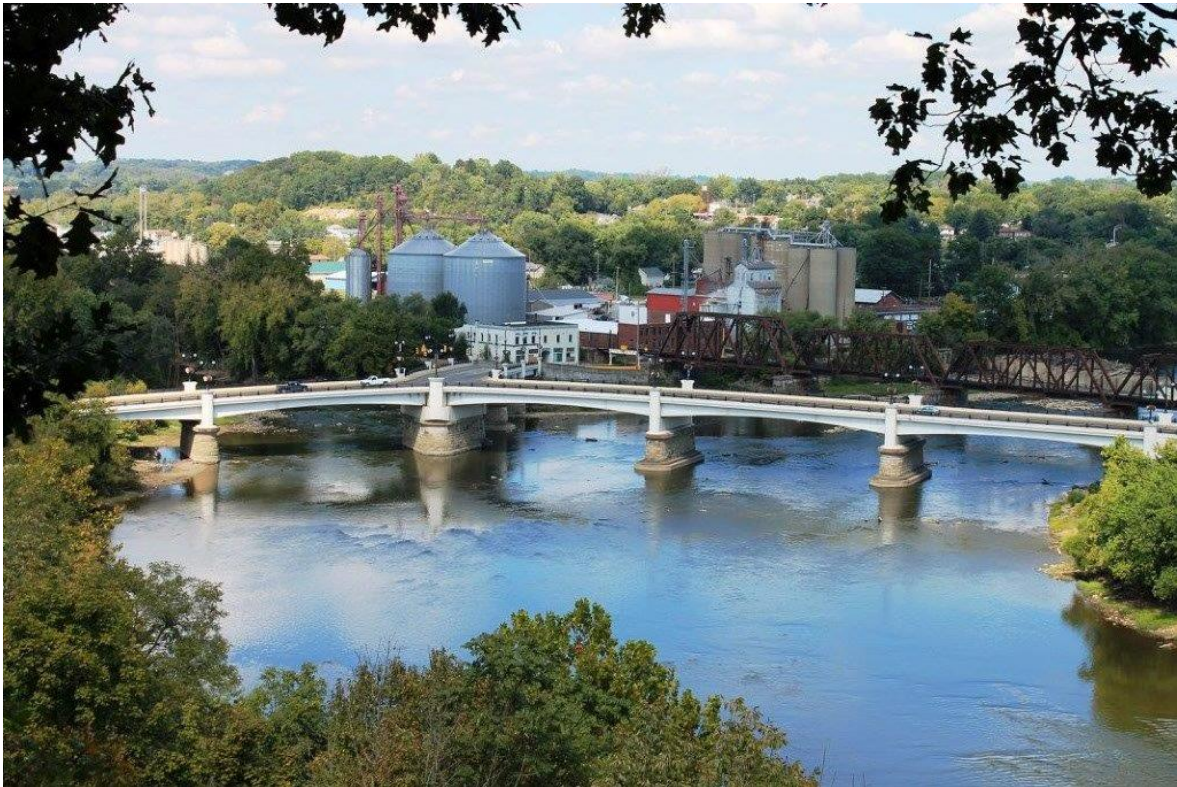


Muskingum County, Ohio



Annual Comprehensive Financial Report
For the Year Ended
December 31, 2023

From Cover:

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

References:

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

<https://www.visitzanesville.com/Explore/Destinations/326/Y-Bridge-Overlook/>

Muskingum County, Ohio

**Annual Comprehensive
Financial Report**

For the Year Ended December 31, 2023

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

Caitlin Tacker, Real Estate Office Manager

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Katie Crabtree

Brenda Ellis

Nichole Gibson

Kim Melvin

Jennifer Wilson

Inspector of Weights and Measures

Aaron Mills

INTRODUCTORY SECTION

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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

740-455-7109 (County Auditor)

June 27, 2024

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

We are pleased to issue the Annual Comprehensive Financial Report of Muskingum County, Ohio, for the year ended December 31, 2023. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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

Legal Requirements

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

Assumption of Responsibility

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

Internal Controls

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

Fund Accounting

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

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

Independent Audit

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that Muskingum County's financial statements for the year ended December 31, 2023, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Basic Information

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

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

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

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

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

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

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

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

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

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

The County employed 797.5 people at the close of 2023 who provided the County's citizens with a wide range of services including human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

Budgetary Controls

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

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

ASSESSING ECONOMIC CONDITION

Local Economy

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

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

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

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

Muskingum County saw new business developments and expansions in 2023. The County has continued to utilize effective economic development strategies to attract new businesses and its pro-business thinking has helped many local companies expand.

The County is a good choice for manufacturing, distribution, and warehousing facilities that need to move products or people from coast to coast. This is due to Muskingum County building 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 business development parks for large manufacturing and distribution facilities are publicly owned. With this public ownership, via the Zanesville-Muskingum County Port Authority (ZMCPA), land can be purchased or leased at attractive rates.

The National Road Business Park (National Road) is authenticated through *Site Ohio* as one of the premier sites in Ohio. This provides top tier promotion of National Road on JobsOhio's Authenticated Sites webpage. Marker Development broke ground in the spring of 2024 on a 201,000 square foot speculative building at National Road, creating a turnkey option for new businesses. The creation of a JEDD for the National Road Business Park has created new revenue for the ZMCPA, City of Zanesville, Muskingum County, and Perry Township. These funds will go toward future development projects.

The Eastpointe Business Park (Eastpointe) has continued to move toward full capacity. In 2023, the final stage of Eastpointe's refurbishment project was completed. Eastpointe is home to Dollar General's distribution center, the Bimbo Bakery Company's manufacturing facility, the Bilco Company, plastics blow molding facility, New Avon, LLC Distribution Center, Halliburton Energy Services, and AMG Vanadium. The ZMCPA is now the sole owner and operator of the Eastpointe rail transfer facility served by Ohio Central Rail Transportation.

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

Northpointe Business Park (Northpointe), containing mixed-use development, is in the northern portion of Zanesville. It is zoned for commercial, office, and industrial development with over 50 acres remaining for development. Northpointe provides direct access to Northpointe Drive, a limited access highway linking Zanesville to Dresden near State Route 16. In 2023, Patriot Companies invested over \$1,000,000 into their facility, creating five new full-time jobs with a payroll of \$268,000 and retaining 23 full-time jobs with a payroll of \$1,400,341. Other Northpointe tenants include Barnes Advertising, Spectrum, Federal Express, AgPro, LLC, J.W. Garage Door Company, K.E. Dittmar Company, Kellogg's, Ohio Textile Service, Saunders Machine Works, and Flow Liner.

The East Central Ohio Business Park (ECO Park) is in Frazeytsburg, Ohio. The ECO Park, which is relatively new and privately owned, has seen continued investment. Ridge Corporation invested \$8,800,000 in 2023, creating 80 new full-time jobs and retaining 120 jobs. The ECO Park is also home to Fanatics Fulfillment Center and Kendrick Construction.

A new focus for the ZMCPA in 2023 was housing. A housing study was funded in cooperation with Muskingum Growth Partnership and local banks to determine the needs of the community for continued growth in the future. The ZMCPA plans to continue to invest time and resources to this important subset of economic development.

There were several notable economic investments in Muskingum County outside of the business parks in 2023. White Machine invested \$2,000,000 to expand their Zanesville facility by 41,000 square feet. Precision Welding & Installation LLC invested \$600,000 to upgrade their current facility, creating ten jobs with a payroll of \$438,256 and retaining six jobs with a payroll of \$256,936. Phillips Meat Processing invested \$700,000 to

upgrade their current facility, creating eight new jobs with a payroll of \$301,850 and retaining 23 jobs with a payroll of \$867,818.

In 2023, 19 miles of County roads received a new asphalt surface as part of the County's road resurfacing program funded in part through the Ohio Public Works Commission. This included Arch Hill Road, Coopermill Road, Hoover Avenue, Hoover Street, Mt. Perry Road, New Hope Road, Old River Road, Old Town Road, and Salt Creek Road. Three bridge projects funded through federal grants were also completed in 2023. They were constructed on Clay Pike, Darlington Drive, and Lower Kroft Road. County crews also replaced eight bridges with in-kind resources in 2023. These were built with local funds and located on Bagley Road, Cutler Lake Road, Hardesty Road, Main Street-Dresden, Morgan Lane, Old Coopermill Road, Rural Dale Road, and Valley Road. The Gaysport Bridge replacement project spanning the Muskingum River was completed ahead of schedule in 2023 after a few years of closure to traffic. This reopened a vital route for school transportation, motorists, and emergency responders in the southern part of the County.

The County has aggressively expanded water and sewer infrastructure since the acquisition of the East Muskingum Water Authority. During 2023, the County completed the Twin Hills waterline project serving approximately 30 homes in the Falls Township area. The County is nearly complete with the Norfield Road-Arch Hill Road water project. This will extend public water to areas of Salem and Perry Townships, serving approximately 50 homes. In addition, the Virginia Ridge-Irish Ridge Water project serves a large area of Brush Creek and Harrison Townships and will bring public water to approximately 250 homes. It will also provide an emergency connection with the village of Philo. This project will be completed in 2024 and includes a water tank and water pumping station. Water department employees completed waterlines along Southern Road, East Wheeling Road, Rustic Ridge Road, Urban Hill Road, Harvest Hills Road, and Green Valley Road in 2023. The water department currently serves 9,539 homes and provides public water to the Village of Roseville.

The County sewer department has continued to improve and upgrade the County sewer system. The sewer department constructed a new sewer lift station near the White Castle facility in the Airport Business Park. They have continued to line manholes, repair leaking sewer lines to eliminate inflow into the system, repair and replace sewer lift station pumps, and perform routine maintenance to allow the system to work efficiently. The County has partnered with Ohio Department of Natural Resources (ODNR) to provide for the construction of sewer lift stations and force mains to allow Dillon State Park to eliminate its sewer package plant and become a County customer. This project is nearing completion and will be operational in 2024.

Population growth is a major indicator of economic activity. According to the latest census report, the County's population grew by 0.39 percent between 2014 and 2023. Although this is not a large increase, the population has remained steady over the past decade, which can be attributed to the County's economic growth.

The total labor force in the County had an annual average of 39,940 during 2023, increasing by 1,004 from the 2022 annual average. At 3.8 percent, the 2023 unemployment rate for the County was higher than the State of Ohio at 3.5 percent and higher than the national rate of 3.6 percent. The 2023 unemployment rate for the County decreased by 0.30 percent from 2022. Page S-47 in the Statistical Section of this report reflects the unemployment rates of the County over the past 10 years.

Long - Term Financial Planning and Financial Policies

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

The County has implemented some new procedures to better manage the issuance of debt. These procedures include the securing of a revenue source for the retirement of the debt when it is issued as well as the periodic review of existing debt for the possibility of refinancing and/or refunding. This will establish a higher level of

debt control which has already resulted in a considerable amount of savings for the County. We expect this endeavor to continue to be a valuable cost saving measure for the County.

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

Major Initiatives

The County signed an agreement with Maysville Regional Water District in 2023 and will become their sole supplier of potable water in the near future. Currently, plans are being prepared and right-of-way obtained to allow for the construction of the necessary infrastructure to provide as much as 750,000 gallons of water per day to the Maysville Regional Water District. This project will include 12-inch waterline connecting to the County's system near the Muskingum River to a connection point with Maysville along the Maysville Pike. This project will include a water storage tank and water pumping station. The County is also working toward an upgrade to both the well field and treatment plant, to meet current and future needs.

Currently "the Wilds" has developed plans to extend water to an RV Park near State Route 146 and Zion Ridge Road. This will allow residents along the route to obtain public water; "the Wilds" has obtained significant grant funding to pay for the majority of the project. The County will also receive a waterline extension funded by ODNR which will extend public water to the ODNR property on Memory Road near Route 666. This project will be bid in 2024 with construction to follow. The County has also considered the development of a second well field and treatment plant north of the City of Zanesville. The County is seeking grant funding and is working to complete other water projects in the areas of Claysville Road, Norwich Valley-Pidcock Road, and Sunflower-Getz Road.

The County anticipates two large sewer projects in 2024: the Licking View Sanitary Sewer project and the Weber Force Main project. The Licking View sewer project was bid in September of 2023 with construction scheduled to start in 2024. Completion is anticipated to be summer of 2025. The Weber Force Main project is nearly ready to bid. The County has applied for additional grant funding and is hopeful to bid the project by summer of 2024. Completion of the project should be approximately one year. This project will provide additional sewer capacity for the eastern portion of the County including the new National Road Business Park.

The sewer department anticipates removing variable grade sewer and replacing it with conventional sewer in the Moxadarla Drive area and Arcadia Lane area in the near future.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. This was the thirty-fourth consecutive year that the County has achieved this prestigious award.

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

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

Acknowledgments

The publication of this Annual Comprehensive Financial Report, which includes the reporting model as promulgated by GASB Statement No. 34, represents an important achievement in the ability of the County to provide significantly enhanced financial information and accountability to the citizens of Muskingum County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities. The report is the result of the professionalism and cooperation within Muskingum County government and would not have been achieved without the efforts of all the County elected officials, offices, and departments.

It is with great appreciation that I thank the staff within the Muskingum County Auditor's office for their continued efforts and diligent work. I especially thank the citizens of Muskingum County for the opportunity to continue to improve the professionalism in financial reporting that they expect and deserve.

Respectfully submitted,

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

Debra J. Nye
Muskingum County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Muskingum County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

Muskingum County, Ohio

Elected Officials

December 31, 2023

Board of Commissioners

Cynthia S. Cameron
Mollie S. Crooks
Melissa J. Bell

County Auditor

Debra J. Nye

County Treasurer

Todd A. Hixson

County Recorder

Cynthia R. Rodgers

County Engineer

Mark J. Eicher

Court of Common Pleas - General

Mark C. Fleegle
Kelly J. Cottrill

Court of Common Pleas - Domestic Relations

Maria N. Kalis

County Court

D. Scott Rankin
Jay F. Vinsel

Clerk of Courts

Wendy L. Sowers

County Coroner

Dr. Seth J. Vinsel

County Prosecutor

Ronald L. Welch

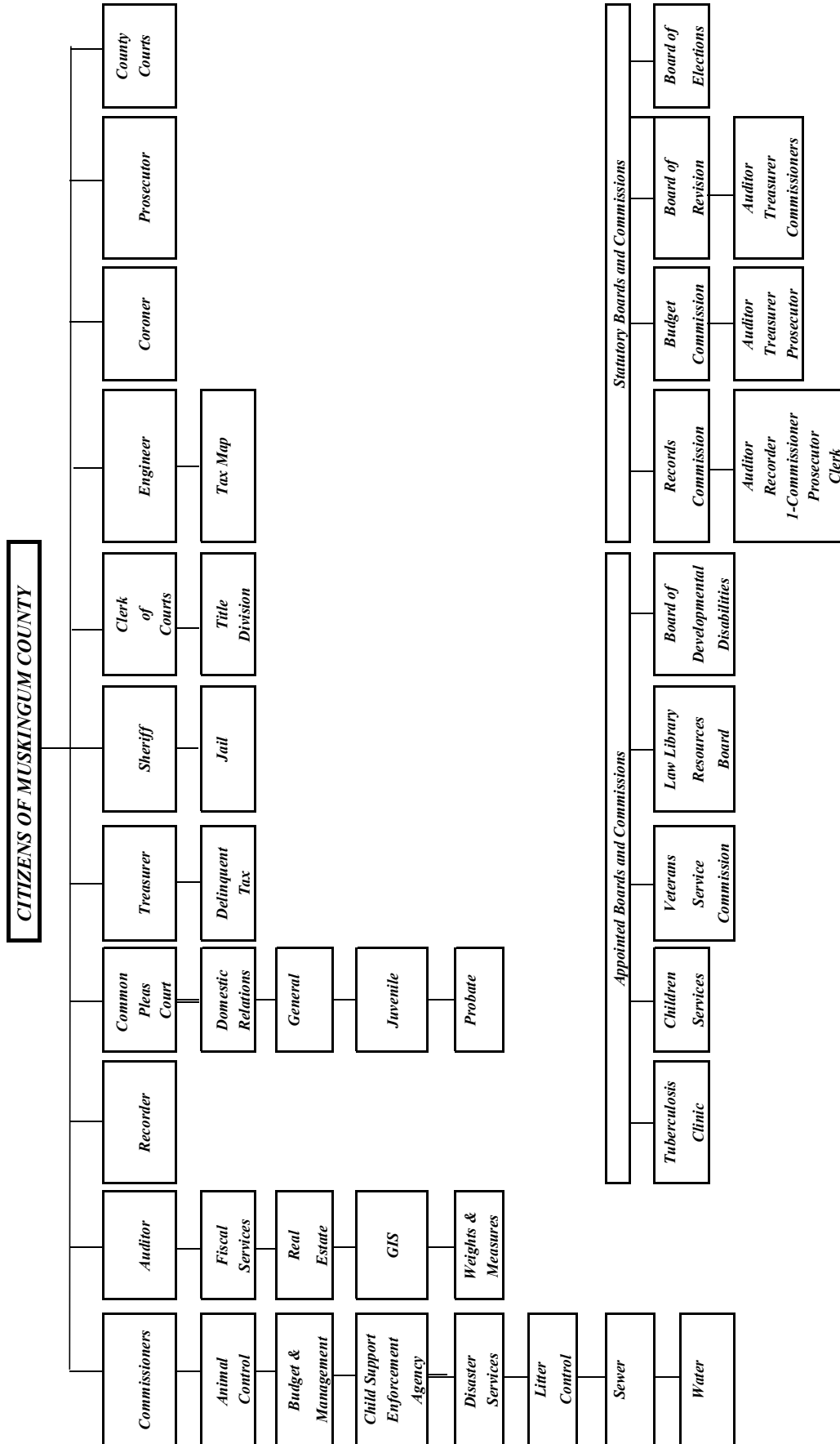
County Sheriff

Matthew J. Lutz

Court of Common Pleas - Probate and Juvenile

Eric D. Martin

ORGANIZATION OF MUSKINGUM COUNTY



FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Starlight School Levy, Children Services Levy, Motor Vehicle and Gasoline Tax, and Local Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Efficient • Effective • Transparent

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 27, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2024

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
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, 2023. 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 2023 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, 2023, by \$271,776,297 (net position). Of this amount, \$19,349,333 represents unrestricted net position that may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$17,695,073 from the total net position at the beginning of the year.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$68,402,538, an increase of \$7,812,023 from the prior year. Of this amount, \$1,873,018 is nonspendable, \$28,935,839 is restricted, \$7,367,924 is committed, \$16,870,232 is assigned, and \$13,355,525 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No. 54.
- At the end of the current year, unassigned fund balance for the General Fund was \$13,355,525, which represents 35 percent of total General Fund expenditures.
- Net pension liability and net OPEB liability increased \$51,189,781 and \$1,486,342, respectively from the prior year.

Using This Annual Financial Report

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

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 Unaudited

Government-Wide Financial Statements

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

Statement of Net Position and Statement of Activities

While these documents contain information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2023?" The Statement of Net Position and the Statement of Activities answer this question.

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

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

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

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

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

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

Fund Financial Statements

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

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 Unaudited

Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to its residents. The County's major and discretionary major governmental funds are the General Fund and the Public Assistance, Starlight School Levy, Children Services Levy, Motor Vehicle and Gasoline Tax, and Local Fiscal Recovery Special Revenue Funds.

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

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

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

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

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

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

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited**

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

Government-Wide Financial Analysis

Table 1 provides a comparison of the County's net position at December 31, 2023, compared to 2022:

	Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2023	Restated 2022	2023	2022	2023	Restated 2022
Assets						
Current and Other Assets	\$131,764,337	\$117,210,980	\$8,103,468	\$8,677,908	\$139,867,805	\$125,888,888
Noncurrent Assets:						
Net Pension/OPEB Assets	442,657	7,593,816	11,481	231,671	454,138	7,825,487
Capital Assets, Net	145,923,768	138,668,334	93,554,598	89,420,399	239,478,366	228,088,733
<i>Total Assets</i>	<u>278,130,762</u>	<u>263,473,130</u>	<u>101,669,547</u>	<u>98,329,978</u>	<u>379,800,309</u>	<u>361,803,108</u>
Deferred Outflows of Resources						
Deferred Charge on						
Refunding	7,931	10,427	124,181	176,629	132,112	187,056
Pension	29,199,962	9,321,921	899,172	282,545	30,099,134	9,604,466
OPEB	4,331,600	290,212	133,583	8,732	4,465,183	298,944
Asset Retirement Obligation	0	0	500,544	442,024	500,544	442,024
<i>Total Deferred Outflows</i>	<u>33,539,493</u>	<u>9,622,560</u>	<u>1,657,480</u>	<u>909,930</u>	<u>35,196,973</u>	<u>10,532,490</u>
Liabilities						
Current and Other						
Liabilities	11,572,289	11,530,856	1,341,996	571,089	12,914,285	12,101,945
Long-Term Liabilities:						
Due Within One Year	2,882,833	2,886,093	2,379,577	2,359,960	5,262,410	5,246,053
Due in More than One Year:						
Net Pension Liability	70,382,889	20,731,639	2,152,334	613,803	72,535,223	21,345,442
Net OPEB Liability	1,441,753	0	44,589	0	1,486,342	0
Other Amounts	7,198,122	6,427,058	22,752,151	22,810,041	29,950,273	29,237,099
<i>Total Liabilities</i>	<u>93,477,886</u>	<u>41,575,646</u>	<u>28,670,647</u>	<u>26,354,893</u>	<u>122,148,533</u>	<u>67,930,539</u>
Deferred Inflows of Resources						
Deferred Charge on						
Refunding	3,419	4,103	2,425	2,829	5,844	6,932
Property Taxes/Payments in Lieu of Taxes	19,646,425	16,901,254	0	0	19,646,425	16,901,254
Leases	253,434	318,181	223,668	243,328	477,102	561,509
Pension	387,319	24,640,915	4,492	752,946	391,811	25,393,861
OPEB	536,563	7,239,298	14,707	220,981	551,270	7,460,279
<i>Total Deferred Inflows</i>	<u>20,827,160</u>	<u>49,103,751</u>	<u>245,292</u>	<u>1,220,084</u>	<u>21,072,452</u>	<u>50,323,835</u>
Net Position						
Net Investment in Capital Assets	140,851,791	134,441,956	69,279,457	65,793,080	210,131,248	200,235,036
Restricted	42,284,235	40,733,897	11,481	231,671	42,295,716	40,965,568
Unrestricted	14,229,183	7,240,440	5,120,150	5,640,180	19,349,333	12,880,620
<i>Total Net Position **</i>	<u>\$197,365,209</u>	<u>\$182,416,293</u>	<u>\$74,411,088</u>	<u>\$71,664,931</u>	<u>\$271,776,297</u>	<u>\$254,081,224</u>

** In 2023, the County implemented GASB Statement 96 which resulted in a 2022 restatement.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 Unaudited

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2023. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “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 share 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 system may allocate a portion of the employer contributions to provide for these OPEB benefits.

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 are no repayment schedules for the net pension/OPEB liabilities. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, the liability is separately identified within the long-term liability section of the statement of net position.

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$271,776,297 (\$197,365,209 in governmental activities and \$74,411,088 in business-type activities) as of December 31, 2023.

During 2023, total assets of the County increased \$17,997,201 from the prior year. This increase is attributed mainly to governmental activities. During 2023, cash and cash equivalents increased \$9.9 million. This increase is primarily due to the County investing an additional \$5 million and reallocating \$35 million of their investments from money market accounts to federal securities that offer a higher rate of return. The higher rate of return and the increase in fair value on the County's investments are reflected on the financial statements in the increase in interest revenue in the amount of \$7.1 million and the increase in accrued interest receivable in the amount of \$682,989. In addition to the increase in cash and cash equivalents, capital assets increased \$7.3 million. This increase is attributable to the County investing over \$7.6 million in infrastructure improvements associated with the Gaysport, Clay Pike, Lower Kroft, and Darlington Road bridge replacement projects. The increase in assets is offset by a significant decrease in net OPEB asset in the amount of \$6.9 million. This decrease is outside the control of local government because changes in benefits, contribution rates, and return on investments affect the balance of the pension/OPEB assets and pension/OPEB liabilities.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2023 Unaudited

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

Total liabilities increased \$54,217,994 from the prior year. The largest component of this increase is the net pension liability in the amount of \$51,189,781. As mentioned above, the County has no control over the increase or decrease in pension/OPEB assets and pension/OPEB liabilities. The net pension liabilities represent the County's proportionate share of the OPERS traditional plan's and STRS plan's unfunded benefits. Different factors, including changes in pension benefits, contribution rates, and return on investments affect the balance of the total pension liability.

Long-term liabilities, other than pension, also increased in the amount of \$729,531. The increase is due to current year issuances of OPWC and State Infrastructure Bank loans, along with the recognition of subscription based information technology arrangements. These increases were offset by scheduled principal retirements for both governmental and business-type activities long-term debt.

By far, the largest portion of the County's net position (77 percent) is reflected in net investment in capital assets less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. This category of net position increased by \$9,896,212 with the largest change shown in governmental activities.

An additional portion of the County's net position, \$42,295,716 or 16 percent, represents resources that are subject to restrictions on how they can be used. This category of net position increased by \$1,330,148. The majority of this increase in restricted net position is associated with increases in expenses in capital projects and road and bridge projects. In 2023, net position restricted for capital projects and road and bridge projects increased \$4,394,492 and \$1,589,618, respectively.

Unrestricted net position of \$19,349,333 comprises the remaining portion of total net position. In cases where this number is positive, this amount can be used to meet the County's ongoing obligations to citizens and creditors. Unrestricted net position increased from the prior year in the amount of \$6,468,713 and is the direct result of a decrease in the net pension/OPEB asset.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited**

In order to further understand what makes up the changes in net position for the current year, the following table gives readers additional details regarding the results of activities for 2023 and 2022.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	Restated 2022	2023	2022	2023	Restated 2022
Revenues:						
Program Revenues						
Charges for Services	\$14,082,525	\$12,306,097	\$10,332,116	\$9,847,884	\$24,414,641	\$22,153,981
Operating Grants, Contributions, and Interest	33,774,012	32,352,319	0	0	33,774,012	32,352,319
Capital Grants and Contributions	7,398,063	4,750,392	2,524,132	2,394,708	9,922,195	7,145,100
Total Program Revenues	55,254,600	49,408,808	12,856,248	12,242,592	68,110,848	61,651,400
General Revenues						
Property, Lodging, and Permissive Motor Vehicle License Taxes	16,168,006	15,221,929	0	0	16,168,006	15,221,929
Permissive Sales Taxes	25,802,714	25,137,562	0	0	25,802,714	25,137,562
Intergovernmental	3,368,219	3,511,023	0	0	3,368,219	3,511,023
Investment Earnings/Interest	5,249,252	(2,410,200)	5,882	6,020	5,255,134	(2,404,180)
Payments in Lieu of Taxes	231,007	227,393	0	0	231,007	227,393
Other	1,507,832	1,296,773	89,069	94,272	1,596,901	1,391,045
Total General Revenues	52,327,030	42,984,480	94,951	100,292	52,421,981	43,084,772
Total Revenues	107,581,630	92,393,288	12,951,199	12,342,884	120,532,829	104,736,172
Program Expenses						
General Government:						
Legislative and Executive	13,081,296	10,113,451	0	0	13,081,296	10,113,451
Judicial	9,855,070	7,470,810	0	0	9,855,070	7,470,810
Public Safety	19,091,640	13,164,552	0	0	19,091,640	13,164,552
Public Works	12,543,241	10,305,792	0	0	12,543,241	10,305,792
Health	3,222,233	5,297,914	0	0	3,222,233	5,297,914
Human Services	34,336,505	26,416,312	0	0	34,336,505	26,416,312
Community and Economic						
Development	421,443	462,284	0	0	421,443	462,284
Interest	81,286	66,694	0	0	81,286	66,694
Sewer	0	0	5,216,127	5,197,271	5,216,127	5,197,271
Water	0	0	4,988,915	4,229,220	4,988,915	4,229,220
Total Expenses	92,632,714	73,297,809	10,205,042	9,426,491	102,837,756	82,724,300
Change in Net Position	14,948,916	19,095,479	2,746,157	2,916,393	17,695,073	22,011,872
Net Position Beginning of Year	182,416,293	163,320,814	71,664,931	68,748,538	254,081,224	232,069,352
Net Position End of Year **	\$197,365,209	\$182,416,293	\$74,411,088	\$71,664,931	\$271,776,297	\$254,081,224

** In 2023, the County implemented GASB Statement 96 which resulted in a 2022 restatement.

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Governmental Activities

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

The County's direct charges to users of governmental services made up \$14,082,525 or 13 percent of total governmental activities revenues and a 14 percent increase from 2022. These charges are for real estate transfers, deed and lease recordings, collection of property taxes, licenses and permits, fines and forfeitures related to judicial activity, fees from sheriff operations and commissary sales, permissive motor vehicle license taxes, rent, leases, and fees associated the various human service departments within the County. Operating grants, contributions, and interest were the largest program revenues, accounting for \$33,774,012 or 31 percent of total revenues for governmental activities. Operating grants, contributions, and interest primarily consist of State shared gasoline tax revenues, job and family services, department of development disabilities, and children services grants and subsidies. During 2023, there was an increase in operating grants, contributions, and interest in the amount of \$1,421,693. This increase was primarily due to an increase in the department of development disabilities and children services grants and subsidies in the amounts of \$447,861 and \$740,042, respectively. During 2023, capital grants and contributions increased \$2,647,671. During 2023, the County received over \$6.7 million in capital contributions from the Ohio Department of Transportation for the Gaysport, Clay Pike, Lower Kroft, and Darlington Road bridge projects in comparison to \$2.6 million received in 2022 associated with the Gaysport bridge project. Permissive sales tax revenues accounted for \$25,802,714 of total governmental revenues and are the County's largest own source revenue. The increase in investment earnings/ interest is a direct reflection of the County reassigning a significant amount of their investments from a money market account to federal securities resulting in a higher rate on return. Fluctuations in both permissive sales tax and investment earnings/interest revenue sources are in direct correlation with the local economy.

Total governmental activities program expenses significantly increased \$19,334,905. This significant increase is primarily due to an increase in sheriff services, road and bridge improvement and replacement costs, and human services operating costs associated with public assistance and children services programs. In addition, governmental activities program expenses increased in 2023 due to a significant increase in the net pension liability which increased program expenses in 2023. The largest expenses for the County are human services programs, which accounted for \$34,336,505 of total expenses for governmental activities. Human services is an area where the County is committed to offering these types of services and places importance on these programs through the public assistance, developmental disabilities, and children's services departments. Other major program expenses for governmental activities include public safety programs, which accounted for \$19,091,640 of total expenses, and public works programs, which accounted for \$12,543,241. The majority of public safety services represent services provided by the sheriff's department. Historically, the County spends approximately \$1,000,000 annually on road improvements throughout the County; therefore, the fluctuations in public works expenses is normally dependent upon Ohio Department of Transportation projects.

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Business-Type Activities

The net position for business-type activities increased \$2,746,157 during 2023. Charges for services were the largest program revenue, accounting for \$10,332,116. Capital grants and contributions consist of tap-in fees from customers and grant funding for sewer and water projects. In 2023, the County received \$2,476,375 in capital grants from the Ohio Water Development Authority (OWDA) for the Norfield and Arch Hill waterline extension project and the Philo, Virginia Ridge, Irish Ridge watermain extension project. During 2023, business-type expenses increased \$778,551 from the prior year. This increase was primarily due to an increase in personal services in the water fund in the amount of \$548,128. During 2023, the County reallocated utility billing and project personnel staff salaries and benefits to the appropriate department. The County continues to work hard to maintain a consistent level of expenses in their utility operations.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2023 as compared to 2022. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, unrestricted interest earnings, and other revenues.

Table 3
Governmental Activities

	Total Cost of Services	Net Cost of Services	Restated Total Cost of Services	Restated Net Cost of Services
	2023	2023	2022	2022
General Government				
Legislative and Executive	\$13,081,296	\$6,841,216	\$10,113,451	\$4,935,921
Judicial	9,855,070	7,262,193	7,470,810	4,842,146
Public Safety	19,091,640	13,146,074	13,164,552	8,505,621
Public Works	12,543,241	(3,890,255)	10,305,792	(2,299,734)
Health	3,222,233	2,584,755	5,297,914	2,267,069
Human Services	34,336,505	10,947,977	26,416,312	5,109,000
Community and Economic Development	421,443	404,868	462,284	462,284
Interest	81,286	81,286	66,694	66,694
Total Expenses	<u>\$92,632,714</u>	<u>\$37,378,114</u>	<u>\$73,297,809</u>	<u>\$23,889,001</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$55,254,600 or 60 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$37,378,114 in governmental expenses was funded primarily by property, lodging, and permissive sales taxes, non-restricted intergovernmental revenues, investment earnings/interest, and other revenues. The \$10,947,977 in net cost of services for human services indicates despite the support from State and federal resources the County relies on the taxpayers approved property tax levies for the developmental disabilities and children services programs. During 2023, public safety net cost of services of \$13,146,074 indicates that the County’s general revenues are necessary for the operation of the sheriff’s department due to insufficient program revenues for these operations. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. In addition, the taxpayers have approved a property tax levy for general operations of the sheriff’s department. The net cost of \$6,841,216 in the legislative and executive and \$7,262,193 in the judicial programs represent activities

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related to the governing body as well as activities that directly support other County programs that serve the County's residents. As a result, these programs rely on the general revenues of the County to support their activities. The net revenue in the public works is the result of capital contributions from other governments that were used for infrastructure.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Information about the County's governmental funds begins on page 24.

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, 2023, the County's governmental funds reported a combined ending fund balance of \$68,402,538, an increase of \$7,812,023 in comparison with the prior year. Of that total ending fund balance, \$1,873,018 is nonspendable, \$28,935,839 is restricted, \$7,367,924 is committed, \$16,870,232 is assigned, and \$13,355,525 is unassigned, as defined in GASB Statement No. 54.

The General Fund is the primary operating fund of the County. At the end of 2023, unassigned fund balance was \$13,355,525, while total fund balance was \$33,500,488. 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 35 percent of total General Fund expenditures, while total fund balance represents 88 percent of that same amount. The General Fund realized an overall increase in revenues in the amount of \$8,031,172.

The largest fluctuations can be found in permissive sales tax revenues and investments earnings/ interest revenue. Both permissive sales tax revenues and investment earnings/interest revenue are directly impacted by the economy. Permissive sales tax increased \$868,960 in 2023 and investment earning/interest increased \$7,186,385. The increase in investment earnings/ interest is a direct reflection of the County reassigning a significant amount of their investments from a money market account to federal securities resulting in a higher rate of return. In addition, the County's fair value on investments decreased \$3,030,409 in 2022 compared to a decrease in fair value of \$1,118,433 in 2023. Expenditures in 2023 increased by \$1,193,705. The primary increases include \$591,862 in public safety and \$777,109 in intergovernmental expenses. The increase in public safety is due to base and step salary increases within the sheriff's department. The increase in intergovernmental expenses is due to the fairground's waterline project funded by the County in the amount of \$347,617.

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At the end of 2023, the Public Assistance Special Revenue Fund had a fund balance of \$106,211, in comparison to a fund balance of \$236,560 at the end of 2022. The decrease in fund balance is a direct result in an increase in public assistance benefit services. The consistent minimal change in fund balance reflects the County's commitment in maintaining public assistance benefits to its citizens despite fixed revenue sources.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2023, was \$4,159,448, a decrease of \$1,236,581. During 2023, property tax revenues increased due to the County renewing the .75 mill operating levy that was reduced back in 2018. Despite the increase in property tax revenues, operating expenditures continue to outpace revenues resulting in a 23 percent decrease in fund balance from the prior year.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2023, was \$7,465,284, an increase of \$926,948 from 2022. During 2023, revenues increased slightly due to an increase in Title IV-E adoption assistance and foster care funding; however, the increase was offset by a slight increase in expenditures in the amount of \$255,322. Revenue types within this fund consist of boarding home and institutional care reimbursements.

The fund balance of the Motor Vehicle and Gasoline Tax Special Revenue Fund at December 31, 2023, was \$2,848,540, an increase of \$1,486,422 from 2023. The increase in fund balance is primarily due to an increase in intergovernmental revenues and other revenues. The increase in intergovernmental revenue is due to an increase in gas tax and motor vehicle license state subsidies. The increase in other revenues is due to reimbursements from the Ohio Department of Development and the Ohio Department of Transportation for local funding disbursed for East Central Ohio (ECO) Parkway improvements completed in 2022 in the amount of \$429,015. In addition, the State of Ohio reimbursed the County \$257,954 in State FEMA disaster relief for flooding that occurred in May 2022. During 2023, operating expenditures were \$6,862,441 compared to \$8,528,984 in 2022. The decrease in operating expenditures is directly related to resurfacing County roads. During 2022, the County spent \$1.2 million in contractually resurfacing roads. During 2023, the County did not contract for road resurfacing only striping roads in the amount of \$37,000.

The fund balance of the Local Fiscal Recovery Special Revenue Fund at December 31, 2023, was \$358. During 2023, the County received \$100,000 in Local Assistance and Tribal Consistency funding through the American Rescue Plan. At the end of the year, this fund had unearned revenue in the amount of \$6,370,583. The County continues to look for ways to spend the money that will benefit the County's local economy.

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

Muskingum County, Ohio

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As of December 31, 2023, net position for the County's enterprise funds was \$74,411,088. Of that total, \$5,120,150 represents unrestricted net position that is available for spending at the County's discretion. Revenues have remained consistent with the prior year; however, operating expenses increased approximately nine percent over the prior year. The increase in operating expenses is mainly due to an increase in personal services in the amount of \$851,564. Personal services increased in 2023 due to significant increase in net pension liability.

As of December 31, 2023, unrestricted net position in the self-insurance programs was \$15,289,146, which represents an accumulation of resources to pay future claims and payables in accordance with generally accepted accounting principles.

General Fund Budgetary Highlights

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

For the General Fund, permissive sales taxes receipts were \$5,566,203 higher than final estimates which are the result of a strong local economy and conservative estimates. Charges for services were \$835,952 higher than final estimates due to conservative real estate conveyance fee and court fee estimates. Intergovernmental revenues were \$1,060,031 higher than final estimates due to conservative estimates for public defender reimbursements, local government monies, and shared revenue from the East Pointe Joint Economic Development District. Investment earnings/interest was \$1,840,182 higher than final estimates which is the result of an increase in the yield on investments.

Legislative and executive and transfers-out actual expenditures were lower than final budgeted amounts by \$4,174,417 and \$3,244,599, respectively. Legislative and executive actual amounts were less than final budgeted amounts due to conservative departmental salary, insurance benefits, and workers compensation estimates. In addition, the County budgeted \$1,450,000 in transportation improvements that did not occur during 2023. Transfers-out actual amounts were less than final budgeted amounts due to budgeting for County projects that did not occur. The County was conservative in the preparation of the 2023 budget as demonstrated by the ending unobligated fund balance being \$19,596,518 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, 2023, were \$239,478,366 (net of accumulated depreciation/amortization). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, intangible right to use equipment, vehicles, and infrastructure. Total capital assets increased in the amount of \$11,389,633. This increase is the result of current year capitalizations and contributions exceeding current year depreciation/amortization and disposals. The County is committed to maintaining assets at an acceptable condition as to provide the best service possible for its citizens.

Muskingum County, Ohio

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For governmental activities, major capital asset increases during 2023 were primarily due to infrastructure in the amount of \$7,591,498. During 2023, the County invested over \$7.6 million in capital asset additions associated with the Gaysport, Clay Pike, Lower Kroft, and Darlington Road bridge replacement projects. Of the \$7.6 million, \$4.7 million was spent on the completion of the Gaysport bridge replacement project. The Gaysport bridge replacement project costs approximately \$7.2 million, over \$5.5 million in capital grants and contributions from the Ohio Department of Transportation, \$31,457 in local funds on deposit from the County, and approximately \$1.4 million in State Infrastructure Bank Loan Proceeds.

For business-type activities, major capital asset increases during 2023 were primarily due to construction in progress in the amount of \$6,140,700. During 2023, the County invested \$4.8 million in the Philo, Virginia Ridge, Irish Ridge watermain extension project and approximately \$1.5 million in the Norfield and Arch Hill waterline extension project. The remaining capital asset additions relate to various sanitary sewer and waterline extension projects throughout the County.

Table 4 provides a comparison of capital assets as of the end of 2023 and 2022. In addition, Note 10 (Capital Assets) provides capital asset activity during 2023.

Table 4
Capital Assets
(Net of Depreciation/Amortization)

	Governmental Activities		Business-Type Activities		Total	
	2023	Restated 2022	2023	2022	2023	Restated 2022
Land	\$6,721,914	\$6,721,914	\$212,844	\$212,844	\$6,934,758	\$6,934,758
Land Improvements	35,357,921	35,299,405	0	0	35,357,921	35,299,405
Construction in Progress	3,258,748	3,365,567	7,090,047	949,347	10,348,795	4,314,914
Land Improvements	1,785,222	1,801,045	0	0	1,785,222	1,801,045
Buildings	30,834,112	30,864,974	1,433,983	1,456,550	32,268,095	32,321,524
Machinery, Equipment, Furniture and Fixtures	2,890,327	2,822,933	743,931	704,368	3,634,258	3,527,301
Intangible Right to Use - Equipment	1,955	4,850	0	0	1,955	4,850
Intangible Right to Use - Subscription Software	789,483	1,095,860	0	0	789,483	1,095,860
Vehicles	3,789,479	3,788,677	886,139	859,831	4,675,618	4,648,508
Infrastructure	60,494,607	52,903,109	83,187,654	85,237,459	143,682,261	138,140,568
Total Capital Assets	\$145,923,768	\$138,668,334	\$93,554,598	\$89,420,399	\$239,478,366	\$228,088,733

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Long-Term Debt - As of December 31, 2023, the County had total debt outstanding in the amount of \$28,755,846, \$5,305,980 in governmental activities and \$23,449,866 in business-type activities. Table 5 outlines the long-term debt held by the County during 2023 and 2022.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	Restated				Restated	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$711,193	\$859,902	\$3,822,772	\$5,125,089	\$4,533,965	\$5,984,991
Special Assessment Debt	131,820	139,950	0	0	131,820	139,950
OWDA Loans	0	0	18,916,815	17,763,511	18,916,815	17,763,511
OPWC Loan	1,609,304	1,233,052	710,279	740,504	2,319,583	1,973,556
State Infrastructure Bank Loan	2,098,599	1,191,318	0	0	2,098,599	1,191,318
Lease Payable	1,955	4,850	0	0	1,955	4,850
Financed Purchases	0	160,211	0	0	0	160,211
Subscription Payable	753,109	1,074,730	0	0	753,109	1,074,730
Total Long-Term Debt	\$5,305,980	\$4,664,013	\$23,449,866	\$23,629,104	\$28,755,846	\$28,293,117

In addition to the above debt, the County's long-term obligations include compensated absences, net pension/OPEB liability, and asset retirement obligation. Additional information on the County's long-term debt can be found in Note 16 of this report. The County’s total unvoted legal debt margin at December 31, 2023, is \$21,300,359.

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

Economic Factors

The economic outlook for the County continues to improve over time. The items listed below show the County’s continued growth:

- The average unemployment rate for the County in 2023 was 3.8 percent, a decrease from 2022. This rate was more than the State’s average rate for 2023 of 3.5 percent.
- The County’s \$2.393 billion tax base has increased .91 percent from the prior year. This increase is attributable to the 2021 triennial reappraisal and approximately a 13.4 percent increase in residential property value.
- Permissive sales tax revenues reflect constant growth with an average increase of three to six percent annually over the last five years.

Muskingum County, Ohio

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The various economic factors, along with inflationary trends, were considered in the preparation of the County's 2023 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, 2023

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Land Bank
Assets				
Equity in Pooled Cash and Cash Equivalents	\$84,655,018	\$8,646,853	\$93,301,871	\$672,043
Cash and Cash Equivalents in Segregated Accounts	1,555,441	0	1,555,441	0
Cash and Cash Equivalents with Fiscal Agents	132,476	0	132,476	0
Investments	0	0	0	123,899
Prepaid Items	709,410	37,309	746,719	0
Materials and Supplies Inventory	1,008,674	7,696	1,016,370	0
Property Held for Reutilization	0	0	0	304,550
Property Leased	0	0	0	1,900
Permissive Motor Vehicle License Tax Receivable	71,783	0	71,783	0
Permissive Sales Taxes Receivable	6,888,508	0	6,888,508	0
Lodging Taxes Receivable	27,612	0	27,612	0
Accounts Receivable	1,666,103	2,420,214	4,086,317	0
Intergovernmental Receivable	9,499,431	0	9,499,431	0
Accrued Interest Receivable	835,847	314	836,161	0
Internal Balances	3,232,586	(3,232,586)	0	0
Due from Component Unit	14,434	0	14,434	0
Property Taxes Receivable	20,908,017	0	20,908,017	0
Special Assessments Receivable	66,661	0	66,661	0
Payments in Lieu of Taxes Receivable	238,902	0	238,902	0
Leases Receivable	253,434	223,668	477,102	259
Net Pension Asset	371,243	11,481	382,724	0
Net OPEB Asset	71,414	0	71,414	0
Non-Depreciable/Amortizable Capital Assets	45,338,583	7,302,891	52,641,474	0
Depreciable/Amortizable Capital Assets, Net	100,585,185	86,251,707	186,836,892	0
<i>Total Assets</i>	<u>278,130,762</u>	<u>101,669,547</u>	<u>379,800,309</u>	<u>1,102,651</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	7,931	124,181	132,112	0
Pension	29,199,962	899,172	30,099,134	0
OPEB	4,331,600	133,583	4,465,183	0
Asset Retirement Obligation	0	500,544	500,544	0
<i>Total Deferred Outflows of Resources</i>	<u>\$33,539,493</u>	<u>\$1,657,480</u>	<u>\$35,196,973</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Statement of Net Position (Continued)
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Land Bank
Liabilities				
Matured Compensated Absences Payable	\$13,125	\$0	\$13,125	\$0
Accrued Wages and Benefits Payable	1,394,081	58,466	1,452,547	0
Accounts Payable	779,166	140,124	919,290	18,679
Contracts Payable	288,947	727,817	1,016,764	0
Intergovernmental Payable	1,530,880	126,225	1,657,105	0
Payroll Withholdings Payable	289,044	11,758	300,802	0
Retainage Payable	8,502	219,214	227,716	0
Accrued Interest Payable	13,911	9,489	23,400	0
Unearned Revenue	6,370,583	0	6,370,583	0
Claims Payable	884,050	0	884,050	0
Customer Deposits Payable	0	48,903	48,903	0
Security Deposit Payable	0	0	0	7,000
Due to Primary Government	0	0	0	14,434
Long-Term Liabilities:				
Due Within One Year	2,882,833	2,379,577	5,262,410	0
Due In More Than One Year:				
Net Pension Liability	70,382,889	2,152,334	72,535,223	0
Net OPEB Liability	1,441,753	44,589	1,486,342	0
Other Amounts	7,198,122	22,752,151	29,950,273	0
<i>Total Liabilities</i>	<u>93,477,886</u>	<u>28,670,647</u>	<u>122,148,533</u>	<u>40,113</u>
Deferred Inflows of Resources				
Deferred Charge on Refunding	3,419	2,425	5,844	0
Property Taxes	19,407,523	0	19,407,523	0
Payments in Lieu of Taxes	238,902	0	238,902	0
Leases	253,434	223,668	477,102	136
Pension	387,319	4,492	391,811	0
OPEB	536,563	14,707	551,270	0
<i>Total Deferred Inflows of Resources</i>	<u>20,827,160</u>	<u>245,292</u>	<u>21,072,452</u>	<u>136</u>
Net Position				
Net Investment in Capital Assets	140,851,791	69,279,457	210,131,248	0
Restricted for:				
Capital Projects	6,336,469	0	6,336,469	0
Debt Service	125,856	0	125,856	0
Road and Bridge Projects	5,437,552	0	5,437,552	0
Starlight School Program	5,161,730	0	5,161,730	0
Children Services Programs	8,061,630	0	8,061,630	0
Public Assistance Programs	115,387	0	115,387	0
Tuberculosis Clinic Program	2,328,198	0	2,328,198	0
Court Corrections	2,770,535	0	2,770,535	0
Community Development Programs	769,010	0	769,010	0
Real Estate Assessment	2,813,513	0	2,813,513	0
Delinquent Real Estate Tax and Collection	1,053,927	0	1,053,927	0
Mental Health Programs	210,379	0	210,379	0
Law Enforcement and Public Safety	1,295,251	0	1,295,251	0
Emergency 911	442,391	0	442,391	0
Senior Services	828,333	0	828,333	0
Other Purposes	4,091,417	0	4,091,417	230
Pension/OPEB	442,657	11,481	454,138	0
Unrestricted	14,229,183	5,120,150	19,349,333	1,062,172
<i>Total Net Position</i>	<u>\$197,365,209</u>	<u>\$74,411,088</u>	<u>\$271,776,297</u>	<u>\$1,062,402</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2023

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$13,081,296	\$6,078,400	\$161,680	\$0
Judicial	9,855,070	1,399,369	1,193,508	0
Public Safety	19,086,840	3,753,401	2,187,396	0
Public Safety - Intergovernmental	4,800	0	4,769	0
Public Works	10,996,955	131,269	8,904,164	7,398,063
Public Works - Intergovernmental	1,546,286	0	0	0
Health	1,614,756	410,816	111,295	0
Health - Intergovernmental	1,607,477	0	115,367	0
Human Services	34,336,505	2,309,270	21,079,258	0
Community and Economic Development	421,443	0	16,575	0
Interest	81,286	0	0	0
<i>Total Governmental Activities</i>	<u>92,632,714</u>	<u>14,082,525</u>	<u>33,774,012</u>	<u>7,398,063</u>
Business-Type Activities:				
Sewer	5,216,127	4,992,217	0	0
Water	4,988,915	5,339,899	0	2,524,132
<i>Total Business-Type Activities</i>	<u>10,205,042</u>	<u>10,332,116</u>	<u>0</u>	<u>2,524,132</u>
<i>Total Primary Government</i>	<u>\$102,837,756</u>	<u>\$24,414,641</u>	<u>\$33,774,012</u>	<u>\$9,922,195</u>
Component Unit				
Land Bank	<u>\$1,561,631</u>	<u>\$3,887</u>	<u>\$1,977,664</u>	<u>0</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

Permissive Motor Vehicle License Taxes

Lodging Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings/Interest

Payments in Lieu of Taxes

Other

Total General Revenues

Change in Net Position

Net Position Beginning of Year *(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 Unit
Governmental Activities	Business - Type Activities	Total	Land Bank
(\$6,841,216)	\$0	(\$6,841,216)	\$0
(7,262,193)	0	(7,262,193)	0
(13,146,043)	0	(13,146,043)	0
(31)	0	(31)	0
5,436,541	0	5,436,541	0
(1,546,286)	0	(1,546,286)	0
(1,092,645)	0	(1,092,645)	0
(1,492,110)	0	(1,492,110)	0
(10,947,977)	0	(10,947,977)	0
(404,868)	0	(404,868)	0
(81,286)	0	(81,286)	0
<u>(37,378,114)</u>	<u>0</u>	<u>(37,378,114)</u>	<u>0</u>
0	(223,910)	(223,910)	0
<u>0</u>	<u>2,875,116</u>	<u>2,875,116</u>	<u>0</u>
<u>0</u>	<u>2,651,206</u>	<u>2,651,206</u>	<u>0</u>
<u>(37,378,114)</u>	<u>2,651,206</u>	<u>(34,726,908)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>419,920</u>
4,502,196	0	4,502,196	0
607,515	0	607,515	0
682,435	0	682,435	0
1,399,672	0	1,399,672	0
918,598	0	918,598	0
4,031,544	0	4,031,544	0
3,412,219	0	3,412,219	0
25,802,714	0	25,802,714	0
184,658	0	184,658	0
429,169	0	429,169	0
3,368,219	0	3,368,219	0
5,249,252	5,882	5,255,134	1,780
231,007	0	231,007	0
1,507,832	89,069	1,596,901	31,983
<u>52,327,030</u>	<u>94,951</u>	<u>52,421,981</u>	<u>33,763</u>
14,948,916	2,746,157	17,695,073	453,683
<u>182,416,293</u>	<u>71,664,931</u>	<u>254,081,224</u>	<u>608,719</u>
<u>\$197,365,209</u>	<u>\$74,411,088</u>	<u>\$271,776,297</u>	<u>\$1,062,402</u>

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2023

	General	Public Assistance	Starlight School Levy	Children Services Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,261,332	\$384,303	\$4,324,708	\$7,535,756
Cash and Cash Equivalents in Segregated Accounts	1,061,161	140,355	0	6,153
Cash and Cash Equivalents with Fiscal Agents	0	0	73,979	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	154,934	0	0	0
Receivables:				
Property Taxes	5,275,781	0	6,064,766	4,056,330
Payments in Lieu of Taxes	0	0	0	0
Permissive Sales Taxes	6,888,508	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	214,527	39,619	0	5,168
Accrued Interest	835,847	0	0	0
Intergovernmental	1,520,873	381,820	814,433	1,411,336
Interfund	3,841,402	109,758	0	84,822
Special Assessments	0	0	0	0
Leases	253,434	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	195,055	8,666	18,736	4,384
Prepaid Items	341,544	39,440	53,471	30,611
<i>Total Assets</i>	<u>\$47,844,398</u>	<u>\$1,103,961</u>	<u>\$11,350,093</u>	<u>\$13,134,560</u>
Liabilities				
Accounts Payable	\$309,666	\$23,944	\$27,294	\$236,411
Accrued Wages and Benefits Payable	671,906	145,478	149,499	152,677
Contracts Payable	2,368	0	0	0
Matured Compensated Absences Payable	12,460	0	665	0
Retainage Payable	0	0	0	0
Interfund Payable	2,156	70,608	0	4,208
Intergovernmental Payable	755,368	274,622	152,464	111,146
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	151,273	29,132	23,113	30,094
<i>Total Liabilities</i>	<u>1,905,197</u>	<u>543,784</u>	<u>353,035</u>	<u>534,536</u>
Deferred Inflows of Resources				
Property Taxes	4,879,355	0	5,645,845	3,760,945
Payments in Lieu of Taxes	0	0	0	0
Leases	253,434	0	0	0
Unavailable Revenue	7,305,924	453,966	1,191,765	1,373,795
<i>Total Deferred Inflows of Resources</i>	<u>12,438,713</u>	<u>453,966</u>	<u>6,837,610</u>	<u>5,134,740</u>
Fund Balances				
Nonspendable	691,533	48,106	72,207	34,995
Restricted	0	58,105	4,087,241	7,430,289
Committed	2,583,198	0	0	0
Assigned	16,870,232	0	0	0
Unassigned	13,355,525	0	0	0
<i>Total Fund Balances</i>	<u>33,500,488</u>	<u>106,211</u>	<u>4,159,448</u>	<u>7,465,284</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$47,844,398</u>	<u>\$1,103,961</u>	<u>\$11,350,093</u>	<u>\$13,134,560</u>

See accompanying notes to the basic financial statements

Motor Vehicle and Gasoline Tax	Local Fiscal Recovery	Other Governmental Funds	Total Governmental Funds
\$1,818,589	\$6,375,457	\$20,724,971	\$68,425,116
0	0	347,772	1,555,441
0	0	9,245	83,224
0	0	8,502	163,436
0	0	5,511,140	20,908,017
0	0	238,902	238,902
0	0	0	6,888,508
71,783	0	0	71,783
0	0	27,612	27,612
12,878	0	1,336,248	1,608,440
0	0	0	835,847
3,497,253	0	1,873,716	9,499,431
0	0	185	4,036,167
0	0	66,661	66,661
0	0	0	253,434
0	0	14,434	14,434
755,143	0	26,690	1,008,674
27,498	358	216,488	709,410
<u>\$6,183,144</u>	<u>\$6,375,815</u>	<u>\$30,402,566</u>	<u>\$116,394,537</u>
\$52,929	\$0	\$128,922	\$779,166
87,995	2,546	183,980	1,394,081
0	0	286,579	288,947
0	0	0	13,125
0	0	8,502	8,502
200,008	0	526,416	803,396
64,225	1,819	171,236	1,530,880
0	6,370,583	0	6,370,583
18,082	509	36,841	289,044
<u>423,239</u>	<u>6,375,457</u>	<u>1,342,476</u>	<u>11,477,724</u>
0	0	5,121,378	19,407,523
0	0	238,902	238,902
0	0	0	253,434
<u>2,911,365</u>	<u>0</u>	<u>3,377,601</u>	<u>16,614,416</u>
<u>2,911,365</u>	<u>0</u>	<u>8,737,881</u>	<u>36,514,275</u>
782,641	358	243,178	1,873,018
2,065,899	0	15,294,305	28,935,839
0	0	4,784,726	7,367,924
0	0	0	16,870,232
0	0	0	13,355,525
<u>2,848,540</u>	<u>358</u>	<u>20,322,209</u>	<u>68,402,538</u>
<u>\$6,183,144</u>	<u>\$6,375,815</u>	<u>\$30,402,566</u>	<u>\$116,394,537</u>

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2023

Total Governmental Fund Balances		\$68,402,538
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		145,923,768
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	1,500,494	
Special Assessments	66,661	
Lodging Taxes	2,833	
Permissive Sales Taxes	4,783,912	
Charges for Services	332,694	
Licenses and Permits	6,256	
Fines, Forfeitures, and Settlements	1,277,774	
Intergovernmental	7,920,660	
Investment Earnings/Interest	715,636	
Rent and Leases	5,277	
Other	2,219	
		16,614,416
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.		15,289,146
Deferred charges on refundings do not provide current financial resources and therefore are not reported in the funds:		
Deferred Outflows	7,931	
Deferred Inflows	(3,419)	
		4,512
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(13,911)
The net pension/OPEB assets and net pension/OPEB liabilities are not due and payable in the current period; therefore, the assets, liabilities, and related deferred inflows/outflows are not reported in governmental funds:		
Net Pension Asset	371,243	
Net OPEB Asset	71,414	
Deferred Outflows - Pension	29,199,962	
Deferred Outflows - OPEB	4,331,600	
Net Pension Liability	(70,382,889)	
Net OPEB Liability	(1,441,753)	
Deferred Inflows - Pension	(387,319)	
Deferred Inflows - OPEB	(536,563)	
		(38,774,305)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds Payable and Unamortized Premiums	(711,193)	
Special Assessments Bonds Payable and Unamortized Premiums	(131,820)	
OPWC Loans Payable	(1,609,304)	
State Infrastructure Bank Loan Payable	(2,098,599)	
Compensated Absences Payable	(4,774,975)	
Leases Payable	(1,955)	
Subscriptions Payable	(753,109)	
		(10,080,955)
Net Position of Governmental Activities		\$197,365,209

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, 2023

	General	Public Assistance	Starlight School Levy	Children Services Levy
Revenues				
Property Taxes	\$4,717,315	\$0	\$3,985,052	\$3,604,800
Special Assessments	0	0	0	0
Lodging Taxes	0	0	0	0
Permissive Sales Taxes	25,612,347	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	5,959,165	475,917	123,530	1,290,068
Licenses and Permits	510,865	0	0	0
Fines, Forfeitures, and Settlements	400,384	0	0	0
Intergovernmental	4,714,400	9,503,784	3,280,075	4,735,847
Investment Earnings/Interest	4,680,746	0	0	0
Payments in Lieu of Taxes	136,968	0	0	0
Rent and Leases	245,738	0	0	0
Contributions and Donations	1,300	0	119,910	105,125
Other	660,998	225,492	52,353	25,556
<i>Total Revenues</i>	<u>47,640,226</u>	<u>10,205,193</u>	<u>7,560,920</u>	<u>9,761,396</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,303,558	0	0	0
Judicial	9,050,714	0	0	0
Public Safety	14,620,316	0	0	0
Public Works	214,975	0	0	0
Health	376,921	0	0	0
Human Services	925,216	10,569,990	8,797,501	8,839,734
Community and Economic Development	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	1,546,286	0	0	0
Debt Service:				
Principal Retirement	139,310	0	0	0
Interest	8,749	0	0	0
<i>Total Expenditures</i>	<u>38,186,045</u>	<u>10,569,990</u>	<u>8,797,501</u>	<u>8,839,734</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,454,181</u>	<u>(364,797)</u>	<u>(1,236,581)</u>	<u>921,662</u>
Other Financing Sources (Use)				
State Infrastructure Bank Loan Issued	0	0	0	0
OWDA Loans Issued	0	0	0	0
OPWC Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	27,652	0	0	5,286
Transfers In	52,761	234,448	0	0
Transfers Out	(7,942,566)	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>(7,862,153)</u>	<u>234,448</u>	<u>0</u>	<u>5,286</u>
<i>Net Change in Fund Balances</i>	1,592,028	(130,349)	(1,236,581)	926,948
Fund Balances Beginning of Year	<u>31,908,460</u>	<u>236,560</u>	<u>5,396,029</u>	<u>6,538,336</u>
<i>Fund Balances End of Year</i>	<u>\$33,500,488</u>	<u>\$106,211</u>	<u>\$4,159,448</u>	<u>\$7,465,284</u>

See accompanying notes to the basic financial statements

Motor Vehicle and Gasoline Tax	Local Fiscal Recovery	Other Governmental Funds	Total Governmental Funds
\$0	\$0	\$3,735,935	\$16,043,102
0	0	8,829	8,829
0	0	426,940	426,940
0	0	0	25,612,347
184,658	0	0	184,658
0	0	3,197,448	11,046,128
18,766	0	241,528	771,159
38,717	0	503,234	942,335
7,384,239	50,448	13,336,824	43,005,617
35,413	108,536	25,245	4,849,940
0	0	94,039	231,007
0	0	16,786	262,524
8,616	0	48,918	283,869
823,300	0	47,744	1,835,443
<u>8,493,709</u>	<u>158,984</u>	<u>21,683,470</u>	<u>105,503,898</u>
0	108,360	1,579,502	12,991,420
0	0	457,593	9,508,307
0	0	3,691,713	18,312,029
6,862,441	29,575	716,884	7,823,875
0	5,000	1,149,693	1,531,614
0	11,000	4,536,079	33,679,520
0	0	421,443	421,443
0	0	10,870,754	10,870,754
0	4,800	1,607,477	3,158,563
325,902	0	525,898	991,110
26,993	0	41,637	77,379
<u>7,215,336</u>	<u>158,735</u>	<u>25,598,673</u>	<u>99,366,014</u>
<u>1,278,373</u>	<u>249</u>	<u>(3,915,203)</u>	<u>6,137,884</u>
0	0	947,238	947,238
0	0	190,956	190,956
0	0	500,000	500,000
0	0	3,007	35,945
1,072,429	0	7,500,069	8,859,707
(864,380)	0	(52,761)	(8,859,707)
<u>208,049</u>	<u>0</u>	<u>9,088,509</u>	<u>1,674,139</u>
1,486,422	249	5,173,306	7,812,023
<u>1,362,118</u>	<u>109</u>	<u>15,148,903</u>	<u>60,590,515</u>
<u>\$2,848,540</u>	<u>\$358</u>	<u>\$20,322,209</u>	<u>\$68,402,538</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, 2023

Net Change in Fund Balances - Governmental Funds		\$7,812,023
<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/amortization expense. This is the amount by which capital outlay exceeded depreciation/amortization expense in the current period:		
Capital Asset Additions - Capital Outlay	13,279,191	
Current Year Depreciation/Amortization	<u>(5,255,494)</u>	8,023,697
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the proceeds and loss on disposal of capital assets:		
Proceeds from Sale of Capital Assets	(35,945)	
Loss on Disposal of Capital Assets	<u>(732,318)</u>	(768,263)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	(488,923)	
Special Assessments	(8,829)	
Lodging Taxes	2,229	
Permissive Sales Taxes	190,367	
Charges for Services	11,332	
Licenses and Permits	4,372	
Fines, Forfeitures, and Settlements	1,042,748	
Intergovernmental	1,081,614	
Investment Earnings/Interest	568,506	
Rent and Leases	1,927	
Other	<u>(3,296)</u>	2,402,047
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension	5,229,971	
OPEB	<u>41,558</u>	5,271,529
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liabilities/assets are reported as pension/OPEB expense in the statement of activities:		
Pension	(10,953,575)	
OPEB	<u>2,313,644</u>	(8,639,931)
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	143,670	
Special Assessment Bonds	8,052	
OWDA Loans	190,956	
OPWC Loans	123,748	
State Infrastructure Bank Loan	39,957	
Lease	2,895	
Financed Purchases	160,211	
Subscription	<u>321,621</u>	991,110
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued Interest	(7,212)	
Amortization of Deferred Amount on Refunding - Deferred Outflow	(2,496)	
Amortization of Deferred Amount on Refunding - Deferred Inflow	684	
Amortization of Bond Premium	<u>5,117</u>	(3,907)
Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of net position:		
State Infrastructure Bank Loans Issued	(947,238)	
OWDA Loans Issued	(190,956)	
OPWC Loans Issued	<u>(500,000)</u>	(1,638,194)
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		(125,837)
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>1,624,642</u>
Change in Net Position of Governmental Activities		<u><u>\$14,948,916</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$4,483,739	\$4,483,739	\$4,714,188	\$230,449
Permissive Sales Taxes	20,000,000	20,000,000	25,566,203	5,566,203
Charges for Services	5,053,090	5,074,168	5,910,120	835,952
Licenses and Permits	480,000	480,000	511,188	31,188
Fines, Forfeitures, and Settlements	276,000	276,000	394,951	118,951
Intergovernmental	3,629,000	3,644,828	4,704,859	1,060,031
Interest	860,331	860,331	2,700,513	1,840,182
Payments in Lieu of Taxes	120,000	120,000	136,968	16,968
Rent and Leases	265,075	265,075	261,641	(3,434)
Contributions and Donations	0	0	1,300	1,300
Other	445,000	445,000	512,754	67,754
<i>Total Revenues</i>	<u>35,612,235</u>	<u>35,649,141</u>	<u>45,414,685</u>	<u>9,765,544</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	15,292,631	18,655,934	14,481,517	4,174,417
Judicial	9,334,722	9,881,934	9,062,278	819,656
Public Safety	14,711,165	15,446,375	15,120,158	326,217
Public Works	279,343	284,014	212,847	71,167
Health	475,070	514,537	487,686	26,851
Human Services	1,111,038	1,122,644	955,800	166,844
Intergovernmental	1,351,300	2,021,424	1,450,837	570,587
<i>Total Expenditures</i>	<u>42,555,269</u>	<u>47,926,862</u>	<u>41,771,123</u>	<u>6,155,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,943,034)</u>	<u>(12,277,721)</u>	<u>3,643,562</u>	<u>15,921,283</u>
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	30,000	30,000	27,652	(2,348)
Advances In	0	0	595,496	595,496
Advances Out	0	0	(203,573)	(203,573)
Transfers In	1,700	11,700	52,761	41,061
Transfers Out	(2,928,730)	(11,136,863)	(7,892,264)	3,244,599
<i>Total Other Financing Sources (Uses)</i>	<u>(2,897,030)</u>	<u>(11,095,163)</u>	<u>(7,419,928)</u>	<u>3,675,235</u>
<i>Net Change in Fund Balance</i>	<u>(9,840,064)</u>	<u>(23,372,884)</u>	<u>(3,776,366)</u>	<u>19,596,518</u>
Fund Balance Beginning of Year	29,360,232	29,360,232	29,360,232	0
Prior Year Encumbrances Appropriated	849,283	849,283	849,283	0
<i>Fund Balance End of Year</i>	<u>\$20,369,451</u>	<u>\$6,836,631</u>	<u>\$26,433,149</u>	<u>\$19,596,518</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$600,000	\$432,325	\$432,325	\$0
Intergovernmental	6,881,500	10,816,500	9,642,413	(1,174,087)
Other	165,000	247,675	232,869	(14,806)
<i>Total Revenues</i>	<u>7,646,500</u>	<u>11,496,500</u>	<u>10,307,607</u>	<u>(1,188,893)</u>
Expenditures				
Current:				
Human Services	<u>11,626,500</u>	<u>11,996,572</u>	<u>10,592,480</u>	<u>1,404,092</u>
<i>Excess of Revenues Under Expenditures</i>	(3,980,000)	(500,072)	(284,873)	215,199
Other Financing Source				
Transfers In	<u>250,000</u>	<u>250,000</u>	<u>234,448</u>	<u>(15,552)</u>
<i>Net Change in Fund Balance</i>	(3,730,000)	(250,072)	(50,425)	199,647
Fund Balance Beginning of Year	160,585	160,585	160,585	0
Prior Year Encumbrances Appropriated	<u>139,753</u>	<u>139,753</u>	<u>139,753</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>(\$3,429,662)</u></u>	<u><u>\$50,266</u></u>	<u><u>\$249,913</u></u>	<u><u>\$199,647</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight School Levy Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$4,120,145	\$4,120,145	\$3,952,179	(\$167,966)
Charges for Services	102,500	102,500	124,203	21,703
Intergovernmental	2,600,828	2,640,071	3,284,010	643,939
Contributions and Donations	271,000	121,000	119,960	(1,040)
Other	15,250	15,250	52,861	37,611
<i>Total Revenues</i>	<u>7,109,723</u>	<u>6,998,966</u>	<u>7,533,213</u>	<u>534,247</u>
Expenditures				
Current:				
Human Services	<u>12,481,345</u>	<u>12,107,178</u>	<u>9,027,523</u>	<u>3,079,655</u>
<i>Excess of Revenues Under Expenditures</i>	(5,371,622)	(5,108,212)	(1,494,310)	3,613,902
Other Financing Source				
Transfers In	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>(150,000)</u>
<i>Net Change in Fund Balance</i>	(5,221,622)	(4,958,212)	(1,494,310)	3,463,902
Fund Balance Beginning of Year	5,243,457	5,243,457	5,243,457	0
Prior Year Encumbrances Appropriated	<u>258,590</u>	<u>258,590</u>	<u>258,590</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$280,425</u></u>	<u><u>\$543,835</u></u>	<u><u>\$4,007,737</u></u>	<u><u>\$3,463,902</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Levy Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$3,417,198	\$3,417,198	\$3,601,892	\$184,694
Charges for Services	1,501,000	1,501,000	1,277,315	(223,685)
Intergovernmental	4,810,000	4,810,000	4,470,453	(339,547)
Contributions and Donations	36,500	36,500	106,909	70,409
Other	35,100	29,814	25,556	(4,258)
<i>Total Revenues</i>	<u>9,799,798</u>	<u>9,794,512</u>	<u>9,482,125</u>	<u>(312,387)</u>
Expenditures				
Current:				
Human Services	<u>9,326,000</u>	<u>9,859,520</u>	<u>9,170,468</u>	<u>689,052</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	473,798	(65,008)	311,657	376,665
Other Financing Source				
Proceeds from the Sale of Capital Assets	<u>0</u>	<u>5,286</u>	<u>5,286</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	473,798	(59,722)	316,943	376,665
Fund Balance Beginning of Year	6,178,130	6,178,130	6,178,130	0
Prior Year Encumbrances Appropriated	<u>533,520</u>	<u>533,520</u>	<u>533,520</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,185,448</u>	<u>\$6,651,928</u>	<u>\$7,028,593</u>	<u>\$376,665</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Motor Vehicle License Tax	\$165,000	\$165,000	\$149,471	(\$15,529)
Licenses and Permits	0	0	18,766	18,766
Fines, Forfeitures, and Settlements	45,000	45,000	38,717	(6,283)
Intergovernmental	6,950,000	7,200,000	7,373,071	173,071
Interest	0	0	31,439	31,439
Contributions and Donations	0	0	8,616	8,616
Other	98,000	798,000	743,223	(54,777)
<i>Total Revenues</i>	<u>7,258,000</u>	<u>8,208,000</u>	<u>8,363,303</u>	<u>155,303</u>
Expenditures				
Current:				
Public Works	6,457,822	8,165,484	7,255,446	910,038
Debt Service:				
Principal Retirement	362,775	363,007	323,007	40,000
Interest	26,813	26,940	26,940	0
<i>Total Expenditures</i>	<u>6,847,410</u>	<u>8,555,431</u>	<u>7,605,393</u>	<u>950,038</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>410,590</u>	<u>(347,431)</u>	<u>757,910</u>	<u>1,105,341</u>
Other Financing Source (Uses)				
Advances Out	(200,000)	(200,000)	(200,000)	0
Transfers In	389,589	1,112,071	1,072,429	(39,642)
Transfers Out	(600,000)	(864,384)	(864,380)	4
<i>Total Other Financing Source (Uses)</i>	<u>(410,411)</u>	<u>47,687</u>	<u>8,049</u>	<u>(39,638)</u>
<i>Net Change in Fund Balance</i>	179	(299,744)	765,959	1,065,703
Fund Balance Beginning of Year	627,605	627,605	627,605	0
Prior Year Encumbrances Appropriated	<u>158,483</u>	<u>158,483</u>	<u>158,483</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$786,267</u>	<u>\$486,344</u>	<u>\$1,552,047</u>	<u>\$1,065,703</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$100,000	\$100,000	\$100,000	\$0
Interest	1,500	1,500	94,760	93,260
<i>Total Revenues</i>	<u>101,500</u>	<u>101,500</u>	<u>194,760</u>	<u>93,260</u>
Expenditures				
Current:				
General Government - Legislative and Executive	109,025	117,525	108,539	8,986
Public Safety	0	40,137	4,800	35,337
Public Works	0	144,238	29,575	114,663
Health	0	5,000	5,000	0
Human Services	0	11,000	11,000	0
<i>Total Expenditures</i>	<u>109,025</u>	<u>317,900</u>	<u>158,914</u>	<u>158,986</u>
<i>Net Change in Fund Balance</i>	(7,525)	(216,400)	35,846	252,246
Fund Balance Beginning of Year	6,319,199	6,319,199	6,319,199	0
Prior Year Encumbrances Appropriated	<u>1,084</u>	<u>1,084</u>	<u>1,084</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,312,758</u></u>	<u><u>\$6,103,883</u></u>	<u><u>\$6,356,129</u></u>	<u><u>\$252,246</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,840,507	\$4,538,229	\$8,378,736	\$16,066,466
Cash and Cash Equivalents in Segregated Accounts	0	0	0	49,252
Restricted Assets Equity in Pooled Cash and Cash Equivalents	0	219,214	219,214	0
Prepaid Items	22,976	14,333	37,309	0
Materials and Supplies Inventory	3,566	4,130	7,696	0
Receivables:				
Accounts	1,807,445	612,769	2,420,214	57,663
Accrued Interest	0	314	314	0
Leases	0	223,668	223,668	0
Interfund	2,801	713	3,514	0
<i>Total Current Assets</i>	<u>5,677,295</u>	<u>5,613,370</u>	<u>11,290,665</u>	<u>16,173,381</u>
Noncurrent Assets:				
Restricted Assets:				
Restricted Cash and Cash Equivalents	0	48,903	48,903	0
Net Pension Asset	3,827	7,654	11,481	0
Non-Depreciable Capital Assets	510,282	6,792,609	7,302,891	0
Depreciable Capital Assets, Net	46,150,875	40,100,832	86,251,707	0
<i>Total Noncurrent Assets</i>	<u>46,664,984</u>	<u>46,949,998</u>	<u>93,614,982</u>	<u>0</u>
<i>Total Assets</i>	<u>52,342,279</u>	<u>52,563,368</u>	<u>104,905,647</u>	<u>16,173,381</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	54,743	69,438	124,181	0
Pension	299,724	599,448	899,172	0
OPEB	44,527	89,056	133,583	0
Asset Retirement Obligation	500,544	0	500,544	0
<i>Total Deferred Outflows of Resources</i>	<u>899,538</u>	<u>757,942</u>	<u>1,657,480</u>	<u>0</u>
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits Payable	16,630	41,836	58,466	0
Intergovernmental Payable	101,857	24,368	126,225	0
Accounts Payable	34,197	105,927	140,124	0
Contracts Payable	0	727,817	727,817	0
Retainage Payable	0	219,214	219,214	0
Accrued Interest Payable	7,640	1,849	9,489	0
Interfund Payable	3,236,100	0	3,236,100	185
Claims Payable - Health Benefits	0	0	0	884,050
Payroll Withholdings Payable	5,364	6,394	11,758	0
Current Portion of Compensated Absences Payable	27,924	67,598	95,522	0
Current Portion of General Obligation Bonds Payable	765,200	525,600	1,290,800	0
Current Portion of OWDA Loans Payable	437,227	525,803	963,030	0
Current Portion of OPWC Loans Payable	30,225	0	30,225	0
<i>Total Current Liabilities</i>	<u>4,662,364</u>	<u>2,246,406</u>	<u>6,908,770</u>	<u>884,235</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable from Restricted Assets	0	48,903	48,903	0
Compensated Absences Payable	28,101	94,348	122,449	0
General Obligation Bonds Payable	2,286,516	245,456	2,531,972	0
OWDA Loans Payable	6,962,219	10,991,566	17,953,785	0
OPWC Loans Payable	680,054	0	680,054	0
Net Pension Liability	717,443	1,434,891	2,152,334	0
Net OPEB Liability	14,863	29,726	44,589	0
Asset Retirement Obligation	1,463,891	0	1,463,891	0
<i>Total Long-Term Liabilities</i>	<u>12,153,087</u>	<u>12,844,890</u>	<u>24,997,977</u>	<u>0</u>
<i>Total Liabilities</i>	<u>16,815,451</u>	<u>15,091,296</u>	<u>31,906,747</u>	<u>884,235</u>
Deferred Inflows of Resources				
Deferred Charge on Refunding	2,425	0	2,425	0
Pension	1,499	2,993	4,492	0
OPEB	4,901	9,806	14,707	0
Leases	0	223,668	223,668	0
<i>Total Deferred Inflows of Resources</i>	<u>8,825</u>	<u>236,467</u>	<u>245,292</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	35,552,034	33,727,423	69,279,457	0
Restricted for Pension/OPEB	3,827	7,654	11,481	0
Unrestricted	861,680	4,258,470	5,120,150	15,289,146
<i>Total Net Position</i>	<u>\$36,417,541</u>	<u>\$37,993,547</u>	<u>\$74,411,088</u>	<u>\$15,289,146</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, 2023

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$4,730,868	\$5,064,054	\$9,794,922	\$11,084,652
Leases	0	19,660	19,660	0
Other	4,815	44,341	49,156	239,492
<i>Total Operating Revenues</i>	<u>4,735,683</u>	<u>5,128,055</u>	<u>9,863,738</u>	<u>11,324,144</u>
Operating Expenses				
Personal Services	832,045	1,552,280	2,384,325	0
Contractual Services	1,678,170	916,600	2,594,770	1,557,278
Materials and Supplies	184,538	540,007	724,545	0
Claims	0	0	0	7,817,909
Depreciation	1,903,899	1,843,342	3,747,241	0
Amortization	130,099	0	130,099	0
<i>Total Operating Expenses</i>	<u>4,728,751</u>	<u>4,852,229</u>	<u>9,580,980</u>	<u>9,375,187</u>
<i>Operating Income</i>	<u>6,932</u>	<u>275,826</u>	<u>282,758</u>	<u>1,948,957</u>
Non-Operating Revenues (Expenses)				
Investment Earnings/Interest	0	5,882	5,882	0
Other Non-Operating Revenues	39,200	713	39,913	0
Other Non-Operating Expenses	0	0	0	(324,315)
Interest	(433,437)	(132,258)	(565,695)	0
Loss on Disposal of Capital Assets	(53,939)	(4,428)	(58,367)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(448,176)</u>	<u>(130,091)</u>	<u>(578,267)</u>	<u>(324,315)</u>
<i>Income (Loss) Before Contributions</i>	(441,244)	145,735	(295,509)	1,624,642
Capital Contributions	261,349	2,780,317	3,041,666	0
<i>Change in Net Position</i>	(179,895)	2,926,052	2,746,157	1,624,642
Net Position Beginning of Year	36,597,436	35,067,495	71,664,931	13,664,504
<i>Net Position End of Year</i>	<u>\$36,417,541</u>	<u>\$37,993,547</u>	<u>\$74,411,088</u>	<u>\$15,289,146</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	<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	\$4,759,783	\$5,033,751	\$9,793,534	\$0
Cash Received from Transactions with Other Funds	0	0	0	11,084,105
Cash Received from Other Operating Revenues	4,815	194,595	199,410	239,492
Cash Payments for Employee Services and Benefits	(776,514)	(1,403,817)	(2,180,331)	0
Cash Payments for Goods and Services	(1,930,453)	(1,440,248)	(3,370,701)	(1,557,278)
Cash Payments for Claims	0	0	0	(7,866,826)
Other Non-Operating Revenues	39,200	1,203	40,403	0
Other Non-Operating Expenses	0	0	0	(324,315)
Utility Deposits Received	0	10,275	10,275	0
Utility Deposits Returned	0	(1,625)	(1,625)	0
Utility Deposits Applied	0	(9,700)	(9,700)	0
<i>Net Cash Provided by Operating Activities</i>	<u>2,096,831</u>	<u>2,384,434</u>	<u>4,481,265</u>	<u>1,575,178</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(662,607)	(6,678,283)	(7,340,890)	0
Proceeds from Sale of Capital Assets	0	46,000	46,000	0
OWDA Loans Issued	1,720	4,570,900	4,572,620	0
Tap-In Fees	355,155	256,185	611,340	0
Capital Grants	0	2,524,132	2,524,132	0
Leases	0	19,660	19,660	0
Interest Received from Leases	0	5,568	5,568	0
Principal Paid on General Obligation Bonds	(740,500)	(510,200)	(1,250,700)	0
Principal Paid on OWDA Loans	(426,130)	(2,993,186)	(3,419,316)	0
Principal Paid on OPWC Loan	(30,225)	0	(30,225)	0
Principal Paid on Interfund Activity Notes	(191,200)	0	(191,200)	0
Interest Paid on General Obligation Bonds	(117,111)	(37,736)	(154,847)	0
Interest Paid on OWDA Loans	(233,761)	(69,916)	(303,677)	0
Interest Paid on Interfund Activity Notes	(110,016)	0	(110,016)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,154,675)</u>	<u>(2,866,876)</u>	<u>(5,021,551)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(57,844)	(482,442)	(540,286)	1,575,178
Cash and Cash Equivalents Beginning of Year	<u>3,898,351</u>	<u>5,288,788</u>	<u>9,187,139</u>	<u>14,540,540</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,840,507</u>	<u>\$4,806,346</u>	<u>\$8,646,853</u>	<u>\$16,115,718</u>

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2023

	<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	\$6,932	\$275,826	\$282,758	\$1,948,957
Adjustments:				
Other Non-Operating Revenues	39,200	713	39,913	0
Other Non-Operating Expenses	0	0	0	(324,315)
Depreciation	1,903,899	1,843,342	3,747,241	0
Amortization	130,099	0	130,099	0
(Increases) Decreases in Assets:				
Prepaid Items	(13,592)	22,454	8,862	0
Materials and Supplies Inventory	(2,357)	(2,926)	(5,283)	0
Accounts Receivable	28,915	119,875	148,790	(39,022)
Interfund Receivable	0	64,389	64,389	0
Net OPEB Asset	(440)	(883)	(1,323)	0
Decrease in Deferred Outflows - Pension	139,405	278,807	418,212	0
Decrease in Deferred Outflows - OPEB	32,564	65,129	97,693	0
Increase in Deferred Outflows - Asset Retirement Obligation	(58,520)	0	(58,520)	0
Increases (Decreases) in Liabilities:				
Accrued Wages and Benefits Payable	(590)	2,213	1,623	0
Intergovernmental Payable	(19,433)	(2,246)	(21,679)	(3,220)
Payroll Withholdings Payable	1,919	(925)	994	0
Accounts Payable	(17,885)	37,160	19,275	0
Interfund Payable	(66,459)	(38,097)	(104,556)	(95)
Claims Payable	0	0	0	(7,127)
Compensated Absences Payable	16,109	11,965	28,074	0
Customer Deposits Payable	0	(1,050)	(1,050)	0
Asset Retirement Obligation	112,891	0	112,891	0
Net Pension Liability	23,529	47,056	70,585	0
Decrease in Deferred Inflows - Leases	0	(19,660)	(19,660)	0
Decrease in Deferred Inflows - Pension	(103,013)	(206,024)	(309,037)	0
Decrease in Deferred Inflows - OPEB	(56,342)	(112,684)	(169,026)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,096,831</u>	<u>\$2,384,434</u>	<u>\$4,481,265</u>	<u>\$1,575,178</u>

Noncash Capital Financing Transactions:

The Sewer Fund had \$1,112,907 in accounts receivable for tap-in fees as of December 31, 2022, and \$1,018,924 as of December 31, 2023.

Water Fund payables relating to the acquisition of capital assets totaled \$172,015 for contracts payable during 2022 and \$947,031 for contracts and retainage payables during 2023. During 2023, the Water Fund completed \$940,695 in water construction projects.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

Assets	
Equity in Pooled Cash and Cash Equivalents	\$26,198,539
Cash and Cash Equivalents in Segregated Accounts	2,150,178
Receivables:	
Intergovernmental	4,506,151
Accounts	2,664,306
Property Taxes	96,416,063
Payments in Lieu of Taxes	707,881
<i>Total Assets</i>	<u>132,643,118</u>
 Liabilities	
Intergovernmental Payable	7,675,435
Other Liabilities	36,435
<i>Total Liabilities</i>	<u>7,711,870</u>
 Deferred Inflows of Resources	
Property Taxes	89,919,412
Payments in Lieu of Taxes	707,881
<i>Total Deferred Inflow of Resources</i>	<u>90,627,293</u>
 Net Position	
Restricted for Individuals, Organizations, and Other Governments	<u>\$34,303,955</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

Additions	
Intergovernmental	\$12,057,741
Amounts Received As Fiscal Agent	24,320,176
Licenses, Permits, and Fees for Other Governments	14,833,811
Fines, Forfeitures, and Settlements for Other Governments	2,692,654
Property Tax Collections for Other Governments	86,135,026
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	1,118,990
Amounts Received for Others	<u>606,506</u>
<i>Total Additions</i>	<u>141,764,904</u>
Deductions	
Distributions to the State of Ohio	339,928
Distributions as Fiscal Agent	22,983,091
Licenses, Permits, and Fees Distributions to Other Governments	14,935,772
Fines, Forfeitures, and Settlements Distributions to Other Governments	4,090,738
Distributions of State Funds to Other Governments	12,057,741
Property Tax Distributions to Other Governments	91,529,807
Distributions to Individuals	<u>266,899</u>
<i>Total Deductions</i>	<u>146,203,976</u>
<i>Change in Net Position</i>	(4,439,072)
Net Position Beginning of Year	<u>38,743,027</u>
<i>Net Position End of Year</i>	<u><u>\$34,303,955</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

NOTE 1 - REPORTING ENTITY

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. As a result, the Land Bank is reported as a discretely presented component unit of Muskingum County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, GASB Statement No. 39, and GASB Statement No. 61. Separately issued financial statements can be obtained from the Muskingum County Land Reutilization Corporation, Zanesville, Ohio.

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

The County participates in the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is discussed in Note 23.

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 24.

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

The County is associated with the following organizations which are public entity pools. Additional information concerning this organization is presented in Note 25.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

primary government, except for fiduciary funds. The activities of the internal service funds are eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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

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

Fund Accounting

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

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

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

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

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

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

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

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

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

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

Measurement Focus

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

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

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

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

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

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, 2023

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 6). Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position for deferred charge on refunding, asset retirement obligation, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include deferred charge on refunding, property taxes, payments in lieu of taxes, leases, unavailable revenue, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance year 2024 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes; special assessments; lodging taxes; permissive sales taxes; charges for services; licenses and permits; fines, forfeitures, and settlements; intergovernmental; investment earnings/interest; rent and leases; and other revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. 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 26. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (see Notes 12 and 13)

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

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

Budgetary Process

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

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

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

Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2023, investments were limited to marketable certificates of deposit, money market mutual funds, United States treasury bills and notes, and federal agency securities. Investments are reported at fair value, which is based on quoted market prices. Investments of the cash management pool and investments with

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 5).

Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment Earnings/Interest revenue credited to the General Fund during 2023 amounted to \$4,680,746 which includes \$3,555,359 assigned from other County funds.

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions. The Governmental Balance Sheet is showing restricted cash and cash equivalents for unclaimed monies not available for appropriation and for amounts withheld on construction contracts until the successful completion of the contracts. The Statement of Fund Net Position is showing restricted cash and cash equivalents in the Water Enterprise Fund which represents cash held for customer deposits. Restricted assets in the Sewer and Water Enterprise Funds also represents amounts held in trust by the pension and OPEB plans for future benefits.

Receivables and Payables

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

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, 2023, 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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Capital Assets

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

All capital assets (except for intangible right-to-use lease assets and subscription assets which are discussed below) are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price level to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars except for land, land improvements, governmental activities infrastructure, and vehicles which are capitalized regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

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

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

The County is reporting intangible right to use assets related to leased assets and subscription assets. The lease assets include equipment and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subscription assets represent intangible right to use assets related to the use of another party's IT software. These intangible right to use assets are being amortized in a systematic and rational manner over the shorter of the lease/subscription term or the useful life of the underlying asset.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Compensated Absences

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

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

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

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net positions have been determined on the same basis as they are reported by the pension/OPEB plans. 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. 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. Bonds, leases, subscriptions payable, and long-term loans are recognized as a liability in the governmental fund financial statements when due.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Bond Premiums and Issuance Costs

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

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

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

Deferred Charge on Refunding

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

Capital Contributions

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

Fund Balance

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

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

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

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

that the County can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specific by the legislation.

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 2024's appropriated budget.

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

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

Internal Activity

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Net Position

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

Leases and SBITAs

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

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

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

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancellable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets and subscription payables are reported with long-term debt on the statement of net position.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Operating Revenues and Expenses

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

Other Non-Operating Expenses

For 2023, other non-operating expenses in the Governmental Activities – Self-Insurance Workers’ Compensation Internal Service Fund included a repayment back to the County funds that contributed to the fund in prior years. This was done to reduce the cash balance since the program was discontinued in 2015.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2023, the County did not report any extraordinary or special items.

Estimates

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

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements.

NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES

For 2023, the County implemented Governmental Accounting Standards Board (GASB) No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*; and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). These changes were incorporated in the County’s 2023 financial statements. At January 1, 2023, the County recognized \$1,095,860 in subscriptions and \$1,074,730 in subscriptions payable, respectively, which were offset by the subscription assets. The remaining balance of \$21,130 in subscriptions were prepaid as of January 1,

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

2023. The implementation of GASB Statement 96 increased the Statement of Net Position at December 31, 2022, from \$182,395,163 to \$182,416,293 for governmental activities. The total primary government increased from \$254,060,094 to \$254,081,224.

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the County also implemented the guidance in GASB's Implementation Guide No. 2021-1, *Implementation Guidance Update—2021* (other than question 5.1).

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

	Net Change in Fund Balances General and Major Special Revenue Funds					
	General	Public Assistance	Starlight School Levy	Children Services Levy	Motor Vehicle and Gasoline Tax	Local Fiscal Recovery
GAAP Basis	\$1,592,028	(\$130,349)	(\$1,236,581)	\$926,948	\$1,486,422	\$249
Net Adjustment for						
Revenue Accruals	16,141	124,258	7,178	(279,323)	(125,462)	49,588
Beginning of the Year:						
Unrecorded Cash/Interest	168,156	3,407	1,657	0	378	4,294
Fair Value Adjustment	(3,009,337)	0	0	0	0	0
Segregated Cash	801,018	116,633	0	13,018	0	0
Custodial Fund/						
Cash Reallocation	1,235,456	69,062	153,668	143,415	42,427	1,186
Prepaid Items	374,549	33,834	51,908	38,882	38,654	109
End of the Year:						
Unrecorded Cash/Interest	(196,948)	(674)	0	0	(4,352)	(18,070)
Fair Value Adjustment	1,119,434	0	0	0	0	0
Segregated Cash	(1,061,161)	(140,355)	0	(6,153)	0	0
Custodial Fund/						
Cash Reallocation	(1,298,300)	(69,917)	(190,210)	(150,228)	(43,397)	(1,222)
Prepaid Items	(341,544)	(39,440)	(53,471)	(30,611)	(27,498)	(358)
Net Adjustment for						
Expenditure Accruals	225,320	46,915	(27,719)	17,930	(182,420)	106
Advances In	595,496	0	0	0	0	0
Advances Out	(203,573)	0	0	0	(200,000)	0
Transfers Out	50,302	0	0	0	0	0
Encumbrances	(3,843,403)	(63,799)	(200,740)	(356,935)	(218,793)	(36)
Budget Basis	<u>(\$3,776,366)</u>	<u>(\$50,425)</u>	<u>(\$1,494,310)</u>	<u>\$316,943</u>	<u>\$765,959</u>	<u>\$35,846</u>

NOTE 5 - 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

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

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

At December 31, 2023, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$73,979 with MEORC, a jointly governed organization (see Note 23). 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 \$18,562 in undeposited cash on hand which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Investments

As of December 31, 2023, the County had the following investments. All investments are in an internal investment pool.

Measurement/Investment	Measurement Amount	Maturity	Percent of Total Applicable Investments	Moody's Rating
Fair Value - Level One Inputs				
Money Market Mutual Funds	\$4,095,014	Under One Year	5.10%	Not rated
Fair Value - Level Two Inputs				
Federal Home Loan Mortgage Corporation Bonds				
Corporation Bonds	6,456,310	02/02/2024-10/27/2025	8.04%	AAA
Federal Home Loan Bank Bonds	15,264,565	09/13/2024-10/25/2027	19.00%	AAA
Federal Farm Credit Bank Bonds	6,640,650	06/16/2025-10/21/2025	8.26%	AAA
Federal Agriculture Mortgage Corporation Bonds				
Corporation Bonds	2,923,357	01/15/2026-08/16/2028	3.64%	Not rated
US Treasury Notes	9,812,526	03/15/2024-10/15/2026	12.21%	AAA
US Treasury Bills	25,344,307	01/18/2024-12/26/2024	31.54%	AAA
Marketable Certificates of Deposit	9,809,779	02/12/2024-11/08/2028	12.21%	Not rated
Total Fair Value - Level Two Inputs	76,251,494			
Total	\$80,346,508		100.00%	

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2023. 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2023 for real and public utility property taxes represents collections of 2022 taxes.

2023 real property taxes were levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2023 real property taxes are collected in and intended to finance 2024.

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. 2023 public utility property taxes which became a lien December 31, 2022, were levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was \$9.30 per \$1,000 of assessed value.

The assessed values of real and tangible personal property upon which 2023 property tax receipts were based are as follows:

Real Property	\$1,892,985,070
Public Utility Personal Property	500,402,590
Total Assessed Value	<u><u>\$2,393,387,660</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2023, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2023 operations is offset to deferred inflows of resources - property taxes/payments in lieu of taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - unavailable revenue.

NOTE 7 - TAX ABATEMENT DISCLOSURES

As of December 31, 2023, the County provides tax abatements through the Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code Chapter 5709, the County established three Enterprise Zone Tax agreements to encourage the development of real and commercial property and to promote economic development. Abatements are obtained through application by the property owner,

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

including proof that the improvements have been made, and are either a 50 percent-100 percent abatement of the additional property tax resulting from the increase in assessed value as a result of the improvement, or a set payment amount. The amount of the abatement is adjusted on the assessed valuation of the improved property. The County also contracts with the overlapping school districts for payments in lieu of taxes when required by Ohio Revised Code. If the property owner does not fulfill their end of the agreement, the abatement is subject to termination or modification of exemptions and/or require the owners/heirs/successors to make tax incentive donations for the life of the agreement.

Below is the information relevant to the disclosure of this program for the year ended December 31, 2023.

Tax Abatement Program	Amount of 2023 Taxes Abated
Enterprise Zone Tax Exemptions Real Property	\$395,941

As of December 31, 2023, the County’s property taxes were reduced under two Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

Overlapping Government	Amount of 2023 Taxes Abated
Enterprise Zone Tax Exemptions City of Zanesville	\$56,342

NOTE 8 - PERMISSIVE SALES AND USE TAXES

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

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the 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 9 - RECEIVABLES

Receivables at December 31, 2023, consisted of property taxes, payments in lieu of taxes, permissive sales taxes, permissive motor vehicle license tax, lodging tax, accounts (billings for user charged services and Opioid settlement monies, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), accrued interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, interfund, special assessments, leases, and due from component unit. All receivables, except for delinquent property taxes and leases, are expected to be collected within one year.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Intergovernmental Receivable

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>	<u>Governmental Activities (continued)</u>	<u>Amount</u>
Property Tax Allocations	\$752,173	Felony Delinquent Care and Custody Grant	\$298,269
Local Government Subsidies	452,479	Juvenile Title IV-E Reimbursements	3,027
Casino Tax Revenue	599,012	Community Corrections Grant	397,144
Drug Interdiction Grant	36,651	Brownfield Community-wide Assessment Grant	16,575
Homeland Security Grants	58,240	Children Services Grants and Subsidies	1,257,060
Public Defender Reimbursements	205,482	Public Assistance Grants and Subsidies	381,820
Bullet Proof Vest Grant	5,467	Child Support Enforcement Grants and Subsidies	138,428
Victims of Criminal Account Grant	32,149	Starlight School Levy Grants and Subsidies	606,732
MVL and Gasoline Tax Distributions	3,416,107	Juvenile Court Lunch/Breakfast Program	6,802
Community Development Block Grants	715,576	Ohio Dept of Transportation Reimbursements	80,077
911 Wireless	14,994	Miscellaneous Intergovernmental Receivables	9,490
Detention Reimbursements	15,677	Total Intergovernmental Receivables	<u>\$9,499,431</u>

Accounts Receivable

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

Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in the accompanying financial statements as part of accounts receivable. As a participating subdivision, the County reported \$1,041,635 as an accounts receivable related to opioid settlement monies in the OneOhio Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$118,470 expected to be collected in 2024.

Property Taxes Receivable

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$1,500,494 may not be collected within one year.

Payment in Lieu of Taxes Receivable

The County entered into Tax Increment Financing Agreements with The Longaberger Company during 1999 and Lowe's Home Center, Inc. during 1994 for the construction of a distribution center and infrastructure improvements. To encourage these improvements, the companies were granted an exemption from paying any property taxes on the new construction; however, payments in lieu of taxes are made to the County each year in an amount equal to the real property taxes that otherwise would have been due. The County is not able to record a receivable for the entire amount for all payments because

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

the payments are based upon projected collections. These payments are being used to finance the above improvements and will continue until the earlier of 30 years or until the revenue in lieu of taxes equals or exceeds the costs of the improvements. A receivable for the amount has been recorded in the Redevelopment Tax Equivalent and the Brandywine Loop Extension Special Revenue Funds.

Special Assessment Receivable

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$49,567. The County has \$5,797 in delinquent special assessments at December 31, 2023.

Leases Receivable

The County is reporting leases receivable of \$253,434 in the General Fund and \$223,668 in the Water Enterprise Fund, respectively, at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County reported lease revenue of \$64,747 and interest revenue of \$5,606 in the General Fund and reported lease revenue of \$19,660 and interest revenue of \$5,568 in the Water Enterprise Fund related to lease payments received. The lease revenue amounts exclude short-term leases. A description of the County's leasing arrangements is as follows:

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

A summary of future lease amounts receivable is as follows:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2024	\$63,564	\$4,503	\$20,896	\$5,088
2025	15,603	3,797	22,186	4,578
2026	15,915	3,485	23,531	4,036
2027	16,234	3,167	24,932	3,462
2028	16,558	2,842	26,391	2,854
2029-2033	87,893	9,110	105,732	4,682
2034-2035	37,667	1,134	0	0
Total	<u>\$253,434</u>	<u>\$28,038</u>	<u>\$223,668</u>	<u>\$24,700</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023, was as follows:

	Restated Balance December 31, 2022	Additions	Reductions	Balance December 31, 2023
Governmental Activities				
<i>Non-Depreciable Capital Assets</i>				
Land	\$6,721,914	\$0	\$0	\$6,721,914
Land Improvements	35,299,405	58,516	0	35,357,921
Construction in Progress	3,365,567	8,397,355	(8,504,174)	3,258,748
Total Non-Depreciable Capital Assets	45,386,886	8,455,871	(8,504,174)	45,338,583
<i>Depreciable Capital Assets</i>				
<i>Tangible Assets</i>				
Land Improvements	1,931,275	0	0	1,931,275
Buildings	49,567,862	1,308,777	(455,276)	50,421,363
Machinery, Equipment, Furniture and Fixtures	9,092,414	530,125	(63,582)	9,558,957
Vehicles	10,229,927	654,816	(450,859)	10,433,884
Infrastructure	78,768,822	10,795,198	(1,675,410)	87,888,610
Total Tangible Assets	149,590,300	13,288,916	(2,645,127)	160,234,089
<i>Intangible Right to Use</i>				
<i>Lease Assets</i>				
Intangible Right to Use - Equipment	7,702	0	0	7,702
<i>Subscription Assets</i>				
Intangible Right to Use - Software	1,095,860	38,578	0	1,134,438
Total Depreciable Capital Assets	150,693,862	13,327,494	(2,645,127)	161,376,229
<i>Less Accumulated Depreciation/Amortization</i>				
<i>Depreciation</i>				
Land Improvements	(130,230)	(15,823)	0	(146,053)
Buildings	(18,702,888)	(1,095,768)	211,405	(19,587,251)
Machinery, Equipment, Furniture and Fixtures	(6,269,481)	(426,636)	27,487	(6,668,630)
Vehicles	(6,441,250)	(631,851)	428,696	(6,644,405)
Infrastructure	(25,865,713)	(2,737,566)	1,209,276	(27,394,003)
Total Depreciation	(57,409,562)	(4,907,644)	1,876,864	(60,440,342)
<i>Amortization</i>				
<i>Intangible Right to Use</i>				
<i>Lease Assets</i>				
Intangible Right to Use Lease - Equipment	(2,852)	(2,895)	0	(5,747)
<i>Subscription Assets</i>				
Intangible Right to Use - Software	0	(344,955)	0	(344,955)
Total Accumulated Depreciation/Amortization	(57,412,414)	(5,255,494) *	1,876,864	(60,791,044)
Total Depreciable Capital Assets, Net	93,281,448	8,072,000	(768,263)	100,585,185
Governmental Capital Assets, Net	\$138,668,334	\$16,527,871	(\$9,272,437)	\$145,923,768

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

*Depreciation/amortization expense was charged to governmental functions as follows:

	Depreciation	Amortization	Total	
General Government:				
Legislative and Executive	\$304,337	\$342,186	\$646,523	
Judicial	197,980	0	197,980	
Public Safety	630,621	0	630,621	
Public Works	3,132,151	2,895	3,135,046	
Health	155,293	0	155,293	
Human Services	487,262	2,769	490,031	
Total Depreciation Expense	\$4,907,644	\$347,850	\$5,255,494	
	Balance		Balance	
	December 31, 2022	Additions	Reductions	December 31, 2023
Business - Type Activities				
Non-Depreciable Capital Assets				
Land	\$212,844	\$0	\$0	\$212,844
Construction in Progress	949,347	7,081,395	(940,695)	7,090,047
Total Non-Depreciable Capital Assets	1,162,191	7,081,395	(940,695)	7,302,891
Depreciable Capital Assets				
Tangible Assets				
Buildings	2,169,006	39,200	(17,451)	2,190,755
Machinery, Equipment, Furniture and Fixtures	1,786,414	163,774	(20,000)	1,930,188
Vehicles	1,912,818	167,661	0	2,080,479
Infrastructure	132,322,554	1,604,571	(178,673)	133,748,452
Total Tangible Assets	138,190,792	1,975,206	(216,124)	139,949,874
Intangible Assets				
Infrastructure	10,124,878	0	0	10,124,878
Total Depreciable Capital Assets	148,315,670	1,975,206	(216,124)	150,074,752
Less Accumulated Depreciation/Amortization				
Depreciation				
Buildings	(712,456)	(52,616)	8,300	(756,772)
Machinery, Equipment, Furniture and Fixtures	(1,082,046)	(110,211)	6,000	(1,186,257)
Vehicles	(1,052,987)	(141,353)	0	(1,194,340)
Infrastructure	(54,891,042)	(3,443,061)	97,457	(58,236,646)
Total Depreciation	(57,738,531)	(3,747,241)	111,757	(61,374,015)
Amortization				
Intangible Asset				
Infrastructure	(2,318,931)	(130,099)	0	(2,449,030)
Total Accumlated Depreciation/Amortization	(60,057,462)	(3,877,340)	111,757	(63,823,045)
Total Depreciable Capital Assets, Net	88,258,208	(1,902,134)	(104,367)	86,251,707
Business - Type Activities				
Capital Assets, Net	\$89,420,399	\$5,179,261	(\$1,045,062)	\$93,554,598

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of \$940,695 to infrastructure as a result of completion of water projects.

NOTE 11 - RISK MANAGEMENT

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

Coverage is as follows:

<u>Property:</u>	
Direct Physical Loss or Damage	\$198,140,471 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	\$250,000 each occurrence
	\$250,000 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 Layer I	\$4,000,000 each occurrence
Excess Liability Layer II	\$3,000,000 each occurrence
	\$50,000,000 pool annual aggregate
Uninsured/Underinsured Motorists	\$250,000 limit
Law Enforcement and Therapy Canines	\$100,000 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.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

The County maintains a limited risk health insurance program for employees through The North River Insurance Company. Premiums are paid to a third party administrator, MedBen Marketing Services, Inc. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the Self-Insurance Health Internal Service Fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers annual individual claims in excess of \$160,000 and aggregate annual claims in excess of \$9,225,415.

The claims liability of the Self-Insurance Health Internal Service Fund of \$884,050 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators.

Changes in the funds' claims liability for 2022 and 2023 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2022	\$1,046,181	\$7,025,636	\$7,180,640	\$891,177
2023	891,177	7,856,479 (1)	7,863,606	884,050

(1) Claims Expense	\$7,817,909
Decrease in Claims Reimbursement Receivable	38,570
Current Year Claims	\$7,856,479

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, 2023, 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Changes in the fund's claims and intergovernmental liabilities in 2022 and 2023 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
2022	\$6,992	\$0	\$0	\$3,772	\$3,220
2023	3,220	0	0	3,220	0

The County participates in the workers' compensation program provided by the State of Ohio. For 2023, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 25) The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating counties continue to pay for their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience - or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

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

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

NOTE 12 - DEFINED BENEFIT PENSION PLANS

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

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

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

The net pension/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculations are dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable*. The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

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

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

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, 2023**

	State and Local		
	Traditional	Combined	Law Enforcement
2023 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
 2023 Actual Contribution Rates			
Employer:			
Pension ***	14.0 %	12.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	2.0	0.0
 Total Employer	 14.0 %	 14.0 %	 18.1 %
 Employee	 10.0 %	 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 which is 18.1%
- *** 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; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2023, the County's contractually required contribution was \$5,269,687 for the traditional plan, \$88,173 for the combined plan, and \$120,512 for the member-directed plan. Of these amounts, \$610,149 is reported as an intergovernmental payable for the traditional plan, \$8,835 for the combined plan, and \$10,308 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit and any age.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 11.9 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 2.91 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$63,989 for 2023. Of this amount, \$2,321 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, 2022, and the net pension liability for STRS was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.242872000%	0.162384000%	0.003671830%	
Prior Measurement Date	<u>0.235163000%</u>	<u>0.150512000%</u>	<u>0.003982480%</u>	
Change in Proportionate Share	<u>0.007709000%</u>	<u>0.011872000%</u>	<u>-0.000310650%</u>	
Proportionate Share of the:				
Net Pension Liability	\$71,744,497	\$0	\$790,726	\$72,535,223
Net Pension Asset	0	382,724	0	382,724
Pension Expense	11,299,564	50,221	(24,572)	11,325,213

2023 pension expense for the member-directed defined contribution plan was \$120,512. The aggregate pension expense for all pension plans was \$11,445,725 for 2023.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$2,383,052	\$23,529	\$28,828	\$2,435,409
Changes of assumptions	757,930	25,338	65,121	848,389
Net difference between projected and actual earnings on pension plan investments	20,449,435	139,480	0	20,588,915
Changes in proportion and differences between County contributions and proportionate share of contributions	813,999	21,715	0	835,714
County contributions subsequent to the measurement date	5,269,687	88,173	32,847	5,390,707
Total Deferred Outflows of Resources	\$29,674,103	\$298,235	\$126,796	\$30,099,134

Deferred Inflows of Resources				
Differences between expected and actual experience	\$0	\$54,687	\$1,754	\$56,441
Changes of assumptions	0	0	49,017	49,017
Net difference between projected and actual earnings on pension plan investments	0	0	2,370	2,370
Changes in proportion and differences between County contributions and proportionate share of contributions	18,919	76,134	188,930	283,983
Total Deferred Inflows of Resources	\$18,919	\$130,821	\$242,071	\$391,811

\$5,390,707 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 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2024	\$3,308,646	(\$888)	(\$94,085)	\$3,213,673
2025	5,040,026	19,112	(101,431)	4,957,707
2026	6,019,264	29,054	65,088	6,113,406
2027	10,017,561	53,493	(17,694)	10,053,360
2028	0	(9,810)	0	(9,810)
Thereafter	0	(11,720)	0	(11,720)
Total	\$24,385,497	\$79,241	(\$148,122)	\$24,316,616

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 12.1 percent for 2022.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00%	

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$107,470,860	\$71,744,497	\$42,026,571
OPERS Combined Plan	(199,732)	(382,724)	(527,748)

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 8.5 percent based on age
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

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

* Final target weights reflected at October 1, 2022.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumes that member and

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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, 2023. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2023.

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,215,962	\$790,726	\$431,093

NOTE 13 - DEFINED BENEFIT OPEB PLANS

See Note 12 for a description of the net OPEB liability (asset).

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$42,843 for 2023. Of this amount, \$3,881 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2023, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.235733000%	0.003671830%	
Prior Measurement Date	0.227618000%	0.003982480%	
Change in Proportionate Share	0.008115000%	-0.000310650%	
Proportionate Share of the:			
Net OPEB Liability	\$1,486,342	\$0	\$1,486,342
Net OPEB Asset	0	71,414	71,414
OPEB Expense	(2,378,997)	(6,018)	(2,385,015)

At December 31, 2023, 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, 2023

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$111	\$111
Changes of assumptions	1,451,744	10,520	1,462,264
Net difference between projected and actual earnings on OPEB plan investments	2,951,927	127	2,952,054
Changes in proportionate share and difference between County contributions and proportionate share of contributions	6,255	1,656	7,911
County contributions subsequent to the measurement date	42,843	0	42,843
Total Deferred Outflows of Resources	<u>\$4,452,769</u>	<u>\$12,414</u>	<u>\$4,465,183</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$370,752	\$10,893	\$381,645
Changes of assumptions	119,455	47,117	166,572
Changes in proportionate share and difference between County contributions and proportionate share of contributions	0	3,053	3,053
Total Deferred Inflows of Resources	<u>\$490,207</u>	<u>\$61,063</u>	<u>\$551,270</u>

\$42,843 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2024.

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

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2024	\$491,673	(\$23,252)	\$468,421
2025	1,081,515	(9,618)	1,071,897
2026	920,506	(3,588)	916,918
2027	1,426,025	(4,835)	1,421,190
2028	0	(4,319)	(4,319)
Thereafter	0	(3,037)	(3,037)
Total	<u>\$3,919,719</u>	<u>(\$48,649)</u>	<u>\$3,871,070</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, 2023

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.22 percent
Prior Year Single Discount Rate	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Prior Year Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2036
Actuarial Cost Method	Individual Entry Age

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

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

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.6 percent for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Health Care’s portfolio’s target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	6.00	1.84
Total	100.00%	

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, 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 5.22 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 (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability	\$5,058,830	\$1,486,342	(\$1,461,545)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability or asset. The following table presents the net OPEB liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$1,393,182	\$1,486,342	\$1,591,198

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented as follows:

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

	June 30, 2023	June 30, 2022
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by service from 2.5 percent to 8.5 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 4.14 percent ultimate	7.50 percent initial 3.94 percent ultimate
Medicare	-10.94 percent initial 4.14 percent ultimate	-68.78 percent initial 3.94 percent ultimate
Prescription Drug		
Pre-Medicare	-11.95 percent initial 4.14 percent ultimate	9.00 percent initial 3.94 percent ultimate
Medicare	1.33 percent initial 4.14 percent ultimate	-5.47 percent initial 3.94 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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 12.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2023.

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, 2023, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$60,441)	(\$71,414)	(\$80,967)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$81,410)	(\$71,414)	(\$59,370)

NOTE 14 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

Insurance Options

In addition to the health and dental insurance offered through the County's health insurance internal service fund, the County offers life insurance coverage through Northwestern Mutual and vision coverage through Vision Service Plan, Inc. (VSP). The County pays the entire premium of the life insurance coverage in an amount equal to the employees' annual salary up to \$25,000 or \$20,000 for employees over the age of 65. The County pays a portion of the vision insurance premium.

NOTE 15 - SIGNIFICANT COMMITMENTS

Encumbrances

Encumbrances are commitments to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

At year-end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds		Proprietary Funds	
General Fund	\$3,843,403	Sewer	\$212,931
Public Assistance	63,799	Water	4,236,593
Starlight School Levy	200,740	Internal Service Funds	9,268,816
Children Services Levy	356,935	Total Proprietary Funds	13,718,340
Motor Vehicle and Gasoline Tax	218,793		
Local Fiscal Recovery	36	Total All Funds	\$23,183,115
Other Governmental Funds	4,781,069		
Total Governmental Funds	\$9,464,775		

Contractual Commitments

As of December 31, 2023, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitment	Amount Paid as of 12/31/2023	Amount Remaining on Contract
2024 Revaluation Appraisal Services	Real Estate Assessment	\$345,550	\$226,167	\$119,383
2024 Sexennial Reappraisal Services	Real Estate Assessment	923,800	544,301	379,499
Muskingum County Jail	Jail Construction	3,544,000	304,117	3,239,883
Clay Pike Bridge	Highway Capital Projects	1,080,564	950,869	129,695
Lower Kroft Bridge	Highway Capital Projects	1,009,929	695,065	314,864
Darlington Road Bridge	Highway Capital Projects	1,907,450	1,162,154	745,296
Licking View Sanitary Sewer	Sewer Enterprise	227,585	215,585	12,000
Weber Force Main Sewer	Sewer Enterprise	265,855	233,655	32,200
Virginia Ridge Water Extension	Water Enterprise	10,469,751	4,769,226	5,700,525
Norfield Road Water Extension	Water Enterprise	1,607,316	1,454,427	152,889
Total		\$21,381,800	\$10,555,566	\$10,826,234

With the exception of the bridge projects, all projects are encumbered by the County. Some contractual commitments have no contract remaining at the end of the year; however, these contracts are part of on-going projects of the County and included in the construction in progress balances in the capital assets note. See Note 10. All other amounts are expensed by the County when they are incurred by the Ohio Department of Transportation. The Gaysport bridge project and Okey Road bridge project were completed in 2023.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

NOTE 16 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2023 consist of the following:

	Restated			Amounts	
	Outstanding			Outstanding	Due Within
	12/31/2022	Additions	Deletions	12/31/2023	One Year
Governmental Activities					
General Obligation Bonds:					
2016 1%-4% Various Purpose Refunding Serial Bonds - \$560,000	\$255,000	\$0	\$60,000	\$195,000	\$60,000
Bond Premium	20,152	0	5,039	15,113	0
Subtotal General Obligation Bonds	<u>275,152</u>	<u>0</u>	<u>65,039</u>	<u>210,113</u>	<u>60,000</u>
From Direct Placement:					
2013 2.990% Job and Family Services Building Improvement Bonds - \$200,000	81,050	0	15,270	65,780	15,720
2019 1.64% Various Purpose Refunding Term Bonds - \$701,900	503,700	0	68,400	435,300	71,900
Subtotal General Obligation Bonds from Direct Placement	<u>584,750</u>	<u>0</u>	<u>83,670</u>	<u>501,080</u>	<u>87,620</u>
Total General Obligation Bonds	<u>859,902</u>	<u>0</u>	<u>148,709</u>	<u>711,193</u>	<u>147,620</u>
Special Assessment Debt with Governmental Commitment:					
2013 2%-3% Various Purpose Refunding Serial Bonds - \$38,400	8,900	0	3,000	5,900	3,000
2013 4% Various Purpose Refunding Term Bonds - \$8,200	8,200	0	0	8,200	0
Bond Premium	471	0	78	393	0
Subtotal Special Assessment Bonds	<u>17,571</u>	<u>0</u>	<u>3,078</u>	<u>14,493</u>	<u>3,000</u>
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA from Direct Borrowing - \$172,042	122,379	0	5,052	117,327	5,267
Total Special Assessment Debt	<u>139,950</u>	<u>0</u>	<u>8,130</u>	<u>131,820</u>	<u>8,267</u>
OWDA Loans from Direct Borrowings:					
2021 - 0% Home Sewage Treatment System - \$150,000	0	63,224	63,224	0	0
2022 - 0% Home Sewage Treatment System - \$150,000	0	127,732	127,732	0	0
Total OWDA Loans	<u>0</u>	<u>190,956</u>	<u>190,956</u>	<u>0</u>	<u>0</u>
OPWC State Capital Improvement Loans from Direct Borrowings:					
2014 - 0% Bridge Replacement Project - \$464,083	363,533	0	15,470	348,063	15,470
2018 - 0% Road and Bridge Improvements - \$300,682	275,625	0	10,023	265,602	10,023
2019 - 0% County Road Resurfacing - \$100,000	40,000	0	20,000	20,000	20,000
2020 - 0% County Road Resurfacing - \$91,277	63,894	0	18,255	45,639	18,255
2021 - 0% County Road Resurfacing - \$100,000	90,000	0	20,000	70,000	20,000
2022 - 0% County Road Resurfacing - \$400,000	400,000	0	40,000	360,000	80,000
2023 - 0% County Road Resurfacing - \$100,000	0	100,000	0	100,000	10,000
2023 - 0% County Road Resurfacing - \$400,000	0	400,000	0	400,000	80,000
Total OPWC Loans from Direct Borrowings	<u>1,233,052</u>	<u>500,000</u>	<u>123,748</u>	<u>1,609,304</u>	<u>253,748</u>
State Infrastructure Bank Loan from Direct Borrowing:					
2020 - 3% Duncan Falls - Philo Bridge Replacement - \$839,430	744,386	0	39,957	704,429	41,165
2022 - 3% Gaysport Bridge Replacement - \$1,394,170	446,932	947,238	0	1,394,170	0
Total State Infrastructure Bank Loans	<u>1,191,318</u>	<u>947,238</u>	<u>39,957</u>	<u>2,098,599</u>	<u>41,165</u>
Compensated Absences	4,649,138	2,238,502	2,112,665	4,774,975	2,097,924
Net Pension Liability:					
OPERS	19,846,329	69,592,163	19,846,329	69,592,163	0
STRS	885,310	790,726	885,310	790,726	0
Total Net Pension Liability	<u>20,731,639</u>	<u>70,382,889</u>	<u>20,731,639</u>	<u>70,382,889</u>	<u>0</u>
OPERS Net OPEB Liability	0	1,441,753	0	1,441,753	0
Lease Payable	4,850	0	2,895	1,955	1,955
Financed Purchases from Direct Borrowings	160,211	0	160,211	0	0
Subscription Payable	1,074,730	0	321,621	753,109	332,154
Total Governmental Activities	<u>\$30,044,790</u>	<u>\$75,701,338</u>	<u>\$23,840,531</u>	<u>\$81,905,597</u>	<u>\$2,882,833</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

	Restated Outstanding 12/31/2022	Additions	Deletions	Outstanding 12/31/2023	Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds:					
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	\$243,500	\$0	\$76,800	\$166,700	\$81,400
Water Fund	1,247,600	0	510,200	737,400	525,600
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	12,063	0	2,011	10,052	0
Water Fund Bond Premium	34,608	0	8,652	25,956	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$4,725,000 - Sewer Fund					
Bond Premium	2,020,000	0	475,000	1,545,000	495,000
	163,818	0	40,954	122,864	0
Subtotal General Obligations Bonds	3,988,389	0	1,113,617	2,874,772	1,102,000
2019 1.64% Various Purpose Refunding Term Bonds					
from Direct Placement - \$1,676,400 - Sewer Fund	1,136,700	0	188,700	948,000	188,800
Total General Obligation Bonds	5,125,089	0	1,302,317	3,822,772	1,290,800
OWDA Loans from Direct Borrowings:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	4,336,053	0	179,013	4,157,040	186,629
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	184,288	0	26,327	157,961	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	323,386	0	40,423	282,963	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	212,222	0	28,296	183,926	28,296
2015 2.54% Avondale Sewer - \$388,385					
	274,086	0	18,040	256,046	18,501
2017 2.13% South Avenue Sewage Lift Station					
Sewer - \$1,765,156	1,430,519	0	78,797	1,351,722	80,484
2018 2.40% Pembroke Avenue Force - Sewer					
Main - \$1,271,520	1,063,302	0	55,234	1,008,068	56,567
2023 0% Licking View Sanitary Sewer - \$1,720					
	0	1,720	0	1,720	0
Total Sewer Enterprise Fund	7,823,856	1,720	426,130	7,399,446	437,227
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline					
Extension - \$1,231,757	451,215	0	44,536	406,679	45,207
2002 1.5% Adamsville Water					
Project - \$749,580	274,586	0	27,103	247,483	27,511
2003 1.5% Coal Run Water					
Extension - \$264,201	110,849	0	9,341	101,508	9,481
2003 1.5% Chandlersville					
Waterlines - \$1,026,608	412,634	0	36,568	376,066	37,119
2004 1.5% Chandlersville					
Waterlines - \$21,844	9,546	0	767	8,779	778
2006 2.0% Nashport Waterline - \$384,439					
	89,589	0	21,733	67,856	22,170
2007 2.0% Adamsville Waterline					
Extension - \$335,100	87,421	0	18,756	68,665	19,133
2008 2.0% Water Supply Line - \$548,806					
	153,556	0	29,501	124,055	30,094
2010 3.39% State Route 146 Waterline					
Extension - \$127,996	\$91,474	\$0	\$3,761	\$87,713	\$3,890

(continued)

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

(continued)	Restated Outstanding 12/31/2022	Additions	Deletions	Outstanding 12/31/2023	Amounts Due Within One Year
<u>Business - Type Activities (continued)</u>					
Water Enterprise Fund (continued) -					
2011 3.79% South Moose Eye Road					
Waterline Extension - \$168,280	\$126,998	\$0	\$4,668	\$122,330	\$4,847
2012 0% Gratiot/Mt. Sterling					
Water Project - \$2,272,021	905,251	0	45,263	859,988	45,263
2014 2% North River Road					
Waterline Extension - \$1,153,965	733,418	0	27,607	705,811	28,162
2014 2% Water Supply					
Expansion - \$1,481,981	958,812	0	71,448	887,364	72,885
2014 2% Western Heights					
Waterline - \$326,608	202,897	0	7,637	195,260	7,791
2017 0% State Route 555 Waterline					
Extension - \$1,887,698	691,539	0	27,119	664,420	27,119
2017 0% Ruraldale Water Main					
Extension - \$363,944	204,167	0	8,006	196,161	8,006
2018 0% Barker's Run, Lewistown, &					
Baughman Watermain Extension - \$552,167	118,435	0	4,645	113,790	4,645
2018 0% Rix Mills Water Main					
Extension - \$2,920,828	922,635	0	35,486	887,149	35,486
2018 0% Chandlersville-Herron Road					
Waterline Extension - \$1,193,053	428,506	0	16,481	412,025	16,481
2019 0% Arch Hill Road Water Main					
Extension - \$741,086	654,626	0	24,703	629,923	24,703
2020 0% Leffler-Baughman Run Roads Water					
Main Extension - \$1,734,974	823,279	0	21,806	801,473	0
2020 0% North Moose Eye & Maple Brook					
Roads Water Main Extension - \$1,422,940	1,488,222	0	29,876	1,458,346	55,032
2023 0% Norfield and Arch Hill Waterline					
Extension - \$1,164,180	0	1,164,180	870,600	293,580	0
2023 0% Philo, Virginia Ridge, and Irish Ridge Roads					
Watermain Extension - \$3,406,720	0	3,406,720	1,605,775	1,800,945	0
Total Water Enterprise Fund	<u>9,939,655</u>	<u>4,570,900</u>	<u>2,993,186</u>	<u>11,517,369</u>	<u>525,803</u>
Total OWDA Loans from Direct Borrowings	<u>17,763,511</u>	<u>4,572,620</u>	<u>3,419,316</u>	<u>18,916,815</u>	<u>963,030</u>
2015 0% Avondale Sewer State Capital Improvement					
OPWC Loan from Direct Borrowing - \$906,741	740,504	0	30,225	710,279	30,225
Net Pension Liability - OPERS:					
Sewer Fund	204,600	717,443	204,600	717,443	0
Water Fund	409,203	1,434,891	409,203	1,434,891	0
Total Net Pension Liability - OPERS	<u>613,803</u>	<u>2,152,334</u>	<u>613,803</u>	<u>2,152,334</u>	<u>0</u>
Net OPEB Liability - OPERS:					
Sewer Fund	0	14,863	0	14,863	0
Water Fund	0	29,726	0	29,726	0
Total Net OPEB Liability - OPERS	<u>0</u>	<u>44,589</u>	<u>0</u>	<u>44,589</u>	<u>0</u>
Asset Retirement Obligation	1,351,000	112,891	0	1,463,891	0
Compensated Absences	189,897	105,448	77,374	217,971	95,522
Total Business - Type Activities	<u>25,783,804</u>	<u>6,987,882</u>	<u>5,443,035</u>	<u>27,328,651</u>	<u>2,379,577</u>
Total Long-Term Obligations	<u>\$55,828,594</u>	<u>\$82,752,444</u>	<u>\$29,346,790</u>	<u>\$109,234,248</u>	<u>\$5,262,410</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Governmental Activities

General Obligation Bonds

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 are amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds in the amount of \$580,000. \$603,105, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$580,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$22,610. This accounting loss, reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2023 is \$2,055, leaving an unamortized balance of \$6,167. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a ten year period with final maturity in 2026.

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

On September 4, 2019, the County issued \$701,900 of Various Purpose Refunding Term Bonds through direct placement that were used to current refund the 2009 Various Purpose Improvement Serial Bonds. These refunding bonds were sold at the par amount with no premium or discount. The original purpose of these refunding bonds were granted to the City of Zanesville to be used for an extension of a road within the city limits, acquiring a County building, and acquiring and improving two parcels of land to provide parking. The outstanding portion of the bonds that were used as a grant to the City of Zanesville, and as such, are considered non-capital related debt, is \$309,500 at December 31, 2023. As a result of the refunding, \$695,000 of the 2009 refunded bonds were considered retired and the liability was removed from the Statement of Net Position. The bonds were issued for a ten year period with final maturity in 2029. The refunding resulted in a difference between the net carrying amount of the old debt and the reacquisition price of the new debt in the amount of \$6,839. This accounting gain, reported in the accompanying financial statements as a deferred inflow - deferred charge on refunding, is being amortized to interest expense through the year 2029. The amount amortized for 2023 is \$684 leaving an unamortized balance of \$3,419. 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

Year Ending December 31,	Principal	Interest	Direct Placements		Total
			Principal	Interest	
2024	\$60,000	\$7,800	\$87,620	\$8,871	\$164,291
2025	65,000	5,400	86,500	7,215	164,115
2026	70,000	2,800	85,280	5,570	163,650
2027	0	0	89,080	3,939	93,019
2028	0	0	74,900	2,503	77,403
2029	0	0	77,700	1,275	78,975
Total	\$195,000	\$16,000	\$501,080	\$29,373	\$741,453

Special Assessment Debt

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 are amortized over the term of the bonds. The refunding resulted in no difference between the net carrying amount of the debt and the reacquisition price. However, the unamortized deferred amount on refunding from the 2003 refunded bonds, in the amount of \$6,624 is reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, and is being amortized to interest expense through the year 2028. The amount amortized during 2023 was \$441 leaving an unamortized balance of \$1,764. 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.

During 2008 and 2009, the County issued \$103,507 and \$68,535, respectively, in Rose Hill Road Area Waterline Special Assessment OWDA debt through direct borrowing. The bonds were used to pay the costs of planning and constructing a water line that the County granted to the Village of Roseville. The bonds were issued for a thirty year period with final maturity in 2039. The outstanding OWDA balance in the amount of \$117,327 contains provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

Year Ending December 31,	Principal	Interest	Direct Borrowing		Total
			Principal	Interest	
2024	\$3,000	\$505	\$5,267	\$4,641	\$13,413
2025	2,900	415	5,491	4,428	13,234
2026	2,900	328	5,725	4,206	13,159
2027	2,900	212	5,968	3,975	13,055
2028	2,400	96	6,223	3,733	12,452
2029-2033	0	0	35,316	14,672	49,988
2034-2038	0	0	43,494	6,902	50,396
2039	0	0	9,843	296	10,139
Total	\$14,100	\$1,556	\$117,327	\$42,853	\$175,836

Mandatory Redemptions for General Obligation Bonds

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

Year	Principal
2024	\$71,900
2025	70,300
2026	68,600
2027	71,900
2028	74,900
	\$357,600

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:

Year	Amount
2026	\$2,840
2027	2,680
	\$5,520

Optional Redemptions for General Obligation Bonds

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Ohio Water Development Authority (OWDA) Loans

During 2023, the County issued additional proceeds in the amount of \$190,956 in OWDA Loans to be used for Home Sewage Treatment System programs. During 2023, the loan was retired with grant proceeds received by the Block Grants Special Revenue Fund.

Ohio Public Works Commission (OPWC) Loans

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

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

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

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

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

During 2022, the County entered into a contractual agreement for a road resurfacing loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. During 2022, the Issue II Capital Projects Fund received a total of \$400,000 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2023, the County entered into contractual agreements for road resurfacing loans from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved projects. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. During 2023, the Issue II Capital Projects Fund received a

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

total of \$500,000 in interest free loans. These loans will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

The County's outstanding OPWC loans from direct borrowings in the amount of \$1,609,304 related to governmental activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that each payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

Year Ending December 31,	Principal
2024	\$253,748
2025	243,747
2026	234,621
2027	215,492
2028	165,492
2029-2033	137,460
2034-2038	127,461
2039-2043	127,461
2044-2048	88,788
2049-2050	15,034
Total	<u>\$1,609,304</u>

State Infrastructure Bank (SIB) Loans

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

Year Ending December 31,	Principal	Interest	Total
2024	\$41,165	\$20,826	\$61,991
2025	42,409	19,582	61,991
2026	43,691	18,300	61,991
2027	45,011	16,980	61,991
2028	46,372	15,619	61,991
2029-2033	253,751	56,206	309,957
2034-2037	232,030	15,934	247,964
Total	<u>\$704,429</u>	<u>\$163,447</u>	<u>\$867,876</u>

During 2022, the County entered into a loan agreement with ODOT to finance the Gaysport bridge replacement project. As of December 31, 2023, the County has drawn down loan proceeds in the amount of \$1,394,170. Since the Gaysport bridge replacement project loan is still being drawn down a final amortization is not available as of December 31, 2023.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Compensated Absences

The County will pay compensated absences from the General Fund, and the Public Assistance, Starlight School Levy, Children Services Levy, Motor Vehicle and Gasoline Tax, Local Fiscal Recovery, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Sheriff Services, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Electronic Monitor, Senior Citizens Levy, Felony Delinquent Care and Custody, Homeland Security, and Block Grants Special Revenue Funds.

Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB contributions are made from the following funds: General Fund and the Public Assistance, Starlight School Levy, Children Services Levy, Motor Vehicle and Gasoline Tax, Local Fiscal Recovery, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Homeland Security, 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 Services, Comprehensive Community Violence Intervention, and 911 Special Revenue Funds. For additional information related to the net pension/OPEB liability see Notes 12 and 13.

Lease Payable/Subscriptions Payable

The County has an outstanding agreement to lease a copier and also has various outstanding contracts to use a SBITA vendor's IT software, including appraisal, records management, and various other software. The future lease/subscription payments were discounted using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease/subscription. This lease will be repaid through the Motor Vehicle and Gasoline Tax Special Revenue Fund and the subscriptions will be paid from the General Fund and Real Estate Assessment Special Revenue Fund. A summary of the principal and interest amounts for the remaining lease/subscriptions are as follows:

Year Ending December 31,	Principal	Interest	Total
2024	\$334,109	\$16,273	\$350,382
2025	245,707	8,122	253,829
2026	175,248	3,505	178,753
	<u>\$755,064</u>	<u>\$27,900</u>	<u>\$782,964</u>

Financed Purchases

The County has entered into financed purchases for a mailing machine, road motor vehicle equipment, and patrol cars. Ownership of the assets transfers to the County by the end of the contracts. During 2023, the County disbursed \$160,211 in principal payments; \$909 from the General Fund and \$159,302 from the Motor Vehicle and Gasoline Tax Major Special Revenue.

Business-Type Activities

General Obligation Bonds

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 are amortized over the term of the bonds. As a result of the refunding, \$6,533,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the refunded debt and the reacquisition price in the amount of \$9,792. This accounting loss difference, together with the unamortized balance of the 2003 refunded difference, in the total amount of \$448,715, is reported in the accompanying financial statements as a

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

deferred outflow - deferred charge on refunding and is being amortized to interest expense through the year 2028. The amount amortized for 2023 is \$35,169, leaving an unamortized balance in the amount of \$72,346. The bonds are backed by the full faith and credit of the County and are being retired with Sewer and Water Enterprise Funds' revenues. The bonds were issued for a fifteen year period with final maturity in 2028.

On March 30, 2016, the County issued \$4,725,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The 2006 refunded bonds were originally issued for a twenty year period. The general obligation bonds were sold at a premium of \$450,496 that are amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds. \$5,084,544, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$4,890,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$190,067. This accounting loss difference, reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2023 is \$17,279, leaving an unamortized balance of \$51,835. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten year period with final maturity in 2026.

On September 4, 2019, the County issued \$1,676,400 of Various Purpose Refunding Term Bonds through direct placement that were used to current refund the 2009 Various Purpose Improvement Serial Bonds and the 2009 Various Purpose County Facilities Refunding Term Bonds. These refunding bonds were sold at the par amount with no premium or discount. The original purpose of these refunding bonds were to acquire capacity for the treatment of sanitary sewage and construct sanitary sewer improvements to Eastpointe Industrial Park. As a result of the refunding, \$1,660,000 of the refunded bonds were considered retired and the liability was removed from the Statement of Net Position. The bonds were issued for a ten year period with final maturity in 2029. The refunding resulted in a difference between the net carrying amount of the old debt and the reacquisition price of the new debt in the amount of \$4,041. This accounting gain, reported in the accompanying financial statements as a deferred inflow - deferred charge on refunding, is being amortized to interest expense through the year 2029. The amount amortized for 2023 is \$404, leaving an unamortized balance of \$2,425. These bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues.

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

Year Ending December 31,	Principal	Interest	Direct Placement		Total
			Principal	Interest	
2024	\$1,102,000	\$99,595	\$188,800	\$15,547	\$1,405,942
2025	812,100	61,585	193,600	12,451	1,079,736
2026	627,100	32,072	193,200	9,275	861,647
2027	87,100	6,988	128,000	6,108	228,196
2028	87,600	3,504	121,200	4,008	216,312
2029	0	0	123,200	2,020	125,220
Total	\$2,715,900	\$203,744	\$948,000	\$49,409	\$3,917,053

Muskingum County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Mandatory Redemptions for Business-Type General Obligation Bonds

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

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

The 2019 refunding bond issue consisted of term bonds. Business-type general obligation bonds in the amount of \$1,136,700 mature in the year 2029. These bonds are subject to mandatory sinking fund redemption (with the balance of \$123,200 to be paid at maturity on December 1, 2029) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2024	\$188,800
2025	193,600
2026	193,200
2027	128,000
2028	121,200
	<u>\$824,800</u>

Optional Redemptions

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

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

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$14,264,007 (original issue amount) in sewer system OWDA loans issued between 2008 and 2023. 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 \$9,383,609. The principal balance of loans without amortizations schedules is \$1,720. Principal and interest paid for the current year and total customer net revenues were \$659,891 and \$2,080,130 respectively.

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

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$25,480,776 (original issue amount) in water system OWDA loans issued between 2002 and 2023. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2050. 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 \$9,098,281. The principal balance of loans without amortizations schedules is \$2,895,998.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Principal and interest paid for the current year and total customer net revenues were \$3,063,102 and \$2,125,763, respectively.

The County's outstanding OWDA loans from direct borrowings in the amount of \$18,916,815 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The OWDA loan amortization schedules for the Leffler-Baughman Run Roads Water Main Extension, Norfield and Arch Hill Waterline Extension, and Philo, Virginia Ridge, and Irish Ridge Roads Watermain Extension will not be available until the entire amount of the loans have been drawn down or the projects are complete.

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

Year Ending December 31,	Sewer Fund		Water Fund		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$437,227	\$223,043	\$525,803	\$64,274	\$963,030	\$287,317
2025	448,730	211,937	531,553	58,523	980,283	270,460
2026	460,652	200,429	537,413	52,665	998,065	253,094
2027	473,009	188,501	509,650	46,804	982,659	235,305
2028	485,819	176,140	472,168	41,657	957,987	217,797
2029-2033	2,312,770	678,842	2,286,877	137,545	4,599,647	816,387
2034-2038	2,430,867	296,495	1,468,629	56,087	3,899,496	352,582
2039-2043	348,652	10,496	1,330,272	19,091	1,678,924	29,587
2044-2048	0	0	864,107	264	864,107	264
2049-2050	0	0	94,899	0	94,899	0
Total	\$7,397,726	\$1,985,883	\$8,621,371	\$476,910	\$16,019,097	\$2,462,793

Ohio Public Works Commission (OPWC) Loan

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

The County's outstanding OPWC loans from direct borrowings in the amount of \$710,279 related to business-type activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that each payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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

Year Ending December 31,	Principal
2024	\$30,225
2025	30,225
2026	30,225
2027	30,225
2028	30,225
2029-2033	151,123
2034-2038	151,123
2039-2043	151,123
2044-2047	105,785
Total	<u><u>\$710,279</u></u>

Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB contributions are made from Sewer and Water Enterprise Funds. See Notes 12 and 13 for additional information relating to the net pension/OPEB liability.

Asset Retirement Obligation

The County will pay the asset retirement obligation (ARO) from the Sewer Enterprise Fund. For additional information related to the ARO, see Note 17.

Compensated Absences

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

Conduit Debt and Legal Debt Margin

To further economic development in the County, the County has issued bonds that provide capital financing to a private-sector entity for the acquisition, construction, renovation, addition, equipping and installation of certain health care facilities. The property financed is pledged as collateral, and the bonds are payable solely from payments received from the private-sector entity on the underlying mortgage or promissory notes. In addition, no commitments beyond the collateral, the payments from the private-sector entity, and maintenance of the tax-exempt status of the conduit debt obligation were extended to the County for any of the bonds. At December 31, 2023, the bonds have an aggregate outstanding principal amount payable of \$262,410,000.

The County's overall legal debt margin at December 31, 2023, was \$55,701,174.

NOTE 17 - ASSET RETIREMENT OBLIGATION

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

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

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

This asset retirement obligation (ARO) of \$1,463,891 associated with the County’s waste water treatment facilities was internally estimated by an employee who is certified as a Professional Engineer. The remaining useful life of these facilities range from 18 to 39 years.

NOTE 18 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2023, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable						Total
	Major Funds						
	General	Public Assistance	Children Services Levy	Sewer	Water	Other Nonmajor Governmental	
Major Funds:							
General	\$0	\$0	\$0	\$1,443	\$713	\$0	\$2,156
Public Assistance	0	0	70,608	0	0	0	70,608
Children Services Levy	2,850	0	0	1,358	0	0	4,208
Motor Vehicle and and Gasoline Tax	200,008	0	0	0	0	0	200,008
Other Nonmajor							
Governmental	402,444	109,758	14,214	0	0	0	526,416
Health Self-Insurance	0	0	0	0	0	185	185
Total All Funds	\$605,302	\$109,758	\$84,822	\$2,801	\$713	\$185	\$803,581

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

On December 1, 2022, the County issued a bond anticipation note for a five year period at a rate of 3.21 percent. The County purchased this note. The County has identified the Sewer Enterprise Fund as the fund that received the proceeds and the General Fund as the fund that loaned the money. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds. The principal amount paid on this note for 2023 was \$191,200. The following interfund transaction had an original repayment schedule of five years and is pledged to be repaid from the Sewer Enterprise Fund's future sewer customer revenues net of specified operating expenses:

Interfund Payable	Interfund Receivable
	General Fund
Major Fund:	
Sewer	\$3,236,100

Muskingum County, Ohio

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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

Year Ending December 31,	Principal	Interest	Total
2024	\$195,900	\$103,879	\$299,779
2025	200,800	97,590	298,390
2026	205,800	91,145	296,945
2027	211,000	84,539	295,539
2028	2,422,600	77,765	2,500,365
Total	<u>\$3,236,100</u>	<u>\$454,918</u>	<u>\$3,691,018</u>

Interfund transfers during 2023 consisted of the following:

Transfer from	Transfer to				Totals
	Major Funds			Other Nonmajor	
General	Public Assistance	Motor Vehicle and Gasoline Tax	Governmental	Governmental	
Major Funds:					
General	\$0	\$234,448	\$1,072,429	\$6,635,689	\$7,942,566
Motor Vehicle and Gasoline Tax	0	0	0	864,380	864,380
Other Nonmajor Governmental	52,761	0	0	0	52,761
Total All Funds	<u>\$52,761</u>	<u>\$234,448</u>	<u>\$1,072,429</u>	<u>\$7,500,069</u>	<u>\$8,859,707</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; to move monies to the General Fund pursuant to court orders, and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 19 - FUND BALANCES

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Fund Balances	General	Public Assistance	Starlight School Levy	Children Services Levy	Motor Vehicle and Gasoline Tax	Local Fiscal Recovery	Other Governmental Funds	Total
Nonspendable:								
Materials and								
Supplies Inventory	\$195,055	\$8,666	\$18,736	\$4,384	\$755,143	\$0	\$26,690	\$1,008,674
Prepaid Items	341,544	39,440	53,471	30,611	27,498	358	216,488	709,410
Unclaimed Monies	154,934	0	0	0	0	0	0	154,934
Total Nonspendable	691,533	48,106	72,207	34,995	782,641	358	243,178	1,873,018
Restricted for:								
Court Corrections	0	0	0	0	0	0	2,639,135	2,639,135
Road and Bridge Projects	0	0	0	0	2,065,899	0	0	2,065,899
Court Guardianship	0	0	0	0	0	0	4,925	4,925
Public Assistance Programs	0	58,105	0	0	0	0	0	58,105
Human Services	0	0	0	0	0	0	407,756	407,756
Senior Services	0	0	0	0	0	0	677,504	677,504
Law Enforcement and Public Safety	0	0	0	0	0	0	2,098,290	2,098,290
Emergency 911	0	0	0	0	0	0	424,793	424,793
Starlight School Program	0	0	4,087,241	0	0	0	0	4,087,241
Mental Health Program	0	0	0	0	0	0	38,496	38,496
Tuberculosis Clinic Program	0	0	0	0	0	0	2,235,114	2,235,114
Children Services Program	0	0	0	7,430,289	0	0	202	7,430,491
Debt Service	0	0	0	0	0	0	195,756	195,756
Capital Projects	0	0	0	0	0	0	1,341,678	1,341,678
Real Estate Assessment	0	0	0	0	0	0	2,779,700	2,779,700
Delinquent Real Estate and Tax Collection	0	0	0	0	0	0	1,040,478	1,040,478
Other Purposes	0	0	0	0	0	0	1,410,478	1,410,478
Total Restricted	0	58,105	4,087,241	7,430,289	2,065,899	0	15,294,305	28,935,839
Committed to:								
Capital Improvements	0	0	0	0	0	0	4,784,726	4,784,726
County Administration	2,583,198	0	0	0	0	0	0	2,583,198
Total Committed	2,583,198	0	0	0	0	0	4,784,726	7,367,924
Assigned to:								
Purchases on Order:								
County Administration	147,095	0	0	0	0	0	0	147,095
Court Corrections Sheriff and Jail	49,737	0	0	0	0	0	0	49,737
Safety Purposes	376,613	0	0	0	0	0	0	376,613
Records	1,343	0	0	0	0	0	0	1,343
Human Services	28,380	0	0	0	0	0	0	28,380
Economic Development	182,828	0	0	0	0	0	0	182,828
Health	99,311	0	0	0	0	0	0	99,311
Subsequent Year's Appropriations	15,984,925	0	0	0	0	0	0	15,984,925
Total Assigned	16,870,232	0	0	0	0	0	0	16,870,232
Unassigned:	13,355,525	0	0	0	0	0	0	13,355,525
Total Fund Balances	\$33,500,488	\$106,211	\$4,159,448	\$7,465,284	\$2,848,540	\$358	\$20,322,209	\$68,402,538

In addition to the above fund balance constraints, the County has a General Fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization fund by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the General Fund. The fund balance should not exceed 50 percent of the General Fund average revenues. The balance in the reserve at December 31, 2023, is \$7,000,000.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

NOTE 20 - RELATED PARTY TRANSACTIONS

During 2023, the County contributed \$150,000 in promotional and operational expenses to the Port Authority.

NOTE 21 - 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 22 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended June 2021 while the national state of emergency ended in April 2023. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines. The 2023 activity includes, \$4,800 which was subgranted to other governments. These amounts are reflected as intergovernmental expenditures in the Local Fiscal Recovery Special Revenue Fund on the accompanying financial statements.

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS

SouthEastern Ohio Joint Solid Waste Management District

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

The District is governed and operated through three groups. An eighteen member board of directors, composed of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by Noble County. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. A forty-three member policy committee, composed of seven members from each county and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee.

The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. No contributions were made by the County during 2023. Financial information can be obtained from the District Coordinator, 46049 Marietta Road, Suite 6, Caldwell, Ohio 43724.

Mental Health and Recovery Services Board

The Mental Health and Recovery Services Board (Board) is a jointly governed organization whose participants are Muskingum, Coshocton, Guernsey, Morgan, Noble, and Perry Counties. The Board has the responsibility for development, coordinated continuation and ongoing modernization, funding,

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 2023, Muskingum County contributed \$1,492,468 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity, other than the County's property tax levy and related revenue, is presented in a custodial fund. Financial information can be obtained from the Muskingum Area Mental Health and Recovery Services Board, 1500 Coal Run Road, Zanesville, Ohio 43701.

Mid East Ohio Regional Council of Governments (MEORC)

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves nineteen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and state grants. MEORC has no outstanding debt. The Board exercises total control over the operations of the MEORC including budgeting, contracting, appropriating, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2023, the County made no contributions to MEORC. The County reports cash with fiscal agent in the amount of \$73,979 for monies held by the organization. To obtain financial information, write to the Mid East Ohio Regional Council's Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

South East Area Transit Authority (SEAT)

The South East Area Transit Authority (SEAT) was created pursuant to State statutes in 1979 for the purpose of providing transportation in the City of Zanesville, Muskingum County, City of Cambridge, and Guernsey County, as well as the southeastern Ohio area. The SEAT's Board of Trustees consists of eleven members that serve overlapping three-year terms. Six members are appointed by the Mayor of Zanesville with the consent of City Council, two members are appointed by the Muskingum County Commissioners, and the remaining three members are appointed by the Guernsey County Commissioners, the Mayor of Cambridge, and the Mayor of South Zanesville. The Board exercises total control over the operations of SEAT including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2023, the County contributed \$10,000 to SEAT. The SEAT has no outstanding debt. The SEAT is a related organization of the City of Zanesville. Complete financial information can be obtained from the South East Area Transit Authority, 375 Fairbanks Street, Zanesville, Ohio 43701.

Muskingum Families & Children First Council

The Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. Permanent members of the Council are those individuals, public officials, and organizations that are mandated per Ohio Revised Code Section 121.37. The Council may include additional permanent or temporary members from any local public or private agency or group that funds, advocates, or provides services to children. The Council is composed of the following members: Director of the Zanesville-Muskingum County General Health District, Superintendent of the Zanesville

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 2023, the County made no contributions to the Council. Financial information may be obtained from the Muskingum Families & Children First Council, 333 Putnam Avenue, Zanesville, Ohio 43701.

Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties, including Muskingum County, in providing services to senior citizens in the Council's service area. The Area Agency on Aging is governed by a board of directors composed of one representative appointed by each participating county. The Area Agency on Aging receives Title III monies to be used for programs within the member counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Area Agency on Aging has no outstanding debt. During 2023, the County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. Financial information can be obtained from the Area Agency on Aging, Region 9, 710 Wheeling Avenue, Cambridge, Ohio 43725.

Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments composed of Muskingum, Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a twenty-one member executive board composed of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner from each county currently appoints one member to the board of directors. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a nine cent per capita membership fee based upon the most recent U.S. census. During 2023, OMEGA received \$9,247 from Muskingum County. Financial information can be obtained from OMEGA, 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

Zanesville-Muskingum County Port Authority

The Zanesville-Muskingum County Port Authority (Authority) is a jointly governed organization under the laws of the State of Ohio. The Authority is governed by a five member board of directors. The board is composed of two members appointed by Muskingum County, two members appointed by the City of Zanesville, and one member appointed jointly by the County and the City. The Board exercises total control over the operations of the Authority including budgeting, appropriating, contracting, and

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Notes to the Basic Financial Statements For the Year Ended December 31, 2023

designating management. Each participant's degree of control is limited to its representation on the Board. The Authority's primary function is to promote economic growth and development in the County. The Authority derives its revenues from rental income, interest income, and annual contributions from the County and the City. Financial information may be obtained from the Zanesville-Muskingum County Port Authority, 205 North Fifth Street, Zanesville, Ohio 43701.

Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility (Facility) is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member governing board that consists of one juvenile court judge, or designee, from the counties of Muskingum, Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, and Perry. The Facility also has an executive committee that handles the daily operations of the Facility and reports to the governing board. The executive committee is composed of the officers of the governing board. The Board exercises total control over the operations of the Facility including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. During 2023, 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 2023, Muskingum County contributed \$866,524 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 24 - 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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 2023, the Authority received \$575,364 from excise taxes and rental income. The Authority has no outstanding debt. Financial information can be obtained from the Muskingum County Convention Facilities Authority, 205 North Fifth Street, Zanesville, Ohio 43701.

Zanesville Metropolitan Housing Authority

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

Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a five member board appointed by the probate court judge of Muskingum County. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2023. The County serves as fiscal agent for the Park District and the activity is reflected in the Other Fiscal Agent Custodial Fund. Financial information can be obtained from Muskingum Valley Park District, 1720 Euclid Avenue, Zanesville, Ohio 43701.

Muskingum County Library System

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

Transportation Improvement District

The Transportation Improvement District (the District) is a legally separate entity, statutorily created under Section 5540.02 of the Ohio Revised Code, served by a Board of Directors consisting of seven members, with five members appointed by a majority vote of the Muskingum County Commissioners and two nonvoting members appointed by the Ohio Legislature. The purpose of the District is to finance,

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

construct, maintain, repair, and operate selected transportation projects within Muskingum County. The District does not represent a potential financial benefit for or burden on the County, and the District determines its own budget. During 2023, the County contributed \$4,000 to this organization.

NOTE 25 - PUBLIC ENTITY POOLS

County Risk Sharing Authority, Inc.

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

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

CORSA has entered into certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2023 was \$435,663. Requests for financial information should be directed to CORSA's Managing Director, County Risk Sharing Authority, Inc., 209 East State Street, Columbus, Ohio, 43215.

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

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

CCAO, a Bureau of Workers' Compensation (BWC)-certified sponsor, established the Program based upon guidelines set forth by BWC. CCAO created a group of counties that will practice effective workplace safety and claims management to achieve lower premiums for workers' compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third party administrator (TPA) that will assist CCAO staff in the day-to-day management of

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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 \$365,767.

NOTE 26 - 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

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

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

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

Fund Accounting

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

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

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Measurement Focus

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

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

Basis of Accounting

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

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

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

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

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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

Federal Income Tax

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

Cash and Cash Equivalents

All monies received by the Land Bank are deposited in a demand deposit or invested in short-term investments in order to provide improved cash management. All monies are maintained with a single bank. During 2023, investments were limited to marketable certificates of deposit, money market mutual funds, and United States treasury bills. Investments with original maturities of three months or less at the time they are purchased by the Land Bank are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

Net Position

Net position represents the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources. The Land Bank did not have any deferred outflow of resources as of December 31, 2023. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board of Directors or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Land Bank applies restricted resources first when an expense is incurred for which both restricted and unrestricted net positions are available. The Land Bank had \$230 in restricted net positions at December 31, 2023.

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 2023.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

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

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

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

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

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

Property Held for Reutilization

Property held for reutilization represents properties held by the Land Bank that the Land Bank intends to sell to a third party. These assets are valued at cost, or in the case of donated or forfeited properties, the estimated fair market value of the property, or the net realizable value assigned by the Land Bank’s Board of Directors for properties that hold more or less value.

Property Leased

Property leased represents properties held by the Land Bank that the Land Bank leases to a third party. These assets are valued at cost, or in the case of donated or forfeited properties, the estimated fair market value of the property, or the net realizable value assigned by the Land Bank’s Board of Directors for properties that hold more or less value.

Leases Receivable and Deferred Lease Revenue

In accordance with GASB Statement No. 87, the Land Bank recognizes leases receivables measured at the present value of lease payments expected to be received during the lease term and a corresponding deferred inflow of resources measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. In the absence of a stated interest rate, the Land Bank measures present value of future lease payments using the interest rate implied in the lease, when determinable. Subsequently, the Land Bank recognizes interest revenue and a reduction of lease receivables as payments are received. The Land Bank recognized rental income and a reduction of deferred lease revenue on a straight-line basis over the term of the lease.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

C. Deposits

At December 31, 2023, the carrying amount of the Land Bank's deposit and money market accounts was \$672,043, and the carrying amount of the Land Bank's investments in marketable certificates of deposit and United States treasury bills was \$123,899. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, up to \$250,000 of the Land Bank's bank balance of \$672,043 was covered by Federal Deposit Insurance Corporation (FDIC) and the remaining amount was either covered under the Ohio Pooled Collateral System (OPCS) or exposed to custodial credit risk.

Custodial credit risk is the risk that in the event of bank failure that the Land Bank's deposits may not be returned to it or the Corporation will not be able to recover the value of its investments that are in the possession of an outside party. Protection of the Land Bank's cash and deposits is provided by the FDIC, by eligible securities pledged by the financial institution as security for repayment or by the financial institution's participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

D. Investments

As of December 31, 2023, the Land Bank had the following investments.

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Maturity</u>	<u>Percent of Total Applicable Investments</u>	<u>Moody's Rating</u>
Fair value – Level One Inputs				
Money Market Mutual Funds	\$ 77,878	N/A	38.60%	AAA
Fair value – Level Two Inputs				
US Treasury Bills	48,596	5/2/2024-10/31/2024	24.08%	AAA
Marketable Certificates of Deposit	75,303	1/31/2025-12/8/2025	37.32%	Not rated
Total Fair value – Level Two Inputs	123,899			
Total	\$ 201,777		100.00%	

The Land Bank 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 observable inputs. Level 3 inputs are significant unobservable inputs. The above chart identifies the Land Bank's recurring fair value measurements as of December 31, 2023. The Land Bank'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 Land Bank'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 Land Bank, 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 Land Bank has no investment policy that addresses credit risk.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

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

E. Lease

Effective December 1, 2022, the Land Bank entered into an agreement to lease certain properties for \$300 per month for eight months, with an option to extend the terms of the lease month-to-month for an additional six months. The Land Bank recognized \$3,887 of rental income for the year ended December 31, 2023.

F. 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

G. Transactions with Muskingum County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Land Bank has been authorized by the County Commissioners to receive 5% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Land Bank to fund operations. As of December 31, 2023, the Land Bank recognized revenues of \$306,200 for these fees that were collected by the County in 2023.

During 2023, the Land Bank received \$410,000 from the County to cover costs of demolition and remediation of properties.

As of December 31, 2023, the Land Bank owed \$14,434 of property fees collected to the County.

NOTE 27 – SUBSEQUENT EVENT

In 2024, the County passed a resolution to move forward with the construction of a new County jail to be located at 1525 Pershing Road, Zanesville, Ohio. The current design will accommodate 357 beds with an estimated cost of construction around \$75 million.

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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 Ten Years

	2023	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.2428720%	0.2351630%	0.2356960%	0.2274970%	0.2284930%
County's Proportionate Share of the Net Pension Liability	\$71,744,497	\$20,460,132	\$34,901,446	\$44,966,325	\$62,579,600
County's Covered Payroll	\$36,132,325	\$32,931,788	\$31,984,996	\$30,811,644	\$29,701,464
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	198.56%	62.13%	109.12%	145.94%	210.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%	74.70%

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

See accompanying notes to the required supplementary information

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0.2265070%	0.2282760%	0.2319050%	0.2325800%	0.2325800%
\$35,534,557	\$51,837,598	\$40,168,870	\$28,051,747	\$27,418,152
\$28,840,913	\$26,191,371	\$27,738,406	\$27,270,397	\$26,979,139
123.21%	197.92%	144.81%	102.87%	101.63%
84.66%	77.25%	81.08%	86.45%	86.36%

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

	2023	2022	2021
County's Proportion of the Net Pension Asset	0.1623840%	0.1505120%	0.1225670%
County's Proportionate Share of the Net Pension Asset	\$382,724	\$593,025	\$353,807
County's Covered Payroll	\$756,829	\$686,179	\$539,729
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-50.57%	-86.42%	-65.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	137.14%	169.88%	157.67%

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

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

See accompanying notes to the required supplementary information

<u>2020</u>	<u>2019</u>	<u>2018</u>
0.1208060%	0.1333260%	0.1686280%
\$251,909	\$149,089	\$229,557
\$537,771	\$570,221	\$568,954
-46.84%	-26.15%	-40.35%
145.28%	126.64%	137.28%

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

	2023	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.003671830%	0.003982480%	0.004193362%	0.005319710%	0.005604100%
County's Proportionate Share of the Net Pension Liability	\$790,726	\$885,310	\$536,158	\$1,287,181	\$1,239,313
County's Covered Payroll	\$495,950	\$517,743	\$517,436	\$642,007	\$657,943
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	159.44%	170.99%	103.62%	200.49%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%	77.40%

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

See accompanying notes to the required supplementary information

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

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

	2023	2022	2021	2020
County's Proportion of the Net OPEB Liability (Asset)	0.2357330%	0.2276180%	0.2274360%	0.2196700%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$1,486,342	(\$7,129,343)	(\$4,051,954)	\$30,342,134
County's Covered Payroll	\$37,734,254	\$34,309,642	\$33,196,950	\$32,002,665
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	3.94%	-20.78%	-12.21%	94.81%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	94.79%	128.23%	115.57%	47.80%

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

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

See accompanying notes to the required supplementary information

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

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

	2023	2022	2021	2020
County's Proportion of the Net OPEB Liability (Asset)	0.003671830%	0.003982480%	0.004193362%	0.005319710%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$71,414)	(\$103,119)	(\$88,413)	(\$93,493)
County's Covered Payroll	\$495,950	\$517,743	\$517,436	\$642,007
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.40%	-19.92%	-17.09%	-14.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	168.50%	230.70%	174.70%	182.10%

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

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

See accompanying notes to the required supplementary information

<u>2019</u>	<u>2018</u>	<u>2017</u>
0.005604100%	0.005683520%	0.006074460%
(\$92,816)	(\$91,327)	\$237,003
\$657,943	\$646,121	\$667,814
-14.11%	-14.13%	35.49%
174.70%	176.00%	47.11%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Net Pension Liability - Traditional Plan					
Contractually Required Contribution	\$5,269,687	\$5,270,319	\$4,781,771	\$4,645,794	\$4,479,585
Contributions in Relation to the Contractually Required Contribution	<u>(5,269,687)</u>	<u>(5,270,319)</u>	<u>(4,781,771)</u>	<u>(4,645,794)</u>	<u>(4,479,585)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$36,141,417	\$36,132,325	\$32,931,788	\$31,984,996	\$30,811,644
Pension Contributions as a Percentage of Covered Payroll	<u>14.58%</u>	<u>14.59%</u>	<u>14.52%</u>	<u>14.52%</u>	<u>14.54%</u>
Net Pension Liability/Asset - Combined Plan					
Contractually Required Contribution	\$88,173	\$105,956	\$96,065	\$75,562	\$75,288
Contributions in Relation to the Contractually Required Contribution	<u>(88,173)</u>	<u>(105,956)</u>	<u>(96,065)</u>	<u>(75,562)</u>	<u>(75,288)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$734,775	\$756,829	\$686,179	\$539,729	\$537,771
Pension Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (1)					
Contractually Required Contribution	\$42,843	\$33,804	\$27,667	\$26,889	\$26,130
Contributions in Relation to the Contractually Required Contribution	<u>(42,843)</u>	<u>(33,804)</u>	<u>(27,667)</u>	<u>(26,889)</u>	<u>(26,130)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$37,736,987	\$37,734,253	\$34,309,642	\$33,196,950	\$32,002,665
OPEB Contributions as a Percentage of Covered Payroll	<u>0.11%</u>	<u>0.09%</u>	<u>0.08%</u>	<u>0.08%</u>	<u>0.08%</u>

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

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

See accompanying notes to the required supplementary information

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$4,318,961	\$3,899,331	\$3,280,501	\$3,472,280	\$3,429,488
<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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$29,701,464	\$28,840,913	\$26,191,371	\$27,738,406	\$27,270,397
<u>14.54%</u>	<u>13.52%</u>	<u>12.53%</u>	<u>12.52%</u>	<u>12.58%</u>
\$79,831	\$73,964	\$71,251	\$77,832	\$74,038
<u>(79,831)</u>	<u>(73,964)</u>	<u>(71,251)</u>	<u>(77,832)</u>	<u>(74,038)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$570,221	\$568,954	\$593,758	\$648,600	\$616,983
<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>
\$26,208	\$317,757	\$561,259		
<u>(26,208)</u>	<u>(317,757)</u>	<u>(561,259)</u>		
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
\$30,926,885	\$30,001,342	\$27,424,029		
<u>0.08%</u>	<u>1.06%</u>	<u>2.05%</u>		

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Net Pension Liability					
Contractually Required Contribution	\$63,989	\$71,686	\$69,273	\$83,872	\$92,180
Contributions in Relation to the Contractually Required Contribution	<u>(63,989)</u>	<u>(71,686)</u>	<u>(69,273)</u>	<u>(83,872)</u>	<u>(92,180)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$495,950	\$512,043	\$494,807	\$599,086	\$658,429
Contributions as a Percentage of Covered Payroll	12.90%	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability/Asset					
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$495,950	\$512,043	\$494,807	\$599,086	\$658,429
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$92,601	\$89,321	\$90,226	\$100,029	\$89,598
<u>(92,601)</u>	<u>(89,321)</u>	<u>(90,226)</u>	<u>(100,029)</u>	<u>(89,598)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$661,436	\$638,007	\$644,471	\$714,493	\$662,141
14.00%	14.00%	14.00%	14.00%	13.53%
\$0	\$0	\$0	\$0	\$3,112
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,112)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$661,436	\$638,007	\$644,471	\$714,493	\$662,141
0.00%	0.00%	0.00%	0.00%	0.47%

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

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

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

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

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

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.

Changes in Assumptions – OPERS Pension – Combined Plan

	<u>2022</u>	<u>2019 through 2021</u>	<u>2018</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age

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

Changes in Assumptions – STRS Pension

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

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Notes to the Required Supplementary Information
For the year ended December 31, 2023

	2022	2017	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.5 percent to 8.5 percent	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustment (COLA)	0.0 percent, effective July 1, 2017	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 after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

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

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

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

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2023 and 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2023 and 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Benefit Term – STRS Pension

For 2023, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

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

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

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

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

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

Changes in Benefit Terms – STRS OPEB

For 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recoveries experience.

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

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

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

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$4,483,739	\$4,714,188	\$230,449
Permissive Sales Taxes	20,000,000	25,566,203	5,566,203
Charges for Services	5,074,168	5,910,120	835,952
Licenses and Permits	480,000	511,188	31,188
Fines, Forfeitures, and Settlements	276,000	394,951	118,951
Intergovernmental	3,644,828	4,704,859	1,060,031
Interest	860,331	2,700,513	1,840,182
Payments in Lieu of Taxes	120,000	136,968	16,968
Rent and Leases	265,075	261,641	(3,434)
Contributions and Donations	0	1,300	1,300
Other	445,000	512,754	67,754
<i>Total Revenues</i>	<u>35,649,141</u>	<u>45,414,685</u>	<u>9,765,544</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	659,151	533,993	125,158
Fringe Benefits	241,835	195,496	46,339
Contractual Services	2,073,074	1,713,012	360,062
Materials and Supplies	160,658	97,812	62,846
Capital Outlay	4,846,592	2,848,540	1,998,052
Other	20,000	11,280	8,720
<i>Total Board of County Commissioners</i>	<u>8,001,310</u>	<u>5,400,133</u>	<u>2,601,177</u>
County Auditor			
Salaries and Wages	635,490	613,300	22,190
Fringe Benefits	343,721	281,504	62,217
Contractual Services	488,503	224,085	264,418
Materials and Supplies	42,637	23,668	18,969
Capital Outlay	67,602	9,665	57,937
<i>Total County Auditor</i>	<u>1,577,953</u>	<u>1,152,222</u>	<u>425,731</u>
County Treasurer			
Salaries and Wages	173,500	172,632	868
Fringe Benefits	97,550	78,147	19,403
Contractual Services	99,461	75,812	23,649
Materials and Supplies	5,000	2,255	2,745
Capital Outlay	1,000	0	1,000
<i>Total County Treasurer</i>	<u>\$376,511</u>	<u>\$328,846</u>	<u>\$47,665</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, 2023

	Final Budget	Actual	Variance with Final Budget
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$1,679,152	\$1,524,346	\$154,806
Fringe Benefits	705,507	610,909	94,598
Contractual Services	198,859	150,510	48,349
Materials and Supplies	63,697	41,840	21,857
Capital Outlay	95,654	91,027	4,627
<i>Total Prosecuting Attorney</i>	<u>2,742,869</u>	<u>2,418,632</u>	<u>324,237</u>
Records Commission			
Salaries and Wages	104,203	103,684	519
Fringe Benefits	29,804	27,746	2,058
Contractual Services	16,305	13,107	3,198
Materials and Supplies	10,833	5,620	5,213
Capital Outlay	13,210	10,630	2,580
<i>Total Records Commission</i>	<u>174,355</u>	<u>160,787</u>	<u>13,568</u>
Clerk of Courts Title			
Salaries and Wages	161,927	157,878	4,049
Fringe Benefits	94,356	83,866	10,490
Contractual Services	154,403	44,331	110,072
Materials and Supplies	49,400	47,923	1,477
Capital Outlay	6,000	2,115	3,885
<i>Total Clerk of Courts Title</i>	<u>466,086</u>	<u>336,113</u>	<u>129,973</u>
Board of Revision			
Contractual Services	5,807	681	5,126
Board of Elections			
Salaries and Wages	558,905	544,187	14,718
Fringe Benefits	249,241	200,899	48,342
Contractual Services	462,271	360,520	101,751
Materials and Supplies	62,192	58,558	3,634
Capital Outlay	20,915	20,827	88
<i>Total Board of Elections</i>	<u>\$1,353,524</u>	<u>\$1,184,991</u>	<u>\$168,533</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, 2023

	Final Budget	Actual	Variance with Final Budget
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$350,000	\$346,796	\$3,204
Fringe Benefits	169,900	139,171	30,729
Contractual Services	90,574	46,617	43,957
Materials and Supplies	41,704	10,418	31,286
Capital Outlay	388,335	348,385	39,950
<i>Total Information Services</i>	<u>1,040,513</u>	<u>891,387</u>	<u>149,126</u>
Maintenance and Operation			
Salaries and Wages	670,000	619,664	50,336
Fringe Benefits	335,650	265,030	70,620
Contractual Services	925,098	855,549	69,549
Materials and Supplies	208,424	202,078	6,346
Capital Outlay	131,908	120,207	11,701
<i>Total Maintenance and Operation</i>	<u>2,271,080</u>	<u>2,062,528</u>	<u>208,552</u>
Recorder			
Salaries and Wages	224,283	186,422	37,861
Fringe Benefits	99,320	66,874	32,446
Contractual Services	64,549	53,309	11,240
Materials and Supplies	5,060	3,460	1,600
<i>Total Recorder</i>	<u>393,212</u>	<u>310,065</u>	<u>83,147</u>
Recorder Supplemental Equipment			
Fringe Benefits	1,800	1,478	322
Contractual Services	15	11	4
Capital Outlay	15,571	6,514	9,057
<i>Total Recorder Supplemental Equipment</i>	<u>17,386</u>	<u>8,003</u>	<u>9,383</u>
Fleet Garage			
Salaries and Wages	104,500	99,599	4,901
Fringe Benefits	51,755	49,360	2,395
Contractual Services	1,690	1,533	157
Materials and Supplies	77,383	76,637	746
<i>Total Fleet Garage</i>	<u>235,328</u>	<u>227,129</u>	<u>8,199</u>
<i>Total General Government - Legislative and Executive</i>	<u>\$18,655,934</u>	<u>\$14,481,517</u>	<u>\$4,174,417</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, 2023

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial			
Court of Appeals			
Contractual Services	\$31	\$24	\$7
Other	22,470	9,929	12,541
<i>Total Court of Appeals</i>	<u>22,501</u>	<u>9,953</u>	<u>12,548</u>
Domestic Relations Court			
Salaries and Wages	592,500	554,876	37,624
Fringe Benefits	195,933	174,728	21,205
Contractual Services	21,169	20,065	1,104
Materials and Supplies	15,766	9,602	6,164
Capital Outlay	23,779	11,460	12,319
<i>Total Domestic Relations Court</i>	<u>849,147</u>	<u>770,731</u>	<u>78,416</u>
Common Pleas Court			
Salaries and Wages	293,700	271,153	22,547
Fringe Benefits	105,210	93,235	11,975
Contractual Services	85,169	73,625	11,544
Materials and Supplies	32,886	29,802	3,084
Capital Outlay	18,000	2,231	15,769
<i>Total Common Pleas Court</i>	<u>534,965</u>	<u>470,046</u>	<u>64,919</u>
Jury Commission			
Salaries and Wages	6,600	6,600	0
Fringe Benefits	1,119	1,054	65
Contractual Services	22	16	6
<i>Total Jury Commission</i>	<u>7,741</u>	<u>7,670</u>	<u>71</u>
Adult Probation			
Salaries and Wages	368,000	364,340	3,660
Fringe Benefits	190,201	184,318	5,883
Contractual Services	18,757	17,105	1,652
Materials and Supplies	6,000	6,000	0
Capital Outlay	2,000	530	1,470
<i>Total Adult Probation</i>	<u>584,958</u>	<u>572,293</u>	<u>12,665</u>
Juvenile Court			
Salaries and Wages	513,000	459,626	53,374
Fringe Benefits	200,990	160,909	40,081
Contractual Services	185,769	179,947	5,822
Materials and Supplies	16,000	15,952	48
Capital Outlay	67,105	67,096	9
<i>Total Juvenile Court</i>	<u>\$982,864</u>	<u>\$883,530</u>	<u>\$99,334</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, 2023

	Final Budget	Actual	Variance with Final Budget
<i>General Government - Judicial (continued)</i>			
<i>Juvenile Probation</i>			
Salaries and Wages	\$530,000	\$505,281	\$24,719
Fringe Benefits	218,595	187,261	31,334
Contractual Services	12,636	11,656	980
Materials and Supplies	1,500	705	795
Capital Outlay	19,516	17,182	2,334
<i>Total Juvenile Probation</i>	<u>782,247</u>	<u>722,085</u>	<u>60,162</u>
<i>Detention Home</i>			
Salaries and Wages	1,814,087	1,803,832	10,255
Fringe Benefits	685,478	627,641	57,837
Contractual Services	194,426	183,525	10,901
Materials and Supplies	175,575	174,396	1,179
Capital Outlay	19,370	19,307	63
<i>Total Detention Home</i>	<u>2,888,936</u>	<u>2,808,701</u>	<u>80,235</u>
<i>Probate Court</i>			
Salaries and Wages	245,400	245,302	98
Fringe Benefits	91,570	79,100	12,470
Contractual Services	19,344	17,313	2,031
Materials and Supplies	8,325	7,836	489
Capital Outlay	4,583	4,583	0
<i>Total Probate Court</i>	<u>369,222</u>	<u>354,134</u>	<u>15,088</u>
<i>Clerk of Courts</i>			
Salaries and Wages	456,137	452,832	3,305
Fringe Benefits	225,788	195,615	30,173
Contractual Services	52,612	10,580	42,032
Materials and Supplies	32,737	32,449	288
Capital Outlay	47,398	3,037	44,361
<i>Total Clerk of Courts</i>	<u>814,672</u>	<u>694,513</u>	<u>120,159</u>
<i>County Court</i>			
Salaries and Wages	400,900	400,203	697
Fringe Benefits	214,820	203,099	11,721
Contractual Services	10,139	7,502	2,637
Materials and Supplies	21,165	19,736	1,429
Capital Outlay	11,898	11,310	588
<i>Total County Court</i>	<u>\$658,922</u>	<u>\$641,850</u>	<u>\$17,072</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, 2023

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial (continued)			
Municipal Court			
Salaries and Wages	\$25,300	\$25,300	\$0
Fringe Benefits	13,406	12,626	780
Contractual Services	93,154	90,759	2,395
<i>Total Municipal Court</i>	<u>131,860</u>	<u>128,685</u>	<u>3,175</u>
Attorney Fees - Public Defender Attorney Fees	1,253,899	998,087	255,812
<i>Total General Government - Judicial</i>	<u>9,881,934</u>	<u>9,062,278</u>	<u>819,656</u>
Public Safety			
Coroner's Office			
Salaries and Wages	77,710	70,298	7,412
Fringe Benefits	38,700	35,504	3,196
Contractual Services	131,594	106,908	24,686
Materials and Supplies	500	0	500
<i>Total Coroner's Office</i>	<u>248,504</u>	<u>212,710</u>	<u>35,794</u>
Sheriff			
Salaries and Wages	7,624,083	7,581,783	42,300
Fringe Benefits	3,289,383	3,207,711	81,672
Contractual Services	1,271,722	1,227,800	43,922
Materials and Supplies	502,211	432,596	69,615
Capital Outlay	733,481	728,414	5,067
<i>Total Sheriff</i>	<u>13,420,880</u>	<u>13,178,304</u>	<u>242,576</u>
Jail			
Contractual Services	971,590	966,352	5,238
Disaster Services			
Contractual Services	95,888	81,516	14,372
Building Regulation			
Salaries and Wages	343,600	343,432	168
Fringe Benefits	116,732	115,204	1,528
Contractual Services	223,151	206,809	16,342
Materials and Supplies	5,509	2,011	3,498
Capital Outlay	20,521	13,820	6,701
<i>Total Building Regulation</i>	<u>709,513</u>	<u>681,276</u>	<u>28,237</u>
<i>Total Public Safety</i>	<u>\$15,446,375</u>	<u>\$15,120,158</u>	<u>\$326,217</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, 2023

	Final Budget	Actual	Variance with Final Budget
Public Works			
Engineer			
Salaries and Wages	\$135,000	\$121,254	\$13,746
Fringe Benefits	62,883	51,021	11,862
Contractual Services	4,482	3,669	813
Materials and Supplies	2,500	248	2,252
<i>Total Engineer</i>	<u>204,865</u>	<u>176,192</u>	<u>28,673</u>
Planning Commission			
Salaries and Wages	67,400	25,834	41,566
Fringe Benefits	11,340	10,653	687
Contractual Services	189	168	21
Materials and Supplies	220	0	220
<i>Total Planning Commission</i>	<u>79,149</u>	<u>36,655</u>	<u>42,494</u>
<i>Total Public Works</i>	<u>284,014</u>	<u>212,847</u>	<u>71,167</u>
Health			
Humane Society			
Fringe Benefits	8,140	8,125	15
Contractual Services	11,045	11,034	11
<i>Total Humane Society</i>	<u>19,185</u>	<u>19,159</u>	<u>26</u>
Agriculture			
Contractual Services	220,117	219,940	177
Other Health - Crippled Children Aid			
Contractual Services	275,235	248,587	26,648
<i>Total Health</i>	<u>514,537</u>	<u>487,686</u>	<u>26,851</u>
Human Services			
Soldier's Relief			
Salaries and Wages	33,000	33,000	0
Fringe Benefits	17,594	12,639	4,955
Contractual Services	422,930	360,213	62,717
Materials and Supplies	10,000	7,621	2,379
Capital Outlay	65,316	59,916	5,400
<i>Total Soldier's Relief</i>	<u>\$548,840</u>	<u>\$473,389</u>	<u>\$75,451</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, 2023

	Final Budget	Actual	Variance with Final Budget
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$283,800	\$281,181	\$2,619
Fringe Benefits	145,644	105,191	40,453
Contractual Services	103,360	87,399	15,961
Materials and Supplies	41,000	8,640	32,360
<i>Total Veteran's Services</i>	<u>573,804</u>	<u>482,411</u>	<u>91,393</u>
<i>Total Human Services</i>	<u>1,122,644</u>	<u>955,800</u>	<u>166,844</u>
Intergovernmental			
Economic Development	1,122,100	551,740	570,360
Grants	899,324	899,097	227
<i>Total Intergovernmental</i>	<u>2,021,424</u>	<u>1,450,837</u>	<u>570,587</u>
<i>Total Expenditures</i>	<u>47,926,862</u>	<u>41,771,123</u>	<u>6,155,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,277,721)</u>	<u>3,643,562</u>	<u>15,921,283</u>
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	30,000	27,652	(2,348)
Advances In	0	595,496	595,496
Advances Out	0	(203,573)	(203,573)
Transfers In	11,700	52,761	41,061
Transfers Out	(11,136,863)	(7,892,264)	3,244,599
<i>Total Other Financing Sources (Uses)</i>	<u>(11,095,163)</u>	<u>(7,419,928)</u>	<u>3,675,235</u>
<i>Net Change in Fund Balance</i>	<u>(23,372,884)</u>	<u>(3,776,366)</u>	<u>19,596,518</u>
Fund Balance Beginning of Year	29,360,232	29,360,232	0
Prior Year Encumbrances Appropriated	849,283	849,283	0
<i>Fund Balance End of Year</i>	<u><u>\$6,836,631</u></u>	<u><u>\$26,433,149</u></u>	<u><u>\$19,596,518</u></u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,192,946	\$195,756	\$6,336,269	\$20,724,971
Cash and Cash Equivalents in Segregated Accounts	347,772	0	0	347,772
Cash and Cash Equivalents with Fiscal Agents	9,045	0	200	9,245
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	8,502	0	0	8,502
Receivables:				
Property Taxes	5,511,140	0	0	5,511,140
Payments in Lieu of Taxes	238,902	0	0	238,902
Lodging Taxes	27,612	0	0	27,612
Accounts	1,336,248	0	0	1,336,248
Intergovernmental	1,873,716	0	0	1,873,716
Interfund	185	0	0	185
Special Assessments	0	66,661	0	66,661
Due from Component Unit	14,434	0	0	14,434
Materials and Supplies Inventory	26,690	0	0	26,690
Prepaid Items	216,488	0	0	216,488
<i>Total Assets</i>	<u>\$23,803,680</u>	<u>\$262,417</u>	<u>\$6,336,469</u>	<u>\$30,402,566</u>
Liabilities				
Accounts Payable	\$128,922	\$0	\$0	\$128,922
Accrued Wages and Benefits Payable	183,980	0	0	183,980
Contracts Payable	76,514	0	210,065	286,579
Retainage Payable	8,502	0	0	8,502
Interfund Payable	526,416	0	0	526,416
Intergovernmental Payable	171,236	0	0	171,236
Payroll Withholdings Payable	36,841	0	0	36,841
<i>Total Liabilities</i>	<u>1,132,411</u>	<u>0</u>	<u>210,065</u>	<u>1,342,476</u>
Deferred Inflows of Resources				
Property Taxes	5,121,378	0	0	5,121,378
Payments in Lieu of Taxes	238,902	0	0	238,902
Unavailable Revenue	3,310,940	66,661	0	3,377,601
<i>Total Deferred Inflows of Resources</i>	<u>8,671,220</u>	<u>66,661</u>	<u>0</u>	<u>8,737,881</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	26,690	0	0	26,690
Prepaid Items	216,488	0	0	216,488
Restricted for:				
Court Corrections	2,639,135	0	0	2,639,135
Court Guardianship	4,925	0	0	4,925
Human Services	407,756	0	0	407,756
Senior Services	677,504	0	0	677,504
Law Enforcement and Public Safety	2,098,290	0	0	2,098,290
Emergency 911	424,793	0	0	424,793
Mental Health Program	38,496	0	0	38,496
Tuberculosis Clinic Program	2,235,114	0	0	2,235,114
Children Services Program	202	0	0	202
Debt Service	0	195,756	0	195,756
Capital Projects	0	0	1,341,678	1,341,678
Real Estate Assessment	2,779,700	0	0	2,779,700
Delinquent Real Estate and Tax Collection	1,040,478	0	0	1,040,478
Other Purposes	1,410,478	0	0	1,410,478
Committed to:				
Capital Improvements	0	0	4,784,726	4,784,726
<i>Total Fund Balances</i>	<u>14,000,049</u>	<u>195,756</u>	<u>6,126,404</u>	<u>20,322,209</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$23,803,680</u>	<u>\$262,417</u>	<u>\$6,336,469</u>	<u>\$30,402,566</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,735,935	\$0	\$0	\$3,735,935
Special Assessments	0	8,829	0	8,829
Lodging Taxes	426,940	0	0	426,940
Charges for Services	3,197,448	0	0	3,197,448
Licenses and Permits	241,528	0	0	241,528
Fines, Forfeitures, and Settlements	503,234	0	0	503,234
Intergovernmental	5,938,761	0	7,398,063	13,336,824
Investment Earnings/Interest	22,211	3,034	0	25,245
Payments in Lieu of Taxes	94,039	0	0	94,039
Rent and Leases	0	16,786	0	16,786
Contributions and Donations	48,918	0	0	48,918
Other	47,744	0	0	47,744
<i>Total Revenues</i>	<u>14,256,758</u>	<u>28,649</u>	<u>7,398,063</u>	<u>21,683,470</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,579,502	0	0	1,579,502
Judicial	457,593	0	0	457,593
Public Safety	3,691,713	0	0	3,691,713
Public Works	716,884	0	0	716,884
Health	1,149,693	0	0	1,149,693
Human Services	4,536,079	0	0	4,536,079
Community and Economic Development	421,443	0	0	421,443
Capital Outlay	0	0	10,870,754	10,870,754
Intergovernmental	1,607,477	0	0	1,607,477
Debt Service:				
Principal Retirement	421,576	104,322	0	525,898
Interest	21,394	20,243	0	41,637
<i>Total Expenditures</i>	<u>14,603,354</u>	<u>124,565</u>	<u>10,870,754</u>	<u>25,598,673</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(346,596)</u>	<u>(95,916)</u>	<u>(3,472,691)</u>	<u>(3,915,203)</u>
Other Financing Sources (Use)				
State Infrastructure Bank Loan Issued	0	0	947,238	947,238
OWDA Loans Issued	190,956	0	0	190,956
OPWC Loans Issued	0	0	500,000	500,000
Proceeds from the Sale of Capital Assets	3,007	0	0	3,007
Transfers In	1,079,327	93,608	6,327,134	7,500,069
Transfers Out	0	0	(52,761)	(52,761)
<i>Total Other Financing Sources (Use)</i>	<u>1,273,290</u>	<u>93,608</u>	<u>7,721,611</u>	<u>9,088,509</u>
<i>Net Change in Fund Balances</i>	926,694	(2,308)	4,248,920	5,173,306
Fund Balances Beginning of Year	<u>13,073,355</u>	<u>198,064</u>	<u>1,877,484</u>	<u>15,148,903</u>
<i>Fund Balances End of Year</i>	<u>\$14,000,049</u>	<u>\$195,756</u>	<u>\$6,126,404</u>	<u>\$20,322,209</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.

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

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

Nonmajor Special Revenue Funds

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

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

Childrens' Services Trust Fund - To account for restricted bequests left for the purpose of maintaining the County Children's Home. This fund had no cash activity or budget during 2023; therefore, there is no budgetary schedule presented.

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

Redevelopment Tax Equivalent Fund - To account for restricted money received pursuant to a tax increment financing agreement between the County and a local vendor to be used for expenses incurred during the construction of an adjoining road. This fund had no cash activity or budget during 2023; therefore, there is no budgetary schedule presented.

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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 administrative costs associated with supervising parent visitations with their children.

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

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

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

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

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

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

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

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

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

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

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

Sheriff Services Fund - To account for revenues derived from property taxes, service fees, licenses and permits, and fines restricted for the purpose of investigations and prosecutions, commissary activities for inmates, inmate reimbursements, issuing concealed handgun licenses, drug resistance education classes, and purchasing of sheriff services equipment and training.

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

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

(continued)

SPECIAL REVENUE FUNDS (Continued)

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

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

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.

Law Library Resources Fund - To account for restricted fines and penalties collected by the various courts of the County and to account for restricted fees charged for law library services. Expenditures shall be made pursuant to the annual appropriation measure adopted by the Board of County Commissioners.

Juvenile Detention Fund - To account for restricted state and federal grants used in the operation and maintenance of the Detention Facility. This fund had no cash activity or budget during 2023; therefore, there is no budgetary schedule presented.

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

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

Lodging Excise Tax Fund - To account for a three percent restricted hotel tax levied and collected by the County restricted for the purpose of bringing tourism into the County.

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

Brownfield Community-Wide Assessment Fund – To account for restricted federal grant monies to be used to inventory, characterize, assess, conduct a range of planning activities, develop site-specific cleanup plans, and conduct community engagement related to Brownfield sites. This fund had no cash activity or budget during 2023; therefore, there is no budgetary schedule presented.

Comprehensive Community Violence Intervention Fund – To account for restricted federal grant monies from the Ohio Office of Criminal Justice Services to be used to provide a three-pronged approach addressing community safety concerns. The funding allows for the installation of safety equipment, salary and benefits associated with a drug diversion program within the Prosecutor's office, and travel expenses associated with community outreach events.

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$432,325	\$432,325	\$0
Intergovernmental	10,816,500	9,642,413	(1,174,087)
Other	247,675	232,869	(14,806)
<i>Total Revenues</i>	<u>11,496,500</u>	<u>10,307,607</u>	<u>(1,188,893)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,883,500	3,808,916	74,584
Fringe Benefits	1,742,644	1,613,060	129,584
Contractual Services	6,204,052	5,055,612	1,148,440
Materials and Supplies	82,383	79,182	3,201
Capital Outlay	83,993	35,710	48,283
<i>Total Expenditures</i>	<u>11,996,572</u>	<u>10,592,480</u>	<u>1,404,092</u>
<i>Excess of Revenues Under Expenditures</i>	(500,072)	(284,873)	215,199
Other Financing Source			
Transfers In	250,000	234,448	(15,552)
<i>Net Change in Fund Balance</i>	(250,072)	(50,425)	199,647
Fund Balance Beginning of Year	160,585	160,585	0
Prior Year Encumbrances Appropriated	139,753	139,753	0
<i>Fund Balance End of Year</i>	<u><u>\$50,266</u></u>	<u><u>\$249,913</u></u>	<u><u>\$199,647</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$4,120,145	\$3,952,179	(\$167,966)
Charges for Services	102,500	124,203	21,703
Intergovernmental	2,640,071	3,284,010	643,939
Contributions and Donations	121,000	119,960	(1,040)
Other	15,250	52,861	37,611
<i>Total Revenues</i>	<u>6,998,966</u>	<u>7,533,213</u>	<u>534,247</u>
Expenditures			
Current:			
Human Services			
Starlight School Levy			
Salaries and Wages	4,099,000	3,358,518	740,482
Fringe Benefits	2,031,445	1,373,806	657,639
Contractual Services	5,650,453	4,142,515	1,507,938
Materials and Supplies	245,280	129,460	115,820
Capital Outlay	81,000	23,224	57,776
<i>Total Expenditures</i>	<u>12,107,178</u>	<u>9,027,523</u>	<u>3,079,655</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,108,212)</u>	<u>(1,494,310)</u>	<u>3,613,902</u>
Other Financing Source			
Transfers In	150,000	0	(150,000)
<i>Net Change in Fund Balance</i>	(4,958,212)	(1,494,310)	3,463,902
Fund Balance Beginning of Year	5,243,457	5,243,457	0
Prior Year Encumbrances Appropriated	258,590	258,590	0
<i>Fund Balance End of Year</i>	<u>\$543,835</u>	<u>\$4,007,737</u>	<u>\$3,463,902</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$3,417,198	\$3,601,892	\$184,694
Charges for Services	1,501,000	1,277,315	(223,685)
Intergovernmental	4,810,000	4,470,453	(339,547)
Contributions and Donations	36,500	106,909	70,409
Other	29,814	25,556	(4,258)
<i>Total Revenues</i>	<u>9,794,512</u>	<u>9,482,125</u>	<u>(312,387)</u>
Expenditures			
Current:			
Human Services			
Children Services Levy			
Salaries and Wages	3,883,875	3,855,241	28,634
Fringe Benefits	1,638,550	1,539,480	99,070
Contractual Services	3,941,240	3,520,647	420,593
Materials and Supplies	312,855	215,925	96,930
Capital Outlay	83,000	39,175	43,825
<i>Total Expenditures</i>	<u>9,859,520</u>	<u>9,170,468</u>	<u>689,052</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(65,008)	311,657	376,665
Other Financing Source			
Proceeds from the Sale of Capital Assets	5,286	5,286	0
<i>Net Change in Fund Balance</i>	(59,722)	316,943	376,665
Fund Balance Beginning of Year	6,178,130	6,178,130	0
Prior Year Encumbrances Appropriated	533,520	533,520	0
<i>Fund Balance End of Year</i>	<u><u>\$6,651,928</u></u>	<u><u>\$7,028,593</u></u>	<u><u>\$376,665</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Motor Vehicle License Tax	\$165,000	\$149,471	(\$15,529)
Licenses and Permits	0	18,766	18,766
Fines, Forfeitures, and Settlements	45,000	38,717	(6,283)
Intergovernmental	7,200,000	7,373,071	173,071
Interest	0	31,439	31,439
Contributions and Donations	0	8,616	8,616
Other	798,000	743,223	(54,777)
<i>Total Revenues</i>	<u>8,208,000</u>	<u>8,363,303</u>	<u>155,303</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salaries and Wages	2,635,463	2,468,958	166,505
Fringe Benefits	1,045,609	949,821	95,788
Contractual Services	1,015,542	847,394	168,148
Materials and Supplies	3,199,441	2,763,847	435,594
Capital Outlay	269,429	225,426	44,003
<i>Total Public Works</i>	<u>8,165,484</u>	<u>7,255,446</u>	<u>910,038</u>
Debt Service:			
Principal Retirement	363,007	323,007	40,000
Interest	26,940	26,940	0
<i>Total Debt Service</i>	<u>389,947</u>	<u>349,947</u>	<u>40,000</u>
<i>Total Expenditures</i>	<u>8,555,431</u>	<u>7,605,393</u>	<u>950,038</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(347,431)</u>	<u>757,910</u>	<u>1,105,341</u>
Other Financing Source (Uses)			
Advances Out	(200,000)	(200,000)	0
Transfers In	1,112,071	1,072,429	(39,642)
Transfers Out	(864,384)	(864,380)	4
<i>Total Other Financing Source (Uses)</i>	<u>47,687</u>	<u>8,049</u>	<u>(39,638)</u>
<i>Net Change in Fund Balance</i>	(299,744)	765,959	1,065,703
Fund Balance Beginning of Year	627,605	627,605	0
Prior Year Encumbrances Appropriated	158,483	158,483	0
<i>Fund Balance End of Year</i>	<u>\$486,344</u>	<u>\$1,552,047</u>	<u>\$1,065,703</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$100,000	\$100,000	\$0
Interest	1,500	94,760	93,260
<i>Total Revenues</i>	<u>101,500</u>	<u>194,760</u>	<u>93,260</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Local Fiscal Recovery			
Salaries and Wages	66,500	66,130	370
Fringe Benefits	40,175	33,788	6,387
Contractual Services	9,100	8,500	600
Materials and Supplies	750	121	629
Capital Outlay	1,000	0	1,000
<i>Total General Government - Legislative and Executive</i>	117,525	108,539	8,986
Public Safety			
Local Fiscal Recovery			
Contractual Services	40,137	4,800	35,337
Public Works			
Local Fiscal Recovery			
Contractual Services	144,238	29,575	114,663
Health			
Local Fiscal Recovery			
Contractual Services	5,000	5,000	0
Human Services			
Local Fiscal Recovery			
Contractual Services	11,000	11,000	0
<i>Total Expenditures</i>	<u>317,900</u>	<u>158,914</u>	<u>158,986</u>
<i>Net Change in Fund Balance</i>	(216,400)	35,846	252,246
Fund Balance Beginning of Year	6,319,199	6,319,199	0
Prior Year Encumbrances Appropriated	1,084	1,084	0
<i>Fund Balance End of Year</i>	<u>\$6,103,883</u>	<u>\$6,356,129</u>	<u>\$252,246</u>

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Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$63,412	\$418,041	\$202	\$2,884,998
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	9,045	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	8,502
Receivables:				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	23,164	0	0	0
Intergovernmental	0	138,428	0	0
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	2,733	4,474	0	0
Prepaid Items	1,121	12,964	0	70,432
<i>Total Assets</i>	<u>\$99,475</u>	<u>\$573,907</u>	<u>\$202</u>	<u>\$2,963,932</u>
Liabilities				
Accounts Payable	\$5,390	\$2,246	\$0	\$0
Accrued Wages and Benefits Payable	8,337	58,108	0	14,717
Contracts Payable	0	0	0	76,514
Retainage Payable	0	0	0	8,502
Interfund Payable	0	207,042	0	0
Intergovernmental Payable	6,823	41,324	0	10,963
Payroll Withholdings Payable	1,523	11,552	0	3,104
<i>Total Liabilities</i>	<u>22,073</u>	<u>320,272</u>	<u>0</u>	<u>113,800</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	3,982	138,428	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,982</u>	<u>138,428</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	2,733	4,474	0	0
Prepaid Items	1,121	12,964	0	70,432
Restricted for:				
Court Corrections	0	0	0	0
Court Guardianship	0	0	0	0
Human Services	0	97,769	0	0
Senior Services	0	0	0	0
Law Enforcement and Public Safety	0	0	0	0
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	0	0	0	0
Children Services Program	0	0	202	0
Real Estate Assessment	0	0	0	2,779,700
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	69,566	0	0	0
<i>Total Fund Balances</i>	<u>73,420</u>	<u>115,207</u>	<u>202</u>	<u>2,850,132</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$99,475</u>	<u>\$573,907</u>	<u>\$202</u>	<u>\$2,963,932</u>

Redevelopment Tax Equivalent	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement
\$0	\$8,275	\$7,416	\$976,955	\$150,175	\$323,387
0	0	1,028	72,245	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
143,690	0	0	0	0	0
0	0	0	0	0	0
0	0	281	18,849	0	0
0	0	0	0	58,240	3,027
0	0	0	0	0	0
0	0	0	14,434	0	0
0	0	0	0	1,059	0
0	0	8	901	6,584	0
<u>\$143,690</u>	<u>\$8,275</u>	<u>\$8,733</u>	<u>\$1,083,384</u>	<u>\$216,058</u>	<u>\$326,414</u>
\$0	\$8,226	\$0	\$7,760	\$11,759	\$0
0	0	0	8,041	4,942	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	80,000	13,400
0	0	0	5,746	3,704	0
0	0	0	1,609	1,050	0
0	8,226	0	23,156	101,455	13,400
0	0	0	0	0	0
143,690	0	0	0	0	0
0	0	281	18,849	12,628	3,027
<u>143,690</u>	<u>0</u>	<u>281</u>	<u>18,849</u>	<u>12,628</u>	<u>3,027</u>
0	0	0	0	1,059	0
0	0	8	901	6,584	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	309,987
0	0	0	0	0	0
0	49	0	0	94,332	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	1,040,478	0	0
0	0	8,444	0	0	0
0	49	8,452	1,041,379	101,975	309,987
<u>\$143,690</u>	<u>\$8,275</u>	<u>\$8,733</u>	<u>\$1,083,384</u>	<u>\$216,058</u>	<u>\$326,414</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2023

	Tuberculosis Clinic	Block Grants	County Courts	Community Correction
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,259,637	\$212,477	\$2,532,434	\$30,086
Cash and Cash Equivalents in Segregated Accounts	531	0	96,808	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Receivables:				
Property Taxes	811,273	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	40	0	100,097	0
Intergovernmental	31,175	715,576	0	397,144
Interfund	185	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	18,424	0	0	0
Prepaid Items	2,108	395	50,494	0
<i>Total Assets</i>	<u>\$3,123,373</u>	<u>\$928,448</u>	<u>\$2,779,833</u>	<u>\$427,230</u>
Liabilities				
Accounts Payable	\$6,275	\$0	\$3,015	\$0
Accrued Wages and Benefits Payable	10,142	2,259	2,186	8,150
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	144,756	0	18,818
Intergovernmental Payable	6,985	9,720	3,108	5,823
Payroll Withholdings Payable	1,935	444	989	1,630
<i>Total Liabilities</i>	<u>25,337</u>	<u>157,179</u>	<u>9,298</u>	<u>34,421</u>
Deferred Inflows of Resources				
Property Taxes	752,197	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	90,193	658,131	100,097	330,257
<i>Total Deferred Inflows of Resources</i>	<u>842,390</u>	<u>658,131</u>	<u>100,097</u>	<u>330,257</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	18,424	0	0	0
Prepaid Items	2,108	395	50,494	0
Restricted for:				
Court Corrections	0	0	2,619,944	0
Court Guardianship	0	0	0	0
Human Services	0	0	0	0
Senior Services	0	0	0	0
Law Enforcement and Public Safety	0	0	0	62,552
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	0
Tuberculosis Clinic Program	2,235,114	0	0	0
Children Services Program	0	0	0	0
Real Estate Assessment	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	0	112,743	0	0
<i>Total Fund Balances</i>	<u>2,255,646</u>	<u>113,138</u>	<u>2,670,438</u>	<u>62,552</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$3,123,373</u>	<u>\$928,448</u>	<u>\$2,779,833</u>	<u>\$427,230</u>

Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Sheriff Services	Legal Aid Society	Senior Citizens Levy
\$196,274	\$1,029	\$126,129	\$152,963	\$1,246,083	\$1,596	\$716,796
8,522	9,578	0	1,682	154,423	17	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	719,187	0	2,294,319
0	0	0	0	0	0	0
0	0	0	0	0	0	0
54,531	2,274	2,463	11,234	47,897	2	0
0	0	0	0	62,567	0	48,808
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
584	0	0	0	45,608	0	6,891
<u>\$259,911</u>	<u>\$12,881</u>	<u>\$128,592</u>	<u>\$165,879</u>	<u>\$2,275,765</u>	<u>\$1,615</u>	<u>\$3,066,814</u>
\$4,941	\$1,029	\$0	\$0	\$71,708	\$0	\$0
5,960	0	0	0	25,903	0	21,588
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	60,000	0	0
2,466	0	0	0	21,552	0	13,923
552	0	0	0	5,949	0	3,781
<u>13,919</u>	<u>1,029</u>	<u>0</u>	<u>0</u>	<u>185,112</u>	<u>0</u>	<u>39,292</u>
0	0	0	0	673,072	0	2,124,867
0	0	0	0	0	0	0
<u>54,531</u>	<u>2,274</u>	<u>2,463</u>	<u>11,234</u>	<u>132,200</u>	<u>2</u>	<u>218,260</u>
<u>54,531</u>	<u>2,274</u>	<u>2,463</u>	<u>11,234</u>	<u>805,272</u>	<u>2</u>	<u>2,343,127</u>
0	0	0	0	0	0	0
584	0	0	0	45,608	0	6,891
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	677,504
190,877	0	0	0	1,239,773	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	9,578	126,129	154,645	0	1,613	0
<u>191,461</u>	<u>9,578</u>	<u>126,129</u>	<u>154,645</u>	<u>1,285,381</u>	<u>1,613</u>	<u>684,395</u>
<u>\$259,911</u>	<u>\$12,881</u>	<u>\$128,592</u>	<u>\$165,879</u>	<u>\$2,275,765</u>	<u>\$1,615</u>	<u>\$3,066,814</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2023

	Felony Delinquent Care and Custody	Indigent Guardianship	Victim of Criminals	Mental Health Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$332,171	\$2,968	\$19,557	\$38,496
Cash and Cash Equivalents in Segregated Accounts	0	1,957	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Receivables:				
Property Taxes	0	0	0	1,686,361
Payments in Lieu of Taxes	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	0	1,088	0	0
Intergovernmental	298,269	0	32,149	56,764
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	762	0	0	0
<i>Total Assets</i>	<u>\$631,202</u>	<u>\$6,013</u>	<u>\$51,706</u>	<u>\$1,781,621</u>
Liabilities				
Accounts Payable	\$3,262	\$0	\$0	\$0
Accrued Wages and Benefits Payable	5,701	0	2,897	0
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	4,073	0	2,070	0
Payroll Withholdings Payable	1,140	0	579	0
<i>Total Liabilities</i>	<u>14,176</u>	<u>0</u>	<u>5,546</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	1,571,242
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	260,663	1,088	20,192	171,883
<i>Total Deferred Inflows of Resources</i>	<u>260,663</u>	<u>1,088</u>	<u>20,192</u>	<u>1,743,125</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	762	0	0	0
Restricted for:				
Court Corrections	0	0	0	0
Court Guardianship	0	4,925	0	0
Human Services	0	0	0	0
Senior Services	0	0	0	0
Law Enforcement and Public Safety	355,601	0	25,968	0
Emergency 911	0	0	0	0
Mental Health Programs	0	0	0	38,496
Tuberculosis Clinic Program	0	0	0	0
Children Services Program	0	0	0	0
Real Estate Assessment	0	0	0	0
Delinquent Real Estate and Tax Collection	0	0	0	0
Other Purposes	0	0	0	0
<i>Total Fund Balances</i>	<u>356,363</u>	<u>4,925</u>	<u>25,968</u>	<u>38,496</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$631,202</u>	<u>\$6,013</u>	<u>\$51,706</u>	<u>\$1,781,621</u>

Law Library Resources	Juvenile Detention	Wireless 911	Brandywine Loop Extension	Lodging Excise Tax	OneOhio Opioid
\$279,252	\$19,191	\$415,429	\$350,818	\$44,756	\$248,102
981	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	95,212	0	0
0	0	0	0	27,612	0
32,693	0	0	0	0	1,041,635
0	0	14,994	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
38	0	17,598	0	0	0
<u>\$312,964</u>	<u>\$19,191</u>	<u>\$448,021</u>	<u>\$446,030</u>	<u>\$72,368</u>	<u>\$1,289,737</u>
\$2,624	\$0	\$687	\$0	\$0	\$0
0	0	2,593	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,400	0
0	0	1,837	0	29,363	0
0	0	513	0	0	0
<u>2,624</u>	<u>0</u>	<u>5,630</u>	<u>0</u>	<u>31,763</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	95,212	0	0
<u>32,693</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,833</u>	<u>1,034,000</u>
<u>32,693</u>	<u>0</u>	<u>0</u>	<u>95,212</u>	<u>2,833</u>	<u>1,034,000</u>
0	0	0	0	0	0
38	0	17,598	0	0	0
0	19,191	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	424,793	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>277,609</u>	<u>0</u>	<u>0</u>	<u>350,818</u>	<u>37,772</u>	<u>255,737</u>
<u>277,647</u>	<u>19,191</u>	<u>442,391</u>	<u>350,818</u>	<u>37,772</u>	<u>255,737</u>
<u>\$312,964</u>	<u>\$19,191</u>	<u>\$448,021</u>	<u>\$446,030</u>	<u>\$72,368</u>	<u>\$1,289,737</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2023

	Brownfield Community-Wide Assessment	Comprehensive Community Violence Intervention	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$0	\$133,841	\$14,192,946
Cash and Cash Equivalents in Segregated Accounts	0	0	347,772
Cash and Cash Equivalents with Fiscal Agents	0	0	9,045
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	0	0	8,502
Receivables:			
Property Taxes	0	0	5,511,140
Payments in Lieu of Taxes	0	0	238,902
Lodging Taxes	0	0	27,612
Accounts	0	0	1,336,248
Intergovernmental	16,575	0	1,873,716
Interfund	0	0	185
Due from Component Unit	0	0	14,434
Materials and Supplies Inventory	0	0	26,690
Prepaid Items	0	0	216,488
<i>Total Assets</i>	<u>\$16,575</u>	<u>\$133,841</u>	<u>\$23,803,680</u>
Liabilities			
Accounts Payable	\$0	\$0	\$128,922
Accrued Wages and Benefits Payable	0	2,456	183,980
Contracts Payable	0	0	76,514
Retainage Payable	0	0	8,502
Interfund Payable	0	0	526,416
Intergovernmental Payable	0	1,756	171,236
Payroll Withholdings Payable	0	491	36,841
<i>Total Liabilities</i>	<u>0</u>	<u>4,703</u>	<u>1,132,411</u>
Deferred Inflows of Resources			
Property Taxes	0	0	5,121,378
Payments in Lieu of Taxes	0	0	238,902
Unavailable Revenue	10,751	0	3,310,940
<i>Total Deferred Inflows of Resources</i>	<u>10,751</u>	<u>0</u>	<u>8,671,220</u>
Fund Balances			
Nonspendable:			
Materials and Supplies Inventory	0	0	26,690
Prepaid Items	0	0	216,488
Restricted for:			
Court Corrections	0	0	2,639,135
Court Guardianship	0	0	4,925
Human Services	0	0	407,756
Senior Services	0	0	677,504
Law Enforcement and Public Safety	0	129,138	2,098,290
Emergency 911	0	0	424,793
Mental Health Programs	0	0	38,496
Tuberculosis Clinic Program	0	0	2,235,114
Children Services Program	0	0	202
Real Estate Assessment	0	0	2,779,700
Delinquent Real Estate and Tax Collection	0	0	1,040,478
Other Purposes	5,824	0	1,410,478
<i>Total Fund Balances</i>	<u>5,824</u>	<u>129,138</u>	<u>14,000,049</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$16,575</u>	<u>\$133,841</u>	<u>\$23,803,680</u>

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Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	45,560	365,408	0	1,180,849
Licenses and Permits	170,745	0	0	0
Fines, Forfeitures, and Settlements	180	0	0	737
Intergovernmental	0	2,400,679	0	0
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	32,793	0	0	0
Other	896	16,177	0	4,257
<i>Total Revenues</i>	<u>250,174</u>	<u>2,782,264</u>	<u>0</u>	<u>1,185,843</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,280,015
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	470,524	0	0	0
Human Services	0	3,444,868	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	183,220
Interest	0	0	0	15,540
<i>Total Expenditures</i>	<u>470,524</u>	<u>3,444,868</u>	<u>0</u>	<u>1,478,775</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(220,350)</u>	<u>(662,604)</u>	<u>0</u>	<u>(292,932)</u>
Other Financing Sources				
OWDA Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0
Transfers In	233,110	600,000	0	0
<i>Total Other Financing Sources</i>	<u>233,110</u>	<u>600,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	12,760	(62,604)	0	(292,932)
Fund Balances Beginning of Year	<u>60,660</u>	<u>177,811</u>	<u>202</u>	<u>3,143,064</u>
<i>Fund Balances End of Year</i>	<u>\$73,420</u>	<u>\$115,207</u>	<u>\$202</u>	<u>\$2,850,132</u>

Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
\$0	\$0	\$0	\$0	\$0	\$720,950
0	0	0	0	0	0
0	2,111	359,428	0	0	43,364
0	0	0	0	0	0
0	0	0	0	0	0
288,146	0	0	437,054	10,349	71,919
49	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,640
0	11	8,939	1,641	0	2,430
<u>288,195</u>	<u>2,122</u>	<u>368,367</u>	<u>438,695</u>	<u>10,349</u>	<u>840,303</u>
0	0	297,879	0	0	0
0	4,442	0	0	0	0
288,467	0	0	533,519	0	0
0	0	0	0	0	0
0	0	0	0	0	660,090
0	0	0	0	74,491	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>288,467</u>	<u>4,442</u>	<u>297,879</u>	<u>533,519</u>	<u>74,491</u>	<u>660,090</u>
<u>(272)</u>	<u>(2,320)</u>	<u>70,488</u>	<u>(94,824)</u>	<u>(64,142)</u>	<u>180,213</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>129,927</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>129,927</u>	<u>0</u>	<u>0</u>
(272)	(2,320)	70,488	35,103	(64,142)	180,213
<u>321</u>	<u>10,772</u>	<u>970,891</u>	<u>66,872</u>	<u>374,129</u>	<u>2,075,433</u>
<u>\$49</u>	<u>\$8,452</u>	<u>\$1,041,379</u>	<u>\$101,975</u>	<u>\$309,987</u>	<u>\$2,255,646</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, 2023

	Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0
Charges for Services	125	184,089	0	165,658
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Settlements	0	134,801	0	0
Intergovernmental	763,315	152,630	259,188	0
Investment Earnings/Interest	0	22,162	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	8,560	0	0	0
Other	0	1,396	0	796
<i>Total Revenues</i>	<u>772,000</u>	<u>495,078</u>	<u>259,188</u>	<u>166,454</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	335,901	0	0
Public Safety	0	0	260,132	204,169
Public Works	716,884	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	190,956	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>907,840</u>	<u>335,901</u>	<u>260,132</u>	<u>204,169</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(135,840)</u>	<u>159,177</u>	<u>(944)</u>	<u>(37,715)</u>
Other Financing Sources				
OWDA Loans Issued	190,956	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0
Transfers In	30,451	0	0	0
<i>Total Other Financing Sources</i>	<u>221,407</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	85,567	159,177	(944)	(37,715)
Fund Balances Beginning of Year	<u>27,571</u>	<u>2,511,261</u>	<u>63,496</u>	<u>229,176</u>
<i>Fund Balances End of Year</i>	<u>\$113,138</u>	<u>\$2,670,438</u>	<u>\$62,552</u>	<u>\$191,461</u>

Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Sheriff Services	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody
\$0	\$0	\$0	\$653,812	\$0	\$867,251	\$0
0	0	0	0	0	0	0
0	0	0	838,182	110	0	0
21,846	0	0	48,937	0	0	0
0	10,220	17,039	38,265	0	0	0
0	0	15,063	108,155	0	437,008	273,766
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	5,925	0	0	0
0	0	0	5,876	0	4,667	0
<u>21,846</u>	<u>10,220</u>	<u>32,102</u>	<u>1,699,152</u>	<u>110</u>	<u>1,308,926</u>	<u>273,766</u>
0	0	0	0	0	0	0
0	0	31,802	0	0	0	0
0	0	0	1,744,079	0	0	197,439
0	0	0	0	0	0	0
19,079	0	0	0	0	0	0
0	0	0	0	0	1,016,720	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>19,079</u>	<u>0</u>	<u>31,802</u>	<u>1,744,079</u>	<u>0</u>	<u>1,016,720</u>	<u>197,439</u>
<u>2,767</u>	<u>10,220</u>	<u>300</u>	<u>(44,927)</u>	<u>110</u>	<u>292,206</u>	<u>76,327</u>
0	0	0	0	0	0	0
0	0	0	0	0	3,007	0
0	0	0	42,800	0	0	0
0	0	0	42,800	0	3,007	0
2,767	10,220	300	(2,127)	110	295,213	76,327
<u>6,811</u>	<u>115,909</u>	<u>154,345</u>	<u>1,287,508</u>	<u>1,503</u>	<u>389,182</u>	<u>280,036</u>
<u>\$9,578</u>	<u>\$126,129</u>	<u>\$154,645</u>	<u>\$1,285,381</u>	<u>\$1,613</u>	<u>\$684,395</u>	<u>\$356,363</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, 2023

	Indigent Guardianship	Victim of Criminals	Mental Health Levy	Law Library Resources
Revenues				
Property Taxes	\$0	\$0	\$1,493,922	\$0
Lodging Taxes	0	0	0	0
Charges for Services	12,564	0	0	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	90,137
Intergovernmental	0	64,623	115,009	0
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	54
<i>Total Revenues</i>	<u>12,564</u>	<u>64,623</u>	<u>1,608,931</u>	<u>90,191</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	11,526	0	0	73,922
Public Safety	0	108,141	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	1,607,477	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>11,526</u>	<u>108,141</u>	<u>1,607,477</u>	<u>73,922</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,038</u>	<u>(43,518)</u>	<u>1,454</u>	<u>16,269</u>
Other Financing Sources				
OWDA Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0
Transfers In	0	43,039	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>43,039</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,038	(479)	1,454	16,269
Fund Balances Beginning of Year	<u>3,887</u>	<u>26,447</u>	<u>37,042</u>	<u>261,378</u>
<i>Fund Balances End of Year</i>	<u>\$4,925</u>	<u>\$25,968</u>	<u>\$38,496</u>	<u>\$277,647</u>

Juvenile Detention	Wireless 911	Brandywine Loop Extension	Lodging Excise Tax	OneOhio Opioid
\$0	\$0	\$0	\$0	\$0
0	0	0	426,940	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	211,855
0	186,864	0	0	0
0	0	0	0	0
0	0	94,039	0	0
0	0	0	0	0
0	604	0	0	0
<u>0</u>	<u>187,468</u>	<u>94,039</u>	<u>426,940</u>	<u>211,855</u>
0	0	0	0	1,608
0	0	0	0	0
0	135,736	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	421,443	0
0	0	0	0	0
0	0	47,400	0	0
0	0	5,854	0	0
<u>0</u>	<u>135,736</u>	<u>53,254</u>	<u>421,443</u>	<u>1,608</u>
<u>0</u>	<u>51,732</u>	<u>40,785</u>	<u>5,497</u>	<u>210,247</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	51,732	40,785	5,497	210,247
<u>19,191</u>	<u>390,659</u>	<u>310,033</u>	<u>32,275</u>	<u>45,490</u>
<u>\$19,191</u>	<u>\$442,391</u>	<u>\$350,818</u>	<u>\$37,772</u>	<u>\$255,737</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, 2023

	Brownfield Community-Wide Assessment	Comprehensive Community Violence Intervention	Total Nonmajor Special Revenue Funds
Revenues			
Property Taxes	\$0	\$0	\$3,735,935
Lodging Taxes	0	0	426,940
Charges for Services	0	0	3,197,448
Licenses and Permits	0	0	241,528
Fines, Forfeitures, and Settlements	0	0	503,234
Intergovernmental	5,824	349,169	5,938,761
Investment Earnings/Interest	0	0	22,211
Payments in Lieu of Taxes	0	0	94,039
Contributions and Donations	0	0	48,918
Other	0	0	47,744
<i>Total Revenues</i>	<u>5,824</u>	<u>349,169</u>	<u>14,256,758</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	1,579,502
Judicial	0	0	457,593
Public Safety	0	220,031	3,691,713
Public Works	0	0	716,884
Health	0	0	1,149,693
Human Services	0	0	4,536,079
Community and Economic Development	0	0	421,443
Intergovernmental	0	0	1,607,477
Debt Service:			
Principal Retirement	0	0	421,576
Interest	0	0	21,394
<i>Total Expenditures</i>	<u>0</u>	<u>220,031</u>	<u>14,603,354</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,824</u>	<u>129,138</u>	<u>(346,596)</u>
Other Financing Sources			
OWDA Loans Issued	0	0	190,956
Proceeds from the Sale of Capital Assets	0	0	3,007
Transfers In	0	0	1,079,327
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>1,273,290</u>
<i>Net Change in Fund Balances</i>	5,824	129,138	926,694
Fund Balances Beginning of Year	<u>0</u>	<u>0</u>	<u>13,073,355</u>
<i>Fund Balances End of Year</i>	<u>\$5,824</u>	<u>\$129,138</u>	<u>\$14,000,049</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$46,870	\$45,610	(\$1,260)
Licenses and Permits	118,500	151,927	33,427
Fines, Forfeitures, and Settlements	500	180	(320)
Contributions and Donations	28,000	20,269	(7,731)
Other	1,000	896	(104)
<i>Total Revenues</i>	<u>194,870</u>	<u>218,882</u>	<u>24,012</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Salaries and Wages	192,809	191,595	1,214
Fringe Benefits	86,147	85,554	593
Contractual Services	141,649	129,262	12,387
Materials and Supplies	57,617	57,448	169
Capital Outlay	5,300	5,291	9
<i>Total Expenditures</i>	<u>483,522</u>	<u>469,150</u>	<u>14,372</u>
<i>Excess of Revenues Under Expenditures</i>	(288,652)	(250,268)	38,384
Other Financing Source			
Transfers In	233,110	233,110	0
<i>Net Change in Fund Balance</i>	(55,542)	(17,158)	38,384
Fund Balance Beginning of Year	51,775	51,775	0
Prior Year Encumbrances Appropriated	12,542	12,542	0
<i>Fund Balance End of Year</i>	<u><u>\$8,775</u></u>	<u><u>\$47,159</u></u>	<u><u>\$38,384</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$450,000	\$365,408	(\$84,592)
Intergovernmental	2,600,000	2,400,679	(199,321)
Other	15,000	16,177	1,177
<i>Total Revenues</i>	<u>3,065,000</u>	<u>2,782,264</u>	<u>(282,736)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement Agency			
Salaries and Wages	1,680,500	1,677,338	3,162
Fringe Benefits	849,894	686,127	163,767
Contractual Services	1,269,277	1,134,007	135,270
Materials and Supplies	40,500	30,923	9,577
Capital Outlay	41,639	13,928	27,711
<i>Total Human Services</i>	<u>3,881,810</u>	<u>3,542,323</u>	<u>339,487</u>
<i>Excess of Revenues Under Expenditures</i>	(816,810)	(760,059)	56,751
Other Financing Source			
Transfers In	625,000	600,000	(25,000)
<i>Net Change in Fund Balance</i>	(191,810)	(160,059)	31,751
Fund Balance Beginning of Year	139,125	139,125	0
Prior Year Encumbrances Appropriated	191,810	191,810	0
<i>Fund Balance End of Year</i>	<u><u>\$139,125</u></u>	<u><u>\$170,876</u></u>	<u><u>\$31,751</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,026,800	\$1,180,849	\$154,049
Fines, Forfeitures, and Settlements	200	737	537
Other	500	4,257	3,757
<i>Total Revenues</i>	<u>1,027,500</u>	<u>1,185,843</u>	<u>158,343</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salaries and Wages	458,000	418,630	39,370
Fringe Benefits	213,226	147,734	65,492
Contractual Services	3,149,023	1,616,020	1,533,003
Materials and Supplies	10,452	3,333	7,119
Capital Outlay	60,823	35,279	25,544
<i>Total Expenditures</i>	<u>3,891,524</u>	<u>2,220,996</u>	<u>1,670,528</u>
<i>Net Change in Fund Balance</i>	(2,864,024)	(1,035,153)	1,828,871
Fund Balance Beginning of Year	1,957,567	1,957,567	0
Prior Year Encumbrances Appropriated	<u>1,211,924</u>	<u>1,211,924</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$305,467</u></u>	<u><u>\$2,134,338</u></u>	<u><u>\$1,828,871</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Federal Grants Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$267,954	\$267,954	\$0
Interest	3	28	25
<i>Total Revenues</i>	<u>267,957</u>	<u>267,982</u>	<u>25</u>
Expenditures			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Contractual Services	257,957	257,957	0
Capital Outlay	13,891	13,891	0
<i>Total Expenditures</i>	<u>271,848</u>	<u>271,848</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,891)	(3,866)	25
Fund Balance Beginning of Year	2,401	2,401	0
Prior Year Encumbrances Appropriated	1,490	1,490	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$25</u>	<u>\$25</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$0	\$1,310	\$1,310
Other	0	11	11
<i>Total Revenues</i>	<u>0</u>	<u>1,321</u>	<u>1,321</u>
Expenditures			
Current:			
General Government - Judicial			
Access Visitation Grant			
Salaries and Wages	4,000	3,850	150
Fringe Benefits	678	600	78
<i>Total Expenditures</i>	<u>4,678</u>	<u>4,450</u>	<u>228</u>
<i>Net Change in Fund Balance</i>	(4,678)	(3,129)	1,549
Fund Balance Beginning of Year	<u>10,345</u>	<u>10,345</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,667</u></u>	<u><u>\$7,216</u></u>	<u><u>\$1,549</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$260,000	\$412,577	\$152,577
Other	0	1,275	1,275
<i>Total Revenues</i>	<u>260,000</u>	<u>413,852</u>	<u>153,852</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Delinquent Real Estate Tax and Assessment Collection			
Salaries and Wages	182,150	174,766	7,384
Fringe Benefits	70,955	65,568	5,387
Contractual Services	94,000	60,217	33,783
Materials and Supplies	1,500	0	1,500
Capital Outlay	2,000	1,498	502
<i>Total Expenditures</i>	<u>350,605</u>	<u>302,049</u>	<u>48,556</u>
<i>Net Change in Fund Balance</i>	(90,605)	111,803	202,408
Fund Balance Beginning of Year	842,158	842,158	0
Prior Year Encumbrances Appropriated	<u>7,000</u>	<u>7,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$758,553</u></u>	<u><u>\$960,961</u></u>	<u><u>\$202,408</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$753,987	\$395,009	(\$358,978)
Other	0	1,641	1,641
<i>Total Revenues</i>	<u>753,987</u>	<u>396,650</u>	<u>(357,337)</u>
Expenditures			
Current:			
Public Safety			
Homeland Security			
Salaries and Wages	128,086	126,719	1,367
Fringe Benefits	60,769	48,879	11,890
Contractual Services	155,374	93,585	61,789
Materials and Supplies	158,874	41,895	116,979
Capital Outlay	404,928	226,279	178,649
<i>Total Expenditures</i>	<u>908,031</u>	<u>537,357</u>	<u>370,674</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(154,044)</u>	<u>(140,707)</u>	<u>13,337</u>
Other Financing Sources (Use)			
Transfers In	110,076	110,076	220,152
Advances In	0	15,000	15,000
Advances Out	0	(30,149)	(30,149)
<i>Total Other Financing Sources (Use)</i>	<u>110,076</u>	<u>94,927</u>	<u>205,003</u>
<i>Net Change in Fund Balance</i>	<u>(43,968)</u>	<u>(45,780)</u>	<u>(1,812)</u>
Fund Balance Beginning of Year	127,011	127,011	0
Prior Year Encumbrances Appropriated	<u>47,338</u>	<u>47,338</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$130,381</u></u>	<u><u>\$128,569</u></u>	<u><u>(\$1,812)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile IV-E Reimbursement Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$85,000	\$10,349	(\$74,651)
Expenditures			
Current:			
Human Services			
Juvenile IV-E Reimbursement			
Contractual Services	106,578	96,197	10,381
<i>Net Change in Fund Balance</i>	(21,578)	(85,848)	(64,270)
Fund Balance Beginning of Year	352,551	352,551	0
Prior Year Encumbrances Appropriated	21,578	21,578	0
<i>Fund Balance End of Year</i>	<u>\$352,551</u>	<u>\$288,281</u>	<u>(\$64,270)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis Clinic Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$683,429	\$720,369	\$36,940
Charges for Services	12,000	43,468	31,468
Intergovernmental	61,000	72,941	11,941
Contributions and Donations	0	1,690	1,690
Other	0	2,051	2,051
<i>Total Revenues</i>	<u>756,429</u>	<u>840,519</u>	<u>84,090</u>
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	365,000	264,124	100,876
Fringe Benefits	101,098	78,850	22,248
Contractual Services	263,113	168,414	94,699
Materials and Supplies	429,916	190,320	239,596
Capital Outlay	15,900	9,030	6,870
<i>Total Expenditures</i>	<u>1,175,027</u>	<u>710,738</u>	<u>464,289</u>
<i>Net Change in Fund Balance</i>	(418,598)	129,781	548,379
Fund Balance Beginning of Year	1,934,960	1,934,960	0
Prior Year Encumbrances Appropriated	<u>138,544</u>	<u>138,544</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,654,906</u></u>	<u><u>\$2,203,285</u></u>	<u><u>\$548,379</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$1,263,736	\$806,686	(\$457,050)
Contributions and Donations	3,000	8,560	5,560
<i>Total Revenues</i>	<u>1,266,736</u>	<u>815,246</u>	<u>(451,490)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	72,738	51,929	20,809
Fringe Benefits	11,896	8,384	3,512
Contractual Services	1,270,149	761,634	508,515
Materials and Supplies	2,715	666	2,049
<i>Total Public Works</i>	<u>1,357,498</u>	<u>822,613</u>	<u>534,885</u>
Debt Service:			
Principal Retirement	190,956	190,956	0
<i>Total Expenditures</i>	<u>1,548,454</u>	<u>1,013,569</u>	<u>534,885</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(281,718)</u>	<u>(198,323)</u>	<u>83,395</u>
Other Financing Sources (Use)			
OWDA Loans Issued	225,000	190,956	(34,044)
Advances In	175,000	144,755	(30,245)
Advances Out	(206,802)	(349,327)	(142,525)
<i>Total Other Financing Sources (Use)</i>	<u>193,198</u>	<u>(13,616)</u>	<u>(206,814)</u>
<i>Net Change in Fund Balance</i>	<u>(88,520)</u>	<u>(211,939)</u>	<u>(123,419)</u>
Fund Balance Beginning of Year	306,331	306,331	0
Prior Year Encumbrances Appropriated	75,110	75,110	0
<i>Fund Balance End of Year</i>	<u><u>\$292,921</u></u>	<u><u>\$169,502</u></u>	<u><u>(\$123,419)</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$196,400	\$176,822	(\$19,578)
Fines, Forfeitures, and Settlements	114,000	111,488	(2,512)
Intergovernmental	152,630	152,630	0
Interest	1,000	19,562	18,562
Contributions and Donations	10,000	0	(10,000)
Other	100	1,396	1,296
<i>Total Revenues</i>	<u>474,130</u>	<u>461,898</u>	<u>(12,232)</u>
Expenditures			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	194,084	111,706	82,378
Fringe Benefits	67,684	27,571	40,113
Contractual Services	194,187	79,559	114,628
Materials and Supplies	43,731	19,555	24,176
Capital Outlay	296,444	154,888	141,556
<i>Total General Government - Judicial</i>	<u>796,130</u>	<u>393,279</u>	<u>402,851</u>
<i>Net Change in Fund Balance</i>	(322,000)	68,619	390,619
Fund Balance Beginning of Year	2,431,838	2,431,838	0
Prior Year Encumbrances Appropriated	<u>3,400</u>	<u>3,400</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,113,238</u></u>	<u><u>\$2,503,857</u></u>	<u><u>\$390,619</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$253,170	\$255,008	\$1,838
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	212,830	212,421	409
Fringe Benefits	32,528	32,300	228
Contractual Services	3,588	3,588	0
Materials and Supplies	11,622	11,622	0
<i>Total Expenditures</i>	260,568	259,931	637
<i>Excess of Revenues Under Expenditures</i>	(7,398)	(4,923)	2,475
Other Financing Source (Use)			
Advances In	0	18,818	18,818
Advances Out	0	(16,020)	(16,020)
<i>Total Other Financing Source (Use)</i>	0	2,798	2,798
<i>Net Change in Fund Balance</i>	(7,398)	(2,125)	5,273
Fund Balance Beginning of Year	28,299	28,299	0
<i>Fund Balance End of Year</i>	\$20,901	\$26,174	\$5,273

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$160,000	\$166,451	\$6,451
Other	1,000	796	(204)
<i>Total Revenues</i>	<u>161,000</u>	<u>167,247</u>	<u>6,247</u>
Expenditures			
Current:			
Public Safety			
Home Detention (Electronic Monitor)			
Salaries and Wages	138,195	86,391	51,804
Fringe Benefits	67,836	55,261	12,575
Materials and Supplies	114,866	69,538	45,328
<i>Total Expenditures</i>	<u>320,897</u>	<u>211,190</u>	<u>109,707</u>
<i>Net Change in Fund Balance</i>	(159,897)	(43,943)	115,954
Fund Balance Beginning of Year	225,277	225,277	0
Prior Year Encumbrances Appropriated	<u>5,366</u>	<u>5,366</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$70,746</u></u>	<u><u>\$186,700</u></u>	<u><u>\$115,954</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Licenses and Permits	\$27,000	\$19,008	(\$7,992)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	27,000	19,008	7,992
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Political Subdivision Housing Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$15,000	\$10,220	(\$4,780)
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	15,000	0	15,000
<i>Net Change in Fund Balance</i>	0	10,220	10,220
Fund Balance Beginning of Year	115,909	115,909	0
<i>Fund Balance End of Year</i>	<u>\$115,909</u>	<u>\$126,129</u>	<u>\$10,220</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$22,000	\$17,230	(\$4,770)
Intergovernmental	20,000	15,164	(4,836)
<i>Total Revenues</i>	<u>42,000</u>	<u>32,394</u>	<u>(9,606)</u>
Expenditures			
Current:			
Judicial			
Indigent Drivers Alcohol Treatment			
Contractual Services	104,785	46,300	58,485
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	<u>114,785</u>	<u>46,300</u>	<u>68,485</u>
<i>Net Change in Fund Balance</i>	(72,785)	(13,906)	58,879
Fund Balance Beginning of Year	150,084	150,084	0
Prior Year Encumbrances Appropriated	4,785	4,785	0
<i>Fund Balance End of Year</i>	<u>\$82,084</u>	<u>\$140,963</u>	<u>\$58,879</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Services Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$603,280	\$633,837	\$30,557
Charges for Services	980,000	822,633	(157,367)
Licenses and Permits	20,000	48,305	28,305
Fines, Forfeitures, and Settlements	79,500	28,331	(51,169)
Intergovernmental	140,020	108,155	(31,865)
Contributions and Donations	15,000	5,325	(9,675)
Other	0	5,876	5,876
<i>Total Revenues</i>	<u>1,837,800</u>	<u>1,652,462</u>	<u>(185,338)</u>
Expenditures			
Current:			
Public Safety			
Sheriff Services			
Salaries and Wages	631,400	609,881	21,519
Fringe Benefits	292,700	241,621	51,079
Contractual Services	489,262	451,583	37,679
Materials and Supplies	797,240	453,648	343,592
Capital Outlay	117,040	44,083	72,957
<i>Total Expenditures</i>	<u>2,327,642</u>	<u>1,800,816</u>	<u>526,826</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(489,842)</u>	<u>(148,354)</u>	<u>341,488</u>
Other Financing Sources			
Transfers In	42,800	42,800	0
Advances In	0	25,000	25,000
<i>Total Other Financing Sources</i>	<u>42,800</u>	<u>67,800</u>	<u>25,000</u>
<i>Net Change in Fund Balance</i>	(447,042)	(80,554)	366,488
Fund Balance Beginning of Year	1,170,946	1,170,946	0
Prior Year Encumbrances Appropriated	58,874	58,874	0
<i>Fund Balance End of Year</i>	<u>\$782,778</u>	<u>\$1,149,266</u>	<u>\$366,488</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$0	\$105	\$105
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	100	0	100
<i>Net Change in Fund Balance</i>	(100)	105	205
Fund Balance Beginning of Year	1,481	1,481	0
<i>Fund Balance End of Year</i>	<u>\$1,381</u>	<u>\$1,586</u>	<u>\$205</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$822,296	\$866,524	\$44,228
Intergovernmental	70,000	437,008	367,008
Other	12,000	4,667	(7,333)
<i>Total Revenues</i>	<u>904,296</u>	<u>1,308,199</u>	<u>403,903</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	540,000	515,619	24,381
Fringe Benefits	207,800	191,680	16,120
Contractual Services	244,300	237,503	6,797
Capital Outlay	75,575	75,575	0
<i>Total Expenditures</i>	<u>1,067,675</u>	<u>1,020,377</u>	<u>47,298</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(163,379)	287,822	451,201
Other Financing Source			
Proceeds from the Sale of Capital Assets	<u>0</u>	<u>3,007</u>	<u>3,007</u>
<i>Net Change in Fund Balance</i>	(163,379)	290,829	454,208
Fund Balance Beginning of Year	396,644	396,644	0
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$234,265</u></u>	<u><u>\$688,473</u></u>	<u><u>\$454,208</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$351,330	\$275,200	(\$76,130)
Expenditures			
Current:			
Public Safety			
Felony Delinquent Care and Custody			
Salaries and Wages	154,940	124,593	30,347
Fringe Benefits	48,872	38,054	10,818
Contractual Services	94,791	31,980	62,811
Materials and Supplies	2,916	976	1,940
<i>Total Expenditures</i>	301,519	195,603	105,916
<i>Net Change in Fund Balance</i>	49,811	79,597	29,786
Fund Balance Beginning of Year	245,613	245,613	0
Prior Year Encumbrances Appropriated	2,300	2,300	0
<i>Fund Balance End of Year</i>	\$297,724	\$327,510	\$29,786

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$12,000	\$12,133	\$133
Expenditures			
Current:			
Judicial			
Indigent Guardianship			
Contractual Services	12,519	11,554	965
<i>Net Change in Fund Balance</i>	(519)	579	1,098
Fund Balance Beginning of Year	512	512	0
Prior Year Encumbrances Appropriated	519	519	0
<i>Fund Balance End of Year</i>	<u>\$512</u>	<u>\$1,610</u>	<u>\$1,098</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$66,877	\$66,121	(\$756)
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	103,500	74,299	29,201
Fringe Benefits	54,393	35,914	18,479
<i>Total Expenditures</i>	157,893	110,213	47,680
<i>Excess of Revenues Under Expenditures</i>	(91,016)	(44,092)	46,924
Other Financing Source			
Transfers In	91,016	43,039	(47,977)
<i>Net Change in Fund Balance</i>	0	(1,053)	(1,053)
Fund Balance Beginning of Year	19,220	19,220	0
<i>Fund Balance End of Year</i>	\$19,220	\$18,167	(\$1,053)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$1,492,468	\$1,492,468	\$0
Intergovernmental	115,009	115,009	0
<i>Total Revenues</i>	1,607,477	1,607,477	0
Expenditures			
Intergovernmental			
Mental Health Levy			
Contractual Services	1,607,477	1,607,477	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$89,900	\$89,838	(\$62)
Other	100	54	(46)
<i>Total Revenues</i>	<u>90,000</u>	<u>89,892</u>	<u>(108)</u>
Expenditures			
Current:			
Judicial			
Law Library Resources			
Salaries and Wages	6,760	4,317	2,443
Fringe Benefits	1,146	521	625
Contractual Services	89,989	70,339	19,650
<i>Total Expenditures</i>	<u>97,895</u>	<u>75,177</u>	<u>22,718</u>
<i>Net Change in Fund Balance</i>	(7,895)	14,715	22,610
Fund Balance Beginning of Year	254,551	254,551	0
Prior Year Encumbrances Appropriated	<u>7,895</u>	<u>7,895</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$254,551</u></u>	<u><u>\$277,161</u></u>	<u><u>\$22,610</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$177,000	\$186,945	\$9,945
Other	0	604	604
<i>Total Revenues</i>	<u>177,000</u>	<u>187,549</u>	<u>10,549</u>
Expenditures			
Current:			
Public Safety			
Wireless 911			
Salaries and Wages	66,500	65,242	1,258
Fringe Benefits	30,500	27,037	3,463
Contractual Services	70,687	45,678	25,009
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	<u>177,687</u>	<u>137,957</u>	<u>39,730</u>
<i>Net Change in Fund Balance</i>	(687)	49,592	50,279
Fund Balance Beginning of Year	363,232	363,232	0
Prior Year Encumbrances Appropriated	<u>687</u>	<u>687</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$363,232</u></u>	<u><u>\$413,511</u></u>	<u><u>\$50,279</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Brandywine Loop Extension Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Payment in Lieu of Taxes	\$91,000	\$94,039	\$3,039
Expenditures			
Debt Service:			
Principal Retirement	47,400	47,400	0
Interest	5,854	5,854	0
<i>Total Expenditures</i>	53,254	53,254	0
<i>Excess of Revenues Over Expenditures</i>	37,746	40,785	3,039
Other Financing Use			
Transfers Out	(37,746)	0	37,746
<i>Net Change in Fund Balance</i>	0	40,785	40,785
Fund Balance Beginning of Year	310,033	310,033	0
<i>Fund Balance End of Year</i>	\$310,033	\$350,818	\$40,785

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Lodging Excise Tax Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Lodging Taxes	\$450,000	\$432,420	(\$17,580)
Expenditures			
Current:			
Community and Economic Development			
Lodging Excise Tax			
Contractual Services	450,000	427,863	22,137
<i>Net Change in Fund Balance</i>	0	4,557	4,557
Fund Balance Beginning of Year	40,199	40,199	0
<i>Fund Balance End of Year</i>	\$40,199	\$44,756	\$4,557

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$45,000	\$204,220	\$159,220
Current:			
Legislative and Executive			
OneOhio Opioid			
Contractual Services	5,000	4,000	1,000
Materials and Supplies	466	435	31
<i>Total Expenditures</i>	5,466	4,435	1,031
<i>Net Change in Fund Balance</i>	39,534	199,785	160,251
Fund Balance Beginning of Year	45,490	45,490	0
<i>Fund Balance End of Year</i>	\$85,024	\$245,275	\$160,251

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Comprehensive Community Violence Intervention Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$349,169	\$349,169	\$0
Expenditures			
Current:			
Public Safety			
Comprehensive Community Violence Intervention			
Salaries and Wages	118,300	92,411	25,889
Fringe Benefits	68,144	40,096	28,048
Capital Outlay	164,500	164,500	0
<i>Total Expenditures</i>	350,944	297,007	53,937
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,775)	52,162	53,937
Other Financing Source			
Transfers In	1,775	0	(1,775)
<i>Net Change in Fund Balance</i>	0	52,162	52,162
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$52,162</u>	<u>\$52,162</u>

NONMAJOR DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. The following are reported as nonmajor debt service funds:

Debt Service Fund - To account for rent monies from the Department of Job and Family Services 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, 2023

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$161,161	\$34,595	\$195,756
Receivables:			
Special Assessments	0	66,661	66,661
<i>Total Assets</i>	<u>\$161,161</u>	<u>\$101,256</u>	<u>\$262,417</u>
Deferred Inflows of Resources			
Unavailable Revenue	\$0	\$66,661	\$66,661
Fund Balances			
Restricted for Debt Service	161,161	34,595	195,756
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$161,161</u>	<u>\$101,256</u>	<u>\$262,417</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2023

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	\$0	\$8,829	\$8,829
Interest	0	3,034	3,034
Rent and Leases	16,786	0	16,786
<i>Total Revenues</i>	<u>16,786</u>	<u>11,863</u>	<u>28,649</u>
Expenditures			
Debt Service:			
Principal Retirement	96,270	8,052	104,322
Interest	14,803	5,440	20,243
<i>Total Expenditures</i>	<u>111,073</u>	<u>13,492</u>	<u>124,565</u>
<i>Excess of Revenues Under Expenditures</i>	(94,287)	(1,629)	(95,916)
Other Financing Source			
Transfers In	93,608	0	93,608
<i>Net Change in Fund Balances</i>	(679)	(1,629)	(2,308)
Fund Balances Beginning of Year	<u>161,840</u>	<u>36,224</u>	<u>198,064</u>
<i>Fund Balances End of Year</i>	<u><u>\$161,161</u></u>	<u><u>\$34,595</u></u>	<u><u>\$195,756</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Rent and Leases	\$17,466	\$16,786	(\$680)
Expenditures			
Debt Service:			
Principal Retirement	96,270	96,270	0
Interest	14,804	14,803	1
<i>Total Expenditures</i>	111,074	111,073	1
<i>Excess of Revenues Under Expenditures</i>	(93,608)	(94,287)	(679)
Other Financing Source			
Transfers In	93,608	93,608	0
<i>Net Change in Fund Balance</i>	0	(679)	(679)
Fund Balance Beginning of Year	161,840	161,840	0
<i>Fund Balance End of Year</i>	\$161,840	\$161,161	(\$679)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Special Assessments	\$10,095	\$8,829	(\$1,266)
Interest	0	3,034	3,034
<i>Total Revenues</i>	<u>10,095</u>	<u>11,863</u>	<u>1,768</u>
Expenditures			
Debt Service:			
Principal Retirement	8,053	8,052	1
Interest	5,540	5,440	100
<i>Total Expenditures</i>	<u>13,593</u>	<u>13,492</u>	<u>101</u>
<i>Excess of Revenues Under Expenditures</i>	(3,498)	(1,629)	1,869
Other Financing Source			
Transfers In	3,498	0	(3,498)
<i>Net Change in Fund Balance</i>	0	(1,629)	(1,629)
Fund Balance Beginning of Year	<u>36,224</u>	<u>36,224</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$36,224</u></u>	<u><u>\$34,595</u></u>	<u><u>(\$1,629)</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 committed by the County for improvements and additional construction costs of a kennel building.

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

North 7th Street Renovations Fund - To account for a local grant restricted for capital costs associated with renovations to the health department at the existing County-owned building.

Jail Construction Fund - To account for transfers committed by the County for the construction of a new jail.

Community Project Funding - Avondale Fund - To account for transfers committed by the County and federal assistance from the United States Department of Housing and Urban Development (HUD) to be used for capital improvements at the Avondale Youth Center.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,156	\$6,961	\$1,332,470	\$4,052
Cash and Cash Equivalents with Fiscal Agents	0	200	0	0
<i>Total Assets</i>	<u>\$5,156</u>	<u>\$7,161</u>	<u>\$1,332,470</u>	<u>\$4,052</u>
Liabilities				
Contracts Payable	\$0	\$0	\$0	\$0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted for:				
Restricted for Capital Projects	5,156	0	1,332,470	4,052
Committed to:				
Committed to Capital Improvements	0	7,161	0	0
<i>Total Fund Balances</i>	<u>5,156</u>	<u>7,161</u>	<u>1,332,470</u>	<u>4,052</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<u>\$5,156</u>	<u>\$7,161</u>	<u>\$1,332,470</u>	<u>\$4,052</u>

<u>Jail Construction</u>	<u>Community Project Funding - Avondale</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$4,953,849	\$33,781	\$6,336,269
<u>0</u>	<u>0</u>	<u>200</u>
<u>\$4,953,849</u>	<u>\$33,781</u>	<u>\$6,336,469</u>
<u>\$210,065</u>	<u>\$0</u>	<u>\$210,065</u>
<u>210,065</u>	<u>0</u>	<u>210,065</u>
0	0	1,341,678
<u>4,743,784</u>	<u>33,781</u>	<u>4,784,726</u>
<u>4,743,784</u>	<u>33,781</u>	<u>6,126,404</u>
<u>\$4,953,849</u>	<u>\$33,781</u>	<u>\$6,336,469</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations
Revenues					
Intergovernmental	\$692,000	\$6,706,063	\$0	\$0	\$0
Expenditures					
Capital Outlay	2,057,583	8,085,274	141,934	51,028	0
<i>Excess of Revenues Under Expenditures</i>	<u>(1,365,583)</u>	<u>(1,379,211)</u>	<u>(141,934)</u>	<u>(51,028)</u>	<u>0</u>
Other Financing Sources (Use)					
State Infrastructure Bank Loan Issued	0	947,238	0	0	0
OPWC Loans Issued	500,000	0	0	0	0
Transfers In	864,380	0	150,254	0	0
Transfers Out	0	(52,761)	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>1,364,380</u>	<u>894,477</u>	<u>150,254</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1,203)	(484,734)	8,320	(51,028)	0
Fund Balances (Deficit) Beginning of Year	<u>1,203</u>	<u>489,890</u>	<u>(1,159)</u>	<u>1,383,498</u>	<u>4,052</u>
<i>Fund Balances End of Year</i>	<u><u>\$0</u></u>	<u><u>\$5,156</u></u>	<u><u>\$7,161</u></u>	<u><u>\$1,332,470</u></u>	<u><u>\$4,052</u></u>

<u>Jail Construction</u>	<u>Community Project Funding - Avondale</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$0	\$0	\$7,398,063
<u>300,216</u>	<u>234,719</u>	<u>10,870,754</u>
<u>(300,216)</u>	<u>(234,719)</u>	<u>(3,472,691)</u>
0	0	947,238
0	0	500,000
5,044,000	268,500	6,327,134
<u>0</u>	<u>0</u>	<u>(52,761)</u>
<u>5,044,000</u>	<u>268,500</u>	<u>7,721,611</u>
4,743,784	33,781	4,248,920
<u>0</u>	<u>0</u>	<u>1,877,484</u>
<u>\$4,743,784</u>	<u>\$33,781</u>	<u>\$6,126,404</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$692,000	\$692,000	\$0
Expenditures			
Current:			
Public Works			
Issue II			
Capital Outlay	2,108,139	2,057,583	50,556
<i>Excess of Revenues Under Expenditures</i>	<u>(1,416,139)</u>	<u>(1,365,583)</u>	<u>50,556</u>
Other Financing Sources			
OPWC Loans Issued	500,000	500,000	0
Transfers In	916,139	864,380	(51,759)
<i>Total Other Financing Sources</i>	<u>1,416,139</u>	<u>1,364,380</u>	<u>(51,759)</u>
<i>Net Change in Fund Balance</i>	0	(1,203)	(1,203)
Fund Balance Beginning of Year	<u>1,203</u>	<u>1,203</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,203</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,203)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$9,476,037	\$7,134,402	(\$2,341,635)
Expenditures			
Current:			
Public Works			
Highway			
Capital Outlay	10,880,290	8,085,274	2,795,016
<i>Excess of Revenues Under Expenditures</i>	(1,404,253)	(950,872)	453,381
Other Financing Source (Use)			
State Infrastructure Bank Loan Issued	1,400,000	947,238	(452,762)
Transfers Out	(52,761)	(52,761)	0
<i>Total Other Financing Source (Use)</i>	1,347,239	894,477	(452,762)
<i>Net Change in Fund Balance</i>	(57,014)	(56,395)	619
Fund Balance Beginning of Year	57,297	57,297	0
Prior Year Encumbrances Appropriated	4,254	4,254	0
<i>Fund Balance End of Year</i>	\$4,537	\$5,156	\$619

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Health			
Kennel Building			
Capital Outlay	201,709	201,484	225
<i>Excess of Revenues Under Expenditures</i>	(201,709)	(201,484)	225
Other Financing Source			
Transfers In	143,634	150,254	6,620
<i>Net Change in Fund Balance</i>	(58,075)	(51,230)	6,845
Fund Balance Beginning of Year	6,620	6,620	0
Prior Year Encumbrances Appropriated	51,455	51,455	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$6,845</u>	<u>\$6,845</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Contributions and Donations	\$10,000	\$0	(\$10,000)
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Capital Outlay	100,000	51,028	48,972
<i>Total Expenditures</i>	100,000	51,028	48,972
<i>Net Change in Fund Balance</i>	(90,000)	(51,028)	38,972
Fund Balance Beginning of Year	1,383,498	1,383,498	0
<i>Fund Balance End of Year</i>	<u>\$1,293,498</u>	<u>\$1,332,470</u>	<u>\$38,972</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
North 7th Street Renovations Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Health			
North 7th Street Renovations			
Capital Outlay	4,052	0	4,052
<i>Net Change in Fund Balance</i>	(4,052)	0	4,052
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	4,052	4,052	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$4,052</u>	<u>\$4,052</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety			
Jail Construction			
Capital Outlay	5,044,000	3,544,000	1,500,000
<i>Excess of Revenues Under Expenditures</i>	(5,044,000)	(3,544,000)	1,500,000
Other Financing Source			
Transfers In	5,044,000	5,044,000	0
<i>Net Change in Fund Balance</i>	0	1,500,000	1,500,000
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$1,500,000	\$1,500,000

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Project Funding - Avondale Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Community Project Funding - Avondale			
Capital Outlay	268,500	268,500	0
<i>Excess of Revenues Under Expenditures</i>	(268,500)	(268,500)	0
Other Financing Source			
Transfers In	268,500	268,500	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$4,630,800	\$4,762,145	\$131,345
Tap-In Fees	555,500	355,155	(200,345)
Proceeds from OWDA Loans	1,800,000	1,720	(1,798,280)
Other	10,000	4,815	(5,185)
<i>Total Revenues</i>	<u>6,996,300</u>	<u>5,123,835</u>	<u>(1,872,465)</u>
Expenses			
Personal Services	803,378	781,119	22,259
Contractual Services	11,161,649	2,322,821	8,838,828
Materials and Supplies	310,960	199,782	111,178
Capital Outlay	615,365	244,188	371,177
Debt Service:			
Principal Retirement	1,388,925	1,388,055	870
Interest	472,127	460,888	11,239
<i>Total Expenses</i>	<u>14,752,404</u>	<u>5,396,853</u>	<u>9,355,551</u>
<i>Excess of Revenues Under Expenses</i>	(7,756,104)	(273,018)	7,483,086
Transfers In	6,918,045	0	(6,918,045)
Transfers Out	(117,168)	0	117,168
<i>Net Change in Fund Equity</i>	(955,227)	(273,018)	682,209
Fund Equity Beginning of Year	3,347,699	3,347,699	0
Prior Year Encumbrances Appropriated	<u>531,297</u>	<u>531,297</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,923,769</u></u>	<u><u>\$3,605,978</u></u>	<u><u>\$682,209</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$4,774,500	\$5,054,449	\$279,949
Tap-In Fees	150,000	256,185	106,185
Grants	4,056,375	2,524,132	(1,532,243)
Utility Deposits Received	12,500	10,275	(2,225)
Proceeds from OWDA Loans	10,067,575	4,570,900	(5,496,675)
Proceeds from Sale of Capital Assets	0	46,000	46,000
Other	200,000	200,163	163
Other Non-Operating Revenues	0	1,203	1,203
<i>Total Revenues</i>	<u>19,260,950</u>	<u>12,663,307</u>	<u>(6,597,643)</u>
Expenses			
Personal Services	1,528,120	1,401,598	126,522
Contractual Services	14,502,793	11,224,544	3,278,249
Materials and Supplies	828,378	703,855	124,523
Capital Outlay	510,420	426,725	83,695
Utility Deposits Returned	2,272	1,625	647
Utility Deposits Applied	11,803	9,700	2,103
Debt Service:			
Principal Retirement	3,551,575	3,503,386	48,189
Interest	112,736	107,652	5,084
<i>Total Expenses</i>	<u>21,048,097</u>	<u>17,379,085</u>	<u>3,669,012</u>
<i>Excess of Revenues Under Expenses</i>	(1,787,147)	(4,715,778)	(2,928,631)
Advances In	450,000	0	(450,000)
Transfers In	1,116,010	0	(1,116,010)
Transfers Out	(48,074)	0	48,074
<i>Net Change in Fund Equity</i>	(269,211)	(4,715,778)	(4,446,567)
Fund Equity Beginning of Year	4,655,656	4,655,656	0
Prior Year Encumbrances Appropriated	602,774	602,774	0
<i>Fund Equity End of Year</i>	<u>\$4,989,219</u>	<u>\$542,652</u>	<u>(\$4,446,567)</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, 2023

	<u>Self-Insurance Health</u>	<u>Self-Insurance Workers' Compensation</u>	<u>Totals</u>
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$15,747,695	\$318,771	\$16,066,466
Cash and Cash Equivalents in Segregated Accounts	49,252	0	49,252
Accounts Receivable	<u>57,663</u>	<u>0</u>	<u>57,663</u>
<i>Total Assets</i>	<u>15,854,610</u>	<u>318,771</u>	<u>16,173,381</u>
Liabilities			
Current Liabilities:			
Interfund Payable	185	0	185
Claims Payable	<u>884,050</u>	<u>0</u>	<u>884,050</u>
<i>Total Liabilities</i>	<u>884,235</u>	<u>0</u>	<u>884,235</u>
Net Position			
Unrestricted	<u><u>\$14,970,375</u></u>	<u><u>\$318,771</u></u>	<u><u>\$15,289,146</u></u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2023

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	\$11,084,652	\$0	\$11,084,652
Other	239,492	0	239,492
<i>Total Operating Revenues</i>	<u>11,324,144</u>	<u>0</u>	<u>11,324,144</u>
Operating Expenses			
Contractual Services	1,557,278	0	1,557,278
Claims	7,817,909	0	7,817,909
<i>Total Operating Expenses</i>	<u>9,375,187</u>	<u>0</u>	<u>9,375,187</u>
<i>Operating Income</i>	1,948,957	0	1,948,957
Non-Operating Expenses			
Other Non-Operating Expenses	<u>0</u>	<u>(324,315)</u>	<u>(324,315)</u>
<i>Change in Net Position</i>	1,948,957	(324,315)	1,624,642
Net Position Beginning of Year	<u>13,021,418</u>	<u>643,086</u>	<u>13,664,504</u>
<i>Net Position End of Year</i>	<u><u>\$14,970,375</u></u>	<u><u>\$318,771</u></u>	<u><u>\$15,289,146</u></u>

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$11,084,105	\$0	\$11,084,105
Cash Received from Other Operating Revenues	239,492	0	239,492
Cash Payments for Goods and Services	(1,557,278)	0	(1,557,278)
Cash Payments for Claims	(7,863,606)	(3,220)	(7,866,826)
Other Non-Operating Expenses	0	(324,315)	(324,315)
<i>Net Cash Provided by (Used for) Operating Activities</i>	1,902,713	(327,535)	1,575,178
Cash and Cash Equivalents Beginning of Year	13,894,234	646,306	14,540,540
<i>Cash and Cash Equivalents End of Year</i>	<u>\$15,796,947</u>	<u>\$318,771</u>	<u>\$16,115,718</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities			
Operating Income	\$1,948,957	\$0	\$1,948,957
Adjustments:			
Other Non-Operating Expenses	0	(324,315)	(324,315)
Changes in Assets:			
Increase in Accounts Receivable	(39,022)	0	(39,022)
Changes in Liabilities:			
Decrease in Intergovernmental Payable	0	(3,220)	(3,220)
Decrease in Interfund Payable	(95)	0	(95)
Decrease in Claims Payable	(7,127)	0	(7,127)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,902,713</u>	<u>(\$327,535)</u>	<u>\$1,575,178</u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-Insurance Health Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$11,839,000	\$11,092,001	(\$746,999)
Other	0	239,492	(239,492)
<i>Total Revenues</i>	<u>11,839,000</u>	<u>11,331,493</u>	<u>(507,507)</u>
Expenses			
Contractual Services	2,255,801	1,768,949	486,852
Claims	16,994,182	16,920,751	73,431
<i>Total Expenses</i>	<u>19,249,983</u>	<u>18,689,700</u>	<u>560,283</u>
<i>Net Change in Fund Equity</i>	(7,410,983)	(7,358,207)	52,776
Fund Equity Beginning of Year	6,426,103	6,426,103	0
Prior Year Encumbrances Appropriated	<u>7,410,983</u>	<u>7,410,983</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$6,426,103</u></u>	<u><u>\$6,478,879</u></u>	<u><u>\$52,776</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-Insurance Workers' Compensation Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenses			
Claims	0	3,220	(3,220)
Other Non-Operating Expenses	374,308	324,315	49,993
<i>Total Expenses</i>	374,308	327,535	46,773
<i>Net Change in Fund Equity</i>	(374,308)	(327,535)	46,773
Fund Equity Beginning of Year	646,306	646,306	0
<i>Fund Equity End of Year</i>	\$271,998	\$318,771	\$46,773

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CUSTODIAL FUNDS

The custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the custodial funds:

Health Fund - To account for monies received and disbursed by the County as fiscal agent for the benefit of the Zanesville-Muskingum County General Health District, a legally separate entity.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for monies received and disbursed by the County as fiscal agent for the Six County Alcohol, Drug Addiction, and Mental Health Board, a legally separate entity.

Other Fiscal Agent Fund - To account for monies received and disbursed by the County as fiscal agent for legally separate entities including Muskingum Families and Children First Council, Muskingum County Park Commission, Muskingum County Soil and Water Conservation District, and Zanesville-Muskingum County Port Authority.

Miscellaneous Judicial, Public Safety, and Human Services Fund - To account for various fines and fees received and disbursed through the courts for the benefit of others.

Undivided Tax Fund - To account for various taxes, assessments, and property tax allocations collected and distributed for the benefit of other governments.

Undivided State Monies Fund - To account for State undivided monies received and distributed by the County for the benefit of others. The liabilities represent amounts where no further action is needed to release the assets.

Other Custodial Fund - To account for monies held by the County to be distributed for the benefit of others.

Muskingum County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Health	ADAMH Board	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,254,194	\$13,602,221	\$4,179,653	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	2,142,130
Receivables:				
Intergovernmental	0	0	0	0
Accounts	0	0	0	614,924
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Assets</i>	<u>6,254,194</u>	<u>13,602,221</u>	<u>4,179,653</u>	<u>2,757,054</u>
Liabilities				
Intergovernmental Payable	37,719	6,316	7,477	1,128,813
Other Liabilities	27,242	4,511	4,682	0
<i>Total Liabilities</i>	<u>64,961</u>	<u>10,827</u>	<u>12,159</u>	<u>1,128,813</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$6,189,233</u>	<u>\$13,591,394</u>	<u>\$4,167,494</u>	<u>\$1,628,241</u>

Undivided Tax	Undivided State Monies	Other Custodial	Total
\$1,963,690	\$25,269	\$173,512	\$26,198,539
8,048	0	0	2,150,178
0	4,506,151	0	4,506,151
2,049,382	0	0	2,664,306
96,416,063	0	0	96,416,063
707,881	0	0	707,881
<u>101,145,064</u>	<u>4,531,420</u>	<u>173,512</u>	<u>132,643,118</u>
1,963,690	4,531,420	0	7,675,435
0	0	0	36,435
<u>1,963,690</u>	<u>4,531,420</u>	<u>0</u>	<u>7,711,870</u>
89,919,412	0	0	89,919,412
707,881	0	0	707,881
<u>90,627,293</u>	<u>0</u>	<u>0</u>	<u>90,627,293</u>
<u>\$8,554,081</u>	<u>\$0</u>	<u>\$173,512</u>	<u>\$34,303,955</u>

Muskingum County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Health	ADAMH Board	Other Fiscal Agent
Additions			
Intergovernmental	\$0	\$0	\$0
Amounts Received As Fiscal Agent	8,449,390	12,222,335	3,648,451
Licenses, Permits, and Fees for Other Governments	0	0	0
Fines, Forfeitures, and Settlements for Other Governments	0	0	0
Property Tax Collections for Other Governments	0	0	0
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	0	0	0
Amounts Received for Others	0	0	0
<i>Total Additions</i>	<u>8,449,390</u>	<u>12,222,335</u>	<u>3,648,451</u>
Deductions			
Distributions to the State of Ohio	0	0	0
Distributions as Fiscal Agent	8,402,415	12,209,426	2,371,250
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0
Fines, Forfeitures, and Settlements Distributions to Other Governments	0	0	0
Distributions of State Funds to Other Governments	0	0	0
Property Tax Distributions to Other Governments	0	0	0
Distributions to Individuals	0	0	0
<i>Total Deductions</i>	<u>8,402,415</u>	<u>12,209,426</u>	<u>2,371,250</u>
<i>Change in Net Position</i>	46,975	12,909	1,277,201
Net Position Beginning of Year	<u>6,142,258</u>	<u>13,578,485</u>	<u>2,890,293</u>
<i>Net Position End of Year</i>	<u><u>\$6,189,233</u></u>	<u><u>\$13,591,394</u></u>	<u><u>\$4,167,494</u></u>

Miscellaneous Judicial, Public Safety, and Human Services	Undivided Tax	Undivided State Monies	Other Custodial	Total
\$0	\$0	\$12,057,741	\$0	\$12,057,741
0	0	0	0	24,320,176
14,428,030	0	0	405,781	14,833,811
2,324,167	0	0	368,487	2,692,654
0	86,135,026	0	0	86,135,026
1,118,990	0	0	0	1,118,990
606,506	0	0	0	606,506
<u>18,477,693</u>	<u>86,135,026</u>	<u>12,057,741</u>	<u>774,268</u>	<u>141,764,904</u>
339,928	0	0	0	339,928
0	0	0	0	22,983,091
14,516,061	12,961	0	406,750	14,935,772
3,686,967	0	0	403,771	4,090,738
0	0	12,057,741	0	12,057,741
0	91,529,807	0	0	91,529,807
266,899	0	0	0	266,899
<u>18,809,855</u>	<u>91,542,768</u>	<u>12,057,741</u>	<u>810,521</u>	<u>146,203,976</u>
(332,162)	(5,407,742)	0	(36,253)	(4,439,072)
<u>1,960,403</u>	<u>13,961,823</u>	<u>0</u>	<u>209,765</u>	<u>38,743,027</u>
<u>\$1,628,241</u>	<u>\$8,554,081</u>	<u>\$0</u>	<u>\$173,512</u>	<u>\$34,303,955</u>

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STATISTICAL SECTION

Statistical Section

This part of Muskingum County, Ohio's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S-2 - S-15
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes, and property taxes.	S-16 - S-35
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-36 - S-45
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-46 - S-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-50 - S-63

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Muskingum County, Ohio
Net Position by Component
Last Ten Years
(Accrual Basis of Accounting)

	2023	2022	2021	2020	2019 (1)
Governmental Activities					
Net Investment in Capital Assets	\$140,851,791	\$134,441,956	\$128,369,093	\$124,715,495	\$118,780,083
Restricted:					
Capital Projects	6,336,469	1,941,977	1,969,584	2,005,363	5,115,075
Debt Service	125,856	128,243	132,501	166,971	264,956
Road and Bridge Projects	5,437,552	3,847,934	5,215,904	4,131,573	3,662,239
Starlight School Program	5,161,730	6,185,484	9,345,344	11,633,278	14,071,668
Children Services Programs	8,061,630	7,388,957	6,287,573	4,506,875	3,435,792
Public Assistance Programs	115,387	0	452,845	559,391	773,069
Tuberculosis Clinic Program	2,328,198	2,187,069	2,088,206	1,850,718	1,701,901
Court Corrections	2,770,535	2,605,404	2,524,342	2,703,523	3,154,862
Community Development Programs	769,010	113,623	430,208	717,372	499,899
Real Estate Assessment	2,813,513	3,076,347	3,078,524	2,767,157	2,503,556
Delinquent Real Estate Tax and Collection	1,053,927	1,003,575	680,204	660,796	548,768
Mental Health Programs	210,379	302,817	228,132	251,210	257,542
Law Enforcement and Public Safety	1,295,251	1,305,202	1,633,674	3,421,266	1,227,408
Emergency 911	442,391	387,001	354,062	174,083	255,435
Senior Services	828,333	471,616	407,750	377,401	359,273
Other Purposes	4,091,417	2,194,832	2,588,576	2,194,328	1,838,042
Pension/OPEB	442,657	7,593,816	4,362,003	0	0
Unrestricted (Deficit)	14,229,183	7,240,440	(6,827,711)	(33,992,649)	(36,416,028)
Total Governmental Activities Net Position	197,365,209	182,416,293	163,320,814	128,844,151	122,033,540
Business-Type-Activities					
Net Investment in Capital Assets	69,279,457	65,793,080	62,742,004	61,737,481	57,014,531
Restricted for Pension/OPEB	11,481	231,671	132,171	0	0
Unrestricted	5,120,150	5,640,180	5,874,363	3,892,052	4,209,613
Total Business-Type Activities Net Position	74,411,088	71,664,931	68,748,538	65,629,533	61,224,144
Primary Government					
Net Investment in Capital Assets	210,131,248	200,235,036	191,111,097	186,452,976	175,794,614
Restricted (4)	42,295,716	40,965,568	41,911,603	38,121,305	39,669,485
Unrestricted (Deficit) (2) (3) (4) (5) (6)	19,349,333	12,880,620	(953,348)	(30,100,597)	(32,206,415)
Total Primary Government Net Position	\$271,776,297	\$254,081,224	\$232,069,352	\$194,473,684	\$183,257,684

(1) Restated net position.

(2) GASB Statement No. 68 implemented for 2015 and restated Unrestricted Net Position in 2014.

(3) GASB Statement No. 75 implemented for 2018 and restated Unrestricted Net Position in 2017.

(4) GASB Statement No. 84 implemented for 2019 and restated Unrestricted and Restricted Net Positions in 2018.

(5) GASB Statement No. 83 implemented for 2020 and restated Unrestricted Net Position in 2019.

(6) GASB Statement No. 96 implemented for 2023 and restated Net Investment in Capital Assets Net Position in 2022.

<u>2018 (1)</u>	<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015</u>	<u>2014 (1)</u>
\$100,374,915	\$99,035,472	\$94,595,155	\$90,281,154	\$88,070,601
943,798	1,007,048	944,613	944,850	1,250,857
332,990	432,326	492,174	96,135	69,276
3,507,415	3,654,153	3,620,504	3,403,614	3,503,601
20,058,548	23,539,243	26,758,146	27,163,092	27,717,285
4,165,391	5,078,989	6,122,224	6,247,340	7,128,493
697,382	881,139	620,267	595,553	228,459
1,638,498	1,584,755	1,478,734	1,365,211	1,396,390
2,873,080	2,492,981	2,276,451	2,051,608	1,815,191
661,605	32,415	681,843	627,823	627,361
2,128,038	2,070,697	2,215,435	2,337,665	2,043,127
538,835	523,392	524,427	385,849	216,021
266,214	282,505	279,164	362,199	329,620
897,220	399,579	355,946	328,930	300,207
192,250	197,406	308,799	336,044	438,431
421,401	514,350	577,381	673,426	615,693
1,725,173	2,346,097	2,350,047	2,400,548	2,447,801
0	0	0	0	0
<u>(27,306,420)</u>	<u>(26,154,905)</u>	<u>(1,672,915)</u>	<u>8,892</u>	<u>(3,798,541)</u>
<u>114,116,333</u>	<u>117,917,642</u>	<u>142,528,395</u>	<u>139,609,933</u>	<u>134,399,873</u>
56,576,666	51,884,545	50,622,266	48,626,741	46,613,223
0	0	0	0	0
<u>3,588,340</u>	<u>3,828,692</u>	<u>3,624,544</u>	<u>4,533,650</u>	<u>5,418,522</u>
<u>60,165,006</u>	<u>55,713,237</u>	<u>54,246,810</u>	<u>53,160,391</u>	<u>52,031,745</u>
156,951,581	150,920,017	145,217,421	138,907,895	134,683,824
41,047,838	45,037,075	49,606,155	49,319,887	50,127,813
<u>(23,718,080)</u>	<u>(22,326,213)</u>	<u>1,951,629</u>	<u>4,542,542</u>	<u>1,619,981</u>
<u>\$174,281,339</u>	<u>\$173,630,879</u>	<u>\$196,775,205</u>	<u>\$192,770,324</u>	<u>\$186,431,618</u>

Muskingum County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2023	2022	2021	2020 (2)	2019 (1)
<u>Program Revenues</u>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$6,078,400	\$5,062,231	\$4,559,131	\$4,777,639	\$4,342,478
Judicial	1,399,369	750,807	1,140,554	1,015,320	1,056,294
Public Safety	3,753,401	3,278,389	3,994,632	5,247,820	2,869,582
Public Works	131,269	150,247	167,451	107,740	110,376
Health	410,816	345,709	380,152	649,441	604,584
Human Services	2,309,270	2,718,714	2,604,897	2,291,781	2,469,806
Subtotal Charges for Services	14,082,525	12,306,097	12,846,817	14,089,741	11,453,120
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	161,680	115,299	34,872	605,832	707,312
Judicial	1,193,508	1,877,857	1,337,680	1,306,361	890,561
Public Safety	2,187,396	1,380,542	1,639,266	2,516,576	1,158,063
Public Safety - Intergovernmental	4,769	0	0	74,741	0
Public Works	8,904,164	7,618,073	8,599,732	8,024,575	6,204,955
Public Works - Intergovernmental	0	303,192	0	0	0
Health	111,295	2,570,836	2,591,381	2,597,126	120,926
Health - Intergovernmental	115,367	114,300	115,196	117,320	117,381
Human Services	21,079,258	18,372,220	19,406,417	18,417,731	18,474,384
Community and Economic Development	16,575	0	0	0	0
Subtotal Operating Grants, Contributions, and Interest	33,774,012	32,352,319	33,724,544	33,660,262	27,673,582
Capital Grants and Contributions:					
General Government:					
Judicial	0	0	0	0	0
Public Safety	0	0	0	80,000	173,760
Public Works	7,398,063	4,528,650	3,058,903	5,301,134	9,330,806
Public Works - Intergovernmental	0	5,364	25,732	55,079	0
Health	0	0	185,879	348,343	3,109,836
Human Services	0	216,378	257,857	18,511	76,887
Subtotal Capital Grants and Contributions	7,398,063	4,750,392	3,528,371	5,803,067	12,691,289
Total Governmental Activities	55,254,600	49,408,808	50,099,732	53,553,070	51,817,991
Business-Type Activities:					
Charges for Services:					
Sewer	4,992,217	4,757,253	5,058,222	4,419,220	4,393,850
Water	5,339,899	5,090,631	4,961,518	4,397,689	4,467,544
Subtotal Charges for Services	10,332,116	9,847,884	10,019,740	8,816,909	8,861,394
Capital Grants and Contributions:					
Sewer	0	0	68,770	219,212	156,978
Water	2,524,132	2,394,708	1,232,106	1,094,863	824,433
Subtotal Capital Grants and Contributions	2,524,132	2,394,708	1,300,876	1,314,075	981,411
Total Business-Type Activities	12,856,248	12,242,592	11,320,616	10,130,984	9,842,805
Total Primary Government	68,110,848	61,651,400	61,420,348	63,684,054	61,660,796

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2018	2017	2016	2015	2014
\$4,262,706	\$4,214,121	\$4,203,307	\$4,303,887	\$4,139,284
993,644	1,080,677	1,039,671	1,100,165	1,072,759
2,814,591	2,385,548	2,269,125	2,308,359	1,728,475
121,248	129,592	175,538	174,649	137,049
565,748	420,196	427,589	491,613	378,746
2,883,300	2,733,991	2,549,154	2,223,334	2,675,811
11,641,237	10,964,125	10,664,384	10,602,007	10,132,124
95,435	8,025	106,703	17,570	9,940
657,007	591,893	619,229	590,707	645,944
925,355	1,319,944	1,258,057	1,421,859	1,067,287
0	0	0	0	0
6,215,591	5,187,917	5,979,170	5,617,627	5,758,041
0	0	0	0	0
138,943	160,366	159,357	174,159	87,249
119,449	120,472	71,498	213,170	223,421
16,736,358	15,089,904	16,856,404	17,082,475	17,340,271
0	0	0	0	0
24,888,138	22,478,521	25,050,418	25,117,567	25,132,153
0	0	18,000	0	0
0	0	22,000	17,000	4,100
1,552,709	4,723,085	5,013,898	2,413,379	2,560,448
0	0	0	0	0
42,423	23,563	0	0	5,400
3,000	0	0	0	0
1,598,132	4,746,648	5,053,898	2,430,379	2,569,948
38,127,507	38,189,294	40,768,700	38,149,953	37,834,225
4,376,259	4,411,684	4,183,990	4,328,224	4,339,411
4,178,633	4,199,056	4,177,356	4,181,018	4,141,441
8,554,892	8,610,740	8,361,346	8,509,242	8,480,852
110,153	79,603	526,526	366,669	726,052
4,477,949	1,515,039	152,327	112,625	643,578
4,588,102	1,594,642	678,853	479,294	1,369,630
13,142,994	10,205,382	9,040,199	8,988,536	9,850,482
51,270,501	48,394,676	49,808,899	47,138,489	47,684,707

Muskingum County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(Accrual Basis of Accounting)

	2023 (3)	2022	2021	2020 (2)	2019 (1)
<u>Expenses</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$13,081,296	\$10,113,451	\$6,897,875	\$11,147,099	\$12,021,106
Judicial	9,855,070	7,470,810	5,184,869	9,182,719	9,941,384
Public Safety	19,086,840	13,164,552	8,352,443	16,939,751	17,463,680
Public Safety - Intergovernmental	4,800	0	1,791,132	74,741	0
Public Works	10,996,955	9,216,963	9,270,467	11,125,379	7,354,925
Public Works - Intergovernmental	1,546,286	1,088,829	1,058,896	788,234	732,978
Health	1,614,756	3,762,642	3,389,887	3,972,415	1,533,333
Health - Intergovernmental	1,607,477	1,535,272	1,574,442	1,584,313	1,480,982
Human Services	34,336,505	26,416,312	20,015,291	32,757,992	36,281,128
Community and Economic Development	421,443	462,284	333,786	264,390	247,490
Interest	81,286	66,694	94,576	100,968	247,299
<i>Total Governmental Activities Expenses</i>	<u>92,632,714</u>	<u>73,297,809</u>	<u>57,963,664</u>	<u>87,938,001</u>	<u>87,304,305</u>
Business-Type Activities:					
Sewer	5,216,127	5,197,271	4,646,146	4,423,620	5,008,254
Water	4,988,915	4,229,220	3,655,261	4,340,473	3,876,801
<i>Total Business-Type Activities Expenses</i>	<u>10,205,042</u>	<u>9,426,491</u>	<u>8,301,407</u>	<u>8,764,093</u>	<u>8,885,055</u>
<i>Total Primary Government Program Expenses</i>	<u>102,837,756</u>	<u>82,724,300</u>	<u>66,265,071</u>	<u>96,702,094</u>	<u>96,189,360</u>
Net (Expense) Revenue					
Governmental Activities	(37,378,114)	(23,889,001)	(7,863,932)	(34,384,931)	(35,486,314)
Business-Type Activities	2,651,206	2,816,101	3,019,209	1,366,891	957,750
<i>Total Primary Government Net Expense</i>	<u>(34,726,908)</u>	<u>(21,072,900)</u>	<u>(4,844,723)</u>	<u>(33,018,040)</u>	<u>(34,528,564)</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

(3) GASB 96 implemented for 2023 and restated 2022 change in net position.

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.

2018	2017	2016	2015	2014
\$11,094,697	\$11,392,209	\$13,061,992	\$8,650,321	\$9,121,598
8,567,285	8,513,426	7,412,551	7,046,782	7,011,756
15,245,154	15,245,204	13,427,725	12,384,072	12,024,820
0	0	0	0	0
8,640,037	8,828,133	7,381,074	8,509,582	8,030,892
2,019,649	636,004	1,403,112	564,220	541,924
1,215,909	1,422,273	1,365,266	1,445,554	1,349,586
1,344,559	1,320,484	1,332,212	1,305,094	1,252,020
33,234,472	31,786,315	29,447,772	28,995,665	28,144,364
0	0	0	0	0
211,237	235,152	253,425	311,173	348,330
<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>
5,053,665	4,490,948	4,213,235	4,447,101	4,489,405
<u>4,010,720</u>	<u>3,659,229</u>	<u>3,785,011</u>	<u>3,454,324</u>	<u>4,096,589</u>
<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>
<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>
(43,445,492)	(41,189,906)	(34,316,429)	(31,062,510)	(29,991,065)
<u>4,078,609</u>	<u>2,055,205</u>	<u>1,041,953</u>	<u>1,087,111</u>	<u>1,264,488</u>
<u>(39,366,883)</u>	<u>(39,134,701)</u>	<u>(33,274,476)</u>	<u>(29,975,399)</u>	<u>(28,726,577)</u>

Muskingum County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(Accrual Basis of Accounting)

	2023 (3)	2022	2021	2020 (2)	2019 (1)
<u>General Revenues and Other Changes in Net Position</u>					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$4,502,196	\$4,706,318	\$4,313,961	\$4,264,996	\$4,020,641
Property Taxes Levied for Public Safety	607,515	636,446	609,461	604,649	552,783
Property Taxes Levied for Health	2,082,107	2,216,307	2,130,100	2,114,846	1,962,302
Property Taxes Levied for Human Services	8,362,361	7,046,179	6,741,835	6,692,113	6,202,870
Sales Taxes, Levied for General Purposes	25,802,714	25,137,562	23,864,692	20,704,443	19,403,940
Permissive Motor Vehicle License Taxes	184,658	150,290	164,774	142,421	479,476
Lodging Taxes (1)	429,169	466,389	362,560	213,037	236,470
Grants and Entitlements not Restricted to Specific Programs	3,368,219	3,511,023	3,176,004	2,629,899	3,070,530
Investment Earnings/Interest	5,249,252	(2,410,200)	654,628	1,184,990	2,456,800
Payments in Lieu of Taxes	231,007	227,393	223,453	335,539	345,100
Other	1,507,832	1,296,773	99,127	3,002,642	590,584
<i>Total Governmental Activities</i>	<u>52,327,030</u>	<u>42,984,480</u>	<u>42,340,595</u>	<u>41,889,575</u>	<u>39,321,496</u>
Business-Type Activities:					
Investment Earnings/Interest	5,882	6,020	0	2,433	7,707
Other	89,069	94,272	99,796	133,071	79,585
<i>Total Business-Type Activities</i>	<u>94,951</u>	<u>100,292</u>	<u>99,796</u>	<u>135,504</u>	<u>87,292</u>
<i>Total Primary Government General Revenues</i>	<u>52,421,981</u>	<u>43,084,772</u>	<u>42,440,391</u>	<u>42,025,079</u>	<u>39,408,788</u>
Increase (Decrease) Before Transfers and Special Item					
Governmental Activities	14,948,916	19,095,479	34,476,663	7,504,644	3,835,182
Business-Type Activities	2,746,157	2,916,393	3,119,005	1,502,395	1,045,042
<i>Total Primary Government Increase (Decrease) Before Transfers and Special Item</i>	<u>17,695,073</u>	<u>22,011,872</u>	<u>37,595,668</u>	<u>9,007,039</u>	<u>4,880,224</u>
Transfers In (Out)					
Governmental Activities	0	0	0	(694,033)	(824,421)
Business-Type Activities	0	0	0	694,033	824,421
Special Item					
Business-Type Activities	0	0	0	2,208,961	0
Increase (Decrease) After Transfers and Special Item					
Governmental Activities	14,948,916	19,095,479	34,476,663	6,810,611	3,010,761
Business-Type Activities	2,746,157	2,916,393	3,119,005	4,405,389	1,869,463
<i>Total Primary Government Increase (Decrease) After Transfers and Special Item</i>	<u>\$17,695,073</u>	<u>\$22,011,872</u>	<u>\$37,595,668</u>	<u>\$11,216,000</u>	<u>\$4,880,224</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

(3) GASB 96 implemented for 2023 and restated 2022 change in net position.

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.

2018	2017	2016	2015	2014
\$3,450,251	\$4,243,343	\$3,558,804	\$3,067,537	\$3,019,180
487,260	495,828	462,354	476,075	425,152
1,770,350	1,799,984	1,783,292	1,650,059	1,590,064
5,588,859	5,678,266	6,945,381	7,217,956	8,818,470
20,147,981	19,873,703	19,931,454	19,346,296	18,241,337
503,648	503,287	500,144	492,467	481,018
0	0	0	0	0
3,503,258	3,946,037	2,639,490	2,642,609	2,511,528
1,483,776	945,061	523,870	652,918	622,598
319,932	335,225	317,436	445,375	255,667
578,977	418,704	555,992	247,410	585,075
<u>37,834,292</u>	<u>38,239,438</u>	<u>37,218,217</u>	<u>36,238,702</u>	<u>36,550,089</u>
0	0	0	0	0
67,415	60,616	61,140	75,403	64,495
<u>67,415</u>	<u>60,616</u>	<u>61,140</u>	<u>75,403</u>	<u>64,495</u>
<u>37,901,707</u>	<u>38,300,054</u>	<u>37,279,357</u>	<u>36,314,105</u>	<u>36,614,584</u>
(5,611,200)	(2,950,468)	2,901,788	5,176,192	6,559,024
4,146,024	2,115,821	1,103,093	1,162,514	1,328,983
<u>(1,465,176)</u>	<u>(834,647)</u>	<u>4,004,881</u>	<u>6,338,706</u>	<u>7,888,007</u>
(111,349)	(12,786)	16,674	33,868	18,358
111,349	12,786	(16,674)	(33,868)	(18,358)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(5,722,549)	(2,963,254)	2,918,462	5,210,060	6,577,382
4,257,373	2,128,607	1,086,419	1,128,646	1,310,625
<u>(\$1,465,176)</u>	<u>(\$834,647)</u>	<u>\$4,004,881</u>	<u>\$6,338,706</u>	<u>\$7,888,007</u>

Muskingum County, Ohio
Program Revenues by Program/Activity
Last Ten Years
(Accrual Basis of Accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>Program Revenues</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$6,240,080	\$5,177,530	\$4,594,003	\$5,383,471	\$5,049,790
Judicial	2,592,877	2,628,664	2,478,234	2,321,681	1,946,855
Public Safety	5,940,797	4,658,931	5,633,898	7,844,396	4,201,405
Public Safety - Intergovernmental	4,769	0	0	74,741	0
Public Works	16,433,496	12,296,970	11,826,086	13,433,449	15,646,137
Public Works - Intergovernmental	0	308,556	25,732	55,079	0
Health	522,111	2,916,545	3,157,412	3,594,910	3,835,346
Health - Intergovernmental	115,367	114,300	115,196	117,320	117,381
Human Services	23,388,528	21,307,312	22,269,171	20,728,023	21,021,077
Community and Economic Development	16,575	0	0	0	0
Total Governmental Activities	<u>55,254,600</u>	<u>49,408,808</u>	<u>50,099,732</u>	<u>53,553,070</u>	<u>51,817,991</u>
Business-Type Activities:					
Sewer	4,992,217	4,757,253	5,126,992	4,638,432	4,550,828
Water	7,864,031	7,485,339	6,193,624	5,492,552	5,291,977
Total Business-Type Activities	<u>12,856,248</u>	<u>12,242,592</u>	<u>11,320,616</u>	<u>10,130,984</u>	<u>9,842,805</u>
Total Primary Government	<u>\$68,110,848</u>	<u>\$61,651,400</u>	<u>\$61,420,348</u>	<u>\$63,684,054</u>	<u>\$61,660,796</u>

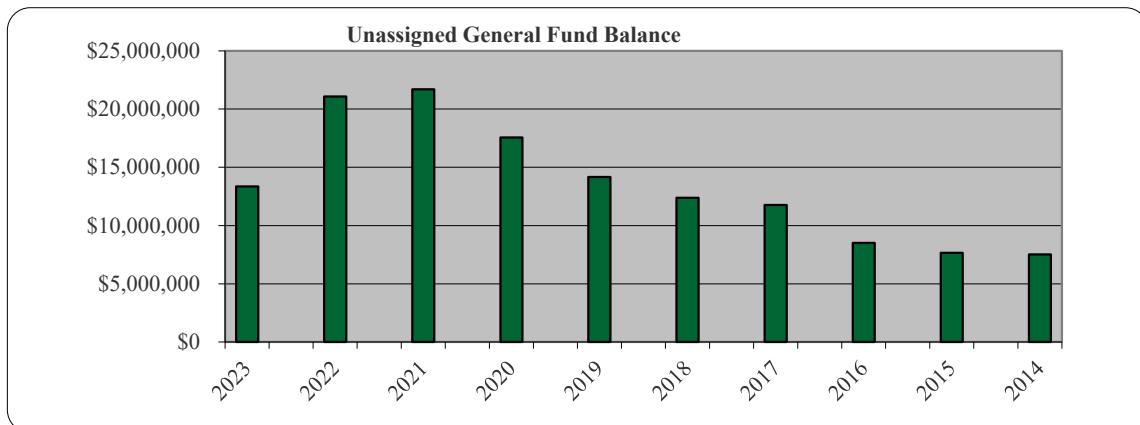
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$4,358,141	\$4,222,146	\$4,310,010	\$4,321,457	\$4,149,224
1,650,651	1,672,570	1,676,900	1,707,872	1,718,703
3,739,946	3,705,492	3,549,182	3,730,218	2,799,862
0	0	0	0	0
7,889,548	10,040,594	11,168,606	8,205,655	8,455,538
0	0	0	0	0
747,114	604,125	586,946	665,772	471,395
119,449	120,472	71,498	213,170	223,421
19,622,658	17,823,895	19,405,558	19,305,809	20,016,082
0	0	0	0	0
<u>38,127,507</u>	<u>38,189,294</u>	<u>40,768,700</u>	<u>38,149,953</u>	<u>37,834,225</u>
4,486,412	4,491,287	4,710,516	4,694,893	5,065,463
<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>
<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>
<u>\$51,270,501</u>	<u>\$48,394,676</u>	<u>\$49,808,899</u>	<u>\$47,138,489</u>	<u>\$47,684,707</u>

Muskingum County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2023	2022	2021	2020	2019
<u>General Fund</u>					
Nonspendable	\$691,533	\$681,918	\$703,578	\$618,543	\$665,751
Committed	2,583,198	198,205	64,790	173,415	8,425
Assigned	16,870,232	9,943,935	9,239,964	10,315,199	7,828,867
Unassigned	<u>13,355,525</u>	<u>21,084,402</u>	<u>21,702,502</u>	<u>17,555,948</u>	<u>14,171,390</u>
<i>Total General Fund</i>	<u>33,500,488</u>	<u>31,908,460</u>	<u>31,710,834</u>	<u>28,663,105</u>	<u>22,674,433</u>
All Other Governmental Funds					
Nonspendable	1,181,485	984,193	872,217	758,579	827,527
Restricted	28,935,839	27,742,739	31,250,460	30,580,460	32,325,786
Committed	4,784,726	0	0	0	0
Unassigned (Deficit)	<u>0</u>	<u>(44,877)</u>	<u>(110,307)</u>	<u>(300,843)</u>	<u>(1,134,098)</u>
<i>Total All Other Governmental Funds</i>	<u>34,902,050</u>	<u>28,682,055</u>	<u>32,012,370</u>	<u>31,038,196</u>	<u>32,019,215</u>
Total Governmental Funds	<u>\$68,402,538</u>	<u>\$60,590,515</u>	<u>\$63,723,204</u>	<u>\$59,701,301</u>	<u>\$54,693,648</u>

(1) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

Source: County financial records.



<u>2018 (1)</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$654,075	\$600,395	\$598,590	\$386,361	\$379,747
9,450	197,590	400	0	0
9,220,489	7,712,591	7,363,659	7,278,150	6,110,507
<u>12,378,819</u>	<u>11,761,596</u>	<u>8,512,284</u>	<u>7,656,330</u>	<u>7,519,137</u>
<u>22,262,833</u>	<u>20,272,172</u>	<u>16,474,933</u>	<u>15,320,841</u>	<u>14,009,391</u>
886,848	984,228	833,482	891,527	826,144
35,427,985	39,379,496	42,950,857	43,253,269	43,386,805
0	0	38,970	995,553	0
<u>(164,588)</u>	<u>(505,854)</u>	<u>(595,015)</u>	<u>(352,202)</u>	<u>(103,982)</u>
<u>36,150,245</u>	<u>39,857,870</u>	<u>43,228,294</u>	<u>44,788,147</u>	<u>44,108,967</u>
<u>\$58,413,078</u>	<u>\$60,130,042</u>	<u>\$59,703,227</u>	<u>\$60,108,988</u>	<u>\$58,118,358</u>

Muskingum County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2023	2022	2021	2020	2019
Revenues					
Property Taxes	\$16,043,102	\$13,943,302	\$13,927,538	\$13,803,921	\$12,843,807
Special Assessments	8,829	21,062	20,812	21,733	17,830
Lodging Taxes (1)	426,940	475,578	354,271	212,337	238,572
Permissive Sales Taxes	25,612,347	24,743,387	23,484,018	20,432,899	19,394,895
Permissive Motor Vehicle License Tax	184,658	150,290	164,774	142,421	479,476
Charges for Services	11,046,128	10,684,739	11,145,330	9,963,472	9,395,387
Licenses and Permits	771,159	686,293	915,575	788,404	723,546
Fines, Forfeitures, and Settlements	942,335	659,082	1,108,379	2,977,294	727,492
Intergovernmental	43,005,617	40,006,241	38,293,173	37,928,766	37,571,320
Investment Earnings/Interest	4,849,940	(2,474,697)	670,396	1,256,499	2,511,191
Payments in Lieu of Taxes	231,007	227,393	223,453	335,539	345,100
Rent and Leases (2)	262,524	259,417	310,936	437,361	494,861
Contributions and Donations	283,869	643,460	603,490	268,580	143,517
Other	1,835,443	1,739,722	1,038,966	3,014,394	603,811
<i>Total Revenues</i>	<u>105,503,898</u>	<u>91,765,269</u>	<u>92,261,111</u>	<u>91,583,620</u>	<u>85,490,805</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	12,991,420	13,181,841	11,049,678	10,132,560	10,247,006
Judicial	9,508,307	9,426,155	9,172,668	9,057,601	8,482,798
Public Safety	18,312,029	17,607,878	16,663,327	15,294,089	14,211,994
Public Works	7,823,875	9,604,298	8,598,969	7,812,777	7,089,374
Health	1,531,614	3,945,611	3,777,591	3,855,714	1,378,674
Human Services	33,679,520	32,462,861	30,878,605	31,100,704	31,939,571
Community and Economic Development	421,443	462,284	333,786	264,390	247,490
Capital Outlay	10,870,754	6,386,943	2,874,778	6,881,352	10,751,306
Intergovernmental	3,158,563	2,624,101	4,424,470	2,447,288	2,213,960
Debt Service:					
Principal Retirement	991,110	881,356	938,460	853,717	1,628,624
Payment to Refunded Bond Escrow Agent	0	0	0	0	624,000
Interest	77,379	78,462	92,124	103,563	174,626
Bond Issuance Costs	0	0	0	0	10,127
<i>Total Expenditures</i>	<u>99,366,014</u>	<u>96,661,790</u>	<u>88,804,456</u>	<u>87,803,755</u>	<u>88,999,550</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>6,137,884</u>	<u>(4,896,521)</u>	<u>3,456,655</u>	<u>3,779,865</u>	<u>(3,508,745)</u>
Other Financing Sources (Uses)					
Refunding Bonds Issued	0	0	0	0	701,900
State Infrastructure Bank Loan Issued	947,238	477,141	123,787	685,434	0
OWDA Loans Issued	190,956	86,776	146,036	178,555	264,688
OPWC Loans Issued	500,000	400,000	100,000	91,277	114,106
Premium on General Obligation Bonds Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	35,945	236,759	15,275	792,200	49,627
Inception of Lease (2)	0	0	180,150	174,355	178,415
Insurance Recoveries	0	563,156	0	0	0
Transfers In	8,859,707	4,543,391	3,633,922	3,604,059	7,629,889
Payment to Refunded Bond Escrow Agent	0	0	0	0	(695,000)
Transfers Out	(8,859,707)	(4,543,391)	(3,633,922)	(4,298,092)	(8,454,310)
<i>Total Other Financing Sources (Uses)</i>	<u>1,674,139</u>	<u>1,763,832</u>	<u>565,248</u>	<u>1,227,788</u>	<u>(210,685)</u>
<i>Net Change in Fund Balances</i>	<u>\$7,812,023</u>	<u>(\$3,132,689)</u>	<u>\$4,021,903</u>	<u>\$5,007,653</u>	<u>(\$3,719,430)</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	1.2%	1.1%	1.2%	1.2%	3.2%

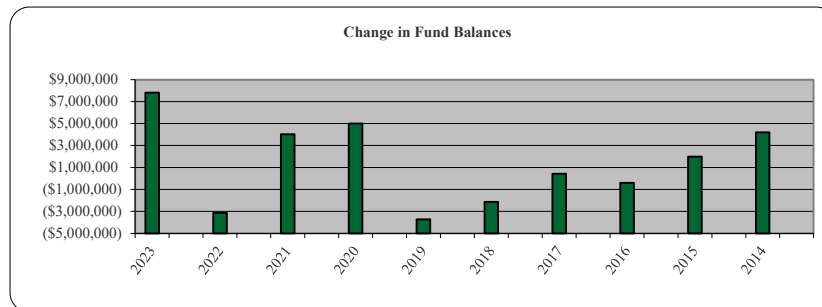
(1) GASB 84 implemented for 2019.

(2) GASB 87 implemented for 2022.

2018	2017	2016	2015	2014
\$11,299,437	\$12,234,053	\$12,637,866	\$12,790,156	\$14,198,362
17,980	15,395	26,860	30,180	32,523
0	0	0	0	0
20,276,992	19,779,027	19,937,824	19,294,006	17,946,552
503,648	503,287	500,144	492,467	481,018
9,620,111	8,902,220	8,791,575	8,353,501	8,095,112
845,402	773,977	809,426	780,051	771,056
720,896	692,283	736,404	828,409	774,286
30,096,877	30,088,927	27,540,367	29,188,791	29,063,681
1,525,382	960,961	540,286	647,238	611,617
464,730	190,427	330,146	344,537	369,963
482,905	481,467	421,613	550,374	570,136
70,076	54,829	62,080	56,430	72,569
588,758	517,566	561,846	242,439	570,477
<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>

10,075,928	9,832,646	9,072,729	9,166,367	8,621,625
7,952,274	7,434,747	7,015,882	7,125,936	7,112,255
13,877,947	12,961,100	12,467,378	12,276,548	11,915,827
6,860,534	6,154,384	6,945,951	6,651,042	6,452,792
1,311,458	1,269,814	1,259,762	1,413,489	1,315,063
31,535,864	28,793,431	28,518,702	29,215,237	28,062,914
0	0	0	0	0
2,464,569	5,724,996	4,481,199	2,498,206	2,725,271
3,364,208	1,956,488	2,735,324	1,869,314	1,793,944
1,369,182	1,902,158	1,545,174	1,683,483	1,668,771
0	0	0	0	0
209,257	233,832	254,573	306,376	343,248
0	0	12,320	0	0
<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>
<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>

0	0	560,000	0	0
0	0	0	0	0
17,501	239,256	0	71,018	109,967
286,576	0	0	125,144	338,939
0	0	55,425	0	0
9,645	28,600	471,025	72,750	13,465
176,130	1,240,922	136,072	295,269	178,646
0	0	0	0	0
3,142,322	4,048,857	5,483,520	4,498,915	3,391,078
0	0	(603,105)	0	0
<u>(3,253,671)</u>	<u>(4,061,643)</u>	<u>(5,096,141)</u>	<u>(4,465,047)</u>	<u>(3,372,720)</u>
<u>378,503</u>	<u>1,495,992</u>	<u>1,006,796</u>	<u>598,049</u>	<u>659,375</u>
<u>(\$2,129,524)</u>	<u>\$426,815</u>	<u>(\$405,761)</u>	<u>\$1,990,630</u>	<u>\$4,205,017</u>
2.1%	3.0%	2.6%	2.9%	3.0%



Muskingum County, Ohio
Taxable Sales by Industry (Category)
Last Ten Years

	2023	2022	2021	2020	2019
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
<u>Collections by Industry:</u>					
Agriculture, Forestry, and Fishing	\$13,331	\$18,753	\$9,347	\$6,945	\$5,139
Mining (2)	241,457	0	91,163	0	25,813
Utilities (excluding telecommunications)	159,564	177,123	133,783	94,436	107,756
Construction	148,529	126,049	98,588	162,171	89,865
Manufacturing	940,295	803,166	726,501	707,867	690,315
Wholesale Trade	615,609	595,256	488,154	408,448	428,958
Retail Trade:					
Motor Vehicle and Parts Dealers (1)	4,733,067	5,110,090	4,761,674	3,871,492	3,591,392
Furniture and Home Furnishings Store	577,896	571,733	599,365	478,305	457,185
Electronic and Appliance Stores	210,805	251,920	238,266	89,488	171,041
Building Material and Garden Equipment and Supplies	2,654,956	2,687,012	2,647,274	2,218,180	1,923,477
Food and Beverage Stores	786,816	793,046	728,501	656,901	623,767
Health and Personal Care Stores	220,383	238,820	232,878	175,548	205,230
Gasoline Stations	531,325	509,303	532,665	319,401	426,359
Clothing and Clothing Accessories Stores	768,880	777,213	754,818	597,151	641,906
Sporting Goods, Hobby, Book, and Music Stores	313,607	314,367	414,694	245,894	199,749
General Merchandise Stores	3,101,650	3,009,146	3,071,786	2,840,192	2,670,525
Miscellaneous Store Retailers	1,067,054	1,040,346	1,069,478	1,429,292	1,537,326
Nonstore Retailers	2,748,038	2,085,329	1,950,632	1,483,919	702,132
Transportation and Warehousing	49,887	54,923	52,148	32,178	42,009
Information (including telecommunications)	1,035,453	1,042,366	1,021,535	1,110,755	940,430
Finance and Insurance	44,119	43,618	58,170	30,386	33,169
Real Estate and Rental and Leasing of Property	1,107,030	1,038,116	904,116	916,706	750,886
Professional, Scientific and Technical Services	374,951	316,914	302,961	293,078	272,152
Management of Companies (Holding Companies)	0	0	0	0	0
Administrative and Support Services					
and Waste Management and Remediation Services	360,484	319,978	381,690	335,117	341,784
Education, Health Care, and Social Assistance	29,364	40,406	37,025	29,416	40,897
Arts, Entertainment, and Recreation	167,553	155,179	145,342	107,847	103,542
Accommodation and Food Services	1,597,977	1,571,135	1,383,022	1,126,626	1,480,391
Other Services	874,505	825,671	622,954	484,517	659,744
Unclassified (2)	260,683	417,589	243,077	285,507	183,771
Total Collections	<u>\$25,735,268</u>	<u>\$24,934,567</u>	<u>\$23,701,607</u>	<u>\$20,537,763</u>	<u>\$19,346,710</u>

- (1) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales tax included.
- (2) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.

Source: Ohio Department of Taxation

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
1.50%	1.50%	1.50%	1.50%	1.50%
April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
\$4,464	\$4,521	\$4,938	\$6,462	\$5,486
72,339	4,845	21,291	70,604	43,914
121,829	129,550	157,063	133,715	154,042
113,487	154,669	123,880	81,491	68,191
586,359	469,650	485,333	525,907	503,452
397,456	386,349	368,599	358,209	414,426
3,327,344	3,109,269	2,992,750	3,041,952	3,334,616
437,292	428,484	392,230	386,238	303,646
177,668	223,934	236,826	212,799	214,548
1,870,249	1,804,249	1,726,140	1,333,095	1,156,154
621,760	597,195	607,625	431,071	566,343
230,368	238,812	234,982	224,808	228,472
413,404	398,951	376,874	352,915	411,267
614,800	510,020	523,162	369,488	490,290
190,228	199,654	205,890	144,793	190,601
2,611,356	2,540,210	2,331,559	2,071,738	2,146,156
3,223,207	2,895,346	2,659,094	3,100,428	2,051,456
464,271	398,232	362,879	329,953	288,098
28,739	29,037	40,187	50,729	31,532
951,891	1,039,705	1,049,414	1,036,269	1,056,906
25,972	1,050,244	1,662,403	1,755,449	1,508,414
653,326	427,687	460,015	421,386	401,003
206,870	218,005	394,026	281,180	154,787
0	4,037	0	0	25,716
348,471	353,876	433,146	484,003	410,342
42,870	43,836	31,052	30,249	16,861
95,080	119,141	128,628	113,655	186,427
1,410,844	1,409,579	1,416,406	1,408,532	1,267,623
685,693	598,847	452,021	444,149	363,610
77,969	61,682	60,826	93,897	60,217
<u>\$20,005,606</u>	<u>\$19,849,616</u>	<u>\$19,939,239</u>	<u>\$19,295,164</u>	<u>\$18,054,596</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
2023	\$1,490,614,780	\$402,370,290	\$5,408,528,771	\$500,402,590	\$1,429,721,686
2022	1,481,021,110	387,691,070	5,339,177,657	502,988,360	1,437,109,600
2021	1,324,019,290	386,337,260	4,886,733,000	478,794,930	1,367,985,514
2020	1,316,384,870	385,797,260	4,863,377,514	465,876,260	1,331,075,029
2019	1,309,393,110	376,638,740	4,817,233,857	383,374,380	1,095,355,371
2018	1,144,078,840	359,432,560	4,295,746,857	277,531,720	792,947,771
2017	1,134,790,360	360,459,590	4,272,142,714	265,371,820	758,205,200
2016	1,126,508,110	352,537,920	4,225,845,800	234,941,980	671,262,800
2015	1,084,859,060	348,039,940	4,093,997,143	216,179,180	617,654,800
2014	1,082,095,530	340,335,620	4,064,089,000	200,137,930	571,822,657

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

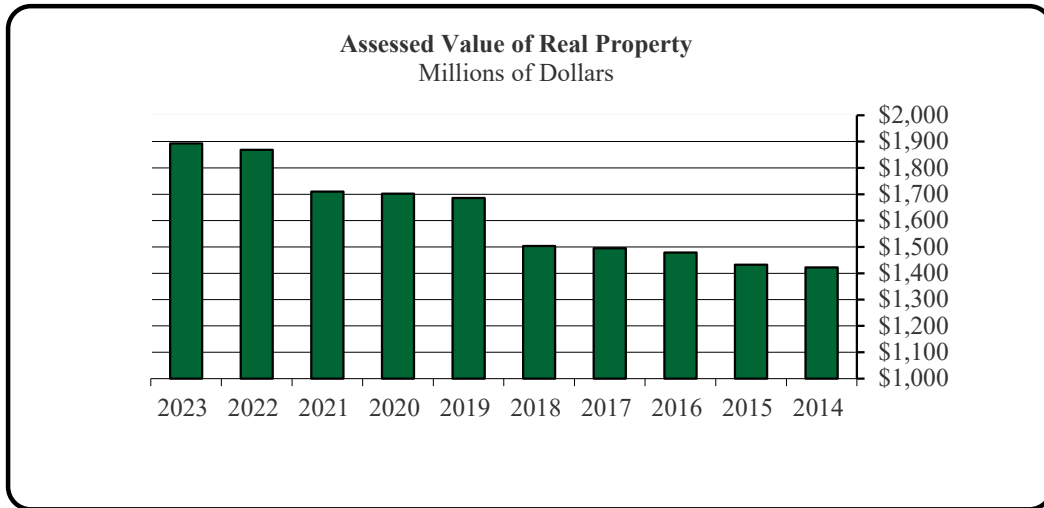
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Values are shown net of exempt property.

Source: Muskingum County Auditor

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$2,393,387,660	\$6,838,250,457	35%	7.209280
0	0	2,371,700,540	6,776,287,257	35%	6.567836
0	0	2,189,151,480	6,254,718,513	35%	6.832552
0	0	2,168,058,390	6,194,452,543	35%	6.821214
0	0	2,069,406,230	5,912,589,229	35%	6.738459
0	0	1,781,043,120	5,088,694,629	35%	7.065387
0	0	1,760,621,770	5,030,347,914	35%	7.061969
0	0	1,713,988,010	4,897,108,599	35%	8.010427
0	0	1,649,078,180	4,711,651,944	35%	8.591971
0	0	1,622,569,080	4,635,911,656	35%	10.051493



Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years (1)

	2023	2022	2021	2020	2019
<u>Unvoted Millage</u>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<u>Voted Millage by levy</u>					
1994 Developmental Disabilities					
Residential/Agricultural Real	0.753064	0.753014	0.834222	0.833162	0.832072
Commercial/Industrial/Public Utility/Mineral Real	1.415194	1.415416	1.405050	1.403910	1.388452
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.188266	0.188253	0.208555	0.208290	0.208018
Commercial/Industrial/Public Utility/Mineral Real	0.353798	0.353854	0.351262	0.350977	0.347113
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.422182	1.422088	1.575450	1.573448	1.571392
Commercial/Industrial/Public Utility/Mineral Real	1.919764	1.920064	1.906002	1.904454	1.883486
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.523108	0.523074	0.579484	0.578747	0.577990
Commercial/Industrial/Public Utility/Mineral Real	0.795054	0.795178	0.789354	0.788713	0.780029
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.335871	0.335849	0.372068	0.371595	0.371109
Commercial/Industrial/Public Utility/Mineral Real	0.458248	0.458320	0.454963	0.454594	0.449589
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.284436	0.284417	0.315090	0.314689	0.314278
Commercial/Industrial/Public Utility/Mineral Real	0.383952	0.384012	0.381200	0.380890	0.376697
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2007 Developmental Disabilities					
Residential/Agricultural Real	0.580540	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.733210	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.750000	0.000000	0.000000	0.000000	0.000000
<u>Total Voted Millage By Type of Property</u>					
Residential/Agricultural Real	4.087467	3.506695	3.884869	3.879931	3.874859
Commercial/Industrial/Public Utility/Mineral Real	6.059220	5.326844	5.287831	5.283538	5.225366
General Business/Public Utility Personal	7.150000	6.400000	6.400000	6.400000	6.400000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	6.237467	5.656695	6.034869	6.029931	6.024859
Commercial/Industrial/Public Utility/Mineral Real	8.209220	7.476844	7.437831	7.433538	7.375366
General Business/Public Utility Personal	9.300000	8.550000	8.550000	8.550000	8.550000
Total Weighted Average Tax Rate	7.209280	6.567836	6.832552	6.821214	6.738459

(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

2018	2017	2016	2015	2014
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.942806	0.944072	0.944864	0.972878	0.972242
1.445394	1.445340	1.436220	1.420658	1.406650
2.000000	2.000000	2.000000	2.000000	2.000000
0.235701	0.236018	0.236216	0.243219	0.243060
0.361348	0.361335	0.359055	0.355164	0.351662
0.500000	0.500000	0.500000	0.500000	0.500000
1.780518	1.782910	1.784408	1.837314	1.836114
1.960730	1.960658	1.948286	1.927174	1.908174
2.000000	2.000000	2.000000	2.000000	2.000000
0.654911	0.655791	0.656342	0.675802	0.675360
0.812019	0.811989	0.806865	0.798122	0.790253
1.000000	1.000000	1.000000	1.000000	1.000000
0.420498	0.421063	0.421416	0.433911	0.433627
0.468027	0.468010	0.465056	0.460017	0.455481
0.500000	0.500000	0.500000	0.500000	0.500000
0.356103	0.356582	0.356881	0.367462	0.367222
0.392146	0.392131	0.389657	0.385434	0.381634
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	0.971204	1.500000	3.000000
0.000000	0.000000	0.992140	1.472083	2.915139
0.000000	0.000000	1.000000	1.500000	3.000000
4.390537	4.396436	5.371331	6.030586	7.527625
5.439664	5.439463	6.397279	6.818652	8.208993
6.400000	6.400000	7.400000	7.900000	9.400000
6.540537	6.546436	7.521331	8.180586	9.677625
7.589664	7.589463	8.547279	8.968652	10.358993
8.550000	8.550000	9.550000	10.050000	11.550000
7.065387	7.061969	8.010427	8.591971	10.051493

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2023	2022	2021	2020	2019
Overlapping Rates by Taxing District					
Special Districts					
Muskingum County General Health District					
Residential/Agricultural Real	1.058769	1.058699	1.172873	1.171382	1.169851
Commercial/Industrial/Public Utility/Mineral Real	1.405305	1.405524	1.395231	1.394098	1.378749
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	0.999732	0.999666	1.107474	1.106384	0.855265
Commercial/Industrial/Public Utility/Mineral Real	1.227576	1.227769	1.220608	1.219820	0.959142
General Business/Public Utility Personal	1.250000	1.250000	1.250000	1.250000	1.000000
Muskingum County Park District					
Residential/Agricultural Real	0.180542	0.180530	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.199968	0.200000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.200000	0.200000	0.000000	0.000000	0.000000
School Districts					
East Muskingum Local Schools					
Residential/Agricultural Real	24.124867	24.221494	24.901404	24.693149	24.967312
Commercial/Industrial/Public Utility/Mineral Real	27.704072	27.796439	28.501539	28.685009	28.776294
General Business/Public Utility Personal	36.910000	37.010000	37.510000	37.310000	37.610000
Franklin Local Schools					
Residential/Agricultural Real	21.818645	21.805532	21.990115	21.904703	22.163158
Commercial/Industrial/Public Utility/Mineral Real	22.524688	22.534754	22.500744	22.506613	22.778899
General Business/Public Utility Personal	34.400000	34.400000	34.400000	34.400000	34.700000
Maysville Local Schools					
Residential/Agricultural Real	20.500022	20.500012	21.771700	21.980988	22.067381
Commercial/Industrial/Public Utility/Mineral Real	20.500023	20.500023	21.938799	22.162229	22.108099
General Business/Public Utility Personal	37.450000	37.450000	39.350000	39.550000	39.650000
Tri-Valley Local Schools					
Residential/Agricultural Real	22.324292	22.324340	22.256087	22.257026	22.256459
Commercial/Industrial/Public Utility/Mineral Real	24.945091	24.961607	24.503691	24.487436	24.492667
General Business/Public Utility Personal	38.050000	38.050000	37.950000	37.950000	37.950000
West Muskingum Local Schools					
Residential/Agricultural Real	28.800012	28.900026	29.100016	29.217731	28.400016
Commercial/Industrial/Public Utility/Mineral Real	30.453030	30.441973	30.212967	30.334028	29.089835
General Business/Public Utility Personal	46.700000	46.800000	47.000000	47.100000	46.300000
Zanesville City Schools					
Residential/Agricultural Real	29.103808	29.301945	30.000004	29.984783	30.042823
Commercial/Industrial/Public Utility/Mineral Real	29.274313	29.529202	29.926671	29.776026	29.762754
General Business/Public Utility Personal	49.150000	49.350000	49.650000	49.650000	49.750000
Out of County School Districts					
Licking Valley Local Schools					
Residential/Agricultural Real	24.100008	24.200961	24.200009	24.647696	24.862273
Commercial/Industrial/Public Utility/Mineral Real	25.857088	26.021200	25.904357	26.159079	26.438588
General Business/Public Utility Personal	34.000000	34.100000	34.100000	34.500000	34.700000
Morgan Local Schools					
Residential/Agricultural Real	22.823088	23.009964	23.174927	23.154465	23.808009
Commercial/Industrial/Public Utility/Mineral Real	22.936677	23.928197	24.023221	24.022546	24.653371
General Business/Public Utility Personal	33.540000	35.970000	36.050000	36.050000	36.720000
Riverview Local Schools					
Residential/Agricultural Real	20.734403	20.731775	20.784300	20.792086	20.792915
Commercial/Industrial/Public Utility/Mineral Real	23.936099	23.522993	22.711029	22.757114	22.626669
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	24.300007	24.200007	24.100874	24.159983	23.700007
Commercial/Industrial/Public Utility/Mineral Real	24.300007	24.200007	24.277368	24.500000	24.092588
General Business/Public Utility Personal	24.700000	24.600000	24.500000	24.500000	24.100000

(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

2018	2017	2016	2015	2014
1.325539	1.327320	1.328435	1.367822	1.367255
1.435292	1.435240	1.426183	1.410728	1.396819
1.500000	1.500000	1.500000	1.500000	1.500000
0.969087	0.970389	0.971204	1.000000	1.000000
0.998477	0.998441	0.992140	0.981389	0.971713
1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
25.196366	25.240048	25.314450	25.724875	25.635496
28.573879	28.630362	28.749000	29.214472	27.991258
37.560000	37.610000	37.680000	37.970000	37.870000
23.404027	22.908211	23.011445	23.400280	23.208818
24.340038	25.088020	25.161356	25.904798	25.634465
35.800000	36.300000	36.400000	36.500000	36.300000
22.834961	23.248095	23.060756	23.296647	23.175508
22.260789	22.667991	22.432789	22.433395	22.340918
39.750000	40.150000	39.750000	39.950000	39.850000
22.755460	23.251448	23.628490	25.135709	25.874029
25.210651	25.490309	25.151833	24.800258	25.617375
37.950000	38.450000	38.550000	39.050000	39.850000
28.651080	28.848610	29.452934	30.417091	31.739846
29.167464	29.124505	29.740846	30.115003	31.263839
46.100000	46.200000	46.800000	47.600000	48.800000
30.955250	31.609519	30.763616	31.455084	31.275759
30.044049	30.885454	29.921971	30.355066	30.125010
49.150000	49.800000	48.950000	49.350000	49.200000
25.000012	25.200003	25.400014	25.700010	25.828513
26.524165	27.907315	28.133082	28.378277	28.448616
34.900000	35.100000	35.300000	35.600000	35.620000
23.903163	24.145720	24.366985	24.630132	24.591935
29.016851	29.266599	29.494032	29.786432	29.566471
36.750000	36.990000	37.210000	37.430000	37.390000
20.818421	20.825252	20.825057	20.954506	20.963960
22.037386	21.841881	21.841991	22.406985	22.121057
31.300000	321.300000	31.300000	31.300000	31.300000
24.000007	24.036897	24.000007	24.400007	24.500007
24.400000	24.000007	24.000007	24.799677	24.900000
24.400000	24.400000	24.400000	24.800000	24.900000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2023	2022	2021	2020	2019
<u>Overlapping Rates by Taxing District</u>					
<u>Joint Vocational School Districts</u>					
Mid-East Career and Technology Centers					
Residential/Agricultural Real	2.268825	2.269320	2.289992	2.297945	3.180191
Commercial/Industrial/Public Utility/Mineral Real	2.360991	2.381051	2.431966	2.395713	3.387808
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	4.600000
Coshocton County Career Center					
Residential/Agricultural Real	2.791918	2.792859	2.000002	2.853332	2.854373
Commercial/Industrial/Public Utility/Mineral Real	2.991081	2.991608	2.153497	3.166437	3.145347
General Business/Public Utility Personal	3.500000	3.500000	2.500000	3.500000	3.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.500000	2.500000	2.500000	2.550000	2.550000
Commercial/Industrial/Public Utility/Mineral Real	2.500000	2.500000	2.500000	2.550000	2.550000
General Business/Public Utility Personal	2.500000	2.500000	2.500000	2.550000	2.550000
<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	11.850048	7.849740	4.920008	7.322649	7.774533
Commercial/Industrial/Public Utility/Mineral Real	12.840982	8.813405	5.557636	7.919526	8.335584
General Business/Public Utility Personal	12.900000	8.900000	5.700000	8.100000	8.600000
Dresden - Jefferson Township					
Residential/Agricultural Real	12.800048	8.799740	5.870008	8.272649	8.724533
Commercial/Industrial/Public Utility/Mineral Real	13.790982	9.763405	6.507636	8.869526	9.285584
General Business/Public Utility Personal	13.850000	9.850000	6.650000	9.050000	9.550000
Frazeytsburg					
Residential/Agricultural Real	9.786034	9.777078	10.785529	10.783869	10.777756
Commercial/Industrial/Public Utility/Mineral Real	11.674530	11.700000	11.209968	11.186046	11.122020
General Business/Public Utility Personal	11.700000	11.700000	11.700000	11.700000	11.700000
Fultonham					
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.200000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.200000	2.200000	2.200000	2.200000	2.200000
Gratiot					
Residential/Agricultural Real	2.904364	2.904326	3.032004	3.051092	3.058076
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
New Concord - Union Township					
Residential/Agricultural Real	6.297932	6.300000	6.300000	5.732342	5.732003
Commercial/Industrial/Public Utility/Mineral Real	6.112304	6.096256	6.108880	6.300000	6.300000
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	6.465470	6.465470	7.189500	7.190020	7.196650
Commercial/Industrial/Public Utility/Mineral Real	7.478805	7.478805	7.478805	7.478805	7.481720
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township					
Residential/Agricultural Real	5.047932	5.050000	5.050000	4.482342	4.482003
Commercial/Industrial/Public Utility/Mineral Real	4.862304	4.846256	4.858880	5.050000	5.050000
General Business/Public Utility Personal	5.050000	5.050000	5.050000	5.050000	5.050000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2018	2017	2016	2015	2014
3.291517	3.308553	3.307766	3.391105	3.460095
3.425215	3.437412	3.455264	3.471690	3.434851
4.600000	4.600000	4.600000	4.600000	4.600000
2.894440	2.899699	2.897949	2.000000	2.000045
3.045123	3.027399	3.005127	2.114017	2.079017
3.500000	3.500000	3.500000	2.500000	2.500000
2.550000	2.570000	2.580000	2.540000	2.560000
2.550000	2.570000	2.580000	2.540000	2.560000
2.550000	2.570000	2.580000	2.540000	2.560000
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
9.600000	9.794813	9.237574	9.245998	9.248020
9.600000	9.800000	9.234161	9.250000	9.250000
9.600000	9.800000	9.250000	9.250000	9.250000
10.550000	10.744813	10.187574	10.195998	10.198020
10.550000	10.750000	10.184131	10.200000	10.200000
10.550000	10.750000	10.200000	10.200000	10.200000
11.636805	7.666075	7.675590	7.698160	7.699895
11.700000	7.700000	7.646540	7.700000	7.700000
11.700000	7.700000	7.700000	7.700000	7.700000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
3.152740	3.400000	3.400000	3.394330	1.200000
3.400000	3.400000	3.400000	3.400000	1.200000
3.400000	3.400000	3.400000	3.400000	1.200000
6.284284	6.276812	6.276086	6.295971	6.295033
6.287750	6.262438	6.271555	6.300000	5.852825
6.300000	6.300000	6.300000	6.300000	6.300000
7.777245	7.753270	7.776885	7.800000	7.800000
7.620225	7.738855	7.738855	7.738855	7.615690
7.800000	7.800000	7.800000	7.800000	7.800000
5.034284	5.026812	5.026086	5.045971	5.045033
5.037750	5.012438	5.021555	5.050000	4.602825
5.050000	5.500000	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)

	2023	2022	2021	2020	2019
<u>Overlapping Rates by Taxing District</u>					
<u>Corporations</u>					
Philo					
Residential/Agricultural Real	6.440485	6.438053	7.161965	7.130480	7.096882
Commercial/Industrial/Public Utility/Mineral Real	8.298172	8.310454	8.310454	8.310454	8.310454
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	7.781488	7.760794	8.053178	8.319612	8.319911
Commercial/Industrial/Public Utility/Mineral Real	9.271680	9.258920	9.253912	9.253837	9.250461
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	4.628237	4.628690	4.998795	4.998647	4.981987
Commercial/Industrial/Public Utility/Mineral Real	4.755970	4.756317	4.766357	4.768167	4.767955
General Business/Public Utility Personal	5.250000	5.250000	5.250000	5.250000	5.250000
Zanesville - Zanesville City Schools and Tri-Valley Local Schools					
Residential/Agricultural Real	3.400000	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Zanesville - West Muskingum Local Schools					
Residential/Agricultural Real	2.850000	2.850000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	2.850000	2.850000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	2.850000	2.850000	2.850000	2.850000	2.850000
Zanesville - Falls Township					
Residential/Agricultural Real	1.420000	1.420000	1.420000	1.420000	1.420000
Commercial/Industrial/Public Utility/Mineral Real	1.420000	1.420000	1.420000	1.420000	1.420000
General Business/Public Utility Personal	1.420000	1.420000	1.420000	1.420000	1.420000
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	4.001425	4.004737	4.018418	4.019124	4.015628
Commercial/Industrial/Public Utility/Mineral Real	4.025544	4.026459	4.026459	4.026459	4.026459
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.210587	4.194905	4.240716	4.241185	4.240036
Commercial/Industrial/Public Utility/Mineral Real	4.700000	4.700000	4.700000	4.700000	4.700000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Brush Creek					
Residential/Agricultural Real	3.300000	3.300000	3.300000	3.300000	3.300000
Commercial/Industrial/Public Utility/Mineral Real	3.300000	3.300000	3.300000	3.300000	3.300000
General Business/Public Utility Personal	3.300000	3.300000	3.300000	3.300000	3.300000
Cass					
Residential/Agricultural Real	5.443947	5.445745	5.579081	5.584363	5.559491
Commercial/Industrial/Public Utility/Mineral Real	6.051679	6.047637	6.227236	6.226837	6.250000
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	6.250000
Clay					
Residential/Agricultural Real	3.012383	3.013251	3.060619	3.059534	3.058727
Commercial/Industrial/Public Utility/Mineral Real	3.186310	3.182694	3.181373	3.181373	3.180383
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

2018	2017	2016	2015	2014
8.620719	8.640562	8.654237	6.178360	6.174581
8.800952	9.197542	9.227616	6.727616	6.173128
10.050000	10.050000	10.050000	7.550000	7.550000
8.592938	8.500631	8.499030	8.503425	8.502668
9.288145	9.784687	9.807676	9.809373	9.809373
11.800000	11.800000	11.800000	11.800000	11.800000
5.250000	5.240067	5.245207	5.292270	5.249890
4.917015	4.916662	4.898770	4.835742	4.835305
5.250000	5.250000	5.250000	5.250000	5.250000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
1.700000	1.700000	1.700000	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
4.123108	4.122361	4.121250	4.195969	4.199626
4.044041	4.040976	4.040976	4.225974	4.302467
4.350000	4.350000	4.350000	4.350000	4.350000
4.357047	4.363634	4.380623	4.426017	4.427636
4.700000	4.690621	4.690621	4.700000	4.658018
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
6.060595	5.063152	5.055847	5.250000	3.250000
6.241356	5.246215	5.235515	5.140499	3.142444
6.250000	5.250000	5.250000	5.250000	3.250000
3.138060	3.186568	3.141150	3.144772	3.145511
3.191287	3.137893	3.188278	3.190197	3.190197
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)

	2023	2022	2021	2020	2019
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Falls					
Residential/Agricultural Real	5.476240	5.477739	5.864859	5.864663	5.860863
Commercial/Industrial/Public Utility/Mineral Real	6.083693	6.105433	6.054813	6.076264	5.972939
General Business/Public Utility Personal	6.150000	6.150000	6.150000	6.150000	6.150000
Harrison					
Residential/Agricultural Real	7.589003	7.589750	8.105832	8.100553	8.081993
Commercial/Industrial/Public Utility/Mineral Real	9.202091	9.203044	9.193224	9.143364	9.592705
General Business/Public Utility Personal	11.100000	11.100000	11.100000	11.100000	11.100000
Highland					
Residential/Agricultural Real	4.058582	4.058360	4.112281	4.112767	4.110241
Commercial/Industrial/Public Utility/Mineral Real	4.262064	4.262064	4.258882	4.258154	4.269618
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	5.314749	5.312626	5.665084	5.665334	4.052015
Commercial/Industrial/Public Utility/Mineral Real	5.741890	5.769916	5.774254	5.791112	4.387132
General Business/Public Utility Personal	5.850000	5.850000	5.850000	5.850000	4.850000
Jackson					
Residential/Agricultural Real	8.921218	8.916387	9.329142	9.337344	9.324618
Commercial/Industrial/Public Utility/Mineral Real	9.133327	9.117462	9.093349	8.996226	8.992947
General Business/Public Utility Personal	10.250000	10.250000	10.250000	10.250000	10.250000
Jefferson					
Residential/Agricultural Real	5.038776	5.855473	6.078376	6.084443	6.086160
Commercial/Industrial/Public Utility/Mineral Real	5.182488	6.027812	6.027812	6.027812	6.027812
General Business/Public Utility Personal	5.400000	6.400000	6.400000	6.400000	6.400000
Licking					
Residential/Agricultural Real	10.759959	7.768483	8.307464	8.306872	6.307084
Commercial/Industrial/Public Utility/Mineral Real	11.917054	8.956115	8.957625	8.990869	6.990747
General Business/Public Utility Personal	12.250000	9.250000	9.250000	9.250000	7.250000
Madison					
Residential/Agricultural Real	5.301751	5.302217	5.458872	5.456199	5.476730
Commercial/Industrial/Public Utility/Mineral Real	5.062659	5.062659	5.062659	5.062659	5.062659
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	6.000000
Meigs					
Residential/Agricultural Real	3.495994	3.498241	3.508364	3.475358	3.474852
Commercial/Industrial/Public Utility/Mineral Real	3.686182	3.690428	3.690428	3.690428	3.690428
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.446639	4.448452	4.456932	4.456577	4.453749
Commercial/Industrial/Public Utility/Mineral Real	4.697945	4.700000	4.700000	4.700000	4.700000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Muskingum					
Residential/Agricultural Real	6.132995	6.131020	6.479662	6.485792	6.480963
Commercial/Industrial/Public Utility/Mineral Real	6.908333	6.918673	6.914282	6.914793	6.858155
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2018	2017	2016	2015	2014
6.129150	6.127407	6.130637	6.148671	6.150000
6.097986	6.114312	6.118038	6.111859	6.107932
6.150000	6.150000	6.150000	6.150000	6.150000
8.929337	8.943668	8.921239	9.033440	9.036818
10.322733	10.222601	10.225767	10.782638	10.656868
11.100000	11.100000	11.100000	11.100000	11.100000
4.235600	4.234344	4.235016	4.259312	4.275314
4.400000	4.399434	4.400000	4.361352	4.341616
4.400000	4.400000	4.400000	4.400000	4.400000
4.277242	4.279446	4.277864	4.322689	4.326348
4.494601	4.474735	4.456253	4.461376	4.462562
4.850000	4.850000	4.850000	4.850000	4.850000
9.683889	9.670024	9.689239	8.839192	8.842150
9.277540	9.257424	9.197111	7.747992	7.698910
10.250000	10.250000	10.250000	9.650000	9.650000
4.391495	4.392432	4.390777	5.894982	5.900000
4.341094	4.340775	4.385420	5.232270	5.240975
4.400000	4.400000	4.400000	5.900000	5.900000
6.892529	6.902189	5.909434	6.250000	6.249208
7.156788	7.103585	6.103258	6.103060	6.065344
7.250000	7.250000	6.250000	6.250000	6.250000
5.496603	5.513873	5.520854	5.898521	5.907144
5.058339	5.000289	5.000289	6.000000	5.963235
6.000000	6.000000	6.000000	6.000000	6.000000
3.504919	3.504883	3.510829	3.526301	3.524935
3.670719	3.658415	3.658415	3.854800	3.863793
4.250000	4.250000	4.250000	4.250000	4.250000
4.527340	4.531205	4.530758	4.535776	4.547945
4.669297	4.623980	4.623980	4.633179	4.700000
4.700000	4.700000	4.700000	4.700000	4.700000
7.115743	4.620125	4.614731	4.647992	4.648367
7.136675	4.636958	4.643275	4.650000	4.650000
7.150000	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)

	2023	2022	2021	2020	2019
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Newton					
Residential/Agricultural Real	11.083703	11.084611	11.966228	11.967686	11.965541
Commercial/Industrial/Public Utility/Mineral Real	13.066300	13.028891	13.049392	13.047275	13.040737
General Business/Public Utility Personal	14.450000	14.450000	14.450000	14.450000	14.450000
Perry					
Residential/Agricultural Real	7.212593	7.213281	7.542030	7.541030	7.528463
Commercial/Industrial/Public Utility/Mineral Real	8.906282	8.920441	8.919302	8.927981	8.845543
General Business/Public Utility Personal	9.700000	9.700000	9.700000	9.700000	9.700000
Rich Hill					
Residential/Agricultural Real	3.920069	3.919183	3.950084	3.942874	3.941761
Commercial/Industrial/Public Utility/Mineral Real	3.951452	3.951452	3.951452	3.955758	3.909924
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.407973	3.410348	3.416366	3.419921	3.422942
Commercial/Industrial/Public Utility/Mineral Real	3.262460	3.262460	3.262460	3.262460	3.262460
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.447122	3.446501	3.491364	3.487839	3.486857
Commercial/Industrial/Public Utility/Mineral Real	3.684169	3.684169	3.684169	3.679094	3.679094
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	6.259529	6.259596	6.892391	6.523066	6.521043
Commercial/Industrial/Public Utility/Mineral Real	7.043017	7.076997	7.077161	6.875817	6.758819
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000
Union					
Residential/Agricultural Real	4.670807	4.670854	4.828557	4.828145	4.832849
Commercial/Industrial/Public Utility/Mineral Real	4.945517	4.937689	4.936807	4.922704	4.933124
General Business/Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Washington					
Residential/Agricultural Real	6.109301	6.100093	6.578862	6.574622	5.088170
Commercial/Industrial/Public Utility/Mineral Real	7.184823	7.189260	7.152876	7.104625	5.616282
General Business/Public Utility Personal	7.400000	7.400000	7.400000	7.400000	5.900000
Wayne					
Residential/Agricultural Real	4.297766	4.297590	4.454597	4.455257	4.453097
Commercial/Industrial/Public Utility/Mineral Real	5.093452	5.095402	5.086759	5.084212	5.082225
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	6.000000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2018	2017	2016	2015	2014
13.127766	14.187617	5.784896	5.840342	5.834453
13.786201	15.601883	7.215089	7.228913	7.235651
14.450000	17.450000	9.050000	9.050000	9.050000
4.847630	4.846271	4.847159	4.893059	4.893956
5.487065	5.507033	5.511248	5.478506	5.483861
6.200000	6.200000	6.200000	6.200000	6.200000
4.180031	4.182270	3.966559	3.993558	3.994098
4.125221	4.093012	3.843012	4.139121	4.158678
4.450000	4.450000	4.200000	4.200000	4.200000
3.429534	3.431853	3.434011	3.546731	3.550000
3.550000	3.537644	3.537644	3.542515	3.549750
3.550000	3.550000	3.550000	3.550000	3.550000
3.504132	3.506136	3.506429	3.548266	3.550381
3.703966	3.648516	3.645816	3.668186	3.668186
4.000000	4.000000	4.000000	4.000000	4.000000
6.943295	5.149149	5.151373	5.177982	5.176834
6.899700	5.099380	5.096922	5.146876	5.152640
7.150000	5.350000	5.350000	5.350000	5.350000
4.964763	4.966651	4.967914	4.994444	4.496730
5.030733	5.028957	5.031592	5.080424	4.576337
5.100000	5.100000	5.100000	5.100000	4.600000
5.646604	4.156712	4.157726	4.395462	4.400000
5.866090	4.353407	4.332898	4.331018	4.265576
5.900000	4.400000	4.400000	4.400000	4.400000
4.900990	3.910384	3.915273	3.932233	3.932199
5.211433	4.247117	4.235845	4.254646	4.252463
6.000000	5.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2023 and 2014 (1)

Name of Taxpayer	2023	
	Assessed Value	Percent of Real Property Assessed Value
DOLGENCORP LLC	\$13,146,470	0.70%
Nationwide Health Properties, Incorporated	12,767,440	0.68%
Appalachian Power Company	9,528,340	0.50%
Exeter 3605 Eastpointe LLC	9,450,010	0.50%
Ohio Franklin Realty LLC	9,302,850	0.49%
Energy Property Partners LLC	5,250,020	0.28%
MPI Group LLC	4,587,420	0.24%
Dutro Real Estate LLC	4,037,050	0.21%
Zanesville Country Fair Owner Limited	3,628,720	0.19%
Autozone Texas LLC	3,606,830	0.19%
Totals	<u>\$75,305,150</u>	<u>3.98%</u>
Total Assessed Valuation	<u>\$1,892,985,070</u>	

Name of Taxpayer	2014	
	Assessed Value	Percent of Real Property Assessed Value
Nationwide Health Properties, Incorporated	\$12,463,750	0.88%
DOLGENCORP LLC	10,885,990	0.77%
Colony Square Partners Limited	5,279,370	0.37%
Mid-Ohio Development LLC	4,215,940	0.30%
3503370	3,503,370	0.25%
Zanesville Country Fair	3,335,100	0.23%
Halliburton Energy Services INC	3,275,070	0.23%
New Bakery Company of Ohio	3,150,000	0.22%
Muirwood Village LLC	2,544,650	0.18%
Century National Bank	2,522,810	0.17%
Totals	<u>\$51,176,050</u>	<u>3.60%</u>
Total Assessed Valuation	<u>\$1,422,431,150</u>	

(1) The amounts presented represent the assessed values upon which 2023 and 2014 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2023 and 2014 (1)

Name of Taxpayer	2023	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$115,951,650	23.17%
Rockies Express Pipeline	90,187,410	18.02%
Appalachian Power Company	87,753,540	17.54%
AEP Ohio Transmission Company Incorporated	73,502,460	14.69%
Columbia Pipeline Group	71,641,520	14.32%
Texas Eastern Trans LP	11,767,970	2.35%
Columbia Gas of Ohio Incorporated	11,726,850	2.34%
Guernsey Muskingum	8,922,640	1.78%
NGO Transmission Incorporated	8,157,390	1.63%
Tennessee Gas Pipeline	7,316,770	1.46%
Total	\$486,928,200	97.30%
Total Assessed Valuation	\$500,402,590	

	2014	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$98,621,180	49.28%
Ohio Power Company	58,165,700	29.06%
AEP	14,279,970	7.13%
Guernsey Muskingum Electric Co-Op	6,835,990	3.42%
Columbia Gas of Ohio Incorporated	6,042,030	3.02%
NGO Transmission Incorporated	5,585,010	2.79%
Total	\$189,529,880	94.70%
Total Assessed Valuation	\$200,137,930	

(1) The amounts presented represent the assessed values upon which 2023 and 2014 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Property Tax Levies and Collections (1)
Real and Public Utility and General Business Tangible Personal Property
Last Ten Years

	2023	2022	2021	2020	2019
<u>Real and Public Utility Property</u>					
Tax Levy (1)	\$20,911,869	\$18,015,618	\$15,610,593	\$14,811,255	\$16,772,575
Current Tax Collections (1)	16,957,521	14,703,083	14,755,066	14,327,806	13,454,174
Percent of Current Collections to Levy	81.09%	81.61%	94.52%	96.74%	80.22%
Delinquent Tax Collections (3)	744,253	523,416	521,573	570,722	536,694
Total Tax Collections	17,701,774	15,226,499	15,276,639	14,898,528	13,990,868
Ratio of Total Collections to Levy	84.65%	84.52%	97.86%	100.59%	83.42%
Outstanding Delinquent Taxes (2)	1,461,856	1,954,683	1,284,904	1,417,094	1,544,411
Ratio of Outstanding Delinquent Taxes to Tax Levy	6.99%	10.85%	8.23%	9.57%	9.21%
<u>General Business Tangible Personal Property</u>					
Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Tax Collections	0	0	0	0	0
Ratio of Total Collections to Levy	n/a	n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes	38,638	34,734	42,565	42,556	42,556
Ratio of Outstanding Delinquent Taxes to Tax Levy	n/a	n/a	n/a	n/a	n/a

(1) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts reported as Intergovernmental revenue.

(2) The amounts include all prior year delinquencies and the current year delinquencies.

(3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Muskingum County Auditor

2018	2017	2016	2015	2014
\$13,969,544	\$12,592,074	\$12,448,297	\$13,728,603	\$14,895,685
12,058,474	11,971,319	13,728,369	13,560,610	14,910,257
86.32%	95.07%	110.28%	98.78%	100.10%
453,678	525,256	535,878	667,522	913,782
12,512,152	12,496,575	14,264,247	14,228,132	15,824,039
89.57%	99.24%	114.59%	103.64%	106.23%
1,650,496	1,653,688	1,665,842	1,546,343	1,924,632
11.81%	13.13%	13.38%	11.26%	12.92%
\$0	\$0	\$0	\$0	\$0
0	0	0	312	895
n/a	n/a	n/a	n/a	n/a
41,682	41,207	45,685	53,218	53,460
n/a	n/a	n/a	n/a	n/a

Muskingum County, Ohio
Ratio of Outstanding Debt to Total
Personal Income and Debt Per Capita
Last Ten Years

Governmental Activities									
Year	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	OPWC Loan	State Infrastructure Bank Loan	Long-Term Contracts Payable	Leases Payable (2)	Financed Purchases (2)	Suscriptions Payable (3)
2023	\$711,193	\$117,327	\$14,493	\$1,609,304	\$2,098,599	\$0	\$1,955	\$0	\$753,109
2022	859,902	122,379	17,571	1,233,052	1,191,318	0	4,850	160,211	1,074,730
2021	1,196,767	127,225	36,323	906,799	752,085	0	7,702	492,708	0
2020	1,529,505	131,873	55,075	884,165	661,054	0	0	651,612	0
2019	1,843,013	136,332	73,927	792,888	0	416,010	0	804,110	0
2018	3,545,459	140,609	92,779	704,251	0	1,228,179	0	948,105	0
2017	4,529,537	144,712	111,731	433,145	0	2,014,582	0	1,122,613	0
2016	5,815,245	148,647	125,683	448,614	0	2,776,037	0	247,089	0
2015	7,055,643	152,421	189,735	464,083	0	3,513,335	0	319,128	0
2014	8,290,627	156,041	253,787	338,939	0	4,227,243	0	350,234	0

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

- (1) See S46 for personal income and population data
- (2) GASB 87 implemented for 2022. Prior to 2021, Leases Payable and Financed Purchases were known as Capital Leases Payable.
- (3) GASB 96 implemented for 2023.

Business-Type Activities

General Obligation Bonds	OWDA Loan	OPWC Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$3,822,772	\$18,916,815	\$710,279	\$28,755,846	1.12%	\$333
5,125,089	17,763,511	740,504	28,293,117	1.13	327
6,516,306	18,737,326	770,729	29,543,970	1.68	342
7,872,225	19,086,003	816,066	31,687,578	1.80	368
9,197,544	18,010,986	816,066	32,090,876	1.82	373
10,575,145	16,691,266	846,291	34,772,084	1.97	404
11,843,096	13,477,332	876,516	34,553,264	1.96	401
13,044,047	13,399,017	833,197	36,837,576	2.09	428
14,008,879	13,699,289	144,317	39,546,830	2.24	459
15,124,183	13,654,230	0	42,395,284	2.41	493

Muskingum County, Ohio
Ratio of General Obligation Bonded Debt to Estimated Actual Property Value
and General Obligation Bonded Debt Per Capita
Last Ten Years

Year	Population (1)	Estimated Actual Property Value	General Obligation Bonded Debt	Ratio of General Obligation Bonded Debt to Estimated Actual	Bonded General Obligation Debt Per Capita
2023	86,410	\$6,838,250,457	\$4,533,965	0.07%	\$52.47
2022	86,410	6,776,287,257	5,984,991	0.09	69.26
2021	86,410	6,254,718,513	7,713,073	0.12	89.26
2020	86,074	6,194,452,543	9,401,730	0.15	109.23
2019	86,074	5,912,589,229	11,040,557	0.19	128.27
2018	86,074	5,088,694,629	14,120,604	0.28	164.05
2017	86,074	5,030,347,914	16,372,633	0.33	190.22
2016	86,074	4,897,108,599	18,859,292	0.39	219.11
2015	86,074	4,711,651,944	21,064,522	0.45	244.73
2014	86,074	4,635,911,656	23,414,810	0.51	272.03

(1) Source: U.S. Census Bureau Fact Finder. The Federal Census American Community Survey was used for 2021 to 2023. The 2010 Federal Census was used for 2014 to 2020.

Source: Muskingum County Auditor

Note: Resources have been externally restricted for the repayment of debt service, but are available to pay either principal or interest. Thus, the amount restricted for debt service in the Statement of Net Position is not used in the above calculation which includes outstanding principal balances only.

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Sewer
Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Net Available Revenue:					
Gross Revenues (1)	\$4,774,883	\$4,667,221	\$4,840,823	\$4,489,725	\$4,420,445
Less: Operating Expenses (2)	<u>2,694,753</u>	<u>2,671,741</u>	<u>2,039,484</u>	<u>2,129,508</u>	<u>2,754,459</u>
Net Available Revenue	<u><u>\$2,080,130</u></u>	<u><u>\$1,995,480</u></u>	<u><u>\$2,801,339</u></u>	<u><u>\$2,360,217</u></u>	<u><u>\$1,665,986</u></u>
Debt Service OWDA Loans:					
Principal	\$426,130	\$415,421	\$405,087	\$393,660	\$386,464
Interest	233,761	244,105	254,090	262,984	273,523
Total Coverage	3.15	3.03	4.25	3.59	2.52

(1) Includes operating revenues, investment earnings/interest, and other non-operating revenues. (continued)

(2) Direct operating expenses do not include depreciation and amortization expense.

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage (Continued)
Revenue Debt - Sewer
Last Ten Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Net Available Revenue:					
Gross Revenues (1)	\$4,382,431	\$4,420,758	\$4,199,510	\$4,332,272	\$4,344,193
Less: Operating Expenses (2)	<u>2,744,798</u>	<u>2,371,297</u>	<u>2,057,080</u>	<u>2,091,860</u>	<u>2,109,749</u>
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>
Debt Service OWDA Loans:					
Principal	\$282,161	\$241,691	\$262,413	\$223,318	\$238,513
Interest	245,307	204,598	214,696	231,424	238,084
Total Coverage	3.10	4.59	4.49	4.93	4.69

(1) Includes operating revenues, investment earnings/interest, and other non-operating revenues.

(2) Direct operating expenses do not include depreciation and amortization expense.

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Water
Last Ten Years

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Water OWDA Debt Service		Coverage
				Principal	Interest	
2023	\$5,134,650	\$3,008,887	\$2,125,763	\$2,993,186	\$69,916	0.69
2022	4,958,469	2,328,122	2,630,347	558,394	75,447	4.15
2021	4,835,192	1,757,301	3,077,891	505,716	80,874	5.25
2020	4,462,688	2,544,790	1,917,898	1,689,237	86,199	1.08
2019	4,528,241	2,367,382	2,160,859	1,142,066	91,423	1.75
2018	4,239,876	2,525,882	1,713,994	3,537,218	97,152	0.47
2017	4,250,598	2,175,694	2,074,904	604,199	82,690	3.02
2016	4,222,976	2,312,290	1,910,686	312,890	106,717	4.55
2015	4,252,373	2,041,666	2,210,707	353,233	111,574	4.76
2014	4,201,154	2,700,762	1,500,392	453,891	75,063	2.84

(1) Includes operating revenues, investment earnings/interest, and other non-operating revenues.

(2) Direct operating expenses do not include depreciation expense.

Source: Muskingum County Auditor

Muskingum County, Ohio

Legal Debt Margin

Last Ten Years

	2023	2022	2021	2020
Total Assessed Property Value	<u>\$2,393,387,660</u>	<u>\$2,371,700,540</u>	<u>\$2,189,151,480</u>	<u>\$2,168,058,390</u>
Debt Limit (1)	<u>58,334,692</u>	<u>57,792,514</u>	<u>53,228,787</u>	<u>52,701,460</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$4,359,980	\$5,754,350	\$7,414,480	\$9,035,180
OWDA Loans Payable from Enterprise Fund Revenues	18,916,815	17,763,511	18,737,326	19,086,003
OPWC Loans Payable	2,319,583	1,973,556	1,677,528	1,700,231
State Infrastructure Bank Loan Payable	2,098,599	1,191,318	752,085	661,054
Special Assessment Debt Payable	<u>131,427</u>	<u>139,479</u>	<u>162,425</u>	<u>185,173</u>
Total Gross Indebtedness	<u>27,826,404</u>	<u>26,822,214</u>	<u>28,743,844</u>	<u>30,667,641</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	3,663,900	4,914,600	6,250,100	7,550,300
OWDA Loans Payable from Enterprise Fund Revenues	18,916,815	17,763,511	18,737,326	19,086,003
OPWC Loans Payable	2,319,583	1,973,556	1,677,528	1,700,231
Special Assessment Debt Payable	131,427	139,479	162,425	185,173
Amount Available in the Debt Service Fund for General Obligations	<u>161,161</u>	<u>161,840</u>	<u>162,077</u>	<u>210,997</u>
Total Exemptions	<u>25,192,886</u>	<u>24,952,986</u>	<u>26,989,456</u>	<u>28,732,704</u>
Total Net Debt Applicable to Debt Limit	<u>2,633,518</u>	<u>1,869,228</u>	<u>1,754,388</u>	<u>1,934,937</u>
Legal Debt Margin	<u>\$55,701,174</u>	<u>\$55,923,286</u>	<u>\$51,474,399</u>	<u>\$50,766,523</u>
Legal Debt Margin Within Debt Limit	95.49%	96.77%	96.70%	96.33%

(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

2019	2018	2017	2016	2015	2014
<u>\$2,069,406,230</u>	<u>\$1,781,043,120</u>	<u>\$1,760,621,770</u>	<u>\$1,713,988,010</u>	<u>\$1,649,078,180</u>	<u>\$1,622,569,080</u>
<u>50,235,156</u>	<u>43,026,078</u>	<u>42,515,544</u>	<u>41,349,700</u>	<u>39,726,955</u>	<u>39,064,227</u>
\$10,606,050	\$13,533,130	\$15,708,000	\$18,117,500	\$20,746,520	\$23,065,190
18,010,986	16,691,266	13,477,332	13,399,017	13,699,289	13,654,230
1,608,954	1,550,542	1,309,661	1,281,811	608,400	338,939
0	0	0	0	0	0
<u>207,832</u>	<u>230,309</u>	<u>252,712</u>	<u>269,947</u>	<u>337,121</u>	<u>404,141</u>
<u>30,433,822</u>	<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>
8,819,900	10,747,800	12,552,500	14,266,700	16,172,300	17,822,900
18,010,986	16,691,266	13,477,332	13,399,017	13,699,289	13,654,230
1,608,954	1,550,542	1,309,661	1,281,811	608,400	338,939
207,832	230,309	252,712	269,947	337,121	404,141
<u>311,370</u>	<u>408,186</u>	<u>516,230</u>	<u>581,124</u>	<u>236,148</u>	<u>252,528</u>
<u>28,959,042</u>	<u>29,628,103</u>	<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>
<u>1,474,780</u>	<u>2,377,144</u>	<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>
<u>\$48,760,376</u>	<u>\$40,648,934</u>	<u>\$39,876,274</u>	<u>\$38,080,024</u>	<u>\$35,388,883</u>	<u>\$34,074,465</u>
97.06%	94.48%	93.79%	92.09%	89.08%	87.23%

(continued)

Muskingum County, Ohio
Legal Debt Margin (Continued)
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Unvoted Debt Limitation (1)	<u>\$23,933,877</u>	<u>\$23,717,005</u>	<u>\$21,891,515</u>	<u>\$21,680,584</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$4,359,980	\$5,754,350	\$7,414,480	\$9,035,180
OWDA Loans Payable from Enterprise Fund Revenues	18,916,815	17,763,511	18,737,326	19,086,003
OPWC Loans Payable	2,319,583	1,973,556	1,677,528	1,700,231
State Infrastructure Bank Loan Payable	2,098,599	1,191,318	752,085	661,054
Special Assessment Debt Payable	<u>131,427</u>	<u>139,479</u>	<u>162,425</u>	<u>185,173</u>
Total Gross Indebtedness	<u>27,826,404</u>	<u>26,822,214</u>	<u>28,743,844</u>	<u>30,667,641</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	3,663,900	4,914,600	6,250,100	7,550,300
OWDA Loans Payable from Enterprise Fund Revenues	18,916,815	17,763,511	18,737,326	19,086,003
OPWC Loans Payable	2,319,583	1,973,556	1,677,528	1,700,231
Bonds Payable from Special Assessments	131,427	139,479	162,425	185,173
Amount Available in the Debt Service Fund for General Obligations	<u>161,161</u>	<u>161,840</u>	<u>162,077</u>	<u>210,997</u>
Total Exemptions	<u>25,192,886</u>	<u>24,952,986</u>	<u>26,989,456</u>	<u>28,732,704</u>
Net Debt Within Unvoted Debt Limitation	<u>2,633,518</u>	<u>1,869,228</u>	<u>1,754,388</u>	<u>1,934,937</u>
Unvoted Legal Debt Margin	<u>\$21,300,359</u>	<u>\$21,847,777</u>	<u>\$20,137,127</u>	<u>\$19,745,647</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	89.00%	92.12%	91.99%	91.08%

(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

2019	2018	2017	2016	2015	2014
<u>\$20,694,062</u>	<u>\$17,810,431</u>	<u>\$17,606,218</u>	<u>\$17,139,880</u>	<u>\$16,490,782</u>	<u>\$16,225,691</u>
\$10,606,050	\$13,533,130	\$15,708,000	\$18,117,500	\$20,746,520	\$23,065,190
18,010,986	16,691,266	13,477,332	13,399,017	13,699,289	13,654,230
1,608,954	1,550,542	1,309,661	1,281,811	608,400	338,939
0	0	0	0	0	0
207,832	230,309	252,712	269,947	337,121	404,141
<u>30,433,822</u>	<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>	<u>37,462,500</u>
8,819,900	10,747,800	12,552,500	14,266,700	16,172,300	17,822,900
18,010,986	16,691,266	13,477,332	13,399,017	13,699,289	13,654,230
1,608,954	1,550,542	1,309,661	1,281,811	608,400	338,939
207,832	230,309	252,712	269,947	337,121	404,141
<u>311,370</u>	<u>408,186</u>	<u>516,230</u>	<u>581,124</u>	<u>236,148</u>	<u>252,528</u>
<u>28,959,042</u>	<u>29,628,103</u>	<u>28,108,435</u>	<u>29,798,599</u>	<u>31,053,258</u>	<u>32,472,738</u>
<u>1,474,780</u>	<u>2,377,144</u>	<u>2,639,270</u>	<u>3,269,676</u>	<u>4,338,072</u>	<u>4,989,762</u>
<u>\$19,219,282</u>	<u>\$15,433,287</u>	<u>\$14,966,948</u>	<u>\$13,870,204</u>	<u>\$12,152,710</u>	<u>\$11,235,929</u>
92.87%	86.65%	85.01%	80.92%	73.69%	69.25%

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)
2023	86,410	\$2,572,166,470	\$29,767	\$58,326	40.4
2022	86,410	2,495,261,570	28,877	52,224	41
2021	86,410	2,279,150,160	26,376	48,350	40.5
2020	86,074	1,761,848,706	20,469	37,748	39.5
2019	86,074	1,761,848,706	20,469	37,748	39.5
2018	86,074	1,761,848,706	20,469	37,748	39.5
2017	86,074	1,761,848,706	20,469	37,748	39.5
2016	86,074	1,761,848,706	20,469	37,748	39.5
2015	86,074	1,761,848,706	20,469	37,748	39.5
2014	86,074	1,761,848,706	20,469	37,748	39.5

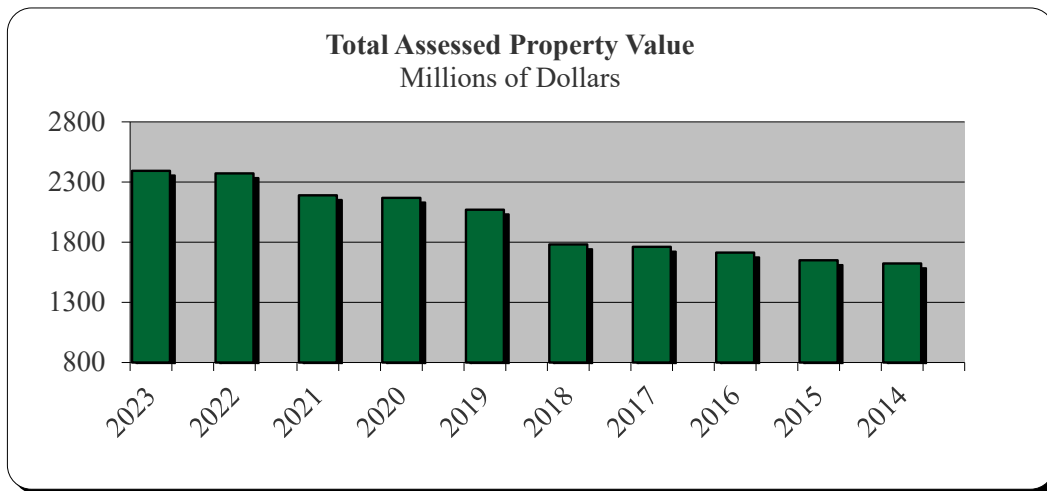
(1) Source: U.S. Census Bureau Fact Finder. The Federal Census American Community Survey was used for 2021 to 2023. The 2010 Federal Census was used for 2014 to 2020.

(2) Source: State Board of Education and individual school districts

(3) Source: Bureau of Labor Statistics

(4) Source: Muskingum County Auditor

(5) Computation of per capita personal income multiplied by population



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (3)	Total Assessed Property Value (4)
19.3	15,061	3.8%	\$2,393,387,660
18.2	15,142	4.1	2,371,700,540
17.5	15,181	3.9	2,189,151,480
13.8	15,587	5.2	2,168,058,390
13.8	15,601	4.9	2,069,406,230
13.8	16,098	5.3	1,781,043,120
13.8	15,724	5.5	1,760,621,770
13.8	15,964	5.8	1,713,988,010
13.8	16,126	6.1	1,649,078,180
13.8	16,256	7.0	1,622,569,080

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Muskingum County, Ohio
Principal Employers
2023 and 2014

		2023	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospitals, Clinics, Outpatient	4,000	10.02%
Dollar General Corporation	Distribution Center for Retail Stores	948	2.37%
Muskingum County	Government	798	2.00%
Halliburton Energy Services, Incorporated	Oil and Gas Well Services	563	1.41%
Charter	Inbound Call Center	561	1.40%
Zanesville City School District	Education	525	1.31%
AutoZone	Auto Parts Distribution Center	500	1.25%
Shelly & Sands, Incorporated	Road Construction, Aggregate, and Asphalt	500	1.25%
Muskingum University	Private University	450	1.13%
Bimbo Bakery	Hamburger Buns	450	1.13%
Total		<u>9,295</u>	<u>23.27%</u>
Total Employment within the County		<u>39,940</u>	

		2014	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	2,800	7.14%
Zandex, Incorporated	Health Services	1,100	2.80%
Muskingum County	Government	816	2.08%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	678	1.73%
Shelly & Sands	Road Construction, Aggregate, and Asphalt	500	1.28%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	470	1.20%
Muskingum University	Private University	450	1.15%
Zanesville City Schools	Education	424	1.08%
Time Warner	Inbound Call Center	360	0.92%
Kellogg's	Non-Meat Protein Products	345	0.88%
Total		<u>7,943</u>	<u>20.26%</u>
Total Employment within the County		<u>39,208</u>	

Source: Zanesville - Muskingum County Port Authority and Individual Employers
Source: Bureau of Labor Statistics

Muskingum County, Ohio
 Full-Time Equivalent County Government Employees by Program/Activity
 Last Ten Years

Program/Activity	2023	2022	2021	2020
General Government - Legislative and Executive				
Commissioners	9.00	10.00	13.00	11.00
Auditor	9.00	9.00	11.00	11.00
Treasurer	4.00	4.00	4.00	4.00
Treasurer - Dretac	1.00	1.00	1.00	1.00
Prosecuting Attorney	27.00	23.00	23.00	20.00
Prosecutor - Dretac	1.00	2.00	2.00	2.00
Records	5.00	4.00	4.00	3.00
Board of Elections	21.00	20.00	22.00	19.00
Recorder	4.00	4.00	4.00	5.00
Maintenance	18.00	16.50	20.00	20.00
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	5.00	5.00	4.00	4.00
Title	5.00	7.00	5.00	5.00
G.I.S.	3.00	3.00	2.00	3.00
Real Estate	8.00	8.00	7.00	7.00
General Government - Judicial				
Common Pleas Court	10.00	8.00	9.00	9.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	9.00	9.00	10.00	10.00
Probate Court	6.00	6.00	6.00	7.00
Juvenile Court	59.00	59.00	59.00	59.00
Municipal Court	1.00	3.00	3.00	3.00
Clerk of Courts	12.00	12.00	13.00	11.00
Domestic Relations Court	9.00	9.00	8.00	10.00
Special Projects - County Court	0.00	0.00	0.00	0.00
Law Library	0.00	1.00	1.00	1.00
Public Safety				
Sheriff	128.00	129.00	115.00	113.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	4.00	3.00	4.00	12.00
Community Corrections	6.00	6.00	6.00	5.00
House Arrest - County Court	3.00	2.00	3.00	3.00
Youth Services - Juvenile Court	3.00	3.00	3.00	2.00
Sheriff Levy Fund	6.00	7.00	7.00	6.00
Sheriff Co. Agency	0.00	0.00	12.00	8.00
9-1-1 Sheriff	1.00	1.00	1.00	1.00
Victim Witness - Prosecutor	2.00	2.00	2.00	2.00
Building Department	6.00	5.00	6.00	6.00
Public Works				
Engineer	46.00	50.00	49.00	52.00
Recycling	3.00	3.00	3.00	2.00
CDBG/CHIP Grants	1.00	1.00	1.00	1.00

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year-end.

Source: Muskingum County Auditor

2019	2018	2017	2016	2015	2014
12.00	12.00	11.00	10.00	11.00	11.00
11.00	10.00	10.00	10.00	11.00	11.00
4.00	4.00	2.00	5.00	4.00	3.00
1.00	1.00	3.00	1.00	2.00	2.00
19.00	21.00	19.00	18.00	17.00	16.00
2.00	1.00	1.00	1.00	2.00	1.00
2.00	3.00	3.00	2.00	2.00	2.00
16.00	16.00	14.00	14.00	15.00	17.00
5.00	5.00	4.00	5.00	5.00	5.00
19.00	19.00	20.00	19.00	19.00	20.00
2.00	2.00	2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	5.00	5.00	5.00	6.00	5.00
3.00	3.00	3.00	3.00	3.00	2.00
6.00	6.00	7.00	7.00	6.00	7.00
9.00	10.00	10.00	9.00	9.00	8.00
2.00	2.00	2.00	2.00	2.00	2.00
9.00	10.00	9.00	9.00	9.00	9.00
7.00	6.00	6.00	5.00	7.00	6.00
63.00	63.00	62.00	60.00	61.00	67.00
4.00	3.00	5.00	3.00	3.00	4.00
12.00	11.00	11.00	12.00	11.00	11.00
10.00	10.00	10.00	9.00	10.00	11.00
0.00	0.00	0.00	0.00	0.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
111.00	105.00	103.00	101.00	102.00	101.00
3.00	3.00	3.00	3.00	3.00	3.00
12.00	17.00	16.00	19.00	16.00	6.00
5.00	5.00	5.00	6.00	6.00	6.00
3.00	2.00	3.00	3.00	3.00	3.00
2.00	2.00	3.00	4.00	3.00	0.00
6.00	6.00	6.00	6.00	6.00	6.00
8.00	10.00	5.00	5.00	4.00	3.00
1.00	1.00	2.00	2.00	2.00	2.00
2.00	2.00	2.00	2.00	2.00	1.00
6.00	6.00	6.00	7.00	7.00	8.00
52.00	45.00	49.00	48.00	48.00	48.00
2.00	2.00	3.00	3.00	4.00	3.00
1.00	1.00	1.00	1.00	1.00	1.00

(continued)

Muskingum County, Ohio
 Full-Time Equivalent County Government Employees by Program/Activity (Continued)
 Last Ten Years

Program/Activity	2023	2022	2021	2020
Health				
Dog and Kennel	4.50	3.00	3.00	3.00
T.B. Clinic	9.00	10.00	9.00	11.00
Human Services				
Developmental Disabilities	97.00	94.00	85.00	87.00
Public Assistance	76.00	78.00	79.00	79.00
Children Services	82.00	85.00	84.00	85.00
Child Support Enforcement Agency	32.00	35.00	35.00	34.00
Veteran Services	10.00	10.00	10.00	10.00
Center for Seniors	16.00	19.00	20.00	22.00
Special Ed - Starlight	0.00	0.00	10.00	10.00
Early Childhood - Starlight	0.00	0.00	3.00	3.00
Enterprise Funds				
Sewer	8.00	9.00	8.00	8.00
Water	21.00	19.00	20.00	19.00
Totals:	<u>797.50</u>	<u>804.50</u>	<u>816.00</u>	<u>816.00</u>

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year-end.

Source: Muskingum County Auditor

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
3.00	4.00	4.00	4.00	4.00	3.00
12.00	11.00	11.00	11.00	11.00	18.00
95.00	91.00	108.00	101.00	107.00	114.00
82.00	83.00	84.00	82.00	84.00	81.00
87.00	86.00	85.00	83.00	83.00	81.00
38.00	39.00	39.00	38.00	38.00	38.00
10.00	10.00	10.00	10.00	10.00	9.00
22.00	22.00	22.00	22.00	22.00	17.00
10.00	11.00	0.00	12.00	11.00	10.00
3.00	3.00	0.00	3.00	3.00	3.00
8.00	9.00	11.00	10.00	8.00	8.00
<u>17.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>15.00</u>	<u>15.00</u>
<u>829.00</u>	<u>820.00</u>	<u>821.00</u>	<u>818.00</u>	<u>825.00</u>	<u>816.00</u>

Muskingum County, Ohio
 Operating Indicators by Program/Activity
 Last Ten Years

	2023	2022	2021	2020	2019
General Government - Legislative and Executive					
Commissioners					
Number of Resolutions Passed	1,336	1,285	1,313	1,232	1,389
Number of Meetings	94	93	93	99	95
Auditor					
Number of Budgetary Checks Issued	25,555	25,742	24,555	32,702	27,529
Number of Exempt Conveyances	1,410	1,482	1,385	1,185	1,250
Number of Non-Exempt Conveyances	1,861	2,147	2,247	2,008	1,945
Number of Real Estate Transfers	3,271	3,629	3,632	3,193	3,195
Number of Parcels Billed	72,241	72,342	88,482	74,401	68,202
Prosecutor					
Number of Criminal Cases	1,921	1,700	1,684	1,532	1,806
Board of Elections					
Registered Voters	53,617	54,697	54,500	55,095	52,261
Registered Voters Last General Election	53,617	54,697	54,500	55,095	52,261
Percentage of Registered Voters that Voted	47.46%	50.94%	22.34%	73.99%	29.71%
Recorder					
Number of Deeds Recorded	4,533	5,039	4,668	4,082	4,183
Number of Mortgages Recorded	3,039	3,623	4,216	4,070	3,257
Number of Military Discharges Recorded	17	11	21	17	54
Number of Documents Recorded	11,269	13,167	14,576	13,558	12,050
Building Department					
Number of Plan Approvals Issued	494	572	421	446	394
Approximate Cost of Construction	\$103,699,736	\$376,191,068	\$68,144,663	\$230,803,374	\$58,988,991
General Government - Judicial					
Probate Court					
Number of Marriage Licenses Issued	499	567	561	527	565
Number of Civil Cases Filed	13	17	6	10	18
Number of Estates Filed	504	489	484	432	414
Number of Guardianships Filed	55	52	50	34	39
Juvenile Court					
Number of Delinquent Cases	580	582	486	329	399
Number of Unruly Cases	305	335	291	257	339
Number of Traffic Cases	481	544	463	320	368
Number of Abuse, Dependency, or Neglect Cases	164	270	325	248	245
Number of Custody Cases	16	7	6	1	3
Number of Adult Cases Only	245	314	266	185	282
Number of Other (Court Contempt, etc.) Cases	124	139	10	25	25

Source: Muskingum County Departments
 n/a - Information unavailable

2018	2017	2016	2015	2014
1,431	1,460	1,434	1,437	1,445
92	95	96	95	93
26,402	26,257	25,951	27,008	26,373
1,260	1,247	1,459	1,338	1,342
1,865	1,932	1,729	1,759	1,569
3,125	3,180	3,188	3,097	2,911
60,592	60,735	64,102	65,272	69,740
1,779	1,609	1,548	977	850
55,015	54,277	53,923	51,784	53,357
55,015	54,277	53,923	51,784	53,357
53.71%	32.29%	69.93%	44.71%	39.85%
4,116	4,208	4,015	3,953	3,816
2,973	3,202	3,080	3,248	3,059
66	61	7	11	8
11,924	12,223	11,847	12,309	11,381
566	798	732	659	665
\$102,180,496	\$74,603,595	\$161,080,821	\$130,806,359	\$77,188,643
608	530	551	589	603
7	11	10	10	15
422	421	428	417	428
51	44	43	35	41
389	352	584	702	593
344	369	285	212	237
437	430	411	489	428
252	257	189	198	272
4	22	41	61	2
256	263	223	114	30
45	203	261	307	426

(continued)

Muskingum County, Ohio
 Operating Indicators by Program/Activity (Continued)
 Last Ten Years

	2023	2022	2021	2020	2019
General Government - Judicial					
Municipal Court					
Number of Civil Cases and Small Cases Filed	962	915	858	823	1,243
Number of Criminal Cases Filed	1,273	1,273	1,408	1,359	1,752
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	385	349	382	366	406
Clerk of Courts					
Number of Civil Cases Filed	355	353	261	154	481
Number of Criminal Cases Filed	833	711	688	656	732
Number of Domestic Relation Cases Filed	788	735	741	800	887
Number of Appeal Cases Filed	97	95	75	58	90
Law Library					
Number of Volumes in Collection	2,796	2,827	10,732	10,709	10,692
Number of Computer Users Served	101	117	117	117	117
Public Safety					
Sheriff					
Average Daily Jail Census	196	163	194	161	205
Number of Prisoners Booked	2,011	1,750	1,813	1,549	2,523
Number of Prisoners Released	2,007	1,736	1,809	1,549	2,431
Number of Citations Issued	1,328	1,273	1,266	947	1,041
Number of Court Security Hours	10,400	10,400	9,360	6,240	2,640
Coroner					
Number of Autopsies Performed	37	38	46	35	35
Probation					
Number of House Arrest/GPS Individuals	7	5	18	8	3
Number of SCRAM Alcohol Monitoring Persons	70	63	81	61	65
Public Works					
Engineer					
Miles of Roads Resurfaced	19	28	25	16	33
Number of Bridges Replaced/ Improved	12	5	12	12	9
Number of Culverts Built/ Replaced/ Improved	157	182	114	147	78
Community Development					
Rehabilitation Assistance	140,362	238,432	223,351	71,917	75,375
Home Repair Assistance	104,100	95,553	114,877	44,915	118,690
Homeless Prevention Assistance	0	0	0	0	0
Human Services					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	228	189	84	76	61
Number of Evaluations for Early Intervention	165	155	n/a	n/a	n/a
Number of Students Enrolled in Preschool	50	29	29	20	32
Number of Students Enrolled in School Age	44	39	40	37	39
Number Served by Workshop (privatized in 2017)	n/a	n/a	n/a	n/a	n/a
Number of School Age Children Served but not Enrolled in Starlight	128	82	n/a	n/a	n/a
Number Served in Adult Services Day Programs	150	160	n/a	n/a	n/a
Number of Adults Employed in Community Job Sites	95	92	n/a	n/a	n/a
Number Enrolled in Home Care Waivers (IO/SELF Level One Waivers)	245	227	n/a	n/a	n/a
Number Enrolled in Supported Living (100% Local Levy Funded)	92	83	n/a	n/a	n/a

Source: Muskingum County Departments
 n/a - Information unavailable

2018	2017	2016	2015	2014
1,053	1,013	904	767	910
1,766	1,816	1,861	1,982	2,095
384	422	417	416	461
485	429	428	547	578
758	500	428	388	376
939	1,034	1,054	1,101	1,112
85	104	67	65	53
10,658	10,631	10,601	10,580	10,554
117	117	117	117	117
222	198	193	192	181
2,798	2,647	2,586	2,459	2,367
2,739	2,641	2,583	2,451	2,331
1,286	1,969	2,301	2,232	2,053
2,080	2,080	2,080	2,080	2,080
31	29	19	39	28
17	25	28	24	24
86	83	91	55	66
20	15	11	14	16
4	8	5	6	11
117	151	134	130	50
155,468	292,405	331,125	82,243	55,922
72,994	104,552	40,725	191,391	7,437
0	0	0	0	13,517
72	73	67	63	128
n/a	n/a	n/a	n/a	n/a
34	24	20	31	32
45	45	45	47	46
n/a	n/a	99	148	161
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a

(continued)

Muskingum County, Ohio
 Operating Indicators by Program/Activity (Continued)
 Last Ten Years

	2023	2022	2021	2020	2019
Public Assistance					
Average Client Count - Food Stamps	13,937	15,511	16,260	16,123	15,396
Medicaid Caseload	31,592	31,598	30,598	28,308	27,201
Average Client Count - Day Care	492	258	209	363	467
Child Support Enforcement Agency					
Open Child Support Cases	9,829	10,388	10,841	10,951	10,906
Percentage of Child Support Collected	72.56%	70.47%	70.40%	70.16%	71.94%
Human Services					
Veterans Services					
Number of Clients Served	338	408	410	606	1,204
Amount of Benefits Paid	\$374,290	\$157,344	\$157,614	\$263,992	\$296,609
Number of Clients Transported	178	173	173	136	545
County Home (closed 2012)					
Number of Residents		0	0	0	0
Number of Registered Nurses		0	0	0	0
Number of Aides		0	0	0	0
Avondale Youth Center					
Number of Kids Housed	42	43	39	44	55
Health					
Dog and Kennel					
Number of Dog Tags Issued	11,055	10,764	11,013	11,003	11,276
Number of Kennel Tags Issued	209	191	183	175	162
Number of Dogs Confiscated	958	749	680	611	530
T.B. Clinic					
Number of Individuals Treated for TB	13	7	2	0	1
Enterprise Funds					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.860	1.890	1.210	2.310	2.280
Customer Accounts	5,427	5,401	5,414	5,385	4,925
Water					
Average Daily Water Treated (millions gallons per day)	2.317	2.276	2.145	1.959	1.867
Customer Accounts	9,539	9,324	9,015	8,986	8,820

Source: Muskingum County Departments
 n/a - Information unavailable

2018	2017	2016	2015	2014
16,575	17,833	18,864	19,976	21,013
28,528	27,660	28,703	29,498	28,302
413	404	403	398	422
11,160	10,985	10,540	10,470	9,987
72.04%	71.60%	71.07%	72.01%	70.57%
1,154	802	968	904	851
\$240,065	\$246,290	\$277,063	\$229,464	\$245,129
427	379	415	544	707
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
55	59	55	56	63
10,282	16,319	13,510	12,192	13,356
32	60	40	55	250
545	505	542	393	565
0	0	1	0	0
1,840	1,510	1,420	1,570	1,810
4,916	4,886	4,817	4,798	4,798
1,648	1,531	1,373	1,375	0,847
8,568	8,268	8,382	8,269	8,174

Muskingum County, Ohio
 Capital Asset Statistics by Program/Activity
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>General Government - Legislative and Executive</u>				
Commissioners				
Courthouse - (square feet)	7,782	7,782	7,782	7,782
Commissioners Pinkerton Road - (square feet)	0	0	0	0
Underwood Building - (square feet)	10,924	10,924	10,924	10,924
Auditor				
Courthouse - (square feet)	10,068	10,068	10,068	10,068
Recorder				
Courthouse - (square feet)	3,215	3,215	3,215	3,215
Treasurer				
Courthouse - (square feet)	3,352	3,352	3,352	3,352
Maintenance				
Courthouse - (square feet)	5,986	5,986	5,986	5,986
Fleet Garage - (square feet)	2,600	2,600	2,600	2,600
Prosecutor				
Law Administration Building - (square feet)	13,450	13,450	13,450	13,450
Building Department				
Records and Courts Facility - (square feet)	4,152	4,152	4,152	4,152
Information Services				
Records and Courts Facility - (square feet)	464	464	464	464
Records Commission				
Records and Courts Facility - (square feet)	11,338	11,338	11,338	11,338
Title Office				
Records and Courts Facility - (square feet)	4,008	4,008	4,008	4,008
Board of Elections				
County Agencies Building - (square feet)	0	0	0	0
Elections Building - 627 Market Street (square feet)	21,433	21,433	21,433	21,433
<u>General Government - Judicial</u>				
Clerk of Courts				
Courthouse - (square feet)	5,509	5,509	5,509	5,509
Common Pleas Court				
Courthouse - (square feet)	17,160	17,160	17,160	17,160
Probate Court				
Courthouse - (square feet)	4,523	4,523	4,523	4,523
County Court				
Law Administration Building (square feet)	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
Municipal Court				
Records and Courts Facility - (square feet)	5,726	5,726	5,726	5,726
Juvenile Court				
Juvenile Detention Center - (square feet)	16,441	16,441	16,441	16,441

Source: Muskingum County Departments

2019	2018	2017	2016	2015	2014
7,782	7,782	7,782	7,782	7,782	7,782
0	0	0	0	50,500	50,500
10,924	10,924	10,924	10,924	10,924	10,924
10,068	10,068	10,068	10,068	10,068	10,068
3,215	3,215	3,215	3,215	3,215	3,215
3,352	3,352	3,352	3,352	3,352	3,352
5,986	5,986	5,986	5,986	5,986	5,986
2,600	2,600	2,600	2,600	2,600	2,600
13,450	13,450	13,450	13,450	13,450	13,450
4,152	4,152	4,152	4,152	4,152	4,152
464	464	464	464	464	464
11,338	11,338	11,338	11,338	11,338	11,338
4,008	4,008	4,008	4,008	4,008	4,008
0	0	0	3,880	3,880	3,880
21,433	21,433	21,433	0	0	0
5,509	5,509	5,509	5,509	5,509	5,509
17,160	17,160	17,160	17,160	17,160	17,160
4,523	4,523	4,523	4,523	4,523	4,523
6,735	6,735	6,735	6,735	6,735	6,735
15,747	15,747	15,747	15,747	15,747	15,747
5,726	5,726	5,726	5,726	5,726	5,726
16,441	16,441	16,441	16,441	16,441	16,441

(continued)

Muskingum County, Ohio
 Capital Asset Statistics by Program/Activity (Continued)
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>Public Safety</u>				
Sheriff				
Courthouse - (square feet)	133	133	133	133
Jail - (square feet)	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	129	129	129	129
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704
Juvenile Detention Center - (square feet)	35,209	35,209	35,209	35,209
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800
Garages - (square feet)	9,584	9,584	9,584	9,584
Disaster Services				
Administrative Office - (square feet)	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
Engineer				
Courthouse - (square feet)	1,124	1,124	1,124	1,124
Highway Department - (square feet)	4,181	4,180	4,180	4,180
Outposts - (square feet)	5,870	5,870	5,870	5,870
Administrative Office - (square feet)	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	20,894	20,894	20,894	20,894
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840
County Road Miles	528	528	526	526
Township Road Miles	713	713	712	711
State Route Miles	271	271	271	271
<u>Human Services</u>				
Developmental Disabilities				
Starlight Industries - (square feet)	0	0	0	12,000
Starlight Industries Workshop - (square feet)	15,960	15,960	15,960	15,960
Starlight School - (square feet)	31,450	31,450	31,450	31,450
Starlight Administration Offices - (square feet)	9,444	9,444	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	5,400	5,400
Children Services				
County Agencies Building - (square feet)	18,301	18,301	18,301	18,301
Avondale Youth Center - (square feet)	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
Senior Citizens				
Senior Center (square feet)	22,844	22,844	22,844	22,844
Youth Services				
Juvenile Detention Center - (square feet)	1,997	1,997	1,997	1,997
Public Assistance				
Job and Family Services Administrative Offices - (square feet)	22,566	22,566	22,566	22,566
Welfare Administrative Offices - (square feet)	4,720	4,720	4,720	4,720
<u>Health</u>				
Dog and Kennel				
K-9 Adoption Center (square feet)	4,800	4,800	0	0
Dog Pound - (square feet)	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
Sewer Storage Buildings (square feet)	6,400	6,400	6,400	6,400
Sewer Lines Laid - (in feet)	3,176	540	6,359	6,433
Water Department				
Water Department Office - (square feet)	14,240	14,240	14,240	2,240
Water Lines Laid - (in feet)	95,400	141,300	25,160	106,500

Source: Muskingum County Departments

2019	2018	2017	2016	2015	2014
133	133	133	133	133	133
44,601	44,601	44,601	44,601	44,601	44,601
129	129	129	129	129	129
1,704	1,704	1,704	1,704	1,704	1,704
35,209	35,209	35,209	35,209	35,209	35,930
10,800	10,800	10,800	10,800	10,800	10,800
9,584	9,584	9,584	9,584	9,584	9,584
2,440	2,440	2,440	2,440	2,440	2,440
14,650	14,650	14,650	14,650	14,650	14,650
1,124	1,124	1,124	1,124	1,124	1,124
4,180	4,180	4,180	4,180	4,180	4,180
5,870	5,870	5,870	5,870	5,870	5,870
2,800	2,800	2,800	2,800	2,800	2,800
20,894	20,894	20,894	20,894	20,894	20,894
3,840	3,840	3,840	3,840	3,840	3,840
526	526	529	529	527	527
711	711	711	709	709	708
271	271	271	271	271	271
12,000	12,000	12,000	12,000	12,000	12,000
15,960	15,960	15,960	15,960	15,960	15,960
31,450	31,450	31,450	31,450	31,450	31,450
9,444	9,444	9,444	9,444	9,444	9,444
5,400	5,400	5,400	5,400	5,400	5,400
18,301	18,301	18,301	18,301	18,301	18,301
29,928	29,928	29,928	29,928	29,928	29,928
15,896	15,896	15,896	15,896	15,896	15,896
22,844	22,844	22,844	22,844	22,844	0
1,997	1,997	1,997	1,997	1,997	1,997
22,566	22,566	22,566	22,566	22,556	22,566
4,720	4,720	4,720	4,720	4,720	4,720
0	0	0	0	0	0
2,670	2,670	2,670	2,670	2,670	2,670
6,624	6,624	6,624	6,624	6,624	6,624
6,400	6,400	6,400	6,400	6,400	2,400
5,070	5,779	3,850	10,540	10,550	5,100
2,240	2,240	2,240	2,240	2,240	2,240
48,500	162,500	44,293	13,300	8,600	54,330

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