residential/Agricultural Real	4.847630	4.846271	4.847159	4.893059	4.893956
Commercial/Industrial/Public Utility/Mineral Real	5.487065	5.507033	5.511248	5.478506	5.483861
General Business/Public Utility Personal	6.200000	6.200000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	4.180031	4.182270	3.966559	3.993558	3.994098
Commercial/Industrial/Public Utility/Mineral Real	4.125221	4.093012	3.843012	4.139121	4.158678
General Business/Public Utility Personal	4.450000	4.450000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.429534	3.431853	3.434011	3.546731	3.550000
Commercial/Industrial/Public Utility/Mineral Real	3.550000	3.537644	3.537644	3.542515	3.549750
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.504132	3.506136	3.506429	3.548266	3.550381
Commercial/Industrial/Public Utility/Mineral Real	3.703966	3.648516	3.645816	3.668186	3.668186
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	6.943295	5.149149	5.151373	5.177982	5.176834
Commercial/Industrial/Public Utility/Mineral Real	6.899700	5.099380	5.096922	5.146876	5.152640
General Business/Public Utility Personal	7.150000	5.350000	5.350000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.964763	4.966651	4.967914	4.994444	4.496730
Commercial/Industrial/Public Utility/Mineral Real	5.030733	5.028957	5.031592	5.080424	4.576337
General Business/Public Utility Personal	5.100000	5.100000	5.100000	5.100000	4.600000
Washington					
Residential/Agricultural Real	5.646604	4.156712	4.157726	4.395462	4.400000
Commercial/Industrial/Public Utility/Mineral Real	5.866090	4.353407	4.332898	4.331018	4.265576
General Business/Public Utility Personal	5.900000	4.400000	4.400000	4.400000	4.400000
Wayne					
Residential/Agricultural Real	4.900990	3.910384	3.915273	3.932233	3.932199
Commercial/Industrial/Public Utility/Mineral Real	5.211433	4.247117	4.235845	4.254646	4.252463
General Business/Public Utility Personal	6.000000	5.000000	5.000000	5.000000	5.000000

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

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2013	2012	2011	2010	2009
5.822486	5.872511	5.863985	5.861858	5.894420
7.247114	7.438640	7.393079	7.383140	7.100597
9.050000	9.050000	9.050000	9.050000	9.050000
4.892957	4.797665	4.792724	4.794035	4.809287
5.299484	5.564960	5.515667	5.480453	5.327777
6.200000	6.200000	6.200000	6.200000	6.200000
3.998572	4.143282	4.142801	4.200000	4.200000
4.159021	4.200000	4.200000	4.200000	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
3.550000	3.487304	3.484858	3.484684	3.550000
3.517407	3.545023	3.550000	3.550000	3.550000
3.550000	3.550000	3.550000	3.550000	3.550000
3.544616	3.529171	3.524017	3.526761	3.547010
3.668846	3.702008	3.702008	3.702008	3.702008
4.000000	4.000000	4.000000	4.000000	4.000000
5.171644	5.007328	4.880769	4.883296	4.899116
5.140351	5.241212	5.206503	5.205282	5.208290
5.350000	5.350000	5.350000	5.350000	5.350000
4.496503	4.466650	4.466912	4.465688	4.476997
4.576386	4.594638	4.594774	4.516369	4.516369
4.600000	4.600000	4.600000	4.600000	4.600000
4.150000	4.138400	4.132236	4.131990	4.020234
3.747728	4.150000	4.150000	4.138369	4.016502
4.150000	4.150000	4.150000	4.150000	4.150000
3.926385	3.832155	3.831026	3.829902	3.835215
4.249030	4.214179	4.208087	4.203841	4.202016
5.000000	5.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2018 and 2009 (1)

Name of Taxpayer	2018	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Franklin Realty	\$17,415,570	1.16%
Nationwide Health Properties, Incorporated	12,513,400	0.83%
Exeter 3065 Eastpoint LLC	11,187,690	0.74%
DOLGENCORP Properties LLC	11,025,990	0.73%
Appalachian Power Company	9,517,240	0.63%
Halliburton Energy Services, Incorporated	8,439,700	0.56%
Colony Square Partners Limited	6,059,380	0.40%
Zarcal Zanesville LLC	4,935,300	0.33%
MPI Group LLC	4,259,520	0.28%
AZ-Warehouse Zanesville	3,467,630	0.23%
Totals	\$88,821,420	5.89%
Total Assessed Valuation	\$1,503,511,400	

Name of Taxpayer	2009	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Power Company	\$7,166,600	0.51%
Colony Square Partners Limited	6,136,550	0.43%
Longaberger Company	4,808,950	0.34%
AZ-Warehouse Zanesville	3,487,120	0.25%
DOLGENCORP Properties LLC	3,280,350	0.23%
Zanesville Country Fair	3,194,640	0.23%
J. Robert Beam Trustee	3,039,820	0.21%
Ray Thomas Lumbertown Incorporated	3,026,870	0.21%
Muirwood Village TIC 17 LLC	2,601,210	0.18%
Clay City Outlet Center	2,533,650	0.18%
Totals	\$39,275,760	2.77%
Total Assessed Valuation	\$1,414,387,660	

(1) The amounts presented represent the assessed values upon which 2018 and 2009 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2009 (2)

Name of Taxpayer	2009	
	Assessed Value (1)	Percent of Tangible Personal Property Assessed Value
Ohio Bell Telephone (2)	\$1,740,280	59.28%
New Par	201,090	6.85%
United Telephone Company of Ohio (2)	198,160	6.75%
MCI Communications Services Incorporated	161,020	5.48%
Ameritech Advanced Data Services of Ohio	156,210	5.32%
Horizon Personal Communications Incorporated	89,520	3.05%
T-Mobile Central LLC	62,300	2.12%
Verizon North Incorporated	61,610	2.10%
Sprint Nextel Corporation	60,980	2.08%
Cincinnati SMSA Limited Partnership	59,350	2.02%
Total	\$2,790,520	95.05%
Total Assessed Valuation	\$2,935,810	

(1) The amounts presented represent the assessed values upon which 2009 collections were based.

(2) Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2018 and 2009 (1)

Name of Taxpayer	2018	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$94,542,130	34.07%
Ohio Power Company	78,086,750	28.14%
American Electric Power	33,831,780	12.19%
Appalachian Power Company	11,783,950	4.25%
Columbia Gas of Ohio, Incorporated	8,045,520	2.90%
Tennessee Gas Pipeline	7,882,170	2.84%
Texas Eastern Trans LP	7,760,240	2.80%
Guernsey Muskingum Electric Co-Op	7,154,670	2.58%
NGO Transmission, Incorporated	6,590,350	2.37%
Columbia Pipeline Group	4,713,290	1.70%
Total	\$260,390,850	93.84%
Total Assessed Valuation	\$277,531,720	

	2009	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$43,445,540	58.27%
Guernsey Muskingum Electric Co-Op	4,830,400	6.48%
NGO Transmission, Incorporated	3,960,160	5.31%
Texas Eastern Trans Corporation	3,378,950	4.53%
Tennessee Gas Pipeline	2,878,330	3.86%
Total	\$58,493,380	78.45%
Total Assessed Valuation	\$74,554,590	

(1) The amounts presented represent the assessed values upon which 2018 and 2009 collections were based.

Source: Muskingum County Auditor

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

	2018	2017	2016	2015	2014
<u>Real and Public Utility Property</u>					
Tax Levy (1)	\$13,969,544	\$12,592,074	\$12,448,297	\$13,728,603	\$14,895,685
Current Tax Collections (1)	12,058,474	11,971,319	13,728,369	13,560,610	14,910,257
Percent of Current Collections to Levy	86.32%	95.07%	110.28%	98.78%	100.10%
Delinquent Tax Collections (3)	453,678	525,256	535,878	667,522	913,782
Total Tax Collections	12,512,152	12,496,575	14,264,247	14,228,132	15,824,039
Ratio of Total Collections to Levy	89.57%	99.24%	114.59%	103.64%	106.23%
Outstanding Delinquent Taxes (2)	1,650,496	1,653,688	1,665,842	1,546,343	1,924,632
Ratio of Outstanding Delinquent Taxes to Tax Levy	11.81%	13.13%	13.38%	11.26%	12.92%
<u>General Business Tangible Personal Property</u>					
Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Tax Collections	0	0	0	312	895
Ratio of Total Collections to Levy	n/a	n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes	41,682	41,207	45,685	53,218	53,460
Ratio of Outstanding Delinquent Taxes to Tax Levy	n/a	n/a	n/a	n/a	n/a

- (1) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts reported as Intergovernmental revenue.
(2) The amounts include all prior year delinquencies and the current year delinquencies.
(3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.
(4) Increase in delinquency percentage is due to the phase out of personal property.

Note: The general business tangible personal property tax including inventory was phased out beginning in 2006. The assessment percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and interexchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Muskingum County Auditor

2013	2012	2011	2010	2009
\$16,359,709	\$21,164,546	\$19,794,947	\$18,192,541	\$17,795,876
15,387,739	19,438,191	16,867,486	16,848,050	16,659,703
94.06%	91.84%	85.21%	92.61%	93.62%
731,600	1,015,376	1,489,227	735,605	626,328
16,119,339	20,453,567	18,356,713	17,583,655	17,286,031
98.53%	96.64%	92.73%	96.65%	97.14%
2,269,132	2,888,616	3,584,990	2,800,717	2,693,395
13.87%	13.65%	18.11%	15.39%	15.13%
\$0	\$0	\$0	\$20,624	\$41,248
2,504	2,263	3,822	73,183	59,466
n/a	n/a	n/a	354.84%	144.17%
54,455	68,118	80,370	136,942	469,552
n/a	n/a	n/a	663.99%	1138.36% (4)

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

Governmental Activities

Year	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	OPWC Loan	Long-Term Contracts Payable	Bond Anticipation Notes	Capital Leases
2018	\$3,545,459	\$140,609	\$92,779	\$704,251	\$1,228,179	\$0	\$948,105
2017	4,529,537	144,712	111,731	433,145	2,014,582	0	1,122,613
2016	5,815,245	148,647	125,683	448,614	2,776,037	0	247,089
2015	7,055,643	152,421	189,735	464,083	3,513,335	0	319,128
2014	8,290,627	156,041	253,787	338,939	4,227,243	0	350,234
2013	9,490,251	168,425	312,939	0	4,918,502	0	475,798
2012	10,463,165	189,575	375,740	0	5,587,831	0	609,653
2011	11,496,893	210,579	418,000	0	6,235,926	400,000	732,653
2010	12,276,128	231,467	459,048	0	8,246,127	467,000	888,747
2009	13,514,410	252,230	507,134	0	9,378,635	467,000	258,220

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

(1) See S48 for personal income and population data

Business-Type Activities

General Obligation Bonds	Bond Anticipation Notes	Revenue Bonds	OWDA Loan	OPWC Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$10,575,145	\$0	\$0	\$16,691,266	\$846,291	\$34,772,084	1.97%	\$404
11,843,096	0	0	13,477,332	876,516	34,553,264	1.96	401
13,044,047	0	0	13,399,017	833,197	36,837,576	2.09	428
14,008,879	0	0	13,699,289	144,317	39,546,830	2.24	459
15,124,183	0	0	13,654,230	0	42,395,284	2.41	493
16,189,387	0	0	11,929,999	0	43,485,301	2.47	505
17,006,598	0	0	11,225,303	0	45,457,865	2.58	528
17,830,907	0	5,329,400	11,139,921	0	53,794,279	3.05	625
18,081,416	750,000	5,394,300	10,384,703	0	57,178,936	3.25	664
18,862,008	750,000	5,456,800	8,397,424	0	57,843,861	3.90	684

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

<u>Year</u>	<u>Population (1)</u>	<u>Estimated Actual Property Value</u>	<u>General Obligation Bonded Debt</u>	<u>Ratio of General Obligation Bonded Debt to Estimated Actual</u>	<u>Bonded General Obligation Debt Per Capita</u>
2018	86,074	\$5,088,694,628	\$14,120,604	0.28%	\$164.05
2017	86,074	5,030,347,914	16,372,633	0.33	190.22
2016	86,074	4,897,108,600	18,859,292	0.39	219.11
2015	86,074	4,711,651,943	21,064,522	0.45	244.73
2014	86,074	4,635,911,657	23,414,810	0.55	272.03
2013	86,074	4,646,748,342	25,679,638	0.58	298.34
2012	86,074	4,764,411,372	27,469,763	0.64	319.14
2011	86,074	4,566,313,028	29,327,800	0.69	340.73
2010	86,074	4,409,977,943	30,357,544	0.76	352.69
2009	84,585	4,283,478,814	32,376,418	0.61	382.77

(1) U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census

Source: Muskingum County Auditor

Note: Resources have been externally restricted for the repayment of debt service, but are available to pay either principal or interest. Thus, the amount restricted for debt service in the Statement of Net Position is not used in the above calculation which includes outstanding principal balances only.

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

	2018	2017	2016	2015	2014	2013
Net Available Revenue:						
Gross Revenues (1)	\$4,382,431	\$4,420,758	\$4,199,510	\$4,332,272	\$4,344,193	\$3,840,748
Less: Operating Expenses (2)	2,744,798	2,371,297	2,057,080	2,091,860	2,109,749	2,082,783
Net Available Revenue	<u>1,637,633</u>	<u>2,049,461</u>	<u>2,142,430</u>	<u>2,240,412</u>	<u>2,234,444</u>	<u>1,757,965</u>
Debt Service OWDA Loans:						
Principal	282,161	241,691	262,413	223,318	238,513	252,410
Interest	245,307	204,598	214,696	231,424	238,084	245,863
OWDA Coverage	3.10	4.59	4.49	4.93	4.69	3.53
Debt Service - Revenue Bonds						
Bonds Principal	0	0	0	0	0	0
Bonds Interest	0	0	0	0	0	0
Revenue Bond Coverage	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Service:						
Principal	282,161	241,691	262,413	223,318	238,513	252,410
Interest	245,307	204,598	214,696	231,424	238,084	245,863
Total Coverage	3.10	4.59	4.49	4.93	4.69	3.53

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

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

(continued)

Source: Muskingum County Auditor

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

	2012	2011	2010	2009
Net Available Revenue:				
Gross Revenues (1)	\$4,281,100	\$4,066,504	\$3,982,525	\$4,062,239
Less: Operating Expenses (2)	2,060,791	2,705,414	1,801,755	3,604,433
Net Available Revenue	<u>2,220,309</u>	<u>1,361,090</u>	<u>2,180,770</u>	<u>457,806</u>
Debt Service OWDA Loans:				
Principal	279,634	243,008	3,603,067	29,039
Interest	253,232	260,218	266,848	29,151
OWDA Coverage	4.17	2.70	0.56	7.87
Debt Service - Revenue Bonds				
Bonds Principal	5,329,400	64,900	62,500	60,300
Bonds Interest	245,572	243,393	246,224	259,052
Revenue Bond Coverage	0.40	4.41	7.06	1.43
Total Debt Service:				
Principal	5,609,034	307,908	3,665,567	89,339
Interest	498,804	503,611	513,072	288,203
Total Coverage	0.36	1.68	0.52	1.21

(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	
2018	\$4,239,876	\$2,525,882	\$1,713,994	\$3,537,218	\$97,152	0.47
2017	4,250,598	2,175,694	2,074,904	604,199	82,690	3.02
2016	4,222,976	2,312,290	1,910,686	312,890	106,717	4.55
2015	4,252,373	2,041,666	2,210,707	353,233	111,574	4.76
2014	4,201,154	2,700,762	1,500,392	453,891	75,063	2.84
2013	3,953,713	2,534,781	1,418,932	708,910	61,616	1.84
2012	3,950,709	2,545,955	1,404,754	564,224	60,626	2.25
2011	3,750,712	2,354,108	1,396,604	111,803	46,064	8.85
2010	3,569,378	2,171,726	1,397,652	170,292	69,641	5.83
2009	3,468,170	1,917,801	1,550,369	167,410	72,154	6.47

- (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

	2018	2017	2016	2015
Total Assessed Property Value	<u>\$1,781,043,120</u>	<u>\$1,760,621,770</u>	<u>\$1,713,988,010</u>	<u>\$1,649,078,180</u>
Debt Limit (1)	<u>43,026,078</u>	<u>42,515,544</u>	<u>41,349,700</u>	<u>39,726,955</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$13,533,130	\$15,708,000	\$18,117,500	\$20,746,520
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise				
Fund Revenues	16,691,266	13,477,332	13,399,017	13,699,289
OPWC Loans Payable	1,550,542	1,309,661	1,281,811	608,400
Special Assessment Debt Payable	<u>230,309</u>	<u>252,712</u>	<u>269,947</u>	<u>337,121</u>
Total Gross Indebtedness	<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	10,747,800	12,552,500	14,266,700	16,172,300
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise				
Fund Revenues	16,691,266	13,477,332	13,399,017	13,699,289
OPWC Loans Payable	1,550,542	1,309,661	1,281,811	608,400
Special Assessment Debt Payable	230,309	252,712	269,947	337,121
Amount Available in the Debt Service Fund for General Obligations	<u>408,186</u>	<u>516,230</u>	<u>581,124</u>	<u>236,148</u>
Total Exemptions	<u>29,628,103</u>	<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>
Total Net Debt Applicable to Debt Limit	<u>2,377,144</u>	<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>
Legal Debt Margin	<u>\$40,648,934</u>	<u>\$39,876,274</u>	<u>\$38,080,024</u>	<u>\$35,388,883</u>
Legal Debt Margin Within Debt Limit	94.48%	93.79%	92.09%	89.08%

(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

2014	2013	2012	2011	2010	2009
<u>\$1,622,569,080</u>	<u>\$1,626,361,920</u>	<u>\$1,667,543,980</u>	<u>\$1,598,209,560</u>	<u>\$1,534,159,340</u>	<u>\$1,491,878,060</u>
<u>39,064,227</u>	<u>39,159,048</u>	<u>40,188,600</u>	<u>38,455,239</u>	<u>36,853,984</u>	<u>35,796,952</u>
\$23,065,190	\$25,298,400	\$27,220,000	\$29,182,000	\$31,098,500	\$33,165,000
0	0	140,000	1,930,000	2,337,000	1,852,000
0	0	0	5,329,400	5,394,300	5,456,800
13,654,230	11,929,999	11,225,303	11,139,921	10,384,703	8,397,424
338,939	0	0	0	0	0
<u>404,141</u>	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>	<u>697,967</u>	<u>767,230</u>
<u>37,462,500</u>	<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>	<u>49,638,454</u>
17,822,900	19,403,400	20,886,250	22,255,250	23,599,500	24,899,500
0	0	0	700,000	750,000	800,000
0	0	0	5,329,400	5,394,300	5,456,800
13,654,230	11,929,999	11,225,303	11,139,921	10,384,703	8,397,424
338,939	0	0	0	0	0
<u>404,141</u>	<u>475,025</u>	<u>559,575</u>	<u>628,579</u>	<u>697,967</u>	<u>767,230</u>
<u>252,528</u>	<u>277,063</u>	<u>305,918</u>	<u>326,286</u>	<u>436,829</u>	<u>503,226</u>
<u>32,472,738</u>	<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>	<u>40,824,180</u>
<u>4,989,762</u>	<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>	<u>8,814,274</u>
<u>\$34,074,465</u>	<u>\$33,541,111</u>	<u>\$34,020,768</u>	<u>\$30,624,775</u>	<u>\$28,204,813</u>	<u>\$26,982,678</u>
87.23%	85.65%	84.65%	79.64%	76.53%	75.38%

(continued)

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

	2018	2017	2016	2015
Unvoted Debt Limitation (1)	<u>\$17,810,431</u>	<u>\$17,606,218</u>	<u>\$17,139,880</u>	<u>\$16,490,782</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$13,533,130	\$15,708,000	\$18,117,500	\$20,746,520
Notes Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	16,691,266	13,477,332	13,399,017	13,699,289
OPWC Loans Payable	1,550,542	1,309,661	1,281,811	608,400
Special Assessment Debt Payable	230,309	252,712	269,947	337,121
Total Gross Indebtedness	<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	10,747,800	12,552,500	14,266,700	16,172,300
Notes Payable - Exempt	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OWDA Loans Payable from Enterprise Fund Revenues	16,691,266	13,477,332	13,399,017	13,699,289
OPWC Loans Payable	1,550,542	1,309,661	1,281,811	608,400
Bonds Payable from Special Assessments	230,309	252,712	269,947	337,121
Amount Available in the Debt Service Fund for General Obligations	408,186	516,230	581,124	236,148
Total Exemptions	<u>29,628,103</u>	<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>
Net Debt Within Unvoted Debt Limitation	<u>2,377,144</u>	<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>
Unvoted Legal Debt Margin	<u>\$15,433,287</u>	<u>\$14,966,948</u>	<u>\$13,870,204</u>	<u>\$12,152,710</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	86.65%	85.01%	80.92%	73.69%

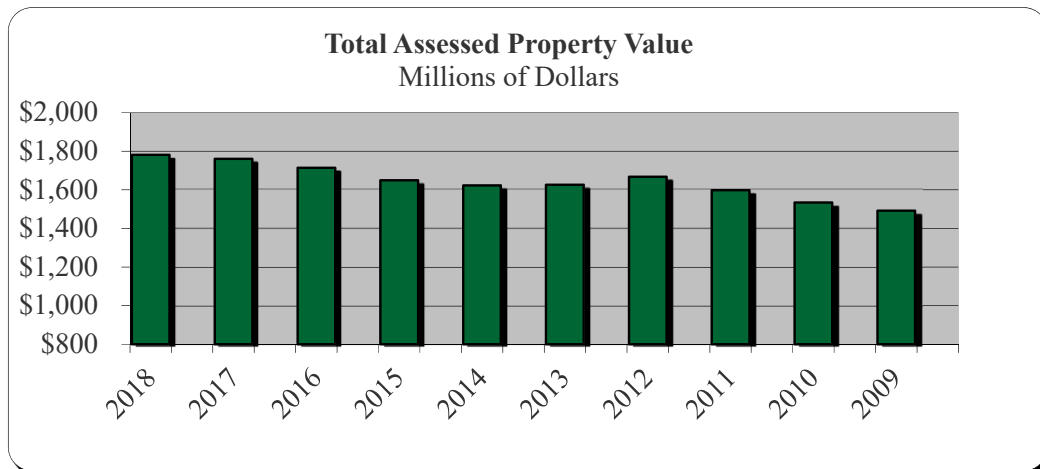
(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

2014	2013	2012	2011	2010	2009
<u>\$16,225,691</u>	<u>\$16,263,619</u>	<u>\$16,675,440</u>	<u>\$15,982,096</u>	<u>\$15,341,593</u>	<u>\$14,918,781</u>
\$23,065,190	\$25,298,400	\$27,220,000	\$29,182,000	\$31,098,500	\$33,165,000
0	0	140,000	1,930,000	2,337,000	1,852,000
0	0	0	5,329,400	5,394,300	5,456,800
13,654,230	11,929,999	11,225,303	11,139,921	10,384,703	8,397,424
338,939	0	0	0	0	0
404,141	475,025	559,575	628,579	697,967	767,230
<u>37,462,500</u>	<u>37,703,424</u>	<u>39,144,878</u>	<u>48,209,900</u>	<u>49,912,470</u>	<u>49,638,454</u>
17,822,900	19,403,400	20,886,250	22,255,250	23,599,500	24,899,500
0	0	0	700,000	750,000	800,000
0	0	0	5,329,400	5,394,300	5,456,800
13,654,230	11,929,999	11,225,303	11,139,921	10,384,703	8,397,424
338,939	0	0	0	0	0
404,141	475,025	559,575	628,579	697,967	767,230
252,528	277,063	305,918	326,286	436,829	503,226
<u>32,472,738</u>	<u>32,085,487</u>	<u>32,977,046</u>	<u>40,379,436</u>	<u>41,263,299</u>	<u>40,824,180</u>
<u>4,989,762</u>	<u>5,617,937</u>	<u>6,167,832</u>	<u>7,830,464</u>	<u>8,649,171</u>	<u>8,814,274</u>
<u>\$11,235,929</u>	<u>\$10,645,682</u>	<u>\$10,507,608</u>	<u>\$8,151,632</u>	<u>\$6,692,422</u>	<u>\$6,104,507</u>
69.25%	65.46%	63.01%	51.00%	43.62%	40.92%

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)
2018	86,074	\$1,761,848,706	\$20,469	\$37,748	39.5
2017	86,074	1,761,848,706	20,469	37,748	39.5
2016	86,074	1,761,848,706	20,469	37,748	39.5
2015	86,074	1,761,848,706	20,469	37,748	39.5
2014	86,074	1,761,848,706	20,469	37,748	39.5
2013	86,074	1,761,848,706	20,469	37,748	39.5
2012	86,074	1,761,848,706	20,469	37,748	39.5
2011	86,074	1,761,848,706	20,469	37,748	39.5
2010	86,074	1,761,848,706	20,469	37,748	39.5
2009	84,585	1,483,028,805	17,533	35,185	36.5

- (1) Source: U.S. Census Bureau Fact Finder - 2000 and 2010 Federal Census
- (2) Source: State Board of Education and individual school districts
- (3) Source: Bureau of Labor Statistics
- (4) Source: Muskingum County Auditor
- (5) Computation of per capita personal income multiplied by population



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (3)	Total Assessed Property Value (4)
13.8	16,098	5.3%	\$1,781,043,120
13.8	15,724	5.5	1,760,621,770
13.8	15,964	5.8	1,713,988,010
13.8	16,126	6.1	1,649,078,180
13.8	16,256	7.0	1,622,569,080
13.8	16,974	9.7	1,626,361,920
13.8	17,209	9.7	1,667,543,980
13.8	16,883	11.6	1,598,209,560
13.8	16,960	13.3	1,534,159,340
12.6	17,225	12.5	1,491,878,060

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Muskingum County, Ohio
Principal Employers
2018 and 2009

		2018	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	2,800	7.12%
Muskingum County	Government	820	2.08%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	779	1.98%
Halliburton	Oil & Gas Industry	765	1.94%
Zandex, Incorporated	Health Services	750	1.91%
Spectrum (Was Time Warner)	Inbound Call Center	716	1.82%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	577	1.47%
Shelly & Sands, Incorporated	Road Construction, Aggregate, and Asphalt	500	1.27%
Zanesville City School District	Education	467	1.19%
Muskingum University	Private University	450	1.14%
Total		8,624	21.92%
Total Employment within the County		39,339	

		2009	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,000	8.69%
Longaberger, Incorporated	Hand-woven baskets and wood products	1,400	4.05%
Zandex, Incorporated	Health Services	1,050	3.04%
Muskingum County	Government	980	2.84%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	653	1.89%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	497	1.44%
Muskingum University	Private University	450	1.30%
Owens-Brockway Glass Container	Glass Containers and Jars	356	1.03%
New Bakery of Ohio	Bun Manufacturer and Delivery	340	0.98%
City of Zanesville	Government	322	0.93%
Total		9,048	26.19%
Total Employment within the County		34,537	

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	2018	2017	2016	2015
General Government - Legislative and Executive				
Commissioners	12.00	11.00	10.00	11.00
Auditor	10.00	10.00	10.00	11.00
Treasurer	4.00	2.00	5.00	4.00
Treasurer - Dretac	1.00	3.00	1.00	2.00
Prosecuting Attorney	21.00	19.00	18.00	17.00
Prosecutor - Dretac	1.00	1.00	1.00	2.00
Records	3.00	3.00	2.00	2.00
Board of Elections	16.00	14.00	14.00	15.00
Recorder	5.00	4.00	5.00	5.00
Data Processing	0.00	0.00	0.00	0.00
Maintenance	19.00	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	6.00
G.I.S.	3.00	3.00	3.00	3.00
Real Estate	6.00	7.00	7.00	6.00
General Government - Judicial				
Common Pleas Court	10.00	10.00	9.00	9.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	10.00	9.00	9.00	9.00
Probate Court	6.00	6.00	5.00	7.00
Juvenile Court	63.00	62.00	60.00	61.00
Municipal Court	3.00	5.00	3.00	3.00
Clerk of Courts	11.00	11.00	12.00	11.00
Domestic Relations Court	10.00	10.00	9.00	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	105.00	103.00	101.00	102.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	17.00	16.00	19.00	16.00
Community Corrections	5.00	5.00	6.00	6.00
House Arrest - County Court	2.00	3.00	3.00	3.00
Youth Services - Juvenile Court	2.00	3.00	4.00	3.00
Sheriff Levy Fund	6.00	6.00	6.00	6.00
Sheriff Co. Agency	10.00	5.00	5.00	4.00
9-1-1 Sheriff	1.00	2.00	2.00	2.00
Victim Witness - Prosecutor	2.00	2.00	2.00	2.00
Building Department	6.00	6.00	7.00	7.00
Public Works				
Engineer	45.00	49.00	48.00	48.00
Recycling	2.00	3.00	3.00	4.00
CDBG/CHIP Grants	1.00	1.00	1.00	1.00
Neighborhood Stabilizer Program	0.00	0.00	0.00	0.00

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

2014	2013	2012	2011	2010	2009
11.00	11.00	13.00	14.00	13.00	15.00
11.00	11.00	12.00	10.00	11.00	11.00
3.00	3.00	3.00	3.00	3.00	3.00
2.00	2.00	3.00	2.00	2.00	2.00
16.00	17.00	20.00	19.00	19.00	19.00
1.00	3.00	1.00	1.00	1.00	0.00
2.00	2.00	2.00	2.00	2.00	2.00
17.00	18.00	19.00	18.00	18.00	19.00
5.00	6.00	4.00	6.00	6.00	6.00
0.00	0.00	0.00	1.00	1.00	1.00
20.00	20.00	19.00	18.00	22.00	22.00
2.00	2.00	2.00	2.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	5.00	5.00	5.00	5.00	5.00
2.00	2.00	3.00	3.00	3.00	3.00
7.00	7.00	8.00	7.00	6.00	7.00
8.00	8.00	9.00	9.00	10.00	11.00
2.00	2.00	2.00	2.00	1.00	1.00
9.00	9.00	9.00	9.00	9.00	9.00
6.00	6.00	6.00	6.00	6.00	6.00
67.00	63.00	62.00	63.00	63.00	66.00
4.00	4.00	4.00	4.00	4.00	4.00
11.00	10.00	11.00	12.00	12.00	12.00
11.00	11.00	11.00	11.00	11.00	11.00
1.00	0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	0.00
101.00	100.00	99.00	98.00	108.00	108.00
3.00	3.00	3.00	3.00	3.00	3.00
6.00	5.00	3.00	3.00	2.00	3.00
6.00	6.00	6.00	5.00	5.00	5.00
3.00	3.00	3.00	3.00	3.00	3.00
0.00	0.00	0.00	0.00	4.00	6.00
6.00	7.00	7.00	7.00	7.00	6.00
3.00	4.00	3.00	5.00	4.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
1.00	1.00	1.00	1.00	1.00	1.00
8.00	6.00	6.00	5.00	7.00	7.00
48.00	51.00	54.00	55.00	60.00	60.00
3.00	4.00	4.00	3.00	4.00	3.00
1.00	1.00	1.00	1.00	2.00	0.00
0.00	0.00	0.00	0.00	0.00	1.00

(continued)

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

Program/Activity	2018	2017	2016	2015
Health				
Dog and Kennel	4.00	4.00	4.00	4.00
T.B. Clinic	11.00	11.00	11.00	11.00
Human Services				
Developmental Disabilities	91.00	108.00	101.00	107.00
Public Assistance	83.00	84.00	82.00	84.00
Children Services	86.00	85.00	83.00	83.00
Child Support Enforcement Agency	39.00	39.00	38.00	38.00
Veteran Services	10.00	10.00	10.00	10.00
County Home	0.00	0.00	0.00	0.00
Center for Seniors	22.00	22.00	22.00	22.00
Special Ed - Starlight	11.00	0.00	12.00	11.00
Early Childhood - Starlight	3.00	0.00	3.00	3.00
Enterprise Funds				
Sewer	9.00	11.00	10.00	8.00
Water	16.00	16.00	16.00	15.00
Totals:	<u>820.00</u>	<u>821.00</u>	<u>818.00</u>	<u>825.00</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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
3.00	4.00	4.00	3.00	4.00	3.00
18.00	16.00	19.00	29.00	24.00	9.00
114.00	133.00	127.00	110.00	113.00	120.00
81.00	78.00	85.00	88.00	96.00	104.00
81.00	76.00	77.00	79.00	71.00	74.00
38.00	36.00	38.00	40.00	42.00	45.00
9.00	9.00	9.00	9.00	9.00	8.00
0.00	0.00	1.00	102.00	102.00	103.00
17.00	25.00	25.00	23.00	25.00	29.00
10.00	3.00	0.00	3.00	8.00	4.00
3.00	0.00	0.00	10.00	3.00	0.00
8.00	7.00	9.00	12.00	14.00	12.00
<u>15.00</u>	<u>15.00</u>	<u>14.00</u>	<u>13.00</u>	<u>12.00</u>	<u>14.00</u>
<u><u>816.00</u></u>	<u><u>822.00</u></u>	<u><u>833.00</u></u>	<u><u>944.00</u></u>	<u><u>971.00</u></u>	<u><u>980.00</u></u>

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

	2018	2017	2016	2015	2014
General Government - Legislative and Executive					
Commissioners					
Number of Resolutions Passed	1,431	1,460	1,434	1,437	1,445
Number of Meetings	92	95	96	95	93
Auditor					
Number of Budgetary Checks Issued	26,402	26,257	25,951	27,008	26,373
Number of Personal Property Returns	0	0	0	0	0
Number of Exempt Conveyances	1,260	1,247	1,459	1,338	1,342
Number of Non-Exempt Conveyances	1,865	1,932	1,729	1,759	1,569
Number of Real Estate Transfers	3,125	3,180	3,188	3,097	2,911
Number of Parcels Billed	60,592	60,735	64,102	65,272	69,740
Prosecutor					
Number of Criminal Cases	1,779	1,609	1,548	977	850
Board of Elections					
Registered Voters	55,015	54,277	53,923	51,784	53,357
Registered Voters Last General Election	55,015	54,277	53,923	51,784	53,357
Percentage of Registered Voters that Voted	53.71%	32.29%	69.93%	44.71%	39.85%
Recorder					
Number of Deeds Recorded	4,116	4,208	4,015	3,953	3,816
Number of Mortgages Recorded	2,973	3,202	3,080	3,248	3,059
Number of Military Discharges Recorded	66	61	7	11	8
Number of Documents Recorded	11,924	12,223	11,847	12,309	11,381
Building Department					
Number of Plan Approvals Issued	566	798	732	659	665
Approximate Cost of Construction	\$102,180,496	\$74,603,595	\$161,080,821	\$130,806,359	\$77,188,643
General Government - Judicial					
Probate Court					
Number of Marriage Licenses Issued	608	530	551	589	603
Number of Civil Cases Filed	7	11	10	10	15
Number of Estates Filed	422	421	428	417	428
Number of Guardianships Filed	51	44	43	35	41
Juvenile Court					
Number of Delinquent Cases	389	352	584	702	593
Number of Unruly Cases	344	369	285	212	237
Number of Traffic Cases	437	430	411	489	428
Number of Abuse, Dependency, or Neglect Cases	252	257	189	198	272
Number of Custody Cases	4	22	41	61	2
Number of Adult Cases Only	256	263	223	114	30
Number of Other (Court Contempt, etc.) Cases	45	203	261	307	426

Source: Muskingum County Departments
 n/a - Information unavailable

2013	2012	2011	2010	2009
1,411	1,535	1,654	1,670	1,846
94	96	97	98	95
25,770	27,885	28,962	30,760	32,938
0	0	8	61	70
1,471	1,334	1,069	1,116	1,478
1,549	1,548	1,403	1,450	1,737
3,020	2,882	2,472	2,566	2,708
63,001	65,986	71,921	74,601	71,427
430	277	287	281	283
52,803	53,507	52,088	54,477	53,357
52,803	53,963	52,386	54,477	53,231
25.74%	69.70%	48.31%	48.88%	47.14%
3,837	3,817	3,538	3,423	3,507
3,644	3,580	3,025	3,528	3,925
10	16	12	25	16
13,149	13,645	11,892	12,615	13,797
608	646	615	644	762
\$71,435,839	\$72,583,620	\$92,739,048	\$49,060,316	\$63,528,634
536	629	611	557	595
16	12	14	9	12
420	472	435	402	419
44	46	70	62	72
580	690	797	827	771
209	140	141	99	123
394	449	467	449	482
266	184	203	149	134
2	1	1	29	24
10	6	1	1	1
428	249	257	426	396

(continued)

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

	2018	2017	2016	2015	2014
General Government - Judicial					
Municipal Court					
Number of Civil Cases and Small Cases Filed	1,053	1,013	904	767	910
Number of Criminal Cases Filed	1,766	1,816	1,861	1,982	2,095
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	384	422	417	416	461
Clerk of Courts					
Number of Civil Cases Filed	485	429	428	547	578
Number of Criminal Cases Filed	758	500	428	388	376
Number of Domestic Relation Cases Filed	939	1,034	1,054	1,101	1,112
Number of Appeal Cases Filed	85	104	67	65	53
Law Library					
Number of Volumes in Collection	10,658	10,631	10,601	10,580	10,554
Number of Computer Users Served	117	117	117	117	117
Public Safety					
Sheriff					
Average Daily Jail Census	222	198	193	192	181
Number of Prisoners Booked	2,798	2,647	2,586	2,459	2,367
Number of Prisoners Released	2,739	2,641	2,583	2,451	2,331
Number of Citations Issued	1,286	1,969	2,301	2,232	2,053
Number of Court Security Hours	2,080	2,080	2,080	2,080	2,080
Coroner					
Number of Autopsies Performed	31	29	19	39	28
Probation					
Number of House Arrest/GPS Individuals	17	25	28	24	24
Number of SCRAM Alcohol Monitoring Persons	86	83	91	55	66
Public Works					
Engineer					
Miles of Roads Resurfaced	20	15	11	14	16
Number of Bridges Replaced/ Improved	4	8	5	6	11
Number of Culverts Built/ Replaced/ Improved	117	151	134	130	50
Community Development					
Rehabilitation Assistance	155,468	292,405	331,125	82,243	55,922
Home Repair Assistance	72,994	104,552	40,725	191,391	7,437
Acquisition and Rehab Assistance	0	0	0	0	0
Homeless Prevention Assistance	0	0	0	0	13,517
Human Services					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	72	73	67	63	128
Number of Students Enrolled in Preschool	34	24	20	31	32
Number of Students Enrolled in School Age	45	45	45	47	46
Number Served by Workshop(privatized in 2017)	N/A	N/A	99	148	161
Public Assistance					
Average Client Count - Food Stamps	16,575	17,833	18,864	19,976	21,013
Medicaid Caseload	28,528	27,660	28,703	29,498	28,302
Average Client Count - Day Care	413	404	403	398	422
Child Support Enforcement Agency					
Open Child Support Cases	11,160	10,985	10,540	10,470	9,987
Percentage of Child Support Collected	72.04%	71.60%	71.07%	72.01%	70.57%

Source: Muskingum County Departments

2013	2012	2011	2010	2009
954	1,182	1,133	1,447	1,479
1,914	2,000	1,053	2,398	1,723
417	442	576	411	424
598	691	715	876	879
274	273	206	295	275
1,113	1,020	1,120	1,098	1,171
56	60	67	59	57
10,543	10,493	10,554	10,433	10,380
117	117	105	114	110
168	161	172	156	164
2,104	2,346	2,136	2,160	2,303
1,964	2,232	2,161	2,134	2,320
1,872	1,934	2,743	1,290	1,007
2,080	2,080	2,080	2,080	2,080
37	40	27	36	42
26	23	25	21	9
61	n/a	n/a	n/a	n/a
21	22	14	28	23
1	7	3	1	2
85	107	119	117	113
125,252	191,253	42,130	0	80,813
99,743	2,424	125,000	1,609	2,788
0	0	0	158,290	8,973
14,618	0	41,663	0	1,911
73	86	117	94	113
34	35	58	39	60
36	41	43	37	38
128	136	174	135	119
21,400	20,360	21,000	19,917	17,984
24,267	20,761	23,033	21,312	19,404
456	476	704	550	688
9,640	10,011	9,997	9,258	9,802
70.28%	70.11%	70.41%	69.21%	68.30%

(continued)

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

	2018	2017	2016	2015	2014
Human Services					
Veterans Services					
Number of Clients Served	1,154	802	968	904	851
Amount of Benefits Paid	\$240,065	\$246,290	\$277,063	\$229,464	\$245,129
Number of Clients Transported	427	379	415	544	707
County Home (closed 2012)					
Number of Residents	0	0	0	0	0
Number of Registered Nurses	0	0	0	0	0
Number of Aides	0	0	0	0	0
Avondale Youth Center					
Number of Kids Housed	55	59	55	56	63
Health					
Dog and Kennel					
Number of Dog Tags Issued	10,282	16,319	13,510	12,192	13,356
Number of Kennel Tags Issued	32	60	40	55	250
Number of Dogs Confiscated	545	505	542	393	565
T.B. Clinic					
Number of Individuals Treated for TB	0	0	1	0	0
Enterprise Funds					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.840	1.510	1.420	1.570	1.810
Customer Accounts	4,916	4,886	4,817	4,798	4,798
Water					
Average Daily Water Treated (millions gallons per day)	1.648	1.531	1,373	1.375	0.847
Customer Accounts	8,568	8,268	8,382	8,269	8,174

Source: Muskingum County Departments

2013	2012	2011	2010	2009
1,089	1,106	1,103	1,105	1,195
\$202,658	\$193,438	\$205,535	\$181,613	\$207,386
580	663	567	713	708
0	0	77	76	73
0	0	7	7	6
0	0	38	40	36
59	62	65	51	53
11,138	11,717	10,597	11,397	10,650
791	562	805	156	762
584	574	801	729	895
5	8	11	12	8
1,940	1,890	1,848	1,454	1,835
4,809	4,809	4,607	4,598	6,303
1,541	1,540	1,558	1,124	0,982
8,100	8,037	8,000	7,724	7,575

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>General Government - Legislative and Executive</u>					
Commissioners					
Courthouse - (square feet)	7,782	7,782	7,782	7,782	7,782
Commissioners Pinkering Road - (square feet)	0	0	0	50,500	50,500
Underwood Building - (square feet)	10,924	10,924	10,924	10,924	10,924
Auditor					
Courthouse - (square feet)	10,068	10,068	10,068	10,068	10,068
Recorder					
Courthouse - (square feet)	3,215	3,215	3,215	3,215	3,215
Treasurer					
Courthouse - (square feet)	3,352	3,352	3,352	3,352	3,352
Maintenance					
Courthouse - (square feet)	5,986	5,986	5,986	5,986	5,986
Fleet Garage - (square feet)	2,600	2,600	2,600	2,600	2,600
Prosecutor					
Law Administration Building - (square feet)	13,450	13,450	13,450	13,450	13,450
Building Department					
Records and Courts Facility - (square feet)	4,152	4,152	4,152	4,152	4,152
Information Services					
Records and Courts Facility - (square feet)	464	464	464	464	464
Records Commission					
Records and Courts Facility - (square feet)	11,338	11,338	11,338	11,338	11,338
Title Office					
Records and Courts Facility - (square feet)	4,008	4,008	4,008	4,008	4,008
Board of Elections					
County Agencies Building - (square feet)	0	0	3,880	3,880	3,880
Elections Building - 627 Market Street	21,433	21,433	0	0	0
<u>General Government - Judicial</u>					
Clerk of Courts					
Courthouse - (square feet)	5,509	5,509	5,509	5,509	5,509
Common Pleas Court					
Courthouse - (square feet)	17,160	17,160	17,160	17,160	17,160
Probate Court					
Courthouse - (square feet)	4,523	4,523	4,523	4,523	4,523
County Court					
Law Administration Building (square feet)	6,735	6,735	6,735	6,735	6,735
Domestic Relations Court					
Records and Courts Facility - (square feet)	15,747	15,747	15,747	15,747	15,747
Municipal Court					
Records and Courts Facility - (square feet)	5,726	5,726	5,726	5,726	5,726
Juvenile Court					
Juvenile Detention Center - (square feet)	16,441	16,441	16,441	16,441	16,441

Source: Muskingum County Departments

2013	2012	2011	2010	2009
7,782	7,782	8,479	8,479	8,479
50,500	50,500	50,500	50,500	50,500
10,924	10,924	10,924	10,924	10,924
10,068	10,068	11,374	11,374	11,374
3,215	3,215	3,314	3,314	3,314
3,352	3,352	3,066	3,066	3,066
5,986	5,986	10,156	10,156	10,156
2,600	2,600	2,600	2,600	2,600
13,450	13,450	13,450	13,450	13,450
4,152	4,152	6,112	6,112	6,112
464	464	1,753	1,753	1,753
11,338	11,338	8,634	8,634	8,634
4,008	4,008	4,585	4,585	4,585
3,880	3,880	3,880	3,880	3,880
0	0	0	0	0
5,509	5,509	5,903	5,903	5,903
17,160	17,160	11,158	11,158	11,158
4,523	4,523	3,904	3,904	3,904
6,735	6,735	6,735	6,735	6,735
15,747	15,747	15,747	14,927	14,927
5,726	5,726	5,726	5,430	5,430
16,441	16,441	16,441	16,164	16,164

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

	2018	2017	2016	2015	2014
<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	35,930
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800	10,800
Garages - (square feet)	9,584	9,584	9,584	9,584	9,584
Disaster Services					
Administrative Office - (square feet)	2,440	2,440	2,440	2,440	2,440
<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	529	529	527	527
Township Road Miles	711	711	709	709	708
State Route Miles	271	271	271	271	271
<u>Human Services</u>					
Developmental Disabilities					
Starlight Industries - (square feet)	12,000	12,000	12,000	12,000	12,000
Starlight Industries Workshop - (square feet)	15,960	15,960	15,960	15,960	15,960
Starlight School - (square feet)	31,450	31,450	31,450	31,450	31,450
Starlight Administration Offices - (square feet)	9,444	9,444	9,444	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	5,400	5,400	5,400
Children Services					
County Agencies Building - (square feet)	18,301	18,301	18,301	18,301	18,301
Avondale Youth Center - (square feet)	29,928	29,928	29,928	29,928	29,928
Child Support Enforcement Agency					
CSEA Administrative Offices - (square feet)	15,896	15,896	15,896	15,896	15,896
Senior Citizens					
Senior Center	22,844	22,844	22,844	22,844	0
Youth Services					
Juvenile Detention Center - (square feet)	1,997	1,997	1,997	1,997	1,997
Public Assistance					
Job and Family Services Administrative Offices - (square feet)	22,566	22,566	22,566	22,556	22,566
Welfare Administrative Offices - (square feet)	4,720	4,720	4,720	4,720	4,720
<u>Health</u>					
Dog and Kennel					
Dog Pound - (square feet)	2,670	2,670	2,670	2,670	2,670
<u>Enterprise Funds</u>					
Sewer Department					
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624	6,624
Sewer Storage Buildings	6,400	6,400	6,400	6,400	2,400
Sewer Lines Laid - (in feet)	5,779	3,850	10,540	10,550	5,100
Water Department					
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	162,500	44,293	13,300	8,600	54,330

Source: Muskingum County Departments

2013	2012	2011	2010	2009
133	133	262	371	371
44,601	44,601	44,601	44,601	44,601
129	129	804	804	804
1,704	1,704	1,704	1,704	1,704
15,896	15,896	588	588	588
35,930	35,930	35,930	34,529	34,529
10,800	10,800	10,800	10,800	10,800
9,584	11,984	11,984	5,978	5,978
2,440	2,440	2,440	2,440	2,440
14,650	14,650	14,650	0	0
1,124	1,124	1,124	1,127	1,127
4,180	4,180	4,180	4,180	4,180
5,870	5,870	5,870	1,250	1,250
2,800	2,800	2,800	2,800	2,800
20,894	20,894	20,894	19,294	19,294
3,840	3,840	3,840	3,840	3,840
528	527	530	530	530
708	707	704	702	702
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	31,204	31,204	31,204
0	0	0	0	0
1,997	1,997	1,997	3,675	3,675
22,566	22,566	22,566	10,858	10,858
4,720	4,720	4,720	1,194	1,194
2,670	2,670	2,670	2,670	2,670
6,624	6,624	6,624	6,624	6,624
2,400	0	0	0	0
2,000	0	19,958	35,789	24,607
2,240	2,240	2,240	2,240	2,240
25,000	49,852	13,755	17,960	13,350

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

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OHIO AUDITOR OF STATE KEITH FABER



MUSKINGUM COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 26, 2019