



Balestra, Harr & Scherer, CPAs, Inc.

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

www.bhscpas.com

PIKE COUNTY FINANCIAL CONDITION PIKE COUNTY, OHIO

SINGLE AUDIT

January 1, 2011 through December 31, 2011
Fiscal Year Audited Under GAGAS: 2011



Dave Yost • Auditor of State

Board of County Commissioners
Pike County
230 Waverly Plaza, Suite 200
Waverly, Ohio 45690

We have reviewed the *Independent Auditor's Report* of Pike County prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2011 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Pike County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 30, 2012

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Pike County Financial Condition
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For the Year Ended December 31, 2011

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Pike County
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2011

Federal Grantor Pass-Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Disbursements
United States Department of Agriculture			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5099	10.561	\$ 252,455
<i>Direct from Federal Government:</i>			
Community Facilities Loans and Grants - Loans	N	10.766	257,691
Community Facilities Loans and Grants - Grants	N	10.766	<u>50,000</u>
Total United States Department of Agriculture			560,146
<i>State Administered CDBG Cluster:</i>			
Community Development Program	B-C-09-061-1	14.228	71,344
Community Development Program	B-C-11-1CI-1	14.228	9,891
Appalachian Regional Commission Program	B-P-09-061-1	14.228	555
Appalachian Regional Commission Program	B-P-10-1CI-1	14.228	108,773
Neighborhood Stabilization Program	B-Z-08-066-1	14.228	226,137
Community Development Program	B-F-11-1CI-1	14.228	5,000
Water and Sanitary Sewer Program - ARRA	B-R-09-061-1	14.255	72,500
CDBG Revolving Loans	N/A	14.228	<u>2,461</u>
Total State Administered CDBG Cluster:			496,661
<i>HOME Investment Partnerships Program:</i>			
HOME Investment Partnerships Program	B-C-09-061-2	14.239	261,163
HOME Revolving Loans	N/A	14.239	<u>3,900</u>
Total HOME Investment Partnerships Program			<u>265,063</u>
Total United States Department of Housing and Urban Development			761,724
United States Department of Justice Bureau of Justice Assistance			
Crime Victim Assistance	2011SAGENE249	16.575	<u>43,919</u>
Total United States Department of Justice Bureau of Justice Assistance			43,919
United States Department of Transportation			
<i>Direct from the Federal Government:</i>			
Airport Improvement Program	N	20.106	166,056
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	N/A	20.205	411,521
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety	N/A	20.600	<u>8,214</u>
Total United States Department of Transportation			585,791
United States Department of Education			
<i>Passed Through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education-Grants to States	6B-SF	84.027	10,014
Special Education-Preschool Grants	PG-S1	84.173	<u>619</u>
Total Special Education Cluster			10,633
<i>Passed through the Ohio Department of Health:</i>			
<i>Early Intervention Services (IDEA) Cluster:</i>			
Special Education - Grants for Infants and Families FY 11	N/A	84.181	40,306
Special Education - Grants for Infants and Families FY 12	N/A	84.181	36,257
Special Education - Grants for Infants and Families FY 11 - ARRA	N/A	84.181	<u>15,959</u>
Total Early Intervention Services (IDEA) Cluster			92,522
Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program	N/A	93.505	<u>57,850</u>
Total United States Department of Education			161,005
United States Department of Homeland Security			
<i>Passed Through Ohio Emergency Management Agency:</i>			
<i>State Homeland Security Program Cluster:</i>			
Homeland Security Preparedness Technical Assistance Program	N/A	97.067	36,233
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	N/A	97.036	84,285
Emergency Management Performance Grant	2010-EP-00-0003	97.042	<u>49,083</u>
Total United States Department of Homeland Security			169,601

(continued)

Pike County
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2011

Federal Grantor Pass-Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Disbursements
United States Department of Energy			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt. Emergency Response Response Research, Outreach, Technical Analysis	N/A	81.214	\$ 1,610
Total United States Department of Homeland Security			1,610
United States Department of Health and Human Services			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	G-1011-11-5100	93.556	2,856
Child Support Enforcement	G-1011-11-5099	93.563	277,297
Child Welfare Services_State Grants	G-1011-11-5100	93.645	11,921
Foster Care_Title IV-E	G-1011-11-5100	93.658	59,206
Adoption Assistance	G-1011-11-5100	93.659	99,526
Community-Based Child Abuse Prevention Grants	G-1011-11-5100	93.590	1,609
Children's Health Insurance Program	G-1011-11-5099	93.767	3,075
Temporary Assistance for Needy Families	G-1011-11-5099	93.558	1,410,660
Child Care and Development Fund Cluster:			
Child Care and Development Block Grant	G-1011-11-5099	93.575	39,956
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5099	93.596	21,666
Total Child Care and Development Fund Cluster			61,622
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Targeted Case Management	G-1011-11-5099	93.778	334,048
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Targeted Case Management	N/A	93.778	23,942
Targeted Case Management - ARRA	N/A	93.778	35,160
Total Medical Assistance Program			393,150
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Social Services Block Grant	G-1011-11-5099	93.667	133,535
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant			30,628
			164,163
<i>Passed Through the Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	N/A	90.401	787
Voting Access for Individuals with Disabilities - Grants to States	06-SOS-HHH-66	93.617	160
Total United States Department of Health and Human Services			2,486,032
Total Federal Awards Expenditures			\$ 4,769,828

N/A - pass-through entity number not available.
N - direct from the federal government.

See the accompanying notes to the schedule of federal awards expenditures.

Pike County
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2011

Note A – Significant Accounting Policies

The accompanying schedule of federal awards expenditures is a summary of the activity of the County’s federal award programs. The schedule has been prepared on the cash basis of accounting.

Note B – Revolving Loan Funds

The County has established revolving loan programs to provide low-interest loans to businesses to create jobs for persons from low to moderate income households and to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development (ODOD). The initial loan of this money is recorded as a disbursement on the accompanying schedule of federal awards expenditures. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the schedule. In addition, with the approval of ODOD, the County may use repaid monies for community improvement projects.

Activity in the CDBG economic development and housing revolving loan funds during 2011 is as follows:

Beginning loans receivable balance as of January 01, 2011*	\$317,877
Loans made	0
Loans Defaulted	(202,979)
Loan principal repaid on loans issued	<u>(12,322)</u>
Ending loans receivable balance as of December 31, 2011	102,576
Cash balance on hand in the revolving loan fund as of December 31, 2011	69,678
Administrative costs expenditures during 2011	<u>2,461</u>
Total value of RLF portion of the CDBG 14.228 program	174,715
Other grants administered through the 14.228 program	<u>494,200</u>
Total CDBG CFDA #14.228 program	<u>\$668,915</u>
Delinquent amounts due as of December 31, 2011	<u>\$7,220</u>

* Restated from \$350,677 to properly reflect actual balance due.

Activity in the HOME housing revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 01, 2011*	\$15,021
Loans made	0
Loan principal repaid on loans issued	<u>(5,621)</u>
Ending loans receivable balance as of December 31, 2011	9,400
Cash balance on hand in the revolving loan fund as of December 31, 2011	24,612
Administrative costs expenditures during 2011	<u>3,900</u>
Total value of RLF portion of the CDBG 14.239 program	37,912
Other grants administered through the 14.239 program	<u>261,163</u>
Total CDBG CFDA #14.239 program	<u>\$299,075</u>
Delinquent amounts due as of December 31, 2011	<u>\$83</u>

* Restated from \$20,859 to properly reflect actual balance due.

Pike County
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2011

Note B – Revolving Loan Funds (Continued)

In addition, the County has declining mortgage loans and other loans, not subject to current CDBG and HOME compliance requirements, outstanding in the amount of \$305,858.

Note C – Ohio Department of Developmental Disabilities

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA#93.778) in the amount of \$9,877. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.



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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

Board of County Commissioners
Pike County
230 Waverly Plaza
Waverly, Ohio 45690

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 27, 2012 wherein we noted the County implemented GASB Statement No. 54. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Pike Health Services, Inc., which is included as a discrete presentation in the County's basic financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or on compliance and other matters that those auditors separately reported.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

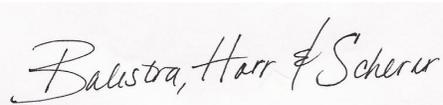
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Board of County Commissioners
Pike County
Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards*

Compliance and Other Matters

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

We intend this report solely for the information and use of management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in black ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.
July 27, 2012



Balestra, Harr & Scherer, CPAs, Inc.

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Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133, and Federal Awards Expenditure Schedule

Board of County Commissioners
Pike County
230 Waverly Plaza
Waverly, Ohio 45690

Compliance

We have audited the compliance of Pike County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Pike County's major federal programs for the year ended December 31, 2011. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Pike County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

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

Board of County Commissioners
Pike County
Report on Compliance with Requirements Applicable to Each Major
Federal Program, Internal Control Over Compliance Required by OMB Circular A-133, and
Federal Awards Expenditure Schedule

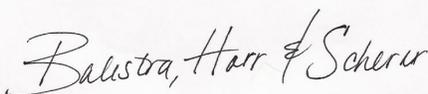
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

Schedule of Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Pike County as of and for the year ended December 31, 2011, and have issued our report thereon dated July 27, 2012, wherein we noted that other auditors audited the financial statements of the discretely presented component unit Pike Health Services, Inc. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of, management, Board of Commissioners, and federal awarding agencies and pass-through entities and others within the entity. It is not intended for anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.
July 27, 2012

Pike County
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA #20.106, Airport Improvement Program CFDA #93.778, Targeted Case Management CFDA#93.778, Targeted Case Management - ARRA CFDA #10.776, Community Facilities Loans and Grants CFDA #20.205 Highway Planning and Construction
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

Pike County
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2011
(Continued)

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

PIKE COUNTY, OHIO



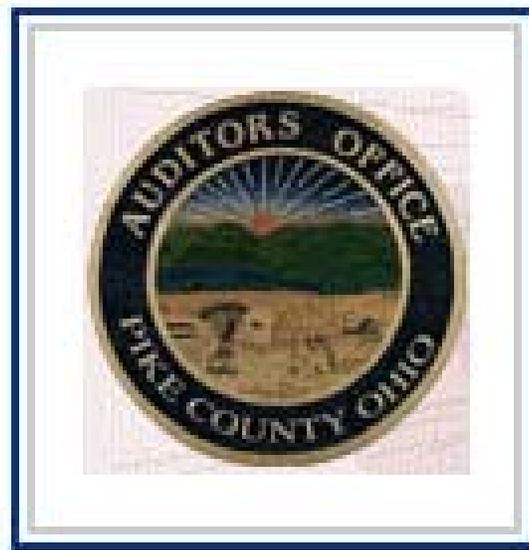
Ohio's Perfect Tree
Located in Marion Township
Pike County, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2011

PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2011



ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE

TEDDY L. WHEELER
PIKE COUNTY AUDITOR

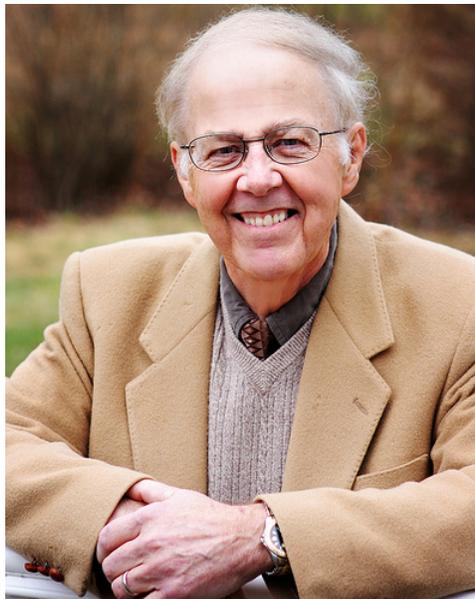
PIKE COUNTY COMMISIONERS



**HARRY RIDER
COMMISSIONER**



**TEDDY WEST
COMMISSIONER**



**BLAINE BEEKMAN
COMMISSIONER**

PIKE COUNTY, OHIO



*Long's Retreat Resort
Latham, Ohio*

Introductory Section

PIKE COUNTY

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2011**

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July 27, 2012

Citizens of Pike County, Ohio:

As Auditor of Pike County, Ohio, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. This CAFR conforms to accounting principles generally accepted in the United States of America (GAAP) as applicable to local government entities and follows the reporting model required by Governmental Accounting Standards Board (GASB) Statement No. 34. The report has been filed with the Auditor of State pursuant to Ohio Revised Code (ORC) Section 117.38. Responsibility for the accuracy of the data and the completeness and fairness of the presentation rests with the County's management. We believe the data is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The financial statements contained within this CAFR include all funds, agencies, boards and commissions for which Pike County (the primary government and reporting entity) is financially accountable. Organizations that are legally separate from the County are included as component units if the County's elected officials appoint a voting majority of the organization's governing body and (1) the County has the ability to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may also be financially accountable for governmental organizations that are fiscally dependent on it. A complete discussion of the reporting entity is provided in Note 1 to the basic financial statements.

This transmittal letter should be read in conjunction with Management's Discussion and Analysis, which provides a narrative introduction, overview and analysis of the basic financial statements.

The County has only those powers conferred upon it by state law. The three-member Board of Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services. The Commissioners adopt and oversee the annual operating budget and approve expenditures.

As the County's chief fiscal officer, the Auditor is responsible for maintaining accurate records of all money received by or paid out of the County treasury. As the tax assessor for all political subdivisions within the County, the Auditor is responsible for computing the tax rates for personal property and real estate as determined by proper tax authorities and popular vote. The Auditor also serves as secretary of the Budget Commission and the County Sealer of Weights and Measures.

As the County's banker, the Treasurer serves as custodian and investment officer for County funds. The Treasurer collects real estate and personal property taxes and taxes on manufactured homes. The payments are then applied to the appropriate tax accounts. The County provides many services to its citizens, including tax collection and distribution, civil and criminal justice systems, public safety, health assistance, human services, and road and bridge maintenance.

ECONOMIC CONDITION AND OUTLOOK

Pike County encompasses 443 square miles in south-central Ohio. Located approximately 60 miles south of Columbus on U.S. Route 23, 75 miles east of Cincinnati on U.S. Route 32, and 50 miles north of Ashland, Kentucky, the county has access to three metropolitan areas. The central position provides a strategic location for the future development of business and industry.

Pike County's population increased from 27,695 in 2000 to 28,709 in 2010, according to the most recent 2010 census numbers. The Ohio Department of Development, Office of Strategic Research's projects future populations for Pike County of 31,080 in 2020 and 31,560 in the year 2030. Waverly, the county seat of Pike County, is the largest city in the county with a population of 4,408 people per the 2010 census. The amount of the population is going to be appealed by the City and should end up being over 5,000, however final totals were not available at the time of this report. The United States Department of Energy Facility is the county's largest employer in calendar year 2011, comprised of 1,412 employees working for Fluor B&W Portsmouth; 353 for USEC, Inc.; 162 for Babcock & Wilcox Conversion, 16 for DOE and 175 for Wastren EnergX Mission Support, LLC (WEMS) for a total of 2,175 workers on plant site. It should be noted that an additional 475 are working at the Department of Energy plant site for subcontractors on environmental restoration and construction.

For approximately 50 years from the mid 1950s through the mid 1990s, Pike County essentially has been a one-industry town in terms of private sector employment with the presence of the Piketon Gaseous Diffusion Plant. The uranium enrichment plant was owned by the federal government during this period and operated by private contractors Goodyear Atomic, Martin-Marietta and Lockheed-Martin employing approximately 2,500 people. It was fully privatized by the United States Congress in 1998 with legislation creating the United States Enrichment Corporation (USEC). USEC officially notified the U.S. Department of Energy that its Piketon Gaseous Diffusion Plant ceased production of uranium on Friday, May 11, 2001. The company's plan to consolidate its enrichment operations at one plant by June 2001 – its Paducah, Kentucky, plant – were announced in June 2000. At that time, USEC's plan was to continue to provide transfer and shipping operations at the Piketon plant. USEC's enrichment operations actually ceased at the Piketon plant in May 2001. Nevertheless, in 2002 USEC made a final decision to consolidate its transfer and shipping operations as well to Paducah, Kentucky, and completed this task in June 2002.

On December 4, 2002, USEC announced that the Piketon plant was selected to host USEC's American Centrifuge Demonstration Facility, featuring the next generation enrichment technology. Operation of this advanced technology facility will demonstrate USEC enhancements to the U.S. Department of Energy's (DOE) proven centrifuge uranium enrichment technology, which is expected to be the world's most efficient process for enriching uranium for nuclear fuel. "Cost and schedule are the key factors in our decision to site the Lead Cascade at the Piketon plant," said USEC's Chief Executive Officer William H. Timbers. Siting the Lead Cascade at the Piketon facility makes use of existing buildings, which reduces costs and saves time. The scheduled commencement of operations of the Lead Cascade for the gas centrifuge uranium enrichment demonstration project was scheduled to begin in 2005 but was initially deferred until 2006.

USEC's decision in 2002 to locate its Lead Cascade centrifuge uranium enrichment test facility at its plant in Piketon left local government and business leaders optimistic that the permanent American Centrifuge uranium commercial plant would also be sited in Pike County. In late 2003, officials of Scioto Township, Pike County, the Scioto Valley Local School District, and the state of Ohio partnered and traveled to USEC's Corporate Headquarters in Bethesda, Maryland, to present a strong incentive package offer to USEC to locate the permanent commercial centrifuge plant in Piketon as it competed with the Paducah, Kentucky, community for the project.

In January 2004, USEC announced that its American Centrifuge commercial plant would be sited in Piketon, Ohio. In August 2004, USEC submitted its license application to the NRC to build and operate the American Centrifuge Plant. The NRC Construction and Operating License were issued in April 2007. The ACP plant was originally expected to cost up to \$1.5 billion and reach an initial annual production level of 3.5 million SWU by 2010. When completed, the plant will employ more than 400 workers at full production and support more than 1,000 indirect jobs in the community. Construction of the American Centrifuge Plant is expected to result in more than 800 construction jobs and more than 2,000 indirect jobs in the local community at its peak.

In 2006, the USEC project team at Oak Ridge tested a centrifuge machine that demonstrated performance of about 350 separative work units (SWU), per machine, per year. This performance level has been reaffirmed in subsequent testing.

USEC's project team has frozen the design of the centrifuge machine that would later be deployed in the initial Lead Cascade at the Piketon, Ohio, Demonstration Facility.

During 2007, USEC obtained a construction and operating license from the U.S. Nuclear Regulatory Commission, and officially commenced construction of the American Centrifuge Demonstration Plant in March 2007 beginning Lead Cascade testing operations in August 2007 to demonstrate the technology. The revised budget for building the ACP Plant is expected to be about \$3.5 billion which includes spending to date but does not include costs for financing or financial assurance.

USEC's original goal was working toward beginning commercial plant operations in late 2009 and having approximately 11,500 machines deployed in 2012, which would provide about 3.8 million SWU of production based on current estimates of machine output and plant availability. Those goals have been revised due to technological and financial variables presented in 2009 and currently ongoing.

USEC applied for a loan guarantee from the U.S. Department of Energy for financing to complete construction of the American Centrifuge Plant. USEC believed it had a well-qualified project that would meet all the requirements and the spirit of the loan guarantee program. However, in September 2009, the loan guarantees were not approved by the U.S. Department of Energy upon USEC's initial application request. The department cited the demonstration project's technical goals had not been met in addition to USEC's need to improve the company's financial foundation.

USEC re-applied for the loan guarantees by submitting a comprehensive update to its application in July 2010 and has been working with DOE since October 2010 on the terms of a conditional commitment for a \$2 billion loan guarantee. USEC believes the project also will meet all of the desired outcomes listed in DOE's solicitation:

- Reasonable assurance of repayment
- Optimization of technological diversity
- Accelerated deployment of new uranium enrichment capacity and distribution
- Provides the best use of the DOE's Loan Guarantee authority in supporting this and other front-end nuclear projects
- Ensures a stand-alone domestic provider
- Meets U.S. government requirements for a domestic provider that can accommodate relevant national security needs

Though the American Centrifuge project merits serious consideration for a DOE loan guarantee, USEC has no assurance that the project will be awarded a loan guarantee and in what timeframe. At the end of December 31, 2011, the loan guarantees had not been awarded to USEC.

The other major industrial manufacturer currently located in Pike County and employing workers is VR Waverly, Inc. formerly the Brown Corporation. Glatfelter, Inc. (formerly Mead Corporation) and Kenworth in Ross County, along with General Mills and Bellisio Foods in Jackson County, are also major sources of employment for Pike County residents.

Pike County and surrounding counties took a major economic jolt on Tuesday, April 27, 2010 with the announcement that the Masco (former Mills Pride) Plant at Waverly was phasing out its value product group business and closing its Waverly, Ohio, manufacturing plant in the early part 2011. "This closure is driven by our desire to focus on our core brands – KraftMaid, Merillat and Quality Cabinets," said Karen Strauss, Masco Cabinetry president. "It is not the result of failed efforts or the quality of the workforce dedicated to these product lines." The Waverly plant employed 1,216 full-time salaried and hourly employees at the time of the announcement according to Masco officials.

Keeping true to its word, 2011 marked the end of the Mills Pride (MASCO) Cabinetry era in Pike County with the actual closure of the Waverly Plant in mid-year. The ready to assemble cabinet manufacturer peaked employment in Waverly in 1999 with 3,150 employees. The Mills Pride manufacturing employment base in the new millennium reached a high of 2,750 workers in 2001 for the decade.

Mill's Pride company total employment numbers commenced to reflect a freefall, downward spiraling movement of approximately 999 workers between 2001 versus 2004 levels as the housing industry experienced a nose-dive across the United States. As the economy in the United States in mid-September 2008 commenced experiencing its worst banking crisis since the great depression of the 1930s, Mill's Prides' workforce shrank to 991 employees in 2009, 2,159 workers less than the 3150

figure reported in 1999. The company had previously attributed the significant workforce reduction from 1999 through 2009 to a sluggish national economy and a tanked housing market prior to the plant closure announcement in 2010.

The Waverly Plant opened in 1987 as Mills Pride. It was purchased by Masco in 1999 and became part of the Masco Retail Cabinet Group in 2004. It was a specialized factory dedicated to the manufacture of ready-to-assemble and in-aisle cabinetry product programs for home centers under the product line names Woodgate Select and Cross Creek Vanities, Woodgate and Home Options Closets and Distinctions ready-to-assemble cabinets.

There were 29 new commercial businesses started in Pike County in 2011 and 359 active businesses according to the Ohio Department of Development, Office of Strategic Research’s latest statistics available. The commercial sector in Pike County continues to remain reasonably strong since the addition of Wal-Mart and the Adena Urgent Care Medical Center in 1998. Total retail and service employment continued to increase with the development of the new commercial zone located on U.S. 23 south of Waverly through 2011.

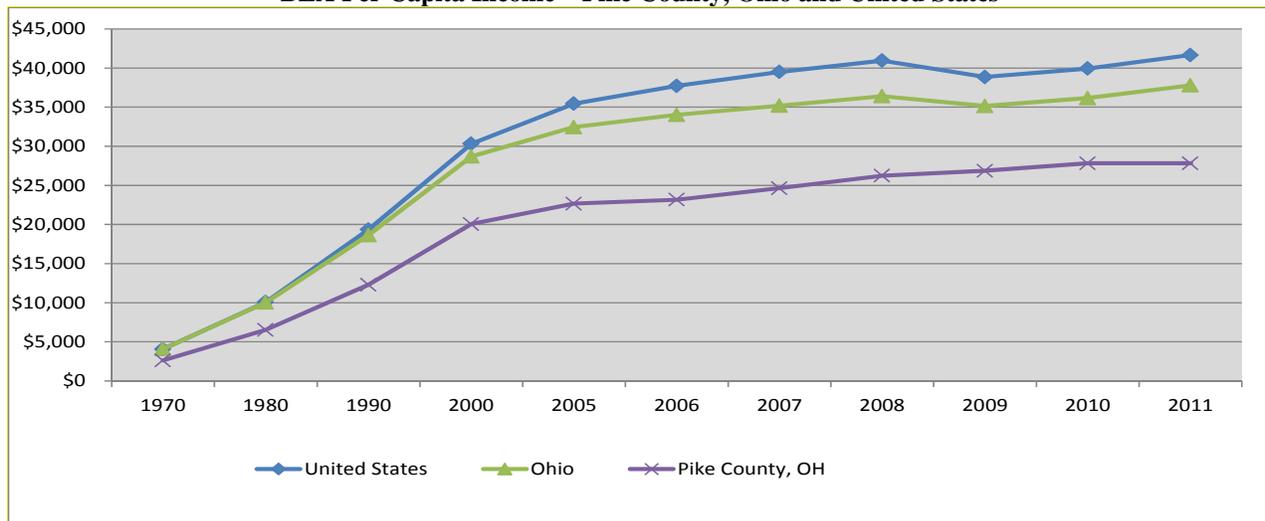
The addition of Wal-Mart in the county has greatly affected consumer shopping patterns and the sales tax base in the county. The new Wal-Mart has notably decreased the amount of shopping outside the County by servicing local shoppers. Pike County’s permissive sales tax rate in 2011 was 1.50% and the total countywide sales tax rate was 7%. Significant local income continued to be spent locally in 2011 not reflecting the national economic crisis that had trickled down to Pike County in prior years. It should be noted that the County experienced an increase in taxable retail sales of approximately 3.68% for year 2011 versus 2010 in comparison to a 8.66% increase for the same period for years 2010 and 2009. However, sales tax receipts in 2011 were approximately 4.36% higher than the record high 2008 sales tax level.

Personal per capita income in Pike County increased at 3.58% from the prior year, compared to 4.50% for Ohio and 4.32% for the U.S. Annual per capita income in Pike County increased by \$961 from \$26,862 in 2009 to \$27,823 in 2010. The latest figures for Pike County available at the time of publication of this report were for calendar year 2010. Ohio’s per capita income figure for 2011 was \$37,791 compared to the latest national average figure available of \$41,663. The data table and chart below compiled by the Ohio Department of Development’s Office of Statistical Research provides a historical snapshot of Pike County’s compared to the rest of the nation:

BEA Per Capita Income Pike County, State of Ohio, & United States

Area Name	1970	1980	1990	2000	2005	2006	2007	2008	2009	2010	2011
US	\$4,084	\$10,091	\$19,354	\$30,319	\$35,452	\$37,725	\$39,506	\$40,947	\$38,846	\$39,937	\$41,663
Ohio	\$4,088	\$10,022	\$18,638	\$28,695	\$32,445	\$34,008	\$35,183	\$36,401	\$35,150	\$36,162	\$37,791
Pike County, OH	\$2,627	\$6,541	\$12,305	\$20,053	\$22,672	\$23,178	\$24,636	\$26,244	\$26,862	\$27,823	Not Available

BEA Per Capita Income – Pike County, Ohio and United States



The average annual unemployment rate in Pike County has historically varied from a low of 8.2% in 1978 to 17.6% in 1985 to a low of 6.9% in year 2000. The Civilian Labor Force Estimates, issued by the Ohio Department of Jobs and Family Services, reflect the continuance of a slumping local economy with Pike County's total labor force decreasing by 500 workers in 2011 to 10,600 with 9,600 people employed and 1,600 unemployed for an average unemployment rate of 15.3% of the civilian workforce. The table below provides a historical picture of Pike County's civilian labor force statistics:

**Civilian Labor Force Estimates
Pike County, Ohio**

Month/ Year	Civilian Labor Force	Employed	Unemployed	Unemployment Rate
Avg-1997	11,500	10,400	1,100	9.3
Avg-1998	11,800	10,700	1,100	9.1
Avg-1999	11,600	10,600	1,000	8.6
Avg-2000	11,400	10,600	800	6.9
Avg-2001	11,600	10,700	900	7.5
Avg-2002	11,300	10,300	1,100	9.4
Avg-2003	11,400	10,200	1,200	10.2
Avg-2004	11,000	9,800	1,100	10.3
Avg-2005	10,700	9,600	1,100	10
Avg-2006	10,800	9,800	1,000	8.8
Avg-2007	10,811	9,838	1,038	9.6
Avg-2008	11,000	9,900	1,100	10.1
Avg-2009	11,200	9,500	1,700	15.1
Avg-2010	11,100	9,500	1,700	14.9
Avg-2011	10,600	9,000	1,600	15.3

These estimates, prepared in cooperation with the Bureau of Labor Statistics, U.S. Department of Labor, are by place of residence, NOT seasonally adjusted. The employment and unemployment totals shown may not add to the labor force figure shown due to rounding. Concepts and Methodology offers a brief, non-technical explanation of terms and procedures used to develop local area employment and unemployment statistics.

Pike County continues to attract retirees from several states, and the retirement population (65 years of age and over) accounted for 14.4% (4,127/28,674) of the total population in 2010 according to the latest statistics estimate available from the Office of Strategic Research, Ohio Department of Development. A well developed retirement industry adds stability to the Pike County economy. Retirement and disability transfers to the retirement population account for the bulk of federal government income that comes into the county.

Agriculture contributed \$13,782,000 in agricultural commodities cash receipts output to the county's economy, according to the most recent data released by The Ohio State University for calendar year 2010. There were approximately 530 farms located on over 77,000 acres in Pike County in 2010. The average farm size in Pike County in 2011 was 145 acres with average receipts per farm of \$25,523. The timber and lumber industry continues to contribute significantly to the local economy. Pike County has approximately 23 sawmills which produce over 30 million board feet of lumber annually.

Pike County continues to lead a regional planning effort in partnership with the United States Department of Energy to diversify both the regional and local economies. The long term development of a 1,500 acre industrial park in the County at Zahn's Corner continues to progress with one of the largest warehousing facilities (Mills Pride) in the State of Ohio sited there. Pike County's central location at the intersection of U.S. Route 23 and U.S. Route 32 make the County an attractive location for the continued development of wholesale and distribution activities.

Pike County had experienced an increase of business establishments throughout the 1990's continuing through the year 2006 despite USEC's closure of its uranium enrichment operations at the Piketon Gaseous Diffusion Plant in May 2001 and the ongoing local economic impact of the 9-1-1 attacks on America in New York and Washington, D.C. The overall economy in Pike County began experiencing a downturn losing business establishments starting in 2007 (419) and continuing thru 2011 (359). Pike County in the late part of 2008 began experiencing the despair of the trickle down economic fallout resulting from the horrific banking crisis that surfaced in the United States in mid-September of that year. Local economic despairs worsened in mid-year 2011 with the closure of MASCO Cabinetry Group (formerly Mills Pride) escalating monthly unemployment rates near 15%.

Despite the current economic climate in the county and across the country, future long term growth is anticipated in Pike County projected to be fueled by new expansions in the manufacturing, commercial, and tourist industries. Local elected officials believe better days are just around the corner for Pike County and the region. An economic bump is projected in the near future for Pike County with the scheduled commencement of construction of the American Centrifuge Project originally estimated at a cost of \$1,500,000,000 but projected to possibly exceed \$3,500,000,000. In addition, the D&D – Decontamination and Decommissioning Phase of the Environmental Restoration of the Piketon Gaseous Diffusion Plant site originally was projected to commence in early 2009. However, the RFP was not released until July 2009 by DOE. In August 2010, DOE announced that it had selected Fluor-B&W Portsmouth LLC as the prime contractor for the decontamination and decommissioning (D&D) of the Piketon Gaseous Diffusion Plant. The project is expected to save and create jobs in the area in addition to the jobs that have resulted from the cleanup that has already taken place. The contract is valued at over \$2 billion over the next 15 years and includes an initial five year contract period plus a potential five-year contract extension based on contractor performance and DOE's need. More than 30% of the total project value is expected to support work by small businesses. Fluor-B&W Portsmouth announced to the media release "we are proud to have been selected by the Department of Energy (DOE) to lead the decontamination and decommissioning (D&D) and environmental remediation of the Portsmouth Gaseous Diffusion Plant (GDP). We are eager to share this pride with our workers who bring experience and site knowledge that are critical to mission success."

The United States Department of Energy's original time table for completion of the D&D Piketon project was estimated for 45 years unless congressional action mandates a more expedient timeline. As a result of a strong lobbying effort of Ohio's congressional delegation in Washington, D.C. by Pike County Commissioners Harry Rider, Teddy West, Blaine Beekman and Pike County Auditor Ted Wheeler, the timetable for completion of the D&D project has been reduced to 15 years in the Request for Proposals issued to prospective bidders in July 2009. The local objective of working to reduce D&D completion timetable is to (1) insure the site is ultimately cleaned up and (2) reindustrialize the plant site more expediently for future job creation opportunities in Pike County and the region. The continued implementation of the SODI reuse plan in conjunction with a strong partnership between local government and the private sector is necessary for the continued development of the Pike County economy in the current new millennia.

MAJOR INITIATIVES

FOR THE YEAR

The major capital projects either commencing construction, ongoing or completed as of December 31, 2011 by the Board of Pike County Commissioners included the continuation of Pike County's Homeland Security Plan and Equipment Project, the installation of a VOIP Computerized Telephone System Upgrade at the Pike County Courthouse as well as numerous road and bridge projects of the county engineer's office.

The major capital construction projects completed by County Engineer Salisbury's department for calendar year 2011 are listed in the following table:

COMPLETED CALENDAR YEAR 2011 CAPITAL PROJECTS

<u>Project Name</u>	<u>Funding Sources</u>	<u>Cost</u>	<u>Date of Completion</u>
Alma Omega Bridge, 41-0154	OPWC/ Local	\$ 97,453.50	8/1/2011
Buck Hollow Bridge, 53-01.10	OPWC/ Local	\$ 70,308.20	11/1/2011
California Pike Bridge,72-00.22	OPWC/Local	\$ 89,913.28	9/1/2011
Lapperell Road Bridge, 6-03.88	OPWC/Local	\$ 130,270.00	9/1/2011
Carl Penn Road Bridge,45-00.11	OPWC/Local	\$ 77,777.77	9/1/2011
Long Fork Road Bridge 26-03.93	OPWC /Local	\$ 98,918.60	4/25/2011
Sunfish Road Bridge, 21-04.88	OPWC /Local	\$ 90,400.00	9/1/2011
Loys Run Road, 28-04.67	OPWC /Local	\$ 101,778.44	7/1/2011
Loys Run Road Bridge, 28-4.30	Federal	\$ 407,471.70	10/15/2011
Camp Creek Road Bridge	Federal	\$ 650,000.00	12/1/2011
Owl Creek Rd. Bridge 64-04.09	Federal	\$ 410,725.95	11/15/2011
Owl Creek Rd. Bridge64-03.02	Federal	\$ 357,498.13	8/15/2011
Carrs Run Road Bridge,56-04.63	Federal	\$ 398,646.94	7/31/2011

Federal denotes a variety of federal monies may have been used to assist in project financing.
 Local Funds denotes County's Motor Vehicle and Gas Tax Funds.
 OPWC denotes Ohio Public Works Commission Grants or Loans.

The Homeland Security Grant provided funding for Pike County to develop a Homeland Security Plan and purchase equipment that enhances the capabilities of local first responders to prevent or respond to incidents of terrorism. The grant affords flexibility to state and local governments as they continue to prepare for terrorist incidents. Multiple phases of the Homeland Security Grant for program years 2001 through 2008 have been completed. The additional phase for program year 2009 awarded to Pike County had work on the project ongoing through the end of calendar year 2011. All of the FEMA, Homeland Security and Pre-Mitigation Disaster grants projects have been administered by the Office of Pike County EMA Director Donald Simonton and funded with federal grant monies that passed through the State of Ohio, Department of Public Safety down to Pike County.

In spring of 2009, the Board of Pike County Commissioners initiated a modernization project at the Pike County Courthouse in downtown Waverly addressing issues that needed attention. The bell tower on top of the courthouse was refurbished and painted, the exterior gutters were revamped and the entire roof of the building was painted in 2009. In 2010, the courthouse received a makeover consisting of a reconditioning, staining, and sealing of the old brick exterior of the building. In addition, bathrooms were installed on the first floor of the southeast corner of courthouse where the county commissioners' and treasurer's offices was previously located. The demolition of the old bathrooms and the old county engineer's office behind the courthouse was completed in calendar year 2011. The paving of the parking lot of the courthouse is tentatively planned for 2012 or 2013.

The Board of Pike County Commissioners worked with SCOCA on the installation of a VOIP Computerized Telephone System Upgrade at the Pike County Courthouse consisting of telecommunications applications and unified, flexible messaging, interactive voice response, and etc. that aligns departmental service functions with technology. The board's goal was to improve the infrastructure in the courthouse thus empowering those county offices housed there to enhance performance and improve efficiency. The project was ongoing at year end 2011.

FOR THE FUTURE

Future major initiatives planned for Pike County include the Pike County Manufacturing Center Project, North Gate Sewer Line Extension Project, the Hospital Hill Sewer Upgrade Project and a host of road and bridge projects by the county engineer's office.

The A-Plant/Pike Manufacturing Center Project is a 700 acre marketable industrial area along the U.S 23 Corridor, adjacent to the U.S. Department Of Energy Piketon Site just south of Piketon, and near the intersection of two major four-lane highways. This project is part of the Southern Ohio Development Initiative's (SODI) long-term development strategy for southern Ohio, and it works in conjunction with the state of Ohio's Strategic Development Plan to create the Advanced Energy and Environmental Technology Hub in southern Ohio, as well as long-term goals and objectives of U.S. Department of Energy's Office of Environmental Management to reduce its footprint at the Piketon Gaseous Diffusion Plant and develop an energy park. Pike County has a window of opportunity to respond to the projected growth and development that will occur with DOE's Decontamination and Decommissioning Project awarded to Fluor B&W Portsmouth and USEC's commencement of construction of its planned \$3.5 Billion American Centrifuge Commercial Plant . Pike County is working to position itself to host long-term projects related to advanced clean energy and environmental clean-up technologies.

The Pike Manufacturing Center Project scope of work includes installing approximately 6,400 L.F. of 8-inch gravity sewer, 6,600 L.F. of 4 inch force main, 17 manholes, 2 lift stations and a meter pit to provide sewer service to the proposed Center and transport it to the Department of Energy Facility for sewage treatment. There will also be 1,000 feet of road widening along Seif Road and constructing approximately 3,300 L.F. of 24 foot wide to serve the proposed Center.

A critical part of our strategy includes providing access to public infrastructure at the Pike County Manufacturing Center to create viable sites for the energy and environmental companies that are or will be supplying goods and services to SOCEPA, USEC, and US DOE to establish a permanent presence in Pike County. The support and supply sector for SOCEPA, USEC, and US DOE is projected to create many new jobs.

The Pike Manufacturing Center Project commenced in late 2010 with the archaeological study of the site and preliminary project engineering. The engineering phase of the project was ongoing at the end of the 2011 year. It was anticipated the project would be completed in late 2012 but has been deferred to late 2013 due to a host of unforeseen variables including the approval of the archeological monitoring plan by the Ohio Historic Preservation Office.

The North Gate Sewer Line Extension Project planned by the Pike County Commissioners will provide sanitary service between the U.S. Department of Energy plant site and State Route 32 in addition to Schuster Road from Shyville to SR 32 ending at the Zahns Corner Industrial Park on State Route 220. The purpose of the project is to promote and sustain a new hub for job creation and retention in Pike County from the U. S. Department of Energy facility to Shyville Road and along the State Route 32 and State Route 220 corridors to the Zahns Corner Industrial Park.

Current businesses located in this service area include The Ohio State University Extension and Research Center, The Ohio State University Endeavor Center, Wastren Advantage, Inc. and the 320 acre Zahns Corner Industrial Park. The waste generated in the project area will be treated at the United States Department of Energy Plantsite's Sewage Treatment Plant which currently is being used at approximately 30 percent of its capacity. The availability of sanitary sewer to this area increases the opportunity for further development and future jobs creation because potential businesses will not have to encounter the limitations related to insufficient sanitary sewer service to meet current and future expansion needs.

The proposed project's preliminary plan consists of installing approximately 17,500 feet of gravity sewer, 17,500 feet of 4 and 6 inch force main, 45 manholes, 2 lift stations, 8 grinder pumps. It will provide service to existing residents as well as the opportunity to develop 800 acres of land in the area. The project costs are estimated to be \$2,755,200.00 and anticipated to take 24 months to develop and be constructed.

The project is currently in the planning stage. Funding to finance the project is anticipated from SODI (Southern Ohio Diversification Initiative), OPWC, ODOD, USDA, EDA and ARC. The North Gate Sewer Extension Project addresses two priorities of the Board of Pike County commissioners, create jobs and provide central sanitary sewer to areas in Pike County along the SR 32 and US 23 highway corridors best suited for residential and business development. The project area currently has the roads and water but lacks the required sanitary sewer to provide the best opportunity to retain and attract new businesses.

Engineering for the North Gate Sewer Line Extension Project is planned to commence in early 2012.

The Hospital Hill Sewer Upgrade Project was in the very early planning stages at the end of December 2011. An evaluation of the existing system, and recommended improvements needed to correct existing deficiencies and to accommodate future potential growth along with a pre-design engineering study are expected to be completed in the later part of 2012. The Hospital Hill Sewer System is county owned and a part of the Pike County Sewer District.

Pike County Commissioners Harry Rider, Teddy West, Blaine Beekman and Pike County Auditor Ted Wheeler received news in late 2010 that their travel excursions to Washington D.C. on intergovernmental relations missions have resulted in what will be termed historically as “enormous dividends” for the people of Pike County and the region. As a result of the intense lobbying efforts regarding major issues surrounding the Department of Energy Site located in Piketon by these four elected officials on Capitol Hill, at the U.S. Department of Energy Headquarters and The White House in Washington the past 3½ years, the following accomplishments will lay a foundation for Pike County and this region that hopefully will last for fifty years:

1. Pike County requested from the U.S. Department of Energy the use of DOE owned sewer services including lines, pumping stations, lift stations, sewage treatment facilities, et. al. for the development west of US Highway 23 near the uranium enrichment facilities. As a collaborative effort on the part of the Department of Energy (DOE), USEC and the Pike County Commissioners, an historic agreement was signed on July 15, 2009 with USEC to make this service available for the county, and the commissioners have been at the forefront of addressing this important need. This common sense partnership will benefit USEC, DOE and will help spur economic growth in the Pike County.
2. Pike County requested that all Gaseous Diffusion Plant Decontamination and Decommissioning Contracts awarded by the U.S. Department of Energy’s for the Piketon Plantsite include language that specifies mandatory incentives which benefit local government, local businesses and the local community. Assistant Secretary of Environmental Management of the Department of Energy, Dr. Ines Triay honored Pike County’s wishes and included the local officials’ “incentive request” in the form of a contractor driven community commitment plan in DOE’s Request for Proposals. As a result of County Commissioners’ Rider, West, and Beekman and County Auditor Wheeler’s efforts in Washington, D.C., the D&D contract awarded by DOE to Fluor-B&W included a Community Commitment Plan in which Fluor–B&W Portsmouth will invest 5% of its fee in the four county region (Pike, Jackson, Ross & Scioto) into a Community Commitment Fund. Through this fund, Fluor has targeted 80% to economic development and 20% to charitable giving initiatives that provide the greatest impact to the region. When combined with other contribution resources, Fluor-B&W Portsmouth estimates its investment to total \$1,300,000 per year for the scheduled 14 year project.

In addition, Pike County requested from DOE that local businesses be afforded the opportunity to bid on contracts for purchase of supplies, goods and services to be purchased by contractors awarded Piketon Gaseous Diffusion Plant D&D contracts and sub contracts. Fluor-B&W Portsmouth included in its Community Commitment Plan a commitment to regional purchasing. Fluor-B&W Portsmouth believes most jobs today are created by new and expanding businesses. They believe that D&D of the Piketon Gaseous Diffusion Plant can be the catalyst needed for economic development through local businesses. To that end, Fluor has agreed to establish a Purchasing Program with a solicitation preference toward regional businesses while complying with its DOE-approved purchasing program.

3. Pike County requested to DOE the creation of an SES Manager position mandated to administer exclusively the Piketon DOE site and its ongoing activities. The limited decision making authority of a site manager position required to report to an SES level authority at Oak Ridge, et. al. has historically resulted in inequitable treatment and representation of the citizens of the Pike County community compared to other DOE sites across the United States. Dr. Inez Triay announced in early 2010 that an SES Manager position had been created for the Piketon DOE site and has been filled by Dr. Vincent Adams, a former site manager at Piketon, graduate of Ohio University and longtime DOE public servant.

Other future major initiatives currently in progress or in the planning process include a host of future major capital construction projects planned by County Engineer Denny Salisbury for calendar year 2012 listed in the following table:

PLANNED 2012 CAPITAL PROJECTS

<u>Project Name</u>	<u>Funding Sources</u>	<u>Estimated Cost</u>	<u>Date of Completion</u>
Morgans Fork Road Bridge	OPWC/Local	\$ 200,000.00	11/1/2012
Perdue Hollow Bridge	OPWC/Local	\$ 175,000.00-225,000.00	10/1/2012
Boswell Run Road Bridge	OPWC/Local	\$ 100,000.00	10/1/2012
Dry Bone Road Bridge	OPWC/Local	\$ 25,000.00-175,000.00	10/1/2012
River Road Box Culvert	OPWC/Local	\$ 200,000.00	11/1/2012
River Road Slip Repair	OPWC/Local	\$ 1,000,000 – 1,200,000	10/1/2012
Salyers Road Paving	OPWC/Local	\$ 150,000.00	9/1/2012
Rapp Montgomery Road Paving	OPWC/Local	\$ 150,000.00	8/20/2012
Denver Road 47-02.20	Federal	\$ 834,655.34	9/30/2012
Denver Road 47-03.77	Federal	\$ 790,969.95	9/30/2012
Beavers Ridge Bridge 1-11.00	Federal	\$ 1,049,721.80	8/31/2012
Gleason Road Bridge	Federal	\$ 1,119,911.07	11/15/2012
Beaver Pike Paving	Federal	\$ 1,130,089.50	8/31/2012
Dutch Run Road Paving	Federal	\$ 735,738.88	7/31/2012
Watson Road Slip, 50-03.16	Federal	\$ 83,911.97	12/31/2012
Watson Road Slip, 50-03.52	Federal	\$ 423,010.04	6/30/2012
Germany Road Slip, 66-01.06	Federal	\$ 305,979.70	11/10/2012

Federal denotes a variety of federal monies may have been used to assist in project financing.
 Local Funds denotes County's Motor Vehicle and Gas Tax Funds.
 OPWC denotes Ohio Public Works Commission Grants or Loans.

Financial Information

Internal Controls

In implementing the County's integrated accounting system, consideration was given to the incorporation of sound internal controls. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability and accuracy 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 the controls should not exceed the benefits expected to be derived from their implementation. The integrated, automated accounting system encompasses appropriations, encumbrances, expenditures, revenues, payroll and capital assets and ensures the financial information generated is both accurate and reliable.

In County government, internal controls are enhanced through the separation of powers. The Commissioners, the Auditor and the Treasurer share the management and administration of the County's financial resources, providing an inherent system of checks and balances. Each of the County's elected officials and agency directors is responsible for internal controls over the cash collection function within their office. Some County offices and agencies hold money in bank accounts outside the County treasury. The individual offices and agencies are responsible for the transaction activity through and reconciliation of those accounts.

Budgetary Controls

The budget must be structurally balanced so that continuing revenues support continuing expenditures. One-time surpluses may not be used to expand continuing expenditures. Rather, they may be used for one-time expenditures, such as capital projects. County agencies are encouraged to maximize the use of state and federal revenues so as to help preserve general revenues for other needs.

The Commissioners adopted the County's 2011 operating budget in late December 2010. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved by a majority of the Commissioners after the Auditor certifies the sufficiency of appropriation and availability of funds. Upon the Commissioners' approval, the purchase order is released to the vendor. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

The Treasurer is responsible for the investment of funds in accordance with the County's investment policy as authorized and in keeping with ORC Section 135.35. Specific requirements and limitations are described in Note 5 to the basic financial statements.

It is the County's policy to issue long-term, fixed rate debt as a supplement to current tax revenues and fund balances for financing infrastructure and capital projects. Consistent with Ohio law, long-term debt is not issued to support current operations. The County sells bond anticipation notes instead of bonds only when market conditions dictate, or as part of a multi-step construction program. The County will consider using either a competitive process or a negotiated process when issuing bonds. The County's capital plan, debt obligations and debt capacity are evaluated together in an integrated manner, on a regular basis.

Accounting System

The County's accounting system is organized on a fund basis in which each fund is a distinct self-balancing accounting entity. The County's daily transactions and budgetary records are maintained on a non-GAAP cash basis and are converted to the modified and full accrual bases for all applicable funds through journal entries at year-end. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the full accrual basis, revenues are recognized when measurable and earned, and expenses are recognized when incurred. The two bases of accounting and the various funds are fully described in Note 2 to the basic financial statements. Note 3 provides a reconciliation between the budgetary and GAAP reporting presentations.

Cash Management

The Treasurer is responsible for the investment of funds in accordance with the County's investment policy as authorized by the Investment Advisory Committee and in keeping with ORC Section 135.35. Note 5 to the basic financial statements describe specific requirements and limitations. To maximize the County's return on investment, the Treasurer's Office employs a cash management program that systematically coordinates cash flow forecasting, mobilization of cash flows, bank relations and the investment of surplus cash. Communication with other County agencies is integral in this process.

Risk Management

Insurance policies have been purchased for commercial crime; flood; buildings and contents; County-owned equipment; and steam boilers and machinery. In addition, a Money and Securities policy is in effect for certain agencies that deal with large amounts of cash and a Faithful Performance Blanket bond is in place for all County employees. The County has elected to retain risk for losses related to torts; general and excess liability; automobile casualty; and employee health care claims rather than insuring those risks through a third party. Workers' compensation claims are settled through a retrospectively rated plan under the Ohio Bureau of Workers' Compensation. See Note 9 to the basic financial statements for more information on the County's risk management programs.

Relevant Financial Policies

The County has implemented GASB Statement No. 54 for the year ended December 31, 2011 as more fully described in Note 22 to the basic financial statements.

Other Information

Independent Audit

The ORC requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. Included in this CAFR is the report of Balestra, Harr & Scherer CPAs, Inc., on the County's financial statements for the year ended December 31, 2011. The Single Audit is published under separate cover and can be obtained by sending a written request to the Pike County Government Center, 230 Waverly Plaza, Suite 200, Waverly, Ohio 43690-1289.

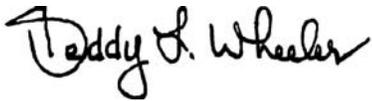
Awards

The GFOA has awarded us the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2010. The County has received this prestigious award for eighteen consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and well-organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current report continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

Acknowledgments

The preparation of this report could not have been accomplished without the dedicated effort of the entire staff of the Pike County Auditor's Office including Patches Jones; Carma New; Brenda Zimmerman; and Sherry Johnson. I especially want to thank Chief Deputy Auditor Donna Jones, Angie Snyder, Davida Brown and Karlana Brown of the Accounting Department for their outstanding efforts in accounting for millions of dollars received by more than thirty departments of Pike County. In addition, I want to extend my sincere gratitude to Michael A. Balestra, CPA, Paul Rennick, CPA, and Shelly Jarrell with the consulting firm of Balestra, Harr and Scherer who worked diligently in the process of complying with the precise guidelines established by the GFOA's award program. The team commitment to excellence in financial reporting by all of these individuals added to the quality of this CAFR. I would also like to express my appreciation to each of the County's elected officials and various County agencies for their cooperation in supplying departmental information timely. Most importantly, I am grateful for the opportunity to work with the outstanding Pike County Commissioners Harry Rider, Teddy West and Blaine Beekman. In addition, I am very much appreciative of the county commissioner's commitment to the highest level of public financial reporting with the funding of the preparation of this report project.

Sincerely,

A handwritten signature in black ink that reads "Teddy L. Wheeler". The signature is written in a cursive, flowing style.

Teddy L. Wheeler,
Pike County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Pike County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Davidson

President

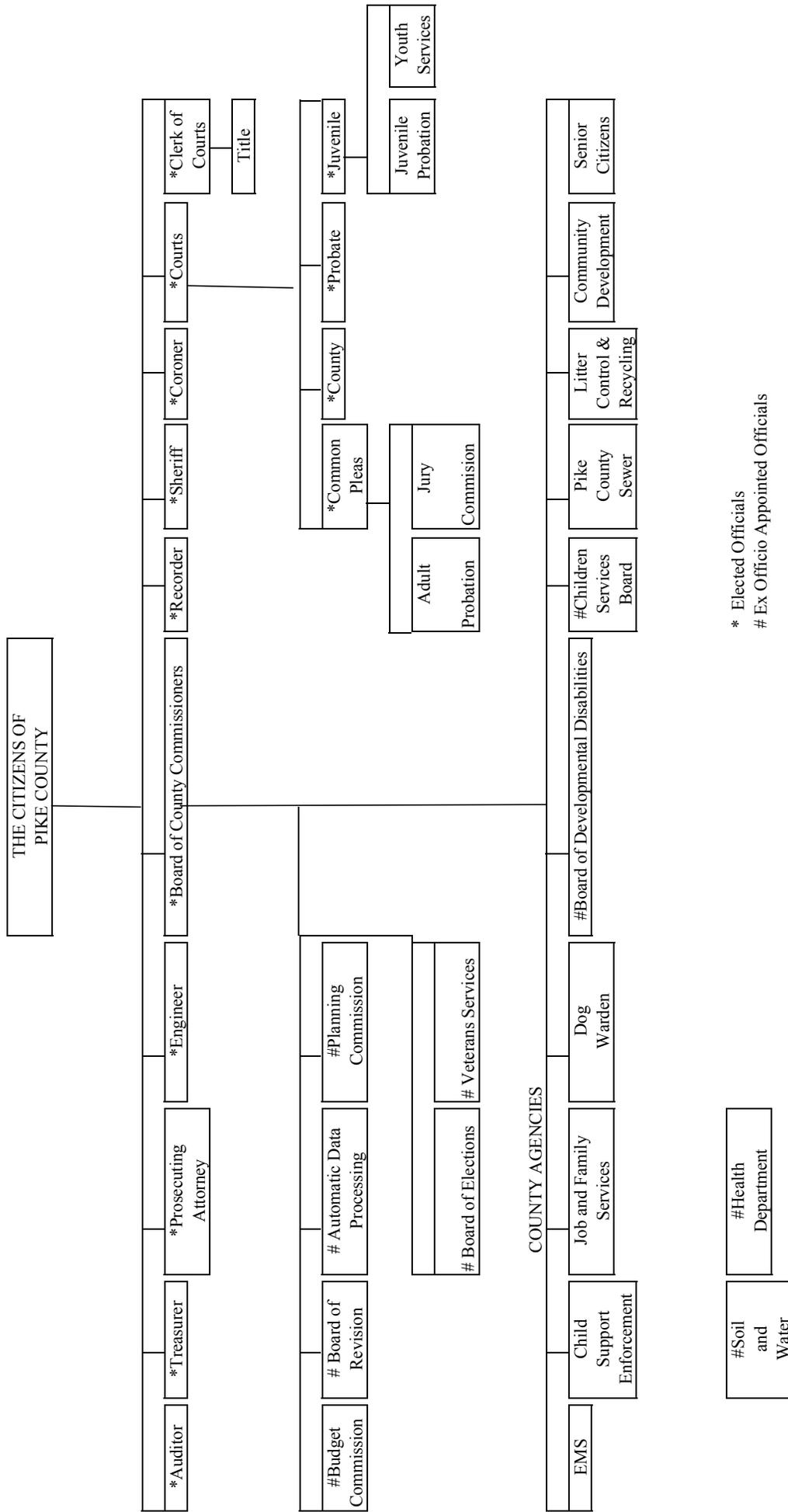
Jeffrey R. Emer

Executive Director

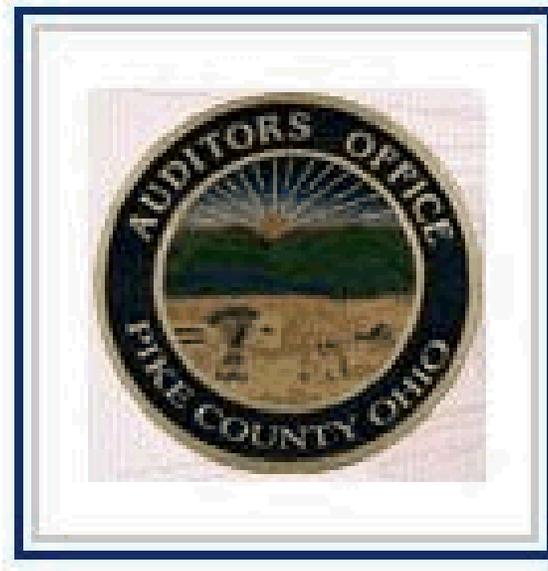
PIKE COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2011

<u>ELECTED OFFICIAL</u>	<u>TITLE</u>
Harry Rider	County Commissioner
Blaine Beekman	County Commissioner
Teddy West	County Commissioner
Teddy L. Wheeler	County Auditor
Donald E. Davis	County Treasurer
Robert Junk	County Prosecutor
Denny Salisbury	County Engineer
Misty Brewster	County Recorder
David R. Kessler	County Coroner
John E. Williams	Clerk of Courts
Randy Deering	Common Pleas Court Judge
Richard Henderson	County Sheriff
Jerome D. Catanzaro	Probate/Juvenile Judge
Cassandra Bolt Meredith	County Court Judge

PIKE COUNTY, OHIO
Organizational Chart
December 31, 2011



* Elected Officials
Ex Officio Appointed Officials



PIKE COUNTY, OHIO



*Lake White Club
Pike County, Ohio*

Financial Section



Balestra, Harr & Scherer, CPAs, Inc.

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

www.bhscpas.com

Independent Auditor's Report

Board of County Commissioners
Pike County
230 Waverly Plaza
Waverly, Ohio 45690

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Pike Health Services, Inc., which is included as a discrete presentation in the County's basic financial statements. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Pike Health Services, Inc., on the report of the other auditor.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit and the report of the other auditor provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Pike County, Ohio as of December 31, 2011, and the respective changes in financial position and where applicable cash flows, thereof, and the respective budgetary comparison for the General Fund, Motor Vehicle Gas Tax Fund, Job and Family Services Fund, and Board of Developmental Disabilities Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

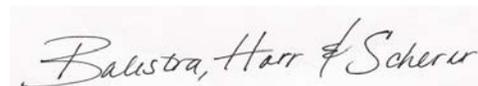
In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2012 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Board of County Commissioners
Pike County
Independent Auditor's Report

Accounting principles generally accepted in the United States of America require this presentation to include Management's discussions and analysis as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, combining and individual fund statements and schedules, and statistical section provide additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules are management's responsibility, and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

As described in Note 22, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.



Balestra, Harr & Scherer, CPAs, Inc.
July 27, 2012

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

The discussion and analysis of Pike County's financial performance provides an overall view of the County's financial activities for the year ended December 31, 2011. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review notes to the basic financial statements, and the financial statements themselves, to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2011 are as follows:

- The County's net assets increased \$2,386,070 as a result of this year's operations. Net assets of our business-type activities decreased \$53,061, and net assets of our governmental activities increased \$2,439,131.
- General revenues for governmental activities accounted for \$10,589,523 in revenue or 40 percent of all revenues. Program specific revenues for governmental activities in the form of charges for services and sales, grants and contributions accounted for \$16,037,554 or 60 percent of total revenues of \$26,627,077.
- The County had \$24,166,446 in expenses related to governmental activities; \$16,037,554 of these expenses was offset by program specific charges for services and sales, grants and contributions.

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 Pike County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net assets and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains a large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2011?" The statement of net assets and the statement of activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it informs the reader whether, for the County as a whole, the financial position of the County is as strong as it once was. This is the result of many factors, some the County can control and some of which it can not. Non-controllable financial factors include rising insurance costs, Workers Compensation costs, declining consumption based tax revenues due to the state and federal economic downturn, low rates of return on investments, revenue cuts and the restriction of revenue growth due to the political culture at the state and national levels. In addition, unfunded mandated programs are still problematic in all counties as are many other specific causative factors in which local government has little control over.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

In the statement of net assets and the statement of activities, the County is divided into three distinct kinds of activities:

- **Governmental Activities** - Most of the County's programs and services are reported here including public safety, public works, health, human services, conservation and recreation, economic development and assistance, legislative and executive, and judicial.
- **Business-Type Activities** - These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The Pike County Sewer Fund is reported as a business-type activity.
- **Component Unit Activities** – The operations of the Pike Health Care Services are included as a discretely presented component unit in the accompanying financial statements.

Reporting the County's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General Fund, Motor Vehicle and Gas Tax Fund, Board of Developmental Disabilities Fund, the Job and Family Services Fund, and the Pike Manufacturing Fund.

Governmental Funds Most of the County's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance County operations. The relationship (or differences) between governmental activities (reported in the statement of net assets and the statement of activities) and governmental funds is reconciled in the financial statements.

Proprietary Funds Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match.

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

The County as a Whole

The government-wide financial statements include not only Pike County itself (known as the primary government), but also certain organizations for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The County's component unit is the Pike Health Care Services, Inc. See Note 1 to the basic financial statements for more information about the County's component unit.

Recall that the statement of net assets provides the perspective of the County as a whole.

Table 1 provides a summary of the County's net assets for 2011 compared to the prior year:

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Table 1 provides a summary of the County's net assets for 2011 compared to the prior year:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010*	2011	2010	2011	2010*
Assets						
Current and Other Assets	\$31,192,141	\$29,556,120	\$515,653	\$498,195	\$31,707,794	\$30,054,315
Capital Assets, Net	39,675,837	38,893,457	1,409,826	1,468,091	41,085,663	40,361,548
Total Assets	70,867,978	68,449,577	1,925,479	1,966,286	72,793,457	70,415,863
Liabilities						
Current and Other Liabilities	4,905,515	4,785,714	40,594	34,111	4,946,109	4,819,825
Long-Term Liabilities	7,112,032	7,252,563	34,719	28,948	7,146,751	7,281,511
Total Liabilities	12,017,547	12,038,277	75,313	63,059	12,092,860	12,101,336
Net Assets						
Invested in Capital Assets						
Net of Debt	32,381,674	31,865,223	1,408,024	1,468,091	33,789,698	33,333,314
Restricted	17,665,686	16,659,737	0	0	17,665,686	16,659,737
Unrestricted	8,803,071	7,886,340	442,142	435,136	9,245,213	8,321,476
Total Net Assets	\$58,850,431	\$56,411,300	\$1,850,166	\$1,903,227	\$60,700,597	\$58,314,527

* Amount Restated – See Note 22 for additional information.

For governmental activities, the increase in current and other assets is due primarily from an increase in equity in pooled cash and investments, as well as investments held with fiscal agents, which was partially offset by a decrease in cash and cash equivalents with fiscal agents and loans receivable. The increase in capital assets is primarily a result of current year additions, which is partially offset by depreciation expense. The decrease in long-term liabilities is mainly due to principal payments, which was partially offset by the issuance of debt. The increase in current and other liabilities is due primarily to the increase in notes payable, which was partially offset by the decrease in accounts payable and contracts payable.

Business-type activities in 2011 were consistent with the prior year.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Table 2 shows the changes in net assets for the year 2011 compared to the prior year.

Table 2
Changes in Net Assets

	Governmental Activities		Business Type Activities		Total	
	2011	2010*	2011	2010	2011	2010*
Revenues						
Program Revenues:						
Charges for Services and Sales	\$3,361,569	\$2,829,373	\$512,475	\$465,952	\$3,874,044	\$3,295,325
Operating Grants and Contributions	12,479,516	11,037,642	0	0	12,479,516	11,037,642
Capital Grants and Contributions	196,469	4,600,962	94,300	0	290,769	4,600,962
Total Program Revenues	16,037,554	18,467,977	606,775	465,952	16,644,329	18,933,929
General Revenues:						
Property & Sales Taxes	7,754,041	7,540,005	0	0	7,754,041	7,540,005
Grants and Entitlements	1,433,773	1,439,578	0	0	1,433,773	1,439,578
Unrestricted Investment Earnings	207,904	178,680	0	0	207,904	178,680
Other	1,193,805	1,060,919	0	2,478	1,193,805	1,063,397
Total General Revenues	10,589,523	10,219,182	0	2,478	10,589,523	10,221,660
 Total Revenues	 26,627,077	 28,687,159	 606,775	 468,430	 27,233,852	 29,155,589
Program Expenses						
General Government -						
Legislative and Executive	4,097,392	3,983,608	0	0	4,097,392	3,983,608
General Government - Judicial	1,274,646	1,249,126	0	0	1,274,646	1,249,126
Public Safety	3,256,751	2,940,383	0	0	3,256,751	2,940,383
Public Works	5,099,969	5,735,405	0	0	5,099,969	5,735,405
Health	3,949,619	3,740,545	0	0	3,949,619	3,740,545
Human Services	4,902,583	5,404,580	0	0	4,902,583	5,404,580
Conservation and Recreation	371,803	301,670	0	0	371,803	301,670
Economic Development and Assistance	958,564	406,270	0	0	958,564	406,270
Interest and Fiscal Charges	255,119	238,433	0	0	255,119	238,433
Pike County Sewer Fund	0	0	681,336	550,063	681,336	550,063
Total Expenses	24,166,446	24,000,020	681,336	550,063	24,847,782	24,550,083
Increase (Decrease) in Net Assets Before Transfers	2,460,631	4,687,139	(74,561)	(81,633)	2,386,070	4,605,506
Transfers	(21,500)	(5,615)	21,500	5,615	0	0
Increase (Decrease) in Net Assets	2,439,131	4,681,524	(53,061)	(76,018)	2,386,070	4,605,506
Beginning Net Assets	56,411,300	51,729,776	1,903,227	1,979,245	58,314,527	53,709,021
Ending Net Assets	\$58,850,431	\$56,411,300	\$1,850,166	\$1,903,227	\$60,700,597	\$58,314,527

* Amount Restated – See Note 22 for additional information. Certain reclassifications were made to prior year amounts to be consistent with current year reporting.

The decrease in capital grants and contributions is due to a decrease in monies received for State LTIP, in addition to, the completion of open projects. The decrease to public works expenditures is primarily due to additional expenditures made in the current year for capitalized assets and a decrease in expenditures for the Mifflin Township project. The decrease in human services expenditures is directly related to less money received in the current year for the Job and Family Services Programs. The increase in operating grants and contributions and economic development and assistance is due to additional monies received by the Community Development Program.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Governmental Activities

The statement of activities shows the cost of program services and the charges for services and sales, grants and contributions offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State entitlements.

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
General Government - Legislative and Executive	\$4,097,392	\$3,983,608	\$3,025,504	\$3,041,734
General Government - Judicial	1,274,646	1,249,126	703,844	541,353
Public Safety	3,256,751	2,940,383	2,078,883	2,112,515
Public Works	5,099,969	5,735,405	1,751,039	(1,156,020)
Health	3,949,619	3,740,545	(29,438)	296,376
Human Services	4,902,583	5,404,580	89,936	510,469
Conservation and Recreation	371,803	301,670	329,791	301,628
Economic Development and Assistance	958,564	406,270	(3,509)	34,258
Interest and Fiscal Charges	255,119	238,433	182,842	(150,270)
Total Expenses	\$24,166,446	\$24,000,020	\$8,128,892	\$5,532,043

The County is dependent upon tax revenues for the funding of governmental activities. Nearly all of public safety and other human services are supported through taxes and other general revenues. For all governmental activities, tax revenue generated by the community is by far the primary support for the County.

Business-Type Activities

Business-type activities include the Pike County Sewer Fund. This program had total revenues of \$606,775, transfers in of \$21,500, and expenses of \$681,336 for the year 2011. As previously discussed, management reviews the operations and fees and sets the user fee structure. Business-type activities generally receive no support from tax revenues.

The County's Funds

Information about the County's major funds starts on page 14. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues and other financing sources of \$27,915,710 and expenditures and other financing uses of \$26,485,629. The net change in fund balance for the year was most significant in the General Fund. The fund balance increased \$381,362 as a result of increased tax revenue.

The Board of Developmental Disabilities Fund had an increase of \$372,629. The Motor Vehicle and Gas Tax had a decrease in fund balance in the amount of \$287,191. The decrease is attributed to an increase in expenditures. The Job and Family Services Fund had an increase of \$18,397. The Pike Manufacturing Center Fund had a decrease in fund balance of \$60,805. The decrease is due primarily to expenditures exceeding revenues and transfers in.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

General Fund Budgeting 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. The most significant budgeted fund is the General Fund.

During the course of the year 2011 the County amended its General Fund budget numerous times. The County uses department based budgeting and the budgeting systems are designed to tightly control total department budgets but provide flexibility for site management.

For the General Fund, original budget basis revenue was \$5,226,185, which was below final budget estimates of \$7,551,185. The increase is primarily due to increases to taxes and intergovernmental revenue. Based upon a downward spiraling national and state economy, the County was pleased that actual revenue exceeded estimates for the calendar year. The increase in actual revenues is due mainly to an increase in taxes, charges for services, fines and forfeitures, and miscellaneous revenues, which was partially offset by a decrease in intergovernmental. Advances out of \$39,948 were not budgeted by the County. Original budget basis expenditures were \$7,104,349, which was below final budget estimates of \$8,168,474, due mainly to increases in legislative and executive and public safety expenditures and transfers out. Actual expenditures were monitored closely and resulted in lower than expected spending for general government and public safety operations.

The County's 2011 ending unobligated General Fund cash balance was \$778,816 above the final budgeted amount.

Capital Assets and Debt Administration

Capital Assets

At the end of the 2011 the County had \$41,085,663 invested in land, construction in progress, furniture and fixtures, buildings and improvements, machinery and equipment, vehicles, improvements other than buildings, and infrastructure, of which \$39,675,837 was in governmental activities. Table 4 shows 2011 as compared to 2010 balances.

Table 4
 Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$1,422,064	\$1,399,294	\$7,000	\$7,000	\$1,429,064	\$1,406,294
Construction in Progress	1,414,752	132,888	0	0	1,414,752	132,888
Furniture and Fixtures	86,045	96,021	0	0	86,045	96,021
Buildings and Improvements	6,669,903	6,956,633	28,822	31,667	6,698,725	6,988,300
Machinery and Equipment	1,603,763	1,611,347	25,731	18,739	1,629,494	1,630,086
Vehicles	523,536	507,110	8,523	12,844	532,059	519,954
Infrastructure	27,955,774	28,190,164	1,339,750	1,397,841	29,295,524	29,588,005
Totals	<u>\$39,675,837</u>	<u>\$38,893,457</u>	<u>\$1,409,826</u>	<u>\$1,468,091</u>	<u>\$41,085,663</u>	<u>\$40,361,548</u>

See Note 10 to the basic financial statements for more information on the County's capital assets.

Debt

As of December 31, 2011 the County had \$6,160,778 in bonds and loans outstanding, with \$571,790 of this long term debt due within one year. See Notes 16 and 17 for more information regarding the County's debt. Table 5 summarizes long-term bonds and loans outstanding.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Table 5
 Outstanding Debt, at Year End

	Governmental Activities		Business-Type Activities	
	2011	2010	2011	2010
General Obligation Bonds	\$4,188,671	\$4,483,211	\$0	\$0
OWDA Loan	23,625	25,875	0	0
USDA Loans	663,900	381,200	0	0
OPWC Loans	1,282,780	1,382,095	1,802	0
Total	\$6,158,976	\$6,272,381	\$1,802	\$0

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County.

The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The County's legal debt margin as of December 31, 2011 is \$2,708,121.

For the Future

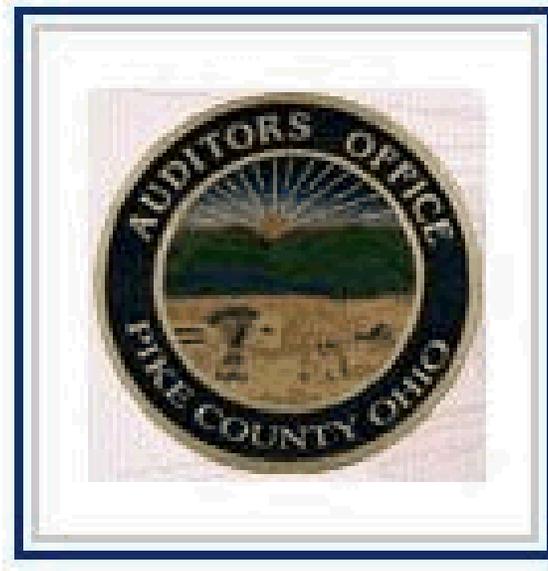
The County is currently monitoring its finances closely due to the tightening of finances Pike County and most other counties of comparable size have experienced similar issues for the past several years. The County heavily depends on its sales tax revenue in the budgeting process. The additional revenues generated from the sales tax increase has improved the cash financial condition of Pike County's General Fund. However, concern exists for all departments whose primary revenue sources are generated from consumption based taxes due to the current state of the economy being experienced not only in Pike County, but throughout the United States.

Looking into the future, the financial picture for not only Pike County, but all subdivisions of local government in Ohio appear to be very bleak. In Columbus, the state legislature in early 2006 passed a sweeping business tax law revision with HB 66 that many believe will cause further erosion of the local property tax base resulting in additional long term revenue cuts and the restriction of revenue growth for local governmental entities.

In conclusion, the County has committed itself to fiscal responsibility and conservative financial management for many years. In addition, the County's systems of budgeting and internal controls are well regarded. All of the County's financial abilities and resources will be needed to meet the challenges of the future as all subdivisions of local government in the new millennia are entrenched in the battle of increasing general operating costs, decreasing revenues and the likelihood of sweeping tax law changes.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional information contact Teddy L. Wheeler, County Auditor, 230 Waverly Plaza, Suite 200, Waverly, Ohio 45690, or e-mail at teddywheeler@pike-co.org or telephone at (740) 947-4125.



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BASIC FINANCIAL STATEMENTS

PIKE COUNTY
Statement of Net Assets
December 31, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Pike Health Services, Inc.
Assets				
Equity in Pooled Cash and Investments	\$17,203,447	\$442,139	\$17,645,586	\$0
Investments with Fiscal and Escrow Agents	968,016	0	968,016	516,824
Cash and Cash Equivalents:				
in Segregated Accounts	27,302	0	27,302	260,827
with Fiscal Agents	1,304,098	0	1,304,098	0
Receivables:				
Taxes	4,525,585	0	4,525,585	0
Accounts	61,847	73,514	135,361	2,450,625
Interest	30,048	0	30,048	0
Due From Other Governments	6,122,915	0	6,122,915	0
Prepaid Items	0	0	0	150,996
Material and Supplies Inventory	0	0	0	255,839
Loans Receivable (Net of Allowance)	948,883	0	948,883	0
Industrial Commission of Ohio Deposit	0	0	0	0
Deferred Financing Costs	0	0	0	135,175
Restricted Assets:				
Investments with Fiscal and Escrow Agents	0	0	0	1,258,687
Non-Depreciable Capital Assets	2,836,816	7,000	2,843,816	244,450
Depreciable Capital Assets, net of depreciation	36,839,021	1,402,826	38,241,847	7,049,205
Total Assets	\$70,867,978	\$1,925,479	\$72,793,457	\$12,322,628
Liabilities				
Accounts Payable	\$183,805	\$7,450	\$191,255	\$1,974,384
Accrued Wages and Benefits	324,072	3,732	327,804	1,128,927
Contracts Payable	315,513	0	315,513	0
Due to Other Governments	269,490	29,412	298,902	0
Claims Payable	17,330	0	17,330	0
Unearned Revenue	2,624,283	0	2,624,283	0
Accrued Interest Payable	111,672	0	111,672	164,381
Other Accrued Liabilities	0	0	0	618,634
Loan Payable	0	0	0	600,125
Notes Payable	1,059,350	0	1,059,350	0
Long-Term Liabilities:				
Due Within One Year	630,909	1,802	632,711	878,010
Due in More than One Year	6,481,123	32,917	6,514,040	4,586,443
Total Liabilities	12,017,547	75,313	12,092,860	9,950,904
Net Assets				
Invested in Capital Assets, Net of Related Debt	32,381,674	1,408,024	33,789,698	1,829,202
Restricted for:				
Capital Projects	2,569,740	0	2,569,740	0
Board Use	0	0	0	1,258,687
Community Development	1,834,278	0	1,834,278	0
Board of Developmental Disabilities	4,835,523	0	4,835,523	0
Motor Vehicle and Gas Tax	1,323,855	0	1,323,855	0
Job and Family Services	91,508	0	91,508	0
Emergency Medical Services	1,312,065	0	1,312,065	0
Child Support	467,550	0	467,550	0
Real Estate Assessment	691,646	0	691,646	0
Pike Senior Service	370,895	0	370,895	0
Children Services	570,420	0	570,420	0
Delinquent Real Estate	218,941	0	218,941	0
Other Purposes	3,379,265	0	3,379,265	0
Unrestricted	8,803,071	442,142	9,245,213	(716,165)
Total Net Assets	\$58,850,431	\$1,850,166	\$60,700,597	\$2,371,724

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Activities
For the Year Ended December 31, 2011

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Unit Pike Health Services, Inc.
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
Primary Government:								
Governmental Activities:								
General Government:								
Legislative and Executive	\$4,097,392	\$476,272	\$595,616	\$0	(\$3,025,504)		(\$3,025,504)	
Judicial	1,274,646	395,565	175,237	0	(703,844)		(703,844)	
Public Safety	3,256,751	390,595	787,273	0	(2,078,883)		(2,078,883)	
Public Works	5,099,969	515,419	2,672,069	161,442	(1,751,039)		(1,751,039)	
Health	3,949,619	615,082	3,363,975	0	29,438		29,438	
Human Services	4,902,583	768,793	4,043,854	0	(89,936)		(89,936)	
Conservation and Recreation	371,803	42,012	0	0	(329,791)		(329,791)	
Economic Development and Assistance	958,564	147,846	814,227	0	3,509		3,509	
Interest and Fiscal Charges	255,119	9,985	27,265	35,027	(182,842)		(182,842)	
Total Governmental Activities	<u>24,166,446</u>	<u>3,361,569</u>	<u>12,479,516</u>	<u>196,469</u>	<u>(8,128,892)</u>		<u>(8,128,892)</u>	
Business-Type Activities:								
Pike County Sewer Fund	681,336	512,475	0	94,300		(\$74,561)	(74,561)	
Total Business-Type Activities	<u>681,336</u>	<u>512,475</u>	<u>0</u>	<u>94,300</u>	<u>0</u>	<u>(74,561)</u>	<u>(74,561)</u>	
Total Primary Government	<u>\$24,847,782</u>	<u>\$3,874,044</u>	<u>\$12,479,516</u>	<u>\$290,769</u>	<u>(8,128,892)</u>	<u>(74,561)</u>	<u>(8,203,453)</u>	
Component Unit:								
Pike Health Services, Inc.	<u>23,285,051</u>	<u>20,992,362</u>	<u>0</u>	<u>0</u>			<u>(2,292,689)</u>	
General revenues and transfers:								
Taxes:								
Property taxes, levied for general purposes					1,498,447	0	1,498,447	962,714
Property taxes, levied for emergency medical services					360,196	0	360,196	0
Property taxes, levied for board of developmental disabilities					1,130,767	0	1,130,767	0
Property taxes, levied for children services					536,816	0	536,816	0
Property taxes, levied for senior center					287,089	0	287,089	0
Sales					3,940,726	0	3,940,726	0
Grants and Contributions Not Restricted to Specific Programs					1,433,773	0	1,433,773	0
Unrestricted Investment Earnings					207,904	0	207,904	19,723
Other					1,193,805	0	1,193,805	565,095
Transfers					(21,500)	21,500	0	0
Total general revenues and transfers					<u>10,568,023</u>	<u>21,500</u>	<u>10,589,523</u>	<u>1,547,532</u>
Change in net assets					2,439,131	(53,061)	2,386,070	(745,157)
Net assets - January 1, 2011 - As Restated, See Note 22					<u>56,411,300</u>	<u>1,903,227</u>	<u>58,314,527</u>	<u>3,116,881</u>
Net assets - December 31, 2011					<u>\$58,850,431</u>	<u>\$1,850,166</u>	<u>\$60,700,597</u>	<u>\$2,371,724</u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Balance Sheet
Governmental Funds
December 31, 2011

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
Assets			
Equity in Pooled Cash and Investments	\$6,016,193	\$1,364,664	\$3,383,823
Cash and Cash Equivalents in Segregated Accounts			
In Segregated Accounts	25,906	0	0
With Fiscal Agents	0	0	364,330
Investments with Fiscal Agents	0	0	968,016
Receivables:			
Taxes	2,559,856	0	796,600
Interest	30,048	0	0
Accounts	0	0	0
Due from Other Governments	310,340	1,822,146	354,330
Due from Other Funds	0	0	0
Loans Receivable (Net of Allowance)	0	0	0
<i>Total Assets</i>	<u>\$8,942,343</u>	<u>\$3,186,810</u>	<u>\$5,867,099</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$56,396	\$33,615	\$26,551
Accrued Wages and Benefits	120,066	34,907	50,300
Contracts Payable	141,639	45,310	1,950
Due to Other Funds	0	0	0
Due to Other Governments	113,028	27,687	31,675
Accrued Interest Payable	0	11,610	0
Notes Payable	0	500,000	0
Deferred Revenue	2,048,968	1,210,266	946,491
<i>Total Liabilities</i>	<u>2,480,097</u>	<u>1,863,395</u>	<u>1,056,967</u>
Fund Balances			
Nonspendable	190,649	0	0
Restricted	0	1,323,415	4,810,132
Assigned	175,194	0	0
Unassigned	6,096,403	0	0
<i>Total Fund Balances</i>	<u>6,462,246</u>	<u>1,323,415</u>	<u>4,810,132</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$8,942,343</u>	<u>\$3,186,810</u>	<u>\$5,867,099</u>

See accompanying notes to the basic financial statements

<u>Job and Family Services</u>	<u>Pike Manufacturing Center</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$128,211	\$5,166	\$6,305,390	\$17,203,447
0	0	1,396	27,302
0	0	0	364,330
0	0	0	968,016
0	0	1,169,129	4,525,585
0	0	0	30,048
0	0	61,847	61,847
50,087	2,209,600	1,376,412	6,122,915
7,764	0	0	7,764
0	0	948,883	948,883
<u>\$186,062</u>	<u>\$2,214,766</u>	<u>\$9,863,057</u>	<u>\$30,260,137</u>
\$7,875	\$0	\$59,368	\$183,805
61,215	0	57,584	324,072
0	68,275	58,339	315,513
0	0	7,764	7,764
47,261	0	49,839	269,490
0	0	17,045	28,655
0	0	559,350	1,059,350
0	2,209,600	2,145,089	8,560,414
<u>116,351</u>	<u>2,277,875</u>	<u>2,954,378</u>	<u>10,749,063</u>
0	0	948,883	1,139,532
69,711	0	6,471,826	12,675,084
0	0	0	175,194
0	(63,109)	(512,030)	5,521,264
<u>69,711</u>	<u>(63,109)</u>	<u>6,908,679</u>	<u>19,511,074</u>
<u>\$186,062</u>	<u>\$2,214,766</u>	<u>\$9,863,057</u>	<u>\$30,260,137</u>



PIKE COUNTY
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2011*

Total Governmental Fund Balances		\$19,511,074
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		39,675,837
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	1,048,134	
Intergovernmental	4,887,997	
Total	5,936,131	5,936,131
An internal service fund is used by management to charge the cost of insurance to individuals. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		922,438
Long-term liabilities, including bonds, loans, capital lease obligations, and long-term portion of compensated absences, are not due and payable in the current period and therefore are not reported in the funds.		
Capital Lease Payable	(75,837)	
Compensated Absences	(877,219)	
Interest Payable	(83,017)	
Revenue Bonds	(2,041,700)	
USDA Loans Payable	(663,900)	
General Obligation Bonds	(2,146,971)	
OWDA Loan Payable	(23,625)	
OPWC Loans Payable	(1,282,780)	
Total	(7,195,049)	(7,195,049)
Net Assets of Governmental Activities		\$58,850,431

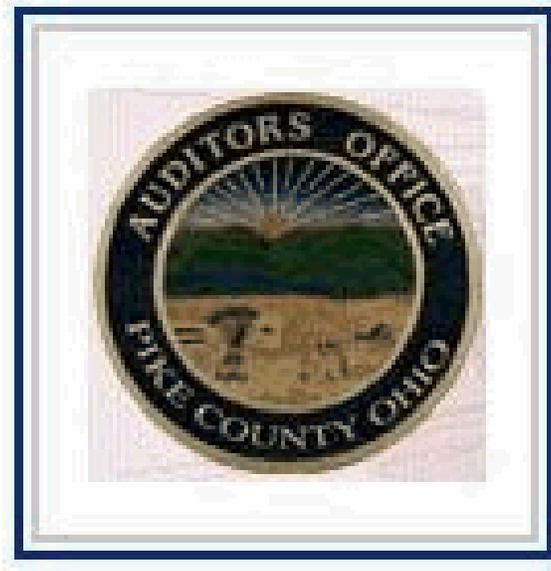
See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
Revenues			
Taxes	\$5,376,710	\$0	\$1,121,490
Intergovernmental	1,164,647	3,918,745	2,467,341
Interest	144,238	2,985	60,054
Charges for Services	822,548	586,138	168,502
Fees, License and Permits	6,346	0	0
Fines and Forfeitures	174,539	17,423	0
Other	465,334	69,301	200,186
<i>Total Revenues</i>	<u>8,154,362</u>	<u>4,594,592</u>	<u>4,017,573</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	3,130,983	0	0
Judicial	1,061,249	0	0
Public Safety	2,125,493	0	0
Public Works	69,737	3,165,370	0
Health	36,579	0	3,433,251
Human Services	296,517	0	0
Conservation and Recreation	360,910	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	259,372	1,582,591	158,148
Debt Service:			
Principal	16,011	120,092	8,214
Interest and Fiscal Charges	2,027	26,730	1,904
<i>Total Expenditures</i>	<u>7,358,878</u>	<u>4,894,783</u>	<u>3,601,517</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>795,484</u>	<u>(300,191)</u>	<u>416,056</u>
Other Financing Sources (Uses)			
Notes Issued	0	0	158,101
Proceeds from Sale of Capital Assets	18,000	13,000	0
USDA Loans Issued	0	0	0
Inception of Capital Lease	6,601	0	0
Transfers In	0	0	0
Transfers Out	(438,723)	0	(201,528)
<i>Total Other Financing Sources (Uses)</i>	<u>(414,122)</u>	<u>13,000</u>	<u>(43,427)</u>
<i>Net Change in Fund Balances</i>	381,362	(287,191)	372,629
<i>Fund Balances (Deficit) Beginning of Year - As Restated, See Note 22</i>	<u>6,080,884</u>	<u>1,610,606</u>	<u>4,437,503</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$6,462,246</u></u>	<u><u>\$1,323,415</u></u>	<u><u>\$4,810,132</u></u>

See accompanying notes to the basic financial statements

Job and Family Services	Pike Manufacturing Center	Other Governmental Funds	Total Governmental Funds
\$0	\$0	\$1,171,697	\$7,669,897
2,855,517	59,757	3,646,636	14,112,643
0	0	627	207,904
7,764	0	1,530,325	3,115,277
0	0	190	6,536
0	0	47,794	239,756
109,420	0	349,564	1,193,805
<u>2,972,701</u>	<u>59,757</u>	<u>6,746,833</u>	<u>26,545,818</u>
0	0	673,875	3,804,858
0	0	199,138	1,260,387
0	0	756,775	2,882,268
0	124,554	350,039	3,709,700
0	0	382,597	3,852,427
2,921,000	0	1,691,726	4,909,243
0	0	0	360,910
0	0	919,036	919,036
18,871	62,408	925,500	3,006,890
12,411	0	481,492	638,220
2,022	0	217,451	250,134
<u>2,954,304</u>	<u>186,962</u>	<u>6,597,629</u>	<u>25,594,073</u>
<u>18,397</u>	<u>(127,205)</u>	<u>149,204</u>	<u>951,745</u>
0	0	0	158,101
0	0	16,189	47,189
0	0	287,945	287,945
0	0	0	6,601
0	66,400	803,656	870,056
0	0	(251,305)	(891,556)
<u>0</u>	<u>66,400</u>	<u>856,485</u>	<u>478,336</u>
18,397	(60,805)	1,005,689	1,430,081
<u>51,314</u>	<u>(2,304)</u>	<u>5,902,990</u>	<u>18,080,993</u>
<u>\$69,711</u>	<u>(\$63,109)</u>	<u>\$6,908,679</u>	<u>\$19,511,074</u>



PIKE COUNTY

*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, 2011*

Net Change in Fund Balances - Total Governmental Funds		\$1,430,081
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeded depreciation in the current period.		
Capital Asset Additions	2,974,493	
Current Year Depreciation	<u>(2,090,662)</u>	
Total		883,831
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. These are the amounts of the proceeds from the sale of capital assets and the loss on the disposal of capital assets.		
Proceeds from Sale of Capital Assets	(47,189)	
Loss on Disposal of Capital Assets	<u>(54,262)</u>	
Total		(101,451)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Taxes	84,144	
Intergovernmental	<u>(2,885)</u>	
Total		81,259
Proceeds from the issuance of long term notes and loans in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.		
		(446,046)
Repayment of loan and bond principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities.		
		599,506
Repayment of capital leases obligations are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities.		
		38,714
New capital lease obligations in the statement of revenues, expenditures, and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.		
		(6,601)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue of the internal service fund is allocated among the governmental activities.		
		9,865
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.		
Increase in Compensated Absences	(45,042)	
Increase in Interest Payable	<u>(4,985)</u>	
Total		<u>(50,027)</u>
Net Change in Net Assets of Governmental Activities		<u><u>\$2,439,131</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget: Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Taxes	\$4,268,735	\$5,193,735	\$5,248,581	\$54,846
Charges for Services	517,175	517,175	612,977	95,802
Fees, Licenses and Permits	5,600	5,600	6,346	746
Fines and Forfeitures	135,000	135,000	177,937	42,937
Intergovernmental	33,800	1,433,800	1,151,298	(282,502)
Interest	105,000	105,000	111,926	6,926
Other	160,875	160,875	462,030	301,155
Total Revenues	<u>5,226,185</u>	<u>7,551,185</u>	<u>7,771,095</u>	<u>219,910</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,027,299	3,279,196	2,993,889	285,307
Judicial	1,010,121	1,067,173	998,008	69,165
Public Safety	2,002,679	2,226,587	2,163,181	63,406
Public Works	77,553	82,502	75,869	6,633
Health	37,174	37,180	36,578	602
Human Services	300,518	305,375	304,747	628
Conservation and Recreation	250,098	359,252	353,262	5,990
Capital Outlay	208,399	372,486	360,211	12,275
Total Expenditures	<u>6,913,841</u>	<u>7,729,751</u>	<u>7,285,745</u>	<u>444,006</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,687,656)</u>	<u>(178,566)</u>	<u>485,350</u>	<u>663,916</u>
Othe Financing Sources (Uses)				
Proceeds from Sale of Assets	0	0	18,000	18,000
Advances In	0	0	136,848	136,848
Transfers Out	(190,508)	(438,723)	(438,723)	0
Advances Out	0	0	(39,948)	(39,948)
Total Other Financing Sources and Uses	<u>(190,508)</u>	<u>(438,723)</u>	<u>(323,823)</u>	<u>114,900</u>
Net Change in Fund Balance	(1,878,164)	(617,289)	161,527	778,816
Fund Balance at Beginning of Year - As Restated, See Note 22	4,674,530	4,674,530	4,674,530	0
Prior Year Encumbrances Appropriated	320,163	320,163	320,163	0
Fund Balance at End of Year	<u>\$3,116,529</u>	<u>\$4,377,404</u>	<u>\$5,156,220</u>	<u>\$778,816</u>

See accompanying notes to the basic financial statements

PIKE COUNTY
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$175,000	\$523,232	\$386,841	(\$136,391)
Fines and Forfeitures	25,000	25,000	15,957	(9,043)
Intergovernmental	3,100,000	3,100,000	3,903,512	803,512
Interest	0	0	2,553	2,553
Other	0	63,981	69,301	5,320
Total Revenues	3,300,000	3,712,213	4,378,164	665,951
Expenditures				
Current:				
Public Works	3,321,586	3,709,662	3,415,584	294,078
Capital Outlay	229,022	1,294,777	1,581,489	(286,712)
Debt Service:				
Principal Retirements	231,184	247,984	240,184	7,800
Interest and Fiscal Charges	30,000	34,000	30,240	3,760
Total Expenditures	3,811,792	5,286,423	5,267,497	18,926
Excess of Revenues Under Expenditures	(511,792)	(1,574,210)	(889,333)	684,877
Other Financing Sources				
Notes Issued	0	500,000	500,000	0
Total Other Financing Sources	0	500,000	500,000	0
Net Change in Fund Balance	(511,792)	(1,074,210)	(389,333)	684,877
Fund Balance at Beginning of Year	876,765	876,765	876,765	0
Prior Year Encumbrances Appropriated	284,464	284,464	284,464	0
Fund Balance at End of Year	\$649,437	\$87,019	\$771,896	\$684,877

See accompanying notes to the basic financial statements

PIKE COUNTY
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget: Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues				
Taxes	\$667,155	\$1,136,773	\$1,123,291	(\$13,482)
Charges for Services	208,097	208,097	180,234	(27,863)
Intergovernmental	1,849,536	2,521,147	2,526,349	5,202
Other	21,648	13,342	200,186	186,844
Total Revenues	<u>2,746,436</u>	<u>3,879,359</u>	<u>4,030,060</u>	<u>150,701</u>
Expenditures				
Current:				
Health	3,535,963	4,013,290	3,494,066	519,224
Capital Outlay	50,795	199,724	167,395	32,329
Total Expenditures	<u>3,586,758</u>	<u>4,213,014</u>	<u>3,661,461</u>	<u>551,553</u>
Excess of Revenues Over (Under) Expenditures	<u>(840,322)</u>	<u>(333,655)</u>	<u>368,599</u>	<u>702,254</u>
Other Financing Sources (Uses)				
Notes Issued	158,101	158,101	158,101	0
Advances - In	0	0	25,000	25,000
Advances - Out	0	0	(25,000)	(25,000)
Transfers -Out	(201,488)	(201,529)	(201,528)	1
Total Other Financing Sources (Uses)	<u>(43,387)</u>	<u>(43,428)</u>	<u>(43,427)</u>	<u>1</u>
Net Change in Fund Balance	<u>(883,709)</u>	<u>(377,083)</u>	<u>325,172</u>	<u>702,255</u>
Fund Balance at Beginning of Year	2,858,151	2,858,151	2,858,151	0
Prior Year Encumbrances Appropriated	74,839	74,839	74,839	0
Fund Balance at End of Year	<u><u>\$2,049,281</u></u>	<u><u>\$2,555,907</u></u>	<u><u>\$3,258,162</u></u>	<u><u>\$702,255</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Job and Family Services Fund
For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$2,800,000	\$2,896,326	\$2,897,369	\$1,043
Other	125,200	125,200	118,605	(6,595)
Total Revenues	2,925,200	3,021,526	3,015,974	(5,552)
Expenditures				
Current:				
Human Services	2,928,802	3,099,959	3,040,621	59,338
Capital Outlay	13,000	20,254	18,871	1,383
Total Expenditures	2,941,802	3,120,213	3,059,492	60,721
Net Change in Fund Balance	(16,602)	(98,687)	(43,518)	55,169
Fund Balance at Beginning of Year	83,611	83,611	83,611	0
Prior Year Encumbrances Appropriated	42,787	42,787	42,787	0
Fund Balance at End of Year	\$109,796	\$27,711	\$82,880	\$55,169

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Net Assets
Proprietary Funds
December 31, 2011

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Assets		
<i>Current Assets</i>		
Equity in Pooled Cash and Investments	\$442,139	\$0
Cash and Cash Equivalents with Fiscal Agents	0	939,768
Accounts Receivable	73,514	0
Total Current Assets	515,653	939,768
<i>Noncurrent Assets</i>		
Nondepreciable Capital Assets	7,000	0
Depreciable Capital Assets, net	1,402,826	0
Total Noncurrent Assets	1,409,826	0
Total Assets	\$1,925,479	\$939,768
Liabilities		
<i>Current Liabilities</i>		
Accounts Payable	\$7,450	\$0
Accrued Wages and Benefits	3,732	0
Due to Other Governments	29,412	0
Claims Payable	0	17,330
OPWC Loans Payable - Current Portion	1,802	0
Total Current Liabilities	42,396	17,330
<i>Noncurrent Liabilities</i>		
Long-Term Liabilities:		
Compensated Absences Payable	32,917	0
Total Noncurrent Liabilities	32,917	0
Total Liabilities	75,313	17,330
Net Assets		
Invested in Capital Assets, Net of Related Debt	1,408,024	0
Unrestricted	442,142	922,438
Total Net Assets	\$1,850,166	\$922,438

See accompanying notes to the basic financial statements

PIKE COUNTY
*Statement of Revenues, Expenses and
 Changes in Fund Net Assets
 Proprietary Funds
 For the Year Ended December 31, 2011*

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Operating Revenues		
Charges for Services	\$512,475	\$2,264,960
Total Operating Revenues	512,475	2,264,960
Operating Expenses		
Personal Services	100,670	0
Fringe Benefits	23,514	0
Contractual Services	392,637	2,030,201
Materials & Supplies	8,186	0
Other	89,094	0
Claims	0	224,894
Depreciation Expense	67,235	0
Total Operating Expenses	681,336	2,255,095
Operating Income (Loss)	(168,861)	9,865
Nonoperating Revenues		
Capital Grants and Contributions	94,300	0
Total Nonoperating Revenues	94,300	0
Net Income (Loss) Before Transfers	(74,561)	9,865
Transfers-In	21,500	0
Change in Net Assets	(53,061)	9,865
Net Assets at Beginning of Year	1,903,227	912,573
Net Assets at End of Year	<u>\$1,850,166</u>	<u>\$922,438</u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Increase (Decrease) in Cash and Cash Equivalents:		
Cash Flows from Operating Activities:		
Cash Received from Customers	\$511,847	\$2,264,960
Cash Payments to Suppliers for Goods and Services	(482,195)	(2,030,201)
Cash Payments to Employees for Services and Benefits	(121,454)	0
Cash Payments for Claims	0	(232,324)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(91,802)</u>	<u>2,435</u>
Cash Flows from Noncapital Financing Activities:		
Transfers In	21,500	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>21,500</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:		
Proceeds from OPWC Loan	3,605	0
Receipts from Capital Grants	94,300	0
Payments for Capital Acquisitions	(8,970)	0
Principal Payments	(1,803)	0
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>87,132</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	16,830	2,435
Cash and Cash Equivalents at Beginning of Year	<u>425,309</u>	<u>937,333</u>
Cash and Cash Equivalents at End of Year	<u><u>\$442,139</u></u>	<u><u>\$939,768</u></u>

(Continued)

PIKE COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011
(Continued)

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Operating Income (Loss)	(\$168,861)	\$9,865
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>		
Depreciation	67,235	0
Changes in Assets and Liabilities:		
Increase in Accounts Receivable	(628)	0
Decrease in Accounts Payable	(19,529)	0
Decrease in Accrued Wages and Benefits	(492)	0
Increase in Compensated Absences Payable	3,969	0
Decrease in Claims Payable	0	(7,430)
Increase in Due to Other Governments	26,504	0
Total Adjustments	77,059	(7,430)
Net Cash Provided by Operating Activities	(\$91,802)	\$2,435

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2011

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$2,451,918
Cash and Cash Equivalents in Segregated Accounts	463,841
Receivables:	
Taxes	18,339,453
Due from Other Governments	<u>365,274</u>
 Total Assets	 <u><u>\$21,620,486</u></u>
 Liabilities	
Due to Other Governments	\$19,720,215
Undistributed Monies	1,634,740
Deposits Held and Due to Others	<u>265,531</u>
 Total Liabilities	 <u><u>\$21,620,486</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

Pike County, Ohio (the County), was created in 1815. 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 that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge, a Probate/Juvenile Court Judge and a County Court Judge.

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 the chief administrators of public services for the entire County.

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Pike County, this includes the Pike County Board of Developmental Disabilities, Pike County Community Development, Emergency Medical Services, Emergency Management Agency, Pike County Planning Commission, Children Services Board, and 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 otherwise 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 organization's budget, the issuance of its debt or levying of its taxes.

Discretely Presented Component Units: The component unit column in the government wide financial statements identifies the financial data of the County's component unit, Pike Health Services, Inc. It is reported separately to emphasize that it is legally separate from the County.

Pike Health Services, Inc. - Pike Health Services, Inc. operates as a not-for-profit corporation that leases the hospital building from the County. The Hospital Board of Trustees are accountable for the management of the hospital. New board members are selected by the current members of the Board and are then approved by the County Commissioners. The County is responsible for levying taxes on behalf of the Hospital Board of Trustees. Pike Health Services, Inc. operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Pike Health Services, Inc., 100 Dawn Lane, Waverly, Ohio 45690.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (Continued)

The County is associated with certain organizations which are defined as Jointly Governed Organizations or Related Organizations. These organizations are presented in Notes 19 and 20 to the basic financial statements. These organizations are:

- Buckeye Joint-County Self-Insurance Council
- Paint Valley Mental Health Alcohol and Drug Addiction Board of Pike, Fayette, Highland, Pickaway, and Ross Counties
- Hocking Valley Community Residential Center
- South Central Regional Juvenile Detention Center
- Ohio Valley Resource Conservation and Development Area, Inc.
- Job Training Partnership Consortium
- Private Industry Council
- Southern Ohio Development Initiative
- Southern Ohio Council of Governments
- Garnet A. Wilson Library of Pike County
- Pike Metropolitan Housing Authority
- Pike Adult Activities Center

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 districts listed below, the County serves as fiscal agent, but the districts are not fiscally dependent on the County. Accordingly, the activity of the following districts is presented as agency funds within the County's financial statements.

The 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 its own staff, and do not rely on the County to approve operations.

Pike County Health District is governed by a five member Board of Health which oversees the operation of the Health District and is elected by a regional advisory council. The Board adopts its own budget, hires and fires its own staff, and is legally separate from the County. Although the County Commissioners serve as the taxing authority for the Health District, this is strictly a ministerial function. The County does not approve the fiscal operations of the District.

Basis of Presentation: The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements that provide a more detailed level of financial information.

Government-wide Financial Statements. The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds, and its component unit. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County and its component unit at year-end. Interfund receivables and payables within governmental activities have been eliminated to minimize the duplicating effect on assets and liabilities within the governmental and business-type activities total columns. As a general rule the effect of interfund services provided and used are not eliminated in the process of consolidation.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities, for business-type activities of the County and for activities of the County's component unit. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The County does not allocate indirect expenses to functions in the statement of activities. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County. 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 present financial information at a more detailed level. The governmental and enterprise fund financial statements focus on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Agency funds, which are a type of fiduciary fund, are used to account for assets held by the government as an agent for individuals, private organizations and other governments.

Governmental Funds: Governmental funds are those through which most governmental functions of the County 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 liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund. This fund is used to account for all financial resources of the County not accounted for or reported 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.

Motor Vehicle and Gas Tax Fund. To account for revenues derived from motor vehicle licenses and gasoline taxes. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Board of Development Disabilities Fund. To account for the operation of a school for the developmentally disabled. Revenue sources are a county-wide property tax levy and federal and state grants.

Job and Family Services Fund. To account for various federal and state grants, as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay providers of medical assistance and certain public social services.

Pike Manufacturing Fund. To account for the revenue receipts and expenditures incurred in the capital construction of a sewer line extension to provide sewer service to the proposed Pike Manufacturing Center and transport it to the Department of Energy Facility for sewage treatment. In addition, there will also be an access road improvement and construction project to serve the proposed Center. The project is being administered by the Office of Community Development on behalf of the Board of Pike County Commissioners.

The County's nonmajor governmental funds account for (1) grants and other resources whose use is restricted to a particular purpose; (2) the accumulation of resources for, and payment of, the principal, interest and related costs for the County's general long-term debt; and (3) financial resources used for the acquisition, construction or renovation of facilities (other than those financed by proprietary funds).

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (Continued)

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

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the County's intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's only enterprise fund is the following major fund:

Pike County Sewer Fund. To account for revenue received from user charges for sewer services provided to residents of Pike County. The costs of providing services are financed through user charges.

Internal service funds are used to 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 County's internal service fund is used to provide self insurance for health care claims under \$3,000.

Fiduciary Funds: Fiduciary fund reporting focuses on net assets and changes in net assets. There are four types of fiduciary funds: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. The only type of fiduciary fund the County uses is agency funds.

The agency funds account for assets held in a purely custodial capacity by the County as fiscal agent for other entities, and for various taxes, state-shared revenues and fines and forfeitures collected on behalf of and distributed to other local governments. Agency fund transactions typically involve only the receipt, temporary investment and distribution of these fiduciary resources.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Pike County (the County and the primary government) follows GASB guidance as applicable to its governmental and business-type activities. The County has elected to follow GASB guidance for business-type activities and enterprise funds rather than FASB guidance issued after November 30, 1989. The most significant of the County's accounting policies are described below.

Basis of Accounting and Measurement Focus: Basis of accounting determines when transactions are captured in the financial records and reported on the financial statements. Measurement focus refers to what is expressed in reporting an entity's financial performance and position. A particular measurement focus is accomplished by considering which resources are measured.

Differences in the accrual and the modified accrual bases of accounting arise in the timing of recognition of revenue and the recording of deferred revenue, and in the presentation of expenses versus expenditures. Under the non-GAAP budgetary basis, transactions are recorded when cash is received or disbursed.

Government-wide Financial Statements. The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds are prepared using the accrual basis of accounting. Agency funds, which are custodial in nature, do not measure results of operations and do not have a measurement focus.

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which taxes are levied. (See Note 6) Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the 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 non-exchange transactions must also be available before it can be recognized.

On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under this basis, the following revenue sources are considered to be both measurable and available at fiscal year end: property taxes available as an advance, interest, and grants.

Unearned/Deferred Revenue Unearned/deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance fiscal year 2012 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned/deferred revenue.

On the governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. On the modified accrual basis, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, provided current financial resources are to be used. As a result, compensated absences are not recorded as expenditures or liabilities until current financial resources are required. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Process: All funds, other than agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, 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 amounts that the County Commissioners may appropriate. The appropriation resolution is the Commissioners authorization to spend resources and set annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the fund, function and object level within each department.

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 and final budgeted amounts in the budgetary statements reflect the amounts in the certificate when the original and final appropriations were adopted.

The appropriation resolution is subject to amendment by the Commissioners throughout the year with the restriction that appropriations may not exceed estimated revenues. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represented the final appropriation amounts passed by the Commissioners during the year.

Budgetary schedules are reported but no annual budgets were adopted for the following funds: East Jackson Water Tap Notes, County Emergency Preparedness, FEMA 02 Plan, Youth Services Subsidy Grant, EMS Vehicles Notes, Pre-Disaster Mitigation, Pike Lake Road Waterline, Pine Top Road Waterline, Market Street Office Complex, VOCA Grant, Court Security Grant, Juvenile Accountability, Department of Justice Equipment Grant, Airport Community Day, State Homeland Security Part I, Pike County Records Center, Children Services Building Notes, Buffer Zone Protection, OPD Citizen Corps Program, Tuberculosis Levy, DARE Grant, HAVA Voter Registration, Federal Highway, Byrne Memorial D02 Victim, FY07 Homeland Security Grant, Mifflin Township Waterline Notes, Airport Authority Grant, Unclaimed Monies, Trust, and County EMA Terrorism Planning.

Budgetary schedules are not reported and budgets are not adopted for the following funds: Pike County Water, Children Services Building, and Sunfish Creek Waterline Capital, Scioto Twp Waterline, and East Jackson Water-Tap.

Cash and Investments: Cash balances of the County's funds, except cash held by a trustee or fiscal agent and in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Investments" on the balance sheet and statement of net assets.

Cash and cash equivalents that are held separately within departments of the County and not held with the County Treasurer are recorded on the balance sheet as "Cash and Cash Equivalents in Segregated Accounts." Cash and cash equivalents and investments that are held by the Southern Ohio Council of Governments on behalf of the County's Board of Developmental Disabilities are recorded on the balance sheet as "Cash and Cash Equivalents with Fiscal Agents" and "Investments with Fiscal Agents".

For reporting purposes, "Equity in Pooled Cash and Investments" is defined as cash on hand, demand deposits and investments held in the County treasury.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For cash flow reporting purposes, the County's proprietary funds consider cash and cash equivalents to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. "Equity in Pooled Cash and Investments" is considered to be cash and equivalents since these assets are available on demand.

Investments held by the Treasurer are stated at fair value using quoted market prices.

During fiscal year 2011, investments were limited to Federal Home Loan Bank Securities, Federal Home Loan Mortgage Corporation Securities, Federal National Mortgage Association Securities, US Treasury Bill, and Money Market Mutual Funds.

Under existing Ohio law, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Distribution is made utilizing a formula based on the average month-end balance of cash and cash equivalents of all funds.

Interest is distributed to the General Fund, Motor Vehicle and Gas Tax, Board of Developmental Disabilities, Law Enforcement Block Grant, and the Armintrout Special Revenue Funds, and the Pike Health Care Addition Capital Projects Fund. Interest earned during 2011 amounted to \$207,904.

Loans Receivable: "Loans Receivable" consists of long-term revolving loans for housing and community development projects. The programs are primarily funded by a federal block grant, with a local match from the County. "Loans receivable" is offset by a credit to "Reserve for Loans." The expenditure is recorded when the loan is made.

Interfund Balances: Activity between funds that represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All unpaid reimbursements between funds are reported as "due to/from other funds." Interfund receivables and payables within governmental activities and within business-type activities have been eliminated in the government-wide statement of net assets; any residual balances outstanding between the governmental activities and business-type activities are reported 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 assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000 for all assets except infrastructure in which the County maintains a capitalization threshold of \$25,000. Public domain ("infrastructure") general capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems have been capitalized for acquisitions during 2011 and previous fiscal years in accordance with GASB Statement No. 34. Interest incurred during the construction of assets is not capitalized. 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.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	30 years
Improvements other than Buildings	5 years
Roads, Bridges, and Culverts (Infrastructure)	10-50 years
Furniture and Fixtures	10 years
Sewer and Water Lines (Infrastructure)	50 years
Machinery and Equipment	10 years
Vehicles	5 years

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 that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. The liability includes the employees who are currently eligible to receive termination benefits and by those employees for whom it is probable will become eligible to receive payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end. This item is discussed in Note 13 to the basic financial statements.

Compensated absences are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements.

Fund Balances: 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 the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance classification includes amounts that cannot be spent because they are not in the 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.

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

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

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

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 balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Net Assets: Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their 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. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Restricted for other purposes represents amounts in special revenue funds restricted to use by grantors.

Of the County's \$17,665,686 in restricted net assets, none were restricted by enabling legislation.

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 sewer services. Operating expenses are necessary costs incurred to provide the services that are the primary activities of the fund. Revenues and expenses not matching these definitions are reported as non-operating revenues and expenses.

Short-Term Obligations: Under Ohio Law, a debt retirement fund must be created and used for the payment of all debt principal and interest. Accounting principles generally accepted in the United States of America require bond anticipation notes to be reported as a liability in the fund which received the proceeds. To comply with GAAP reporting requirements, the County's debt retirement funds that are utilized to repay short term obligations reported on a budgetary basis have been included in the special revenue and capital projects funds on a GAAP basis.

Accrued Liabilities and Long-Term Obligations: All payables, accrued liabilities and long-term obligations are reported on the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the lives of the bonds using the effective interest method.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in full from current financial resources as obligations of the funds. Bonds, loans and capital leases are recognized as a liability on the fund financial statements when due.

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

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. Interfund transfers within governmental activities are eliminated in the statement of activities. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 3 - CONVERSION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS

While reporting financial position, results of operations, and changes in fund balance on the basis of accounting principles generally accepted in the United States of America (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 balances - budget (non-GAAP budgetary basis) and actual – are presented in the basic financial statements for the General Fund and major special revenue funds. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures 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 as a restriction, commitment, or assignment of fund balance for governmental fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Revolving loans made to eligible businesses and individuals are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. Certain funds are reported as part of the General fund on a GAAP basis, but are not reported as part of the General fund on the Budget basis.

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

Net Change in Fund Balance (Deficit)
 General and Major Special Revenue Funds

	General	MVGT	Board of Developmental Disabilities	Job and Family Services
GAAP Basis	\$381,362	\$(287,191)	\$372,629	\$18,397
Net Adjustments for:				
Revenue Accruals	(36,146)	270,572	37,487	43,273
Expenditure Accruals	138,214	5,859	40,004	(59,855)
Perspective Difference:				
Activity of Funds Reclassified For GAAP Reporting Purposes	(87,014)	0	0	0
Encumbrances	(234,889)	(378,573)	(124,948)	(45,333)
Budget Basis	\$161,527	\$(389,333)	\$325,172	\$(43,518)

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Balance Deficits: The following funds have a fund balance deficit as of December 31, 2011:

<u>Major Fund</u>	
Pike Manufacturing Center	\$63,109
<u>Nonmajor Funds</u>	
<u>Capital Projects Funds</u>	
Fairgrounds Improvement Fund	105,100
Pike Senior Services Fund	406,930

These deficits are a result of the application of accounting principles generally accepted in the United States of America to the financial reporting of these funds. The General Fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur. Short term advances and bond anticipation note proceeds used to finance the projects are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

NOTE 5 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into two categories.

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

Inactive deposits are public deposits that the Board has identified as not required for use within the current five year period of designation of depositories.

Inactive monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or other obligations of or securities issued by the United States treasury or any other obligation guaranteed as to the payment of principal and interest by the United States;
2. Bonds, notes, debentures, or other obligations of or securities 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, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, or the political subdivisions of Ohio, provided that such political subdivisions are located wholly or partly within the same county as the investing authority;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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 exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio;
10. Certain bankers' acceptances for a period not to exceed one hundred and eighty days and commercial paper notes for a period not to exceed two hundred and seventy days in an amount not to exceed twenty-five percent of the interim moneys available for investment at any one time;
11. Under limited circumstances, corporate debt interests rated in any of the three highest rating classifications by at least two nationally recognized rating agencies;
12. Notes issued by corporations incorporated and operating within the United States, or by depository institutions doing business under any state or United States authority and operating within the United States. Such investments shall not exceed fifteen percent of the County's total average portfolio and meet other requirements; and
13. A current unpaid or delinquent tax line of credit authorized under division (G) of section 135.341 of the Revised Code provided that all of the conditions for entering into such a line of credit under that division are satisfied.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase 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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand: At year end, the County had \$5,000 in undeposited cash on hand which is included on the financial statements of the County as part of "equity in pooled cash and investments."

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

Deposits:

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. According to state law, public depositories must give security for all public funds on deposit in excess of those funds that are insured by the federal deposit insurance corporation (FDIC) or by any other agency or instrumentality of the federal government. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. The County's policy is to deposit money with financial institutions that are able to abide by the laws governing insurance and collateral of public funds.

The County's bank balance of \$10,002,926 is either covered by FDIC or collateralized by the financial institutions' public entity deposit pools in the manner as described above.

Investments: As of December 31, 2011, the County had the following investments and maturities:

	Carrying/Fair Value	Less Than One Year	1-3 Years
Federal Home Loan Bank	\$3,797,577	\$1,665,235	\$2,132,342
Federal Home Loan Mortgage Corporation	3,071,956	2,071,796	1,000,160
US Treasury Bill	1,049,916	1,049,916	0
Federal National Mortgage Association	3,062,011	350,546	2,711,465
Money Market Mutual Fund	6,598	6,598	0
Total Investments	\$10,988,058	\$5,144,091	\$5,843,967

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County has no policy specifically dealing with interest rate risk. The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy allows the County to invest in accordance with the Ohio Revised Code (Ohio Law). Investments in Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association were all rated AAA by Standard & Poor's and Aaa by Moody's. Investment ratings for Money Market Mutual Fund were rated AA+ by Standard & Poor's, while the US Treasury Bill was rated AA+.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however their investment policy does stress diversification to limit potential losses. The County has invested 34% in Federal Home Loan Bank, 28% in Federal Home Loan Mortgage Corporation, 9% in US Treasury Bill, 28% in Federal National Mortgage Association, and one percent in Money Market Mutual Fund.

Custodial credit risk - 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. All of the County's securities are either insured and registered in the name of the County or at least registered in the name of the County. The County has no policy specifically related to custodial credit risk, but requires the County to conform to requirements of Ohio law.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2011. Real property taxes are payable annually or semiannually. The first payment is due January 20, with the remainder payable by June 20.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 6.25 percent of its true value for tax year 2009 for tax revenues received in 2010. This tax rate was reduced to zero for tax year 2009 for tax monies to be received in 2010. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to itself its share of the taxes collected. The County records receipt of these taxes in various funds.

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable and unpaid as of December 31, 2011. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2011 operations.

The full tax rate for all County operations for the year ended December 31, 2011, was \$12.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$338,177,480
Public Utility Personal Property	<u>42,695,430</u>
Total Property Taxes	<u>\$380,872,910</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 7 - PERMISSIVE SALES TAX

In 1988, in accordance with Sections 5739.02 and 5741.02 of the Revised Code, the County Commissioners, by resolution, imposed a one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 2011 amounted to \$3,940,726.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2011, consisted of taxes, accounts (billings for user charged services), interest, loans, interfund, and due from other governments arising from grants, entitlements and shared revenues. All receivables (other than loans) are considered collectible in full.

The Department of Community Development loans money to eligible residents of Pike County to rehabilitate their residences. Part of the loan agreement states that the loan recipient will not sell their home for five years after such rehabilitation is completed. The Community Development office secures a lien against the property for this five year period. Over the course of the lien, 20 percent of the loan is forgiven each year for the duration of the five year lien. At the end of the fifth year, the entire loan amount is forgiven and the lien is taken off of the property.

Of the total loans receivable disclosed on the balance sheet, \$305,858 represents the amount of principal on the loans subject to forgiveness under the above agreement.

Other loans receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Community Development program and are recorded net of the \$71,447 allowance for doubtful accounts.

A summary of the principal items of due from other governments is as follows:

<u>Governmental Activities</u>	<u>Amount</u>
Major Funds:	
General Fund	\$ 310,340
Motor Vehicle and Gas Tax	1,822,146
Board of Developmental Disabilities Grants	354,330
Job and Family Services	50,087
Pike Manufacturing Center	2,209,600
Non-major Funds	
Community Development	813,770
EMS	12,325
ARRA Mifflin Township	21,150
Children Services	28,229
Pike Senior Services	22,469
State Issue II	61,850
Child Support Enforcement Agency	48,167
Community Corrections Act Grant	27,790
FEMA Flood Assistance Grant	107,477
ODH MIECHV Grant	210,437
Miscellaneous Special Grants	<u>22,748</u>
Total Non-major Funds	<u>1,376,412</u>
Total Governmental Activities	<u>\$ 6,122,915</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During 2011, the County contracted with the Buckeye Joint-County Self-Insurance Council (a jointly governed organization, see Note 19) for liability, auto, and crime insurance. This jointly governed organization is a cost-sharing pool. The program has a \$0 to \$5,000 deductible per occurrence.

Coverages provided by the program are as follows:

	<u>Aggregate</u>	<u>Each Occurrence</u>
General Liability	\$4,000,000	\$2,000,000
Public Officials	4,000,000	2,000,000
Law Enforcement	4,000,000	2,000,000
Automobile - Liability	0	2,000,000
Employee Benefits Liability	4,000,000	2,000,000

In addition, the County maintains separate replacement cost insurance on buildings and contents in the amount of \$30,830,026 and other property insurance including \$1,000,000 for extra expenses.

Health insurance was provided by a private carrier, Medical Mutual of Ohio for all claims \$3,000 and above. Claims under \$3,000 are provided through a self-insured program administered by a third party administrator, Patrick Benefit Administrators. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program.

The claims liability of \$17,330 reported in the self-insurance fund at December 31, 2011, is estimated by the third-party administrator and 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 claims adjustments expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount for the past three years are as follows:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2009	\$14,361	\$162,344	\$169,909	\$6,796
2010	6,796	144,641	126,677	24,760
2011	24,760	224,894	232,324	17,330

Workers' compensation benefits are provided through the State Bureau of Workers' Compensation. The County pays all elected officials' bonds by statute.

The County has not incurred significant reductions in insurance coverage from coverage in the prior year by major category of risk. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011:

	Balance 12/31/2010	Additions	Deletions	Balance 12/31/2011
Governmental Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$1,399,294	\$71,370	(\$48,600)	\$1,422,064
Construction in Progress	132,888	1,303,860	(21,996)	1,414,752
Total Non-Depreciable Capital Assets	1,532,182	1,375,230	(70,596)	2,836,816
<i>Depreciable Capital Assets</i>				
Furniture and Fixtures	325,026	0	0	325,026
Buildings and Improvements	9,974,081	68,140	(80,000)	9,962,221
Machinery and Equipment	3,317,079	324,626	0	3,641,705
Vehicles	3,208,406	226,947	0	3,435,353
Improvements other than Buildings	2,925,089	0	0	2,925,089
Infrastructure	39,008,691	1,001,546	0	40,010,237
Total Depreciable Capital Assets	58,758,372	1,621,259	(80,000)	60,299,631
Less Accumulated Depreciation:				
Furniture and Fixtures	(229,005)	(9,976)	0	(238,981)
Buildings and Improvements	(3,017,448)	(302,019)	27,149	(3,292,318)
Machinery and Equipment	(1,705,732)	(332,210)	0	(2,037,942)
Vehicles	(2,701,296)	(210,521)	0	(2,911,817)
Improvements other than Buildings	(2,925,089)	0	0	(2,925,089)
Infrastructure	(10,818,527)	(1,235,936)	0	(12,054,463)
Total Accumulated Depreciation	(21,397,097)	(2,090,662)	27,149	(23,460,610)
Net Depreciable Capital Assets	37,361,275	(469,403)	(52,851)	36,839,021
Governmental Activities - Capital Assets, Net	\$38,893,457	\$905,827	(\$123,447)	\$39,675,837

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$258,172
Judicial	10,365
Public Works	1,442,328
Public Safety	234,710
Human Services	10,664
Conservation and Recreation	10,893
Economic Development and Assistance	33,283
Health	<u>90,247</u>
Total Depreciation Expense	<u>\$2,090,662</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 10 - CAPITAL ASSETS (Continued)

	Balance 12/31/2010	Additions	Deletions	Balance 12/31/2011
Business-Type Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$7,000	\$0	\$0	\$7,000
<i>Depreciable Capital Assets</i>				
Buildings and Improvements	85,352	0	0	85,352
Machinery and Equipment	73,262	8,970	0	82,232
Vehicles	36,104	0	0	36,104
Infrastructure	2,930,970	0	0	2,930,970
Total Depreciable Capital Assets	3,125,688	8,970	0	3,134,658
Less Accumulated Depreciation:				
Buildings and Improvements	(53,685)	(2,845)	0	(56,530)
Machinery and Equipment	(54,523)	(1,978)	0	(56,501)
Vehicles	(23,260)	(4,321)	0	(27,581)
Infrastructure	(1,533,129)	(58,091)	0	(1,591,220)
Total Accumulated Depreciation	(1,664,597)	(67,235)	0	(1,731,832)
Net Depreciable Capital Assets	1,461,091	(58,265)	0	1,402,826
Business Type Activities - Capital Assets, Net	\$1,468,091	(\$58,265)	\$0	\$1,409,826

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS

Ohio Public Employees Retirement System

- A. The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:
- 1) The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.
 - 2) The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
 - 3) The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.
- B. OPERS provides retirement, disability, and survivor and death benefits and annual cost-of-living adjustments to qualifying members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2010 member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan.

The member contribution rates for 2011 were 10.0% for members in state and local classifications. Public safety and law enforcement members contributed 11.0% and 11.6%, respectively. The 2011 employer contribution rate for state and local employers was 14.0% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2011 was 18.1% of covered payroll.

The County's contributions to OPERS for the years ended December 31, 2011, 2010, and 2009 were \$1,172,117, \$1,280,534, and \$1,233,552, respectively; 96 percent has been contributed for 2011 and 100 percent for 2010 and 2009. \$51,858, representing the unpaid contribution for 2011, is recorded as a liability within the respective funds.

State Teachers Retirement System

Teachers for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system.

STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

Plan Options - New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5 percent of earned compensation among various investment choices. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

DB Plan Benefits – Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the “formula benefit” or the “money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation of every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the “money-purchase benefit” calculation, a member’s lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

DC Plan Benefits – Benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. 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. Employer contributions into members' accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Combined Plan Benefits – Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by 3% of the original base amount for Defined Benefit Plan participants.

The Defined Benefit and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A Defined Benefit or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

Funding Policy - For the fiscal years ended December 31, 2011, 2010, and 2009 plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2011, 2010, and 2009 were \$22,354, \$20,811, and \$13,315, respectively; 96 percent has been contributed for fiscal year 2011 and 100 percent for fiscal years 2010 and 2009. Of the 2011 amount, \$846 representing the unpaid contribution for 2011 is recorded as a liability within the respective funds.

STRS Ohio issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771 or by calling (888) 227-7877, or by visiting the STRS Ohio website at www.strsoh.org.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 12 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

- A. Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan; the Member-Directed Plan (MD) – a defined contribution plan; and the Combined Plan (CO) – 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 healthcare plan, which includes a medical plan, prescription drug program, and Medicare Part B premium reimbursement, to qualifying members of both the TP and the CO Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interest parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

- B. The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer's contributions are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.0% of covered payroll and public safety and law enforcement employers contributed at 18.10%. The Ohio Revised Code currently limits the employer contribution rate not to exceed 14.0% of covered payroll for state and local employer units and 18.1% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2011. For 2010, the portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010 and 4.23% from March 1 through December 31, 2010. The portion of employer contributions allocated to health care was 7.00% from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions used to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$334,874, \$464,955, and \$517,651, respectively, which were equal to the required contributions for those years.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

- C. The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1, of each year from 2006 to 2008. Rates for law and public safety employees increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

State Teachers Retirement System

STRS Ohio administers a pension plan that is comprised of: a defined benefit plan; a self-directed defined contribution plan; and a combined plan which is a hybrid of the defined benefit and defined contribution plan.

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the defined benefit or combined plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. Pursuant to Section 3307 of the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent Comprehensive Financial Annual Report by visiting www.strsoh.org or by requesting a copy by calling toll-free 1-888-227-7877.

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2011, 2010 and 2009. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$1,597, \$1,487, and \$951, for the years ended December 31, 2011, 2010, and 2009, respectively, and are equal to the required allocations for those years.

NOTE 13 - OTHER EMPLOYEE BENEFITS

Compensated Absences: County employees earn vacation and sick leave at varying rates depending on length of service and departmental 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 is paid up to a maximum of 240 hours, depending on length of service, to employees who retire.

NOTE 14 - DEFERRED COMPENSATION

Pike County employees and elected officials may participate in either the Ohio Public Employees Deferred Compensation program or the County Commissioners' Association of Ohio Deferred Compensation Program, both created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or in the case of an unforeseeable emergency.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 15 - CAPITALIZED LEASES - LESSEE DISCLOSURE

During 2011, the County entered into capitalized leases for the acquisition of copiers. In prior years, the County has entered into capitalized leases for the acquisition of copiers, a mail machine and hardware/software. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, *Accounting for Leases*, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service in the basic financial statements for the General Fund and the Board of Developmental Disabilities, Job and Family Services, and Child Support Special Revenue Funds. These expenditures are reflected as program/object expenditures on a budgetary basis.

The capital assets acquired by the leases have been capitalized in the statement of net assets for governmental activities in the amount of \$649,161 which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the statement of net assets for governmental activities. Principal payments in fiscal year 2011 totaled \$3807148 in the governmental funds.

The assets acquired through the capital lease are as follows:

	<u>Asset</u> <u>Value</u>	<u>Accum.</u> <u>Depreciation</u>	<u>Net</u> <u>Book Value</u>
Copiers	\$155,985	\$123,210	\$32,775
Mail Machine	37,872	18,935	18,937
Hardware/Software	417,604	268,461	149,143
2010 Copiers	37,700	11,311	26,389
2011 Probate Copier	6,601	825	5,776

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2011.

	<u>Year Ending</u> <u>December 31,</u>	<u>Long-Term</u> <u>Debt</u>
	2012	\$42,969
	2013	28,158
	2014	11,876
	2015	4,229
Total Minimum Lease Payments		87,232
Less: Amount Representing Interest		(11,395)
Present Value of Minimum Lease Payments		\$75,837

NOTE 16 - LONG-TERM DEBT

The Ohio Public Works Commission (OPWC) loan issued in 1995 consists of money owed to the OPWC for construction of water lines on Lapparell Road. The total loan amount awarded was \$187,500. The OPWC loan is payable solely from the gross revenues of the Pike County Water fund.

The Ohio Public Works Commission (OPWC) loan issued in 1998 consists of money owed to the OPWC for replacement of Buchanan Road Bridge. The total loan amount awarded was \$205,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 1998 consists of money owed to the OPWC for replacement of Pike Lake Road Bridge. The total loan amount awarded was \$105,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Water Development Authority (OWDA) loan issued in 2002 consists of money owed to the OWDA for Water Pollution Control. The total loan amount awarded was \$45,000. The OWDA loan is payable solely from the gross revenues of the Community Development fund.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 16 - LONG-TERM DEBT (Continued)

The Ohio Public Works Commission (OPWC) loan issued in 2002 consists of money owed to the OPWC for replacement of Pike Lake Road Bridge at Tanglewood Acres. The total loan amount awarded was \$47,563. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 2002 consists of money owed to the OPWC for replacement of American Blvd. Bridge. The total loan amount awarded was \$102,864. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 2002 consists of money owed to the OPWC for replacement of River Road Bridge. The total loan amount awarded was \$125,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 2004 consists of money owed to the OPWC for replacement of Buck Hollow Road Bridge. The total loan amount awarded was \$37,156. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 2003 consists of money owed to the OPWC for replacement of Loy's Run Bridge. The total loan amount awarded was \$90,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 2004 consists of money owed to the OPWC for the replacement of Coal Dock Road Bridge. The total loan amount awarded was \$125,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 2005 consists of money owed to the OPWC for the replacement of Owl Creek Road Bridge. The total loan amount awarded was \$150,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 2006 consists of money owed to the OPWC for the replacement of Auerville Road Bridge. The total loan amount awarded was \$292,112. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued during 2008 consists of money owed to the OPWC for the replacement of Morgan's Fork Road Bridge. The total loan amount awarded was \$250,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued during 2009 consists of money owed to the OPWC for the replacement of the Adams Road Bridge. The total loan amount awarded was \$185,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued during 2010 consists of money owed to the OPWC for the replacement of the Little Creek Water Line. The total loan amount awarded was \$225,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The General Obligation Bonds issued in 2007 were for the purpose of repaying general obligation notes of the County. The bonds were issued in the amount of \$2,910,150, which includes \$405,000 in debt for the Pike County Health District at an interest rate of 4.4325%. Of the \$2,910,150, \$2,887,000 were issued in governmental activity funds with the remaining \$23,150 in business-type activities. The bonds will be repaid from the Debt Service fund and the Pike County Sewer Fund.

The General Obligation Bond issued during 2008 was for the purpose of acquiring real estate. The bond was issued in the amount of \$225,977 at an interest rate of 3.90%. The bonds will be repaid from the Debt Service fund.

The USDA Loan issued during 2008 was for the purpose of acquiring two dump trucks. The bond was issued in the amount of \$78,000 at an interest rate of 4.375%. The bonds will be repaid from the Debt Service fund.

The USDA loan issued in 2007 was for the purpose of purchasing Gradall equipment for the Pike County Engineer Department. The loan was issued in the amount of \$140,000 with an interest rate of 4.125 percent. The loan will be repaid from the Motor Vehicle and Gas Tax fund.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 16 - LONG-TERM DEBT (Continued)

The USDA loan issued in 2007 was for the purpose of purchasing a Volvo backhoe for the Pike County Engineer Department. The loan was issued in the amount of \$39,000 with an interest rate of 4.375 percent. The loan will be repaid from the Motor Vehicle and Gas Tax fund.

The USDA loan issued in 2010 was for the purpose of purchasing three International dump trucks for the Pike County Engineer Department. The loan was issued in the amount of \$130,000 with an interest rate of 4.00 percent. The loan will be repaid from the Motor Vehicle and Gas Tax fund.

The USDA loan issued in 2010 was for the purpose of purchasing a backhoe for the Pike County Engineer Department. The loan was issued in the amount of \$57,000 with an interest rate of 3.75 percent. The loan will be repaid from the Motor Vehicle and Gas Tax fund.

The USDA loan issued in 2010 was for the purpose of airport hangar construction. The loan was issued in the amount of \$328,000 with an interest rate of 4.00 percent. The loan will be repaid Airport Hangers Debt Service Fund.

The Revenue Bond issued during 2009 was for the purpose of constructing a senior citizens center in the County. The bond was issued in the amount of \$2,200,000 at an interest rate of 3.50%. The bonds will be repaid from the Senior Center Levy Fund. Tax revenues of the Pike Senior Citizen Levy have been pledged to repay these debts. The net revenue available for this bond was \$222,045 and principal and interest paid was \$214,845 for 2011.

The Ohio Public Works Commission (OPWC) loan issued during 2011 consists of money owed to the OPWC for the Industrial Park Pump Station. The total loan amount awarded was \$3,305. The OPWC loan is payable solely from the gross revenues of the Sewer fund.

Compensated Absences (sick leave and vacation benefits) will be paid from the fund from which the person is paid, with the most significant being the General fund, and the Community Development, Motor Vehicle and Gas Tax, Job and Family Services, Board of Developmental Disabilities, and Children Services Special Revenue funds. The Capital leases are paid from the General Fund and the Board of Developmental Disabilities, Job and Family Services and Child Support Special Revenue funds.

Conduit Debt

The County has Health Facilities Revenue Bonds outstanding in the aggregate principal amount of \$4,790,000 at December 31, 2011 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is currently not any condition of default under the bonds or the related financing documents.

The County's long-term obligations at year end consisted of the following:

<u>Types / Issues</u>	<u>Outstanding at 01/01/11</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/11</u>	<u>Due in One Year</u>
<u>Governmental Funds</u>					
<u>Long-Term Obligations</u>					
Compensated Absences	\$832,177	\$1,652,815	\$1,607,773	\$877,219	\$20,781
Laparell Road					
Loan 0.00% - 1995					
Ohio Public Works Commission	42,187	0	4,687	37,500	9,375
Buchanan Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	75,000	0	10,500	64,500	10,500
OWDA-Water Pollution Control					
Loan 0.00% - 2002					
OWDA/EPA Loan	25,875	0	2,250	23,625	2,250
Tanglewood Bridge					
Loan 0.00% - 2002					
Ohio Public Works Commission	27,350	0	2,378	24,972	2,378

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 16 - LONG-TERM DEBT (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/11</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/11</u>	<u>Due in One Year</u>
American Blvd.					
Loan 0.00% - 2002					
Ohio Public Works Commission	20,576	0	10,286	10,290	10,290
River Road					
Loan 0.00% - 2002					
Ohio Public Works Commission	71,875	0	6,250	65,625	6,250
Buck Hollow Road					
Loan 0.00% - 2004					
Ohio Public Works Commission	24,151	0	1,858	22,293	1,858
Loy's Run					
Loan 0.00% - 2003					
Ohio Public Works Commission	54,000	0	4,500	49,500	4,500
Pike Lake Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	45,000	0	5,000	40,000	5,000
Coal Dock Road					
Loan 0.00% - 2004					
Ohio Public Works Commission	81,250	0	6,250	75,000	6,250
Owl Creek Road					
Loan 0.00% - 2005					
Ohio Public Works Commission	105,000	0	7,500	97,500	7,500
Auerville Road					
Loan 0.00% - 2006					
Ohio Public Works Commission	222,456	0	14,606	207,850	14,606
Morgan's Fork Road					
Loan 0.00% - 2008					
Ohio Public Works Commission	212,500	0	12,500	200,000	12,500
Adams Road Bridge					
Loan 0.00% - 2009					
Ohio Public Works Commission	175,750	0	9,250	166,500	9,250
Little Creek Water Line					
Loan 0.00% - 2010					
Ohio Public Works Commission	225,000	0	3,750	221,250	7,500
General Obligation Bonds					
2007 - 4.4325%	2,180,230	0	191,360	1,988,870	171,180
General Obligation Bonds					
2008 - 3.90%	180,781	158,101	180,781	158,101	158,101
USDA - Dump Trucks					
2008 - 4.375%	65,000	0	7,000	58,000	7,300
Revenue Bonds					
2009 - 3.50%	2,122,200	0	80,500	2,041,700	83,300

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 16 - LONG-TERM DEBT (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/11</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/11</u>	<u>Due in One Year</u>
USDA Loan – Gradall XL3100					
2007 – 4.125%	103,800	0	13,100	90,700	13,700
USDA Loan – Volvo Backhoe					
2007 – 4.375%	25,400	0	3,800	21,600	4,000
USDA Loan – Airport Hangar					
2010 – 4.00%	40,055	287,945	5,800	322,200	6,100
USDA Loan – International Dump Trucks					
2010 – 4.00%	130,000	0	10,800	119,200	11,300
USDA Loan - Backhoe					
2010 – 3.75%	57,000	0	4,800	52,200	5,000
Capital Leases	<u>107,950</u>	<u>6,601</u>	<u>38,714</u>	<u>75,837</u>	<u>40,140</u>
Total Governmental Obligations	<u>\$7,252,563</u>	<u>\$2,105,462</u>	<u>\$2,245,993</u>	<u>\$7,112,032</u>	<u>\$630,909</u>
<i>Business-Type Activities</i>					
<i>Long-Term Obligations</i>					
Compensated Absences	\$28,948	\$16,794	\$12,825	\$32,917	\$0
OPWC Loan – Industrial Park Pump Station 2011 – 0%	<u>0</u>	<u>3,605</u>	<u>1,803</u>	<u>1,802</u>	<u>1,802</u>
Total Business-Type Activities	<u>\$28,948</u>	<u>\$20,399</u>	<u>\$14,628</u>	<u>\$34,719</u>	<u>\$1,802</u>

The following is a summary of the County's future annual debt service principal requirements for long term debt:

	OPWC Tanglewood	OWDA	OPWC American Blvd.	OPWC River Road	OPWC Buck Hollow	OPWC Lapparell Road	OPWC Adams Road
2012	\$2,378	\$2,250	\$10,290	\$6,250	\$1,858	\$9,375	\$9,250
2013	2,378	2,250	0	6,250	1,858	9,375	9,250
2014	2,378	2,250	0	6,250	1,858	9,375	9,250
2015	2,378	2,250	0	6,250	1,858	9,375	9,250
2016	2,378	2,250	0	6,250	1,858	0	9,250
2017-2021	11,890	11,250	0	31,250	9,290	0	46,250
2022-2026	1,192	1,125	0	3,125	3,713	0	46,250
2027-2030	0	0	0	0	0	0	27,750
Total	<u>\$24,972</u>	<u>\$23,625</u>	<u>\$10,290</u>	<u>\$65,625</u>	<u>\$22,293</u>	<u>\$37,500</u>	<u>\$166,500</u>

	OPWC Buchanan Road	OPWC Pike Lake Road	OPWC Loy's Run	OPWC Coal Dock Road	OPWC Owl Creek	OPWC Auerville	OPWC Morgan's Fork Road
2012	\$10,500	\$5,000	\$4,500	\$6,250	\$7,500	\$14,606	\$12,500
2013	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2014	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2015	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2016	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2017-2021	12,000	15,000	22,500	31,250	37,500	73,030	62,500
2022-2026	0	0	4,500	12,500	22,500	61,790	62,500
2027	0	0	0	0	0	0	12,500
Total	<u>\$64,500</u>	<u>\$40,000</u>	<u>\$49,500</u>	<u>\$75,000</u>	<u>\$97,500</u>	<u>\$207,850</u>	<u>\$200,000</u>

PIKE COUNTY

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

NOTE 16 - LONG-TERM DEBT (Continued)

	USDA - Gradall		USDA - Backhoe		General Obligation - Governmental		OPWC Little Creek	USDA - Airport Hanger	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2012	\$13,700	\$3,752	\$4,000	\$948	\$329,281	\$105,785	\$7,500	\$6,100	\$12,866
2013	14,100	3,176	4,100	770	149,110	91,366	7,500	6,400	12,643
2014	14,800	2,594	4,300	591	156,570	82,400	7,500	6,500	12,390
2015	15,400	1,984	4,500	403	150,610	74,300	7,500	6,900	12,127
2016	16,000	1,352	4,700	206	101,710	68,576	7,500	7,100	11,853
2017-2021	16,700	689	0	0	570,720	263,505	37,500	40,100	54,760
2022-2026	0	0	0	0	556,970	115,236	37,500	48,700	46,077
2027-2031	0	0	0	0	0	0	37,500	59,400	35,513
2032-2036	0	0	0	0	0	0	37,500	72,100	22,658
2037-2040	0	0	0	0	0	0	33,750	68,900	7,021
Total	\$90,700	\$13,548	\$21,600	\$2,918	\$2,014,971	\$801,168	\$221,250	\$322,200	\$227,908

	USDA – Dump Truck		Revenue Bond		USDA – Dump Trucks 2010		USDA – Backhoe 2010	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$7,300	\$2,544	\$83,300	\$71,459	\$11,300	\$4,768	\$5,000	\$1,963
2013	7,500	2,218	86,300	68,542	11,700	4,328	5,200	1,770
2014	7,900	1,890	89,300	65,524	12,200	3,848	5,300	1,575
2015	8,300	1,544	92,400	62,399	12,600	3,360	5,600	1,376
2016	8,600	1,184	95,600	59,165	13,200	2,856	5,800	1,169
2017-2021	18,400	1,216	530,800	243,215	58,200	5,938	25,300	2,420
2022-2026	0	0	630,300	143,597	0	0	0	0
2027-2029	0	0	433,700	30,710	0	0	0	0
Total	\$58,000	\$10,596	\$2,041,700	\$744,611	\$119,200	\$25,098	\$52,200	\$10,273

The County's legal debt margin as of December 31, 2011 is \$2,708,121.

NOTE 17 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2011 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/11</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/11</u>
<i>Major Fund</i>				
Motor Vehicle and Gas Tax	\$0	\$500,000	\$0	\$500,000
<i>Capital Projects Funds</i>				
<u>Non-Major Funds</u>				
Fairgrounds Improvement	110,000	103,000	110,000	103,000
Pike Senior Services	500,000	456,350	500,000	456,350
Total Non-Major				
Capital Project Funds	610,000	559,350	610,000	559,350
Total Governmental Activities	\$610,000	\$1,059,350	\$610,000	\$1,059,350

All of the notes are backed by the full faith and credit of Pike County. The note liability is reflected in the fund which received the proceeds and will be retired from the general revenues of the County. All the notes scheduled to mature have interest rates ranging from 3.5 percent to 3.75 percent.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 18 - INTERFUND TRANSACTIONS

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

Transfers made during the year ended December 31, 2011, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<i>Major Funds</i>		
General Fund	\$0	\$438,723
Board of Developmental Disabilities Fund	0	201,528
Pike Manufacturing Fund	66,400	0
Pike County Sewer	21,500	0
<i>Non-Major Governmental Funds</i>	<u>803,656</u>	<u>251,305</u>
Total All Funds	<u>\$891,556</u>	<u>\$891,556</u>

Interfund balances at December 31, 2011, consist of the following individual fund receivables and payables:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<i>Major Fund</i>		
Job and Family Services Fund	\$7,764	\$0
<i>Non-Major Governmental Funds</i>	<u>0</u>	<u>7,764</u>
Total All Funds	<u>\$7,764</u>	<u>\$7,764</u>

These balances primarily resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payment is made.

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS

Buckeye Joint-County Self-Insurance Council

The Buckeye Joint-County Self Insurance Council is a jointly governed organization that serves Athens, Hocking, Jackson, Meigs, Monroe, Morgan, Noble, Perry, Pike, Vinton, and Washington Counties and was formed as an insurance purchasing pool for the purpose of providing general liability, law enforcement, professional and fleet insurance. Member counties provide operating resources to the organization base on actuarially determined rates. The degree of control exercised by any participating government is limited to its representation on the Board. Pike County does not have any ongoing interest or responsibility in the organization.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Ohio Government Risk Management Plan

The Buckeye Joint-County Self Insurance Council belongs to the Ohio Government Risk Management Plan; an unincorporated non-profit association with approximately 500 public entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services. Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages. The Plan retains a small portion of the risk as identified in the Plan's financials presented on the website at www.ohioplan.com. The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

Paint Valley Mental Health Alcohol and Drug Addiction Board of Pike, Fayette, Highland, Pickaway and Ross Counties

The Paint Valley Mental Health Alcohol and Drug Addiction Board of Pike, Fayette, Highland, Pickaway and Ross Counties is a jointly governed organization that is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board consists of eighteen members. Four members are appointed by the Director of the Ohio Department of Mental Health and four members are appointed by the Director of the Ohio Department of Alcohol and Drug Addiction Services. The remaining members are appointed by the County Commissioners of Pike, Fayette, Highland, Pickaway, and Ross Counties in the same proportion as each County's population bears to the total population of the five counties combined. The Board receives revenue from the participating counties and receives federal and state funding through grant monies which are applied for and received by the Board of Trustees.

Pike County cannot significantly influence operations of the Board, who has sole budgetary authority and controls surpluses and deficits. Pike County has no ongoing financial interest or responsibility. During 2011, Pike County contributed \$160,317 to the program.

Hocking Valley Community Residential Center

Hocking Valley Community Residential Center is a jointly governed organization created to construct and operate the Center for the rehabilitation of juvenile felony offenders. The multi-county agreement members are Pike, Hocking, Fairfield, Washington, Lawrence, Meigs, Jackson, Athens, Gallia, Vinton and Scioto Counties. The Juvenile Judge of each County is the County's representative to the Board of Advisors which in turns selects the superintendent of the Center.

The participating counties shall not be obligated to furnish funds for the construction or operation of the Center. All funds will be from the State of Ohio. Pike County does not have financial interest or responsibility.

South Central Regional Juvenile Detention Center

The South Central Regional Juvenile Detention Center is a jointly governed organization that was created as a holding place for juvenile offenders waiting for disposition by the respective Juvenile Courts of the member counties. The current members include Pike, Ross, Jackson, Fayette, Vinton and Highland Counties. The Center's Board consists of one member from each participating county that is appointed by the Juvenile Court Judge or a County Commissioner from each county. The joint Board selects the superintendent as the Center's administrator.

The Center's revenue is from per diem charges for inmates to the respective counties and a percentage of the county tax base to the total tax base. Ross County is the fiscal officer of the Center. Pike County does not have any financial interest or responsibility. During 2011, Pike County contributed \$63,571 to the Center.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Ohio Valley Resource Conservation and Development Area, Inc.

The Ohio Valley Resource Conservation and Development Area, Inc. is a jointly governed organization that is operated as a non-profit corporation. The Ohio Valley Resource Conservation and Development Area, Inc. was created to aid regional planning to participating counties. Pike County, along with Ross, Vinton, Highland, Brown, Adams, Scioto, Jackson, Gallia, and Lawrence Counties each appoints three members to the thirty member Council. The Council selects an administrator to oversee operations.

Each county contributes \$100 annually; other revenues are from USDA grants. Pike County does not have any financial interest or responsibilities nor can it significantly influence the management of the Center.

Job Training Partnership Consortium

The Governor has designated Pike, Scioto, Adams, Jackson, Highland and Brown Counties as a Service Delivery Area. A Job Training Partnership Agreement between Pike, Scioto, Adams, Jackson, Highland and Brown Counties Consortium and the Private Industry Council (PIC) was entered into pursuant to the provisions of the Job Training Partnership Act of 1982 (the Act) Public Law 97-300. The objective of the JTPA is to provide job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers. Funds for the operations of the JTPA are received through grant revenue from the State of Ohio. Scioto County has been designated by the PIC, pursuant to Section 103 (b) (1) (B) of the Act, to serve as the grant recipient of all JTPA funds and any other federal, state or private funds which it is legally empowered to accept on behalf of the PIC.

Each Board of County Commissioners must choose a Chief Elected Official (CEO) to represent the County in the JTPA. The CEO is responsible for approving job training plans, grants, policies and operating guidelines for the administration of the programs, delegation of duties for the programs and appointment/termination of the Director of the Job Training Partnership Office. Pike County does not have any financial interest or responsibility.

Private Industry Council

The PIC is a jointly governed organization consisting of representatives from the private and public sectors of Pike, Scioto, Adams, Jackson and Brown Counties appointed by the County Commissioners from each county. The Board of Trustees is the governing board of the PIC. The Board of Trustees elects a President, Vice President, Secretary, Treasurer and an Executive Director. The President may execute, without limitation, contracts, bonds, notes, debentures, deeds, mortgages and other obligations in the name of the PIC. The County does not have any financial interest or responsibility. The Private Industry Council received no contributions from the County during 2011.

Southern Ohio Development Initiative

Southern Ohio Development Initiative was created with assistance from the U.S. Department of Energy to assist in the development of industrial areas to offset the potential downsizing and privatization of the Uranium Enrichment Plant in Piketon, Ohio. It is a legally separate, not for profit corporation with representatives from each of the counties impacted by the events at the Piketon Plant. The Counties involved in this initiative are Pike, Ross, Scioto and Jackson Counties. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Initiative received no contributions from the County during 2011.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Southern Ohio Council of Governments

The County is a member of the Southern Ohio Council of Governments (the "Council"), which is a jointly governed organization created under Ohio Revised Code Section 167.01. The governing body consists of a fifteen member board with each participating County represented by its Director of its Board of Developmental Disabilities. Member counties include: Adams, Athens, Brown, Clinton, Fayette, Gallia, Highland, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto, and Vinton Counties. The Council acts as fiscal agent for the Pike County Board of Developmental Disabilities' supportive living program monies. The County had a \$1,332,346 balance on hand with the Council which includes investments at cost. Financial statements can be obtained by writing to the Southern Ohio Council of Governments, VA Medical Center, Building 8, 17273 State Route 104, Chillicothe, Ohio, 45601.

NOTE 20 - RELATED ORGANIZATIONS

Garnet A. Wilson Library of Pike County

The Garnet A. Wilson Library of Pike County is a political subdivision that is governed by a board of trustees appointed by the County Commissioners. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Library received no contributions from the County during 2011.

Pike Metropolitan Housing Authority

The Pike Metropolitan Housing Authority is a political subdivision that consists of five members. One member is appointed by the probate court, one member by the court of common pleas, one member by the board of county commissioners, and two members by the chief executive officer of the most populous city included in the district, in accordance with the last preceding federal census. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Authority received no contributions from the County during 2011.

Pike County Adult Activities Center

The Pike County Adult Activities Center is a nonprofit organization that is governed by a board appointed by the County Commissioners and Probate Judge. The Pike County Adult Activities Center provides services to adults in Pike County and has a contract with Pike County Board of DD to provide certain services to these adults. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The amount of payments made by the County to the Pike County Adult Activities Center was \$8,907 for 2011. The County no longer provides the Pike County Adult Activities Center with the services and resources as were provided in prior years to the significant support is no longer a factor in determining whether the Center should be reported as a component unit of Pike County.

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.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 22 – CHANGE IN ACCOUNTING PRINCIPLES/RESTATEMENT BALANCES

For 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.”

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The implementation of this statement resulted in the reclassification of certain funds, and resulted in a beginning balance restatement as follows:

	General Fund	Other Governmental Funds	Governmental Activities
Balance January 1, 2011	\$5,653,482	\$6,139,743	\$56,220,651
Reclassification of Fund	427,402	(236,753)	190,649
Restated Balance January 1, 2011	\$6,080,884	\$5,902,990	\$56,411,300
	General Fund Budgetary		
Balance January 1, 2011	4,797,823		
Funds Not Included as Part of General Fund for Budgetary Purposes	(123,293)		
Restated Balance January 1, 2011	4,674,530		

The change as noted above reduced total assets and liabilities by \$190,649 in the Agency funds as of January 1, 2011.

The County chose to remove the Pike County Adult Activities Center as a discretely presented component unit effective January 1, 2011. They are now considered a related organization and are presented in Note 20. The accompanying basic financial statements do not reflect any financial activity for the Pike County Adult Activities Center.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 23 – 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 the fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Job and Family Services	Pike Manufacturing Center	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Unclaimed Monies	\$190,649	\$0	\$0	\$0	\$0	\$0	\$190,649
Materials & Supplies Inventories	0	0	0	0	0	948,883	948,883
Total of Nonspendable	190,649	0	0	0	0	948,883	1,139,532
Restricted For:							
Capital Projects	0	0	0	0	0	914,129	914,129
Community Development	0	0	0	0	0	349,570	349,570
Human Services	0	0	0	69,711	0	0	69,711
Law Enforcement	0	0	0	0	0	471,166	471,166
Children Services	0	0	0	0	0	568,870	568,870
Child Support Enforcement	0	0	0	0	0	468,628	468,628
Motor Vehicle Gas Tax	0	1,323,415	0	0	0	0	1,323,415
Court Services	0	0	0	0	0	549,586	549,586
Senior Citizens	0	0	0	0	0	366,339	366,339
Board of Developmental Disabilities	0	0	4,810,132	0	0	81,894	4,892,026
Emergency Medical Services	0	0	0	0	0	1,311,003	1,311,003
Real Estate Assessment	0	0	0	0	0	913,565	913,565
Other Purposes	0	0	0	0	0	477,076	477,076
Total Restricted	0	1,323,415	4,810,132	69,711	0	6,471,826	12,675,084
Assigned	175,194	0	0	0	0	0	175,194
Unassigned (deficit)	6,096,403	0	0	0	(63,109)	(512,030)	5,521,264
Total Fund Balances	\$6,462,246	\$1,323,415	\$4,810,132	\$69,711	(\$63,109)	\$6,908,679	\$19,511,074

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 24 – COMPONENT UNIT

The following are significant disclosures for the component unit of Pike County at December 31, 2011:

Pike Health Services, Inc.

Assets Limited as to Use (Restricted) – Assets limited as to use include assets set aside by the Board of Trustees for future capital improvements, over which the Board retains control and may at its discretion subsequently used for other purposes; and assets held by trustees under indenture agreements.

Cash and Cash Equivalents – At year end, the carrying amount of the Hospital’s deposits was \$260,827 and the bank balance was \$260,827. The Hospital maintains cash and investment balances at several financial institutions located in the vicinity of Waverly, Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000 per institution. As of December 31, 2011, the entire balance was covered by Federal Depository Insurance.

Investments – In accordance with GASB 31, *Accounting for Certain Investments*, all investments are reported at fair value which is based on quoted market prices. Realized gains and losses on sale of investments are computed using the specific cost of the investment sold.

Governmental Mutual Funds and Money Market Funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Carrying Value	Fair Value
U.S. Treasury Obligations	\$1,258,687	\$1,258,687

Leases – The capitalized lease obligations are secured by certain equipment with a cost of \$1,299,457 and accumulated depreciation of \$914,007 at December 31, 2011. Lease amortization is included in depreciation expense. At December 31, 2011, future minimum lease payments, by year and in the aggregate, for capital leases consist of the following:

Year Ending <u>December 31,</u>	Long-Term <u>Debt</u>
2012	\$216,594
2013	110,412
2014	74,671
2015	74,671
2016	24,890
Total Minimum Lease Payments	501,238
Less: Amount Representing Interest	(57,315)
Present Value of Minimum Lease Payments	\$443,923

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 24 – COMPONENT UNIT (Continued)

Capital Assets – A summary of capital assets at December 31, 2011 follows:

	<u>Balance</u> <u>12/31/10</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/11</u>
Pike Health Services, Inc. Capital Assets:				
Land	\$244,450	\$0	\$0	\$244,450
Land Improvements	476,021	0	0	476,021
Buildings	13,218,083	0	(48,434)	13,169,649
Equipment	9,913,588	1,713	0	9,915,301
Capital Leased Equipment	980,936	318,521	0	1,299,457
Construction in Progress	<u>363,895</u>	<u>0</u>	<u>(363,895)</u>	<u>0</u>
Total Capital Assets	25,196,973	320,234	(412,329)	25,104,878
Less Accumulated Depreciation:				
Land Improvements	(260,685)	(19,251)	0	(279,936)
Buildings	(7,183,991)	(431,482)	0	(7,615,473)
Equipment	(8,755,786)	(246,021)	0	(9,001,807)
Capital Leased Equipment	<u>(717,820)</u>	<u>(196,187)</u>	<u>0</u>	<u>(914,007)</u>
Total Accum. Depreciation	<u>(16,918,282)</u>	<u>(892,941)</u>	<u>0</u>	<u>(17,811,223)</u>
Capital Assets, Net	<u>\$ 8,278,691</u>	<u>\$ (572,707)</u>	<u>\$ (412,329)</u>	<u>\$ 7,293,655</u>

Long Term Debt – Long term debt consists of:

	<u>December</u> <u>2011</u>
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1997 (Pike Health Services, Inc. Project) 6.75% serial bonds, due in varying annual installments to July 2017, secured by a mortgage	\$2,755,000
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1999 (Pike Health Services, Inc. Project) 7.00% serial bonds, due in varying annual installments to July 2022, secured by a mortgage	2,035,000
6.75% notes payable, due in monthly installments of \$12,207 including interest, through January 2012, secured by equipment	38,656
6.00% notes payable, due in monthly installments of \$5,862 including interest, through March 2013, secured by equipment	99,289
6.50% notes payable, due in monthly installments of \$4,892 Including interest, through September 2013, secured by equipment	92,585
Capital Lease Obligations	<u>443,923</u>
Total Long-Term Debt	<u>\$5,464,453</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

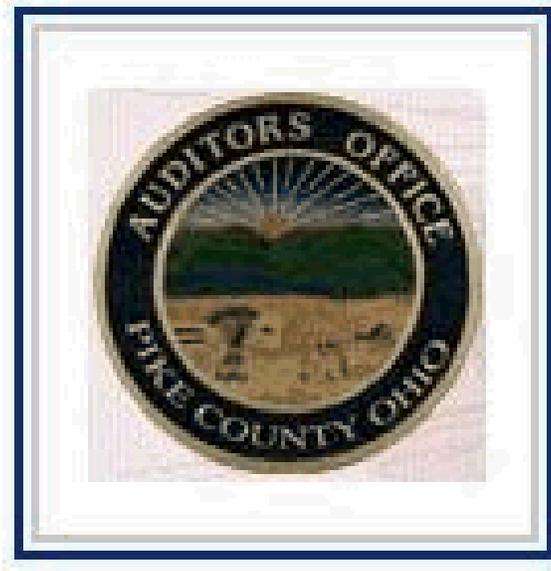
NOTE 24- COMPONENT UNIT (Continued)

Long-Term debt maturities are as follows:

	Notes and Bonds	
	<u>Principal</u>	<u>Interest</u>
2012	\$686,838	\$328,087
2013	608,692	285,646
2014	585,000	246,156
2015	630,000	205,450
2016	675,000	161,675
2017-2021	1,580,000	327,106
2022-2027	255,000	13,475
Total	<u>\$5,020,530</u>	<u>\$1,567,595</u>

Line of Credit – During 2010, the Hospital obtained a line of credit with interest due quarterly at 5.5 percent. The line of credit has a maximum borrowing capacity of \$800,000 and expired on February 9, 2011, at which payment is due. On February 8, 2011, the Hospital extended the line of credit to February 8, 2012 and subsequently the line of credit was extended and is being paid down with the cash flows generated by the affiliation with Adena Health System. At December 31, 2011, the Hospital had approximately \$600,000 outstanding against this line of credit. The line of credit is collateralized by the Hospital’s Piketon building.

Subsequent Event – The Hospital entered into an affiliation agreement with Adena Health System (“Adena”). The agreement, which was consummated on March 1, 2012, effectively transfers control of Pike Health Services to Adena, who, as of March 1, 2012, is the sole corporate member of Pike Health Services. Adena immediately took steps to retire the outstanding long-term debt of Pike Health Services, including both the 1997 and 1999 bond issues.



COMBINING AND INDIVIDUAL
FUND STATEMENTS
AND SCHEDULES

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$4,268,735	\$5,193,735	\$5,248,581	\$54,846
Charges for Services	517,175	517,175	612,977	95,802
Fees, Licenses and Permits	5,600	5,600	6,346	746
Fines and Forfeitures	135,000	135,000	177,937	42,937
Intergovernmental	33,800	1,433,800	1,151,298	(282,502)
Interest	105,000	105,000	111,926	6,926
Other	160,875	160,875	462,030	301,155
Total Revenues	5,226,185	7,551,185	7,771,095	219,910
Expenditures:				
Current:				
General Government - Legislative and Executive				
Commissioners				
Salaries	226,849	226,849	226,849	0
Fringe Benefits	127,413	120,072	117,495	2,577
Supplies and Materials	2,000	4,300	3,633	667
Contractual Services	13,682	37,532	35,332	2,200
Other Expenditures	4,972	5,772	1,212	4,560
Total Commissioners	374,916	394,525	384,521	10,004
County Auditor				
Salaries	195,925	197,730	197,730	0
Fringe Benefits	112,262	106,957	104,274	2,683
Supplies and Materials	9,020	12,520	8,311	4,209
Contractual Services	5,137	500	0	500
Other Expenditures	16,065	20,702	14,983	5,719
Total County Auditor	338,409	338,409	325,298	13,111
Personal Property				
Salaries	30,496	30,496	30,379	117
Fringe Benefits	6,236	6,236	4,907	1,329
Supplies and Materials	561	561	0	561
Total Personal Property	37,293	37,293	35,286	2,007

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Appraisal of Real Property				
Supplies and Materials	306	306	0	306
Total Appraisal of Real Property	306	306	0	306
County Treasurer				
Salaries	133,666	133,666	132,719	947
Fringe Benefits	56,370	53,350	50,263	3,087
Supplies and Materials	2,000	3,500	3,063	437
Contractual Services	13,695	12,995	12,938	57
Other Expenditures	16,400	20,820	20,553	267
Total County Treasurer	222,131	224,331	219,536	4,795
Prosecuting Attorney				
Salaries	266,084	266,084	263,747	2,337
Fringe Benefits	116,168	107,368	103,072	4,296
Supplies and Materials	3,000	4,000	3,910	90
Contractual Services	12,397	17,397	15,397	2,000
Other Expenditures	28,213	28,713	28,545	168
Total Prosecuting Attorney	425,862	423,562	414,671	8,891
Budget Commission				
Supplies and Materials	408	408	132	276
Board of Revision				
Supplies and Materials	77	77	0	77
Other Expenditures	77	77	0	77
Total Board of Revision	154	154	0	154
Bureau of Inspection				
Contractual Services	57,000	91,500	87,352	4,148
County Planning Commission				
Salaries	64,720	64,720	64,720	0
Fringe Benefits	28,828	27,828	25,738	2,090
Supplies and Materials	400	400	63	337
Contractual Services	0	800	611	189
Other Expenditures	1,600	2,600	2,176	424
Total County Planning Commission	95,548	96,348	93,308	3,040

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Data Processing				
Supplies and Materials	3,993	3,993	3,328	665
Other Expenditures	122	122	0	122
Total Data Processing	<u>4,115</u>	<u>4,115</u>	<u>3,328</u>	<u>787</u>
Board of Elections				
Salaries	172,690	175,690	172,672	3,018
Fringe Benefits	67,911	63,936	63,106	830
Supplies and Materials	10,000	13,000	11,718	1,282
Contractual Services	41,000	35,000	29,348	5,652
Other Expenditures	4,461	8,567	5,818	2,749
Total Board of Elections	<u>296,062</u>	<u>296,193</u>	<u>282,662</u>	<u>13,531</u>
Buildings and Grounds - Maintenance				
Salaries	144,719	146,873	146,873	0
Fringe Benefits	87,501	83,003	80,930	2,073
Supplies and Materials	6,000	18,000	16,802	1,198
Contractual Services	118,295	300,444	261,261	39,183
Other Expenditures	31,500	78,691	77,266	1,425
Total Buildings and Grounds - Maintenance	<u>388,015</u>	<u>627,011</u>	<u>583,132</u>	<u>43,879</u>
Recorder				
Salaries	133,907	133,907	131,609	2,298
Fringe Benefits	48,358	48,404	42,267	6,137
Supplies and Materials	4,027	4,027	2,893	1,134
Other Expenditures	2,800	2,800	1,961	839
Total Recorder	<u>189,092</u>	<u>189,138</u>	<u>178,730</u>	<u>10,408</u>
Insurance, Pensions, Taxes				
Contractual Services	240,000	240,000	227,574	12,426
Miscellaneous				
Other Expenditures	357,988	315,903	158,359	157,544
Total General Government - Legislative and Executive	<u>3,027,299</u>	<u>3,279,196</u>	<u>2,993,889</u>	<u>285,307</u>
General Government - Judicial				
Court of Appeals				
Other Expenditures	9,500	18,304	8,804	9,500

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Common Pleas Court				
Salaries	102,636	102,636	102,264	372
Fringe Benefits	37,848	34,552	33,296	1,256
Supplies and Materials	2,784	4,337	4,027	310
Contractual Services	6,485	3,200	3,139	61
Other Expenditures	31,630	34,214	30,199	4,015
Total Common Pleas Court	181,383	178,939	172,925	6,014
Adult Probation				
Salaries	600	600	600	0
Fringe Benefits	123	123	62	61
Supplies and Materials	2,500	1,800	1,772	28
Contractual Services	48	0	0	0
Other Expenditures	350	720	659	61
Total Adult Probation	3,621	3,243	3,093	150
Jury Commission				
Supplies and Materials	500	500	494	6
Contractual Services	200	0	0	0
Other Expenditures	2,000	2,113	2,031	82
Total Jury Commission	2,700	2,613	2,525	88
Juvenile Court				
Salaries	90,629	90,629	90,628	1
Fringe Benefits	49,218	63,918	55,699	8,219
Supplies and Materials	3,591	4,091	3,952	139
Contractual Services	1,000	822	822	0
Other Expenditures	14,200	17,798	15,178	2,620
Total Juvenile Court	158,638	177,258	166,279	10,979
Probate Court				
Salaries	65,419	65,419	65,404	15
Fringe Benefits	34,905	46,524	45,628	896
Supplies and Materials	2,500	2,500	2,482	18
Contractual Services	200	200	0	200
Other Expenditures	2,800	2,830	2,186	644
Total Probate Court	105,824	117,473	115,700	1,773

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	107,508	112,818	112,818	0
Fringe Benefits	72,372	71,238	70,478	760
Supplies and Materials	5,500	11,598	6,933	4,665
Contractual Services	3,097	7,200	10,501	(3,301)
Other Expenditures	750	500	231	269
Total Clerk of Courts	189,227	203,354	200,961	2,393
County Court				
Personal Services	173,014	173,014	159,771	13,243
Fringe Benefits	108,668	108,668	86,742	21,926
Supplies and Materials	250	250	0	250
Other Expenditures	4,250	4,250	1,401	2,849
Total County Court	286,182	286,182	247,914	38,268
Public Defender				
Contractual Services	73,046	79,807	79,807	0
Total Public Defender	73,046	79,807	79,807	0
Total General Government - Judicial	1,010,121	1,067,173	998,008	69,165
Public Safety				
Coroner				
Personal Services	27,993	27,993	27,993	0
Fringe Benefits	27,537	27,545	26,208	1,337
Supplies and Materials	100	100	0	100
Contractual Services	31,050	39,150	36,793	2,357
Other Expenditures	1,200	1,212	1,212	0
Total Coroner	87,880	96,000	92,206	3,794

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Juvenile Probation				
Personal Services	43,472	43,472	43,472	0
Fringe Benefits	30,242	29,752	28,551	1,201
Supplies and Materials	400	300	154	146
Contractual Services	9,584	9,814	8,176	1,638
Other Expenditures	1,700	1,700	1,298	402
Total Juvenile Probation	85,398	85,038	81,651	3,387
Sheriff				
Personal Services	807,276	843,374	843,374	0
Fringe Benefits	423,984	407,570	387,555	20,015
Supplies and Materials	10,302	7,801	7,232	569
Contractual Services	481,569	611,694	580,587	31,107
Other Expenditures	105,470	174,310	169,901	4,409
Total Sheriff	1,828,601	2,044,749	1,988,649	56,100
Disaster Services				
Other Expenditures	800	800	675	125
Total Disaster Services	800	800	675	125
Total Public Safety	2,002,679	2,226,587	2,163,181	63,406
Public Works				
Engineer				
Personal Services	41,080	44,934	41,164	3,770
Fringe Benefits	29,901	29,796	27,884	1,912
Supplies and Materials	2,500	3,700	3,513	187
Contractual Services	1,072	1,072	308	764
Other Expenditures	3,000	3,000	3,000	0
Total Public Works	77,553	82,502	75,869	6,633
Health				
Other Health				
Fees-Vital Statistics	280	286	286	0
Crippled Children Aid	34,894	34,894	34,894	0
Contractual Services	2,000	2,000	1,398	602
Total Health	37,174	37,180	36,578	602

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Soldiers' Relief				
Salaries	79,000	91,924	91,924	0
Fringe Benefits	30,649	35,498	35,218	280
Supplies and Materials	2,000	2,300	2,300	0
Contractual Services	59,069	49,019	48,746	273
Other Expenditures	7,821	6,527	6,526	1
Total Soldiers' Relief	178,539	185,268	184,714	554
Veterans' Services				
Contractual Services	4,200	2,328	2,324	4
Other Human Services				
Welfare Assistance	117,779	117,779	117,709	70
Total Human Services	300,518	305,375	304,747	628
Conservation and Recreation				
Airport				
Personal Services	6,775	6,775	6,775	0
Fringe Benefits	3,283	3,283	2,984	299
Supplies and Materials	500	500	318	182
Contractual Services	14,050	22,695	21,967	728
Other Expenditures	3,000	3,000	2,500	500
Total Airport	27,608	36,253	34,544	1,709
Agriculture				
Contractual Services	222,490	322,999	318,718	4,281
Total Agriculture	222,490	322,999	318,718	4,281
Total Conservation and Recreation	250,098	359,252	353,262	5,990
Capital Outlay	208,399	372,486	360,211	12,275
Total Expenditures	6,913,841	7,729,751	7,285,745	444,006
Excess of Revenues Over (Under) Expenditures	(1,687,656)	(178,566)	485,350	663,916

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<i>Other Financing Sources (Uses):</i>				
Proceeds from Sale of Assets	0	0	18,000	18,000
Advances - In	0	0	136,848	136,848
Advances - Out	0	0	(39,948)	(39,948)
Transfers - Out	(190,508)	(438,723)	(438,723)	0
<i>Total Other Financing Sources (Uses)</i>	(190,508)	(438,723)	(323,823)	114,900
Net Change in Fund Balance	(1,878,164)	(617,289)	161,527	778,816
Fund Balance at Beginning of Year, As Restated	4,674,530	4,674,530	4,674,530	0
Prior Year Encumbrances Appropriated	320,163	320,163	320,163	0
Fund Balance at End of Year	<u>\$3,116,529</u>	<u>\$4,377,404</u>	<u>\$5,156,220</u>	<u>\$778,816</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$175,000	\$523,232	\$386,841	(\$136,391)
Fines and Forfeitures	25,000	25,000	15,957	(9,043)
Intergovernmental	3,100,000	3,100,000	3,903,512	803,512
Interest	0	0	2,553	2,553
Other	0	63,981	69,301	5,320
<i>Total Revenues</i>	<u>3,300,000</u>	<u>3,712,213</u>	<u>4,378,164</u>	<u>665,951</u>
Expenditures:				
Current:				
Public Works				
Engineer				
Personal Services	1,195,450	982,450	952,374	30,076
Fringe Benefits	574,500	465,622	413,328	52,294
Supplies and Materials	562,931	887,149	786,075	101,074
Contractual Services	977,387	1,181,175	1,096,920	84,255
Other Expenditures	11,318	193,266	166,887	26,379
Total Engineer	<u>3,321,586</u>	<u>3,709,662</u>	<u>3,415,584</u>	<u>294,078</u>
Debt Service:				
Principal Retirements	231,184	247,984	240,184	7,800
Interest and Fiscal Charges	30,000	34,000	30,240	3,760
Capital Outlay	229,022	1,294,777	1,581,489	(286,712)
<i>Total Expenditures</i>	<u>3,811,792</u>	<u>5,286,423</u>	<u>5,267,497</u>	<u>18,926</u>
Excess of Revenues Over (Under) Expenditures	(511,792)	(1,574,210)	(889,333)	684,877
Other Financing Sources:				
Notes Issued	0	500,000	500,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Net Change in Fund Balance	<u>(511,792)</u>	<u>(1,074,210)</u>	<u>(389,333)</u>	<u>684,877</u>
Fund Balance at Beginning of Year	876,765	876,765	876,765	0
Prior Year Encumbrances Appropriated	284,464	284,464	284,464	0
Fund Balance at End of Year	<u><u>\$649,437</u></u>	<u><u>\$87,019</u></u>	<u><u>\$771,896</u></u>	<u><u>\$684,877</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$667,155	\$1,136,773	\$1,123,291	(\$13,482)
Charges for Services	208,097	208,097	180,234	(27,863)
Intergovernmental	1,849,536	2,521,147	2,526,349	5,202
Other	21,648	13,342	200,186	186,844
<i>Total Revenues</i>	<u>2,746,436</u>	<u>3,879,359</u>	<u>4,030,060</u>	<u>150,701</u>
Expenditures:				
Current:				
Health				
Board of MR/DD				
Personal Services	1,138,150	1,353,150	1,346,536	6,614
Fringe Benefits	464,935	512,189	500,090	12,099
Supplies and Materials	121,995	127,995	105,930	22,065
Contractual Services	1,636,711	1,654,825	1,189,759	465,066
Other Expenditures	174,172	365,131	351,751	13,380
Total Health	<u>3,535,963</u>	<u>4,013,290</u>	<u>3,494,066</u>	<u>519,224</u>
Capital Outlay	<u>50,795</u>	<u>199,724</u>	<u>167,395</u>	<u>32,329</u>
<i>Total Expenditures</i>	<u>3,586,758</u>	<u>4,213,014</u>	<u>3,661,461</u>	<u>551,553</u>
Excess of Revenues Over (Under) Expenditures	<u>(840,322)</u>	<u>(333,655)</u>	<u>368,599</u>	<u>702,254</u>
Other Financing Sources (Uses):				
Notes Issued	158,101	158,101	158,101	0
Advances - In	0	0	25,000	25,000
Advances - Out	0	0	(25,000)	(25,000)
Transfers - Out	(201,488)	(201,529)	(201,528)	1
<i>Total Other Financing Uses</i>	<u>(43,387)</u>	<u>(43,428)</u>	<u>(43,427)</u>	<u>1</u>
Net Change in Fund Balance	(883,709)	(377,083)	325,172	702,255
Fund Balance at Beginning of Year	2,858,151	2,858,151	2,858,151	0
Prior Year Encumbrances Appropriated	<u>74,839</u>	<u>74,839</u>	<u>74,839</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,049,281</u></u>	<u><u>\$2,555,907</u></u>	<u><u>\$3,258,162</u></u>	<u><u>\$702,255</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$2,800,000	\$2,896,326	\$2,897,369	\$1,043
Other	125,200	125,200	118,605	(6,595)
<i>Total Revenues</i>	<u>2,925,200</u>	<u>3,021,526</u>	<u>3,015,974</u>	<u>(5,552)</u>
Expenditures:				
Current:				
Human Services				
Personal Services	1,534,400	1,764,400	1,761,582	2,818
Fringe Benefits	676,106	614,467	607,589	6,878
Supplies and Materials	46,511	103,138	97,972	5,166
Contractual Services	250,019	113,145	101,910	11,235
Other Expenditures	421,766	504,809	471,568	33,241
Total Human Services	<u>2,928,802</u>	<u>3,099,959</u>	<u>3,040,621</u>	<u>59,338</u>
Capital Outlay	<u>13,000</u>	<u>20,254</u>	<u>18,871</u>	<u>1,383</u>
<i>Total Expenditures</i>	<u>2,941,802</u>	<u>3,120,213</u>	<u>3,059,492</u>	<u>60,721</u>
Net Change in Fund Balance	<u>(16,602)</u>	<u>(98,687)</u>	<u>(43,518)</u>	<u>55,169</u>
Fund Balance at Beginning of Year	83,611	83,611	83,611	0
Prior Year Encumbrances Appropriated	<u>42,787</u>	<u>42,787</u>	<u>42,787</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$109,796</u></u>	<u><u>\$27,711</u></u>	<u><u>\$82,880</u></u>	<u><u>\$55,169</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Manufacturing Major Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$16,600,000	\$59,757	\$59,757	\$0
Other	360,000	0	0	0
<i>Total Revenues</i>	<u>16,960,000</u>	<u>59,757</u>	<u>59,757</u>	<u>0</u>
Expenditures:				
Current:				
Public Works				
Contractual Services	0	115,288	110,674	4,614
Other Expenditures	0	14,432	13,880	552
<i>Total Expenditures</i>	<u>0</u>	<u>129,720</u>	<u>124,554</u>	<u>5,166</u>
Excess of Revenues Over (Under) Expenditures	16,960,000	(69,963)	(64,797)	5,166
Other Financing Sources:				
Transfers - In	0	0	66,400	66,400
Advances - In	0	66,400	0	(66,400)
<i>Total Other Financing Sources</i>	<u>0</u>	<u>66,400</u>	<u>66,400</u>	<u>0</u>
Net Change in Fund Balance	<u>16,960,000</u>	<u>(3,563)</u>	<u>1,603</u>	<u>5,166</u>
Fund Balance at Beginning of Year	<u>3,563</u>	<u>3,563</u>	<u>3,563</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,963,563</u></u>	<u><u>\$0</u></u>	<u><u>\$5,166</u></u>	<u><u>\$5,166</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Sewer Enterprise Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Operating Revenues:				
Charges for Services	\$469,000	\$469,000	\$511,269	\$42,269
<i>Total Operating Revenues</i>	<u>469,000</u>	<u>469,000</u>	<u>511,269</u>	<u>42,269</u>
Operating Expenses:				
Personal Services	110,082	105,082	97,940	7,142
Fringe Benefits	34,558	31,394	23,514	7,880
Contractual Services	308,257	393,006	366,429	26,577
Materials and Supplies	9,500	10,126	8,525	1,601
Capital Outlay	2,500	2,700	63,887	(61,187)
Other	25,016	117,054	89,894	27,160
<i>Total Operating Expenses</i>	<u>489,913</u>	<u>659,362</u>	<u>650,189</u>	<u>9,173</u>
Excess of Revenues Over (Under) Expenses	<u>(20,913)</u>	<u>(190,362)</u>	<u>(138,920)</u>	<u>51,442</u>
Other Non-Operating Revenues (Expenses):				
Capital Grants	0	36,054	94,300	58,246
OPWC Loans Issued	0	0	3,605	3,605
Principal Retirement	0	(1,803)	(1,803)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>34,251</u>	<u>96,102</u>	<u>61,851</u>
Net Change in Fund Balance before Transfers	<u>(20,913)</u>	<u>(156,111)</u>	<u>(42,818)</u>	<u>113,293</u>
Transfers-In	<u>0</u>	<u>21,500</u>	<u>21,500</u>	<u>0</u>
Net Change in Fund Balance	<u>(20,913)</u>	<u>(134,611)</u>	<u>(21,318)</u>	<u>113,293</u>
Fund Balance at Beginning of Year	395,978	395,978	395,978	0
Prior Year Encumbrances Appropriated	<u>29,295</u>	<u>29,295</u>	<u>29,295</u>	<u>0</u>
Fund Balance at End of Year	<u>\$404,360</u>	<u>\$290,662</u>	<u>\$403,955</u>	<u>\$113,293</u>

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted by law and administrative action to expenditures for specified purposes.

Dog and Kennel Fund

To account for the dog warden's operations, financed by the collection of fines and the sale of dog tags and kennel permits.

Marriage License Special Fund

To account for revenue received from the issuance of marriage licenses. Expenditures are to provide shelter, medical care and counseling for victims of domestic violence.

Child Support Enforcement Agency Fund

To account for state, federal and local revenue used to administer the County Bureau of Support.

Probate Court Business Fund

To account for revenue received from the issuance of marriage licenses, used for the court's operations.

Sheriff Concealed Handgun Fund

To account for the revenue received and expenditures incurred with the issuance or renewal of a license or duplicate license for applicants to carry a concealed handgun under section 2923.125 of the Revised Code. The fund is administered by the Pike County Sheriff's Office.

Real Estate Assessment Fund

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

Youth Services Subsidy Grant Fund

Grant monies are received from the State Department of Youth Services and used for placement of children, work programs involving restitution, juvenile delinquency prevention and other related activities.

Tuberculosis (TB) Levy Fund

To account for monies collected from a discontinued county-wide tax levy used to assist with expenditures of persons living within the County who are afflicted with tuberculosis.

County Court Computerization Fund

To account for a \$10.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for Pike County Court.

County Court Computer Legal Research Fund

To account for a \$3.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for Pike County Court.

Federal Department of Energy (DOE) Agreement in Principle Fund

To account for grant monies received from the State to supplement ongoing local emergency preparedness programs in the County.

Law Enforcement Trust Fund

To account for fines from the County Court used by the sheriff and prosecuting attorney for investigations, prosecutions and training for law enforcement.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

Drug Abuse Resistance Education (DARE) Grant Fund

To account for grant monies received from the State which are expended on drug awareness programs taught by certified local law enforcement officers in the local schools.

Juvenile Court Computerization Fund

To account for a \$10.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for the Juvenile Court Computerization Fund of Pike County.

Emergency Medical Services Fund

To account for revenues received from grant monies and a county-wide levy. Expenditures are used for the operation and training of the County Emergency Medical Service.

Probate Court Computerization Fund

To account for a \$10.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for the Probate Court.

Probate Court Computer Legal Research Fund

To account for a court fee charged on applicable court cases for the purpose of funding the acquisition and maintenance of computerized legal research services from the Probate Court of Pike County.

Common Pleas Court Computerization Fund

To account for a \$10.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for the Court of Common Pleas of Pike County.

Common Pleas Court Computer Legal Research Fund

To account for a \$3.00 court fee charged on applicable court cases for the purpose of funding the acquisition and maintenance of computerized legal research services from the Court of Common Pleas of Pike County.

Juvenile Court Computer Legal Research Fund

To account for a court fee charged on applicable court cases for the purpose of funding the acquisition and maintenance of computerized legal research services from the Juvenile Court of Pike County.

Children Services Fund

To account for monies received from federal and state grants. These grants are used to reimburse the General Fund for expenditures that have been made for Children Services programs.

County Emergency Preparedness Fund

To account for the revenue and expenditures incurred in the administration of a County Emergency Preparedness Grant received from the Ohio Department of Public Safety, Emergency Management Agency by Pike County as established in Senate Bill 239. This pilot grant is one-time funding to assist those 25 counties with the lowest federal gross income as determined by the Ohio Department of Taxation in developing an overall emergency management/county disaster services program for the county.

County EMA Terrorism Planning Fund

To account for the revenue and expenditures incurred in the administration of a terrorism planning grant received from the Ohio Department of Public Safety, Emergency Management Agency by Pike County for use in local terrorism training. The goal of the grant is that all counties in the State of Ohio develop WMD preparedness and response capabilities by completing both a terrorism risk assessment and for an EOP terrorism annex.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

CHIP Housing Revolving Loan Fund

A revolving loan fund established to account for the program income revenue and expenditures incurred in the administration of a Community Housing Improvement Strategy (CHIP) Housing Purchase/Rehabilitation/Resale program on a countywide basis.

Emergency Management Agency (EMA) Co-Operative Agreement Fund

To account for monies received from the State for reimbursement for extraordinary costs associated with response to an emergency/disaster event.

Delinquent Real Estate Tax and Assessment Collection (DRETAC) Fund

To account for five percent of all delinquent real estate, personal property, and manufactured home tax collections, which is equally split between the County Treasurer and Prosecuting Attorney, for the purpose of collecting delinquent real estate taxes.

Drug Law Enforcement Fund

To account for fines and forfeitures from convictions on drug related cases used to subsidize law enforcement efforts that pertain to drug offenses.

Indigent Guardianship Fund

To account for income from probate court fees used for court appointed guardians for indigents.

Community Right to Know Emergency Fund

To account for grants from the Ohio State Emergency Response Commission to be used for local emergency planning exercises and training.

Indigent Drivers Alcohol Treatment Fund

To account for revenue received from County Court DUI arrests to be used for enforcement and education of the DUI laws.

Enforcement and Education Fund

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

Felony and Delinquent Care Fund

To account for monies received for the purposes of law enforcement with regards to Reclaim Ohio and Youth Services Grants.

Probate Alternative

To account for additional fees in the Probate Court of Pike County to acquire and pay for alternate dispute resolutions as enumerated by ORC Section 2161.163.

Community Corrections Act Grant Fund

To account for Community Corrections Act state grant proceeds received from the Ohio Department of Corrections, Rehabilitation and Correction, Division of Parole and Community Services, and the Bureau of Sanctions for the purpose of establishing alternative community punishments for adult offenders through a community based corrections program.

Law Enforcement Block Grant Fund

To account for state grant monies received from the State of Ohio, Office of Criminal Justice Services, Program Control Section to be used exclusively for the purpose of local law enforcement overtime personnel costs.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

FEMA Flood Assistance Grant Fund

To account for the revenue and expenditures incurred from reimbursement grant funds received by various departments as a result of flooding in Pike County.

Federal Highway Fund

To account for the revenue and expenditures incurred from repair road projects by the Pike County Engineer's Office on highways located in the County.

V.O.C.A. Grant Fund

To account for grant monies received from the Ohio Crime Victims Assistance Grant Program through the Attorney General of the State of Ohio's office. The V.O.C.A. grant is funded at the state level by the Victims of Crime Act and replaced the S.V.A.A. grant locally in December of 1997. It is administered by the Pike County Prosecutor's office.

Court Security Grant Fund

To account for the grant revenues received and the expenditures incurred in the installation of alarm systems and surveillance equipment for the Pike County Courthouse, Common Pleas Court, Adult Probation Office, and the Pike County Prosecutor's Office through a state Court Security Grant Program funded by the Ohio Judicial Conference and the Ohio Supreme Court.

Byrne Memorial D02 Victim Fund

A pass-through fund initiated to account for the sub grant receipts and expenditures incurred in the local implementation of an assistance program for victims of domestic violence in Pike County. The local implementing agency of the Byrne Memorial Victim/Witness Grant is the Pike County Partnership Against Domestic Violence.

Electronic Monitor House Arrest Fund

To account for the revenue and expenditures incurred in the operation of an electronically monitored house arrest program through Pike County Court.

County Court Probation Fund

To account for the revenues generated and expenditures incurred in the operation of a County Court Probation Services Program for misdemeanor offenders placed on probation or felony offenders placed under a community control sanction by the Pike County Court as per sections 2951.02 and 2951.021 of the Ohio Revised Code.

Juvenile Accountability Fund

To account for the revenues and expenditures incurred in the Juvenile Accountability Incentive Block Grant received by the Pike County Juvenile Court. The grant will enable the juvenile court to employ a trained social worker to investigate the personal history of the juveniles and make written recommendation to the court on how to best serve the youth in the court system.

Department of Justice Equipment Grant Fund

To account for the revenue and expenditures incurred in the administration of the grant from the Ohio Emergency Management Agency for the purpose to provide counties the capability to purchase first responder equipment in the following categories: Personal Protective Equipment (PPE), Chemical, Radiological, and Biological Detection Equipment, Decontamination Equipment and Specialized Communication Equipment.

FEMA 02 Plan Fund

To account for the revenue and expenditures incurred in the preparation of an enhanced Emergency Operation Plan (EOP) for Pike County. Developing a Weapons of Mass Destruction (WMD) and Terrorism Annex Plan are the primary planning activities for achieving the grant's program objective.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

Pre-Disaster Mitigation Fund

To account for the revenues and expenditures incurred in the administration of the Pre-Disaster Mitigation Program Grant.

St. Homeland Security Part I Fund

To account for the revenues and expenditures incurred in the administration of the federal pass-thru Homeland Security Grants Part I and Part II. These grants support first responders in the preparation for a possible response to a terrorism incident. Part I grants are for planning and administration projects and Part II grants are to be used for the purchase of equipment per the grant guidelines.

HAVA Voter Registration Fund

To account for the revenues received and expenditures incurred in the implementation of a HAVA sub-grant received by the Pike County Board of Elections from the Ohio Secretary of State to provide education to voters and election officials and to provide poll worker training.

FY07 Homeland Security Grant Fund

To account for the revenue and expenditures incurred in the administration of the grant from the US Department of Homeland Security (DHS), Office for Domestic Preparedness (ODP) for the purpose to provide funding needed to ensure the safety and security of our nation's homeland. This grant guidance pertains to the administration and implementation of the State Homeland Security Program (SHSP) portion of the Homeland Security Grant Program (HSGP). The grant provides funds to local units of government to prevent, deter, respond to, and recover from incidents of terrorism involving the use of Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) materials and/or "Cyber" attacks.

Mediation Fund

To account for revenue and expenditures incurred by the Court of Common Pleas of Pike County General Division for the purpose of providing mediation services for domestic relations cases involving parenting issues, visitation and custody disputes as well as civil mediation which places emphasis on a facilitative process to resolve legal issues brought before the court.

FY 08 Homeland Security Grant Fund

To account for revenue and expenditures incurred in the administration of the Homeland Security Grant. The purpose of the grant is to address the unique equipment for terrorism incidents involving the use of chemical, biological, radiological, nuclear, explosive weapons and cyber attacks. This grant also provides monies to conduct and attend training courses and to implement state and local security strategies.

County Court Special Project Fund

To account for revenue and expenditures incurred in the administration of the special programs or services offered by Pike County Court.

OPD Citizens Corps Program Fund

To account for revenue and expenditures incurred for the purpose of providing County Citizens Corp Councils grant monies to implement programs locally that fall within the scope of the objectives.

Airport Community Day Fund

To account for revenue and expenditures incurred by the Pike County Advisory Board of Directors to host a Community Day at the airport.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

Buffer Zone Protection Program Fund

To account for revenue and expenditures incurred for the purpose of enhancing the capabilities of local prevention and emergency response agencies through the acquisition of equipment.

Pike County Wireless Government Assistance Fund

To account for revenue and expenditures incurred to design, upgrade, purchase, lease, program, install, test or maintain the necessary data, hardware, software, and trucking required for the PSAP to provide wireless enhanced 9-1-1.

Ohio Pet Fund

To account for the revenue receipts and expenditures incurred in the administration of the Pets Program. The purpose of the grant is to sterilize dogs and cats.

Ohio Peace Office Training Fund

To account for revenue and expenditures for the mandatory continuing professional training program for Ohio peace officers and state highway patrol troopers, regulated and maintained by the Ohio Peace Officer Training Commission (OPOTC).

Sheriff Police Service Contract Fund

To account for revenue and expenditures incurred in contracts entered into between the Pike County Sheriff and authorized subdivisions of Pike County for police services as per Ohio Revised Code 311.29.

County Commissioners M&R Fund

To account for revenue and expenditures incurred for local government road maintenance and repair funded by the Pike County Commissioners.

Pike Senior Services Levy Fund

To account for the revenues received from the Pike County Senior Citizens property tax levy and the disbursements made from the fund authorized by the ballot language approved by the voters of Pike County.

Juvenile Division Special Project Fund

To account for revenue and expenditures incurred in the administration of the Juvenile Division Special Project. The purpose of the fund is to account for fees collected for each criminal cause, civil action proceeding or judgment by confession.

Probate Division Special Project Fund

To account for the revenue and expenditures incurred in the administration of the Probate Division Special Projects Fund for the purpose of collecting fees for each criminal case, civil action proceeding or judgment of the probate court.

Juvenile Indigent Drivers Alcohol Treatment Fund

To account for revenue and expenditures incurred in the administration of the Juvenile Indigent Drivers Alcohol Treatment Fund.

Law Library Resources Fund

To account for the revenue and expenditures incurred by the County's Law Library Resources Board for providing legal research, reference, and library services to the County and to the municipal corporations and courts within the County, in addition to, managing the coordination, acquisition, and utilization of legal resources per HB 420 passed by the Ohio legislature in 2009.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

ODH MIECHV Grant Fund

To account for the revenue and expenditures incurred in the implementation of the MIECHV Program. This program is to implement and maintain an evidence based visiting program to be coordinated with other programs in Pike County. The local implementing agency and sub-grantee is the Pike County Board of Developmental Disabilities.

Community Development Fund

To account for revenue from the federal government used for a revolving loan program, a solid waste program and improvements to target areas within the County.

Misc. Special Grant Fund

To account for revenue and expenditures for various monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere.

Armintrout Fund

To account for the principal, interest, and disbursements left to the Pike County Children's Home by the estate of the late George O. Armintrout. The money is in the control of the Pike County Children's Board. The trust funds were entered on the records of the Auditor of Pike County on December 8, 1997.

Pike County Water Fund

To account for other revenue received for the purpose of debt payments for the Laparell-Cynthiana Waterline.

Nonmajor Debt Service Funds

Debt Service Funds are established to account for the accumulation of resources for the payment of debt reported in the basic financial statements.

Bond Retirement Fund

To account for the resources used for payment of principal and interest and fiscal charges of general obligation bonds of the County.

East Jackson Water Tap Notes Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes. This fund is reported as a debt service fund on a budgetary basis and is combined with the East Jackson Water Tap Capital Projects Fund on a GAAP basis.

Lapperell Cynthiana Water Notes Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes. This fund is reported as a debt service fund on a budgetary basis and is combined with the Pike County Water Fund on a GAAP basis.

Mifflin Township Waterline Notes Fund

To account for the resources used for payment of principal and interest and fiscal charges on an Ohio Public Work Commission loan. This fund is reported as a debt service fund on a budgetary basis and is combined with the Pike County Mifflin Township Capital Projects Fund on a GAAP basis.

Airport Hangars Notes Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes issued to construct six airplane hangars at the Pike County Airport. This fund is reported as a debt service fund on a budgetary basis and is combined with the Miscellaneous Capital Projects Fund on a GAAP basis.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

EMS Vehicles Note Fund

To account for the resources used for payment of principal and interest and fiscal charges on a note secured at First National Bank of Waverly for the purpose of purchasing new EMS vehicles in 1996. This fund is reported as a debt service fund on a budgetary basis and is combined with the Emergency Medical Services Fund on a GAAP basis.

Children's Services Building Notes Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes. The proceeds of the notes were used to complete the construction of the new Pike County Children's Service Board Administration Building. This fund is reported as a debt service fund on a budgetary basis and is combined with the Children's Service Building Capital Project Fund on a GAAP basis.

Water Pollution Control Loan Fund

A debt service fund initiated to account for resources and debt service activity involved in the retirement of a \$45,000 loan to the Ohio General Assembly created Water Pollution Control Fund (W.P.C.L.F.) Administered by the Ohio Water Development Authority (O.W.D.A.). This fund is reported as a debt service fund on a budgetary basis and is combined with the Sunfish Creek Road Waterline Fund on a GAAP basis.

American Blvd. Improvement Fund

To account for the revenue and expenditures incurred in the debt service associated with the construction of the American Boulevard Road by the Pike County Engineer's Office. American Boulevard is a service road required to be built into the newly constructed Early Childhood Center located on State Route 12 East, Piketon. This fund is reported as a debt service fund on a budgetary basis and is combined with the State Issue II Grants Capital Fund on a GAAP basis.

Nonmajor Capital Projects Funds

Capital Projects Funds are established to account for financial resources to be used for the construction of major capital facilities (other than those financed by proprietary funds).

Issue II Grants Fund

To account for Issue II funds received from the State of Ohio Public Works Commission and local match monies for capital projects.

East Jackson Water Tap Fund

To account for revenues and expenditures incurred in the construction of East Jackson waterlines.

Wastewater Treatment Fund

To account for the revenue and expenditures incurred in the construction and remodeling of the Wastewater Treatment Plant.

Fairgrounds Improvement Fund

To account for note proceeds used to extend sewer mains and construct modern restroom and shower facilities at the Pike County Fairgrounds.

Pike Health Care Addition Fund

To account for note proceeds used to construct an addition to the building housing the Pike County Health Department and the Family Health Center.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

Children Services Building Fund

To account for Children Services fund local monies to be used to construct a new building to house the Pike County Children Services Agency.

Pike Senior Services Fund

To account for the revenues and expenditures incurred in the purchase of real estate and capital construction of the Pike County Senior Citizens Center located at the corner of Walnut and Clough Streets in Waverly. The project will be financed from proceeds generated from the sale of bonds issued by the Board of Pike County Commissioners for the Community Action Committee of Pike County. CAC will lease the facility when completed from the Pike County Commissioners and operate the Center. The debt will be retired from proceeds generated from a senior citizens levy passed by the voters of Pike County in March 2008 first to be assessed beginning with the 2008 tax duplicate first collected in calendar year 2008.

DOE/SODI Airport Grant Fund

To account for local monies and economic diversification proceeds received by the Southern Ohio Diversification Initiative from the United States Department of Energy due to the downsizing of the nuclear weapons complex. The grant funds are earmarked for capital improvement projects at the Pike County Airport specified in SODI's Community Transition Plan approved and funded by the United States Department of Energy.

Market Street Office Complex Capital Fund

To account for the resources and capital expenditures incurred in the construction of the Market Street Office Complex Project which is to be attached to the current building housing Pike County's Cooperative Extension Service Office.

Sunfish Creek Road Waterline Capital Fund

To account for the revenue and expenditures incurred in the construction of waterlines on Sunfish Creek Road.

Pike County Local Government Service Center Fund

To account for the revenue and expenditures incurred in the initial purchase and subsequent capital renovation of the K-mart building purchased by the Board of Pike County Commissioners. The K-mart building was renovated into a one-stop local government service center facility housing Pike County's Department of Human Services, and a host of other local county offices including the County Auditor, County Commissioners, Clerk of Courts Title Office, County Recorder, County Treasurer, Mapping Office, Juvenile Court, Probate Court, et. al.

Pike Lake Road Waterline Capital Fund

To account for the revenue and expenditures incurred in the construction of waterlines on Pike Lake Road.

Northgate Sewer Line Capital Project Fund

To account for the revenue and expenditures incurred in the construction of the North Gate Sewer Capital Project on the north side of the United States Department of Energy Plant site in Seal Township.

Pine Top Road Waterline Project Fund

To account for the revenues and expenditures incurred in the construction of community and economic development activities to units of general local government in non-entitlement areas of Ohio and to provide technical assistance to them in connection with community and economic development programs.

Pike County Records Center Fund

To account for the revenues and expenditures incurred in the renovation/construction of a records storage building to be constructed behind the Pike County Courthouse.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

Scioto Twp Waterline Fund

To account for the revenues and expenditures incurred in the construction of Scioto Township Waterline Extension.

Pike County Courthouse Improvement Fund

To account for the revenues and expenditures incurred in the Pike County Courthouse.

Mifflin Township Capital Project Fund

To account for the revenue and expenditures incurred in the capital construction of the Mifflin Township waterline.

ARRA-Mifflin Township Fund

To account for the revenue and expenditures incurred in the capital construction of the Mifflin Township waterline received through the American Recovery and Reinvestment Act (ARRA).

Misc. Capital Projects Fund

To account for the revenues and expenditures of various Capital Funds which are not classified elsewhere.

Funds Reported Separately for Budgetary Purposes

The following funds have been combined with the General Fund for reporting in accordance with accounting principles generally accepted in the United States of America. However, their budgets are reported separately in this section for accountability purposes.

County Recorder's Equipment Fund

To account for monies received from user fees that are used for the operation of the County Recorder's department.

Certificate of Title Administration Fund

To account for monies received from user fees that are used for the operation of the Title Administration department.

Airport Authority Grant Fund

To account for monies received from grants that were used for improvements to the Airport.

Airport Resurfacing Fund

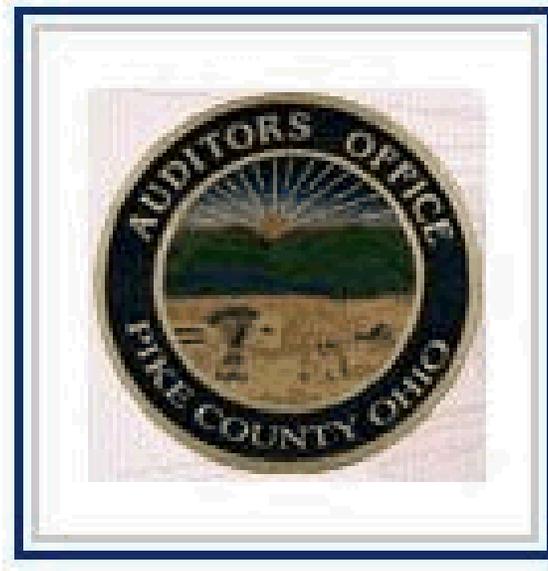
To account for monies received from various sources that were used for airport runway resurfacing.

Unclaimed Monies Fund

To account for monies which are held for unclaimed checks which have never been cashed by the recipient. After a five year period, such monies may be returned to the originating fund.

Trust Fund

To account for monies which were originally held by the County for certain trust purposes, but for which the monies were not completely expended.



PIKE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
As of December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
Assets:				
Equity in Pooled Cash and Investments Cash and Cash Equivalents in Segregated Accounts	\$5,385,407 1,396	\$0 0	\$919,983 0	\$6,305,390 1,396
Receivables:				
Taxes	1,169,129	0	0	1,169,129
Accounts	61,847	0	0	61,847
Loans Receivable (Net of Allowance for Doubtful Accounts)	948,883	0	0	948,883
Due from Other Governments	1,293,412	0	83,000	1,376,412
Total Assets	8,860,074	0	1,002,983	9,863,057
Liabilities and Fund Balances:				
Liabilities:				
Accounts Payable	59,368	0	0	59,368
Contracts Payable	55,000	0	3,339	58,339
Accrued Wages and Benefits	57,584	0	0	57,584
Accrued Interest Payable	0	0	17,045	17,045
Due to Other Funds	7,764	0	0	7,764
Due to Other Governments	49,839	0	0	49,839
Notes Payable	0	0	559,350	559,350
Deferred Revenue	2,123,939	0	21,150	2,145,089
Total Liabilities	2,353,494	0	600,884	2,954,378
Fund Balances:				
Nonspendable	948,883	0	0	948,883
Restricted	5,557,697	0	914,129	6,471,826
Unassigned	0	0	(512,030)	(512,030)
Total Fund Balances	6,506,580	0	402,099	6,908,679
Total Liabilities and Fund Balances	\$8,860,074	\$0	\$1,002,983	\$9,863,057

PIKE COUNTY
*Combining Statement of Revenues, Expenditures,
And Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
Revenues:				
Taxes	\$1,171,697	\$0	\$0	\$1,171,697
Charges for Services	1,503,414	0	26,911	1,530,325
Fees, Licenses and Permits	190	0	0	190
Fines and Forfeitures	47,794	0	0	47,794
Intergovernmental	2,739,924	0	906,712	3,646,636
Interest	35	0	592	627
Other	129,730	56,270	163,564	349,564
Total Revenues	5,592,784	56,270	1,097,779	6,746,833
Expenditures:				
Current:				
General Government:				
Legislative and Executive	673,875	0	0	673,875
Judicial	199,138	0	0	199,138
Public Safety	756,775	0	0	756,775
Public Works	0	0	350,039	350,039
Health	382,597	0	0	382,597
Human Services	1,691,726	0	0	1,691,726
Economic Development and Assistance	919,036	0	0	919,036
Capital Outlay	285,310	0	640,190	925,500
Debt Service:				
Principal	6,765	372,141	102,586	481,492
Interest and Fiscal Charges	328	114,154	102,969	217,451
Total Expenditures	4,915,550	486,295	1,195,784	6,597,629
Excess of Revenues Over (Under) Expenditures	677,234	(430,025)	(98,005)	149,204
Other Financing Sources (Uses):				
Transfers - In	148,500	430,025	225,131	803,656
Transfers - Out	(221,199)	0	(30,106)	(251,305)
USDA Loans Issued	0	0	287,945	287,945
Proceeds from Sale of Capital Assets	16,189	0	0	16,189
Total Other Financing Sources (Uses)	(56,510)	430,025	482,970	856,485
Net Change in Fund Balances	620,724	0	384,965	1,005,689
Fund Balances at Beginning of Year - As Restated	5,885,856	0	17,134	5,902,990
Fund Balances at End of Year	\$6,506,580	\$0	\$402,099	\$6,908,679

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2011

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business
Assets:				
Equity in Pooled Cash and Investments	\$16,286	\$430	\$444,829	\$5,869
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Governments	0	0	48,167	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0
<i>Total Assets</i>	<u>16,286</u>	<u>430</u>	<u>492,996</u>	<u>5,869</u>
Liabilities:				
Accounts Payable	0	0	1,150	0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	2,039	0	9,532	0
Due to Other Funds	0	0	7,764	0
Due to Other Governments	1,195	0	5,922	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>3,234</u>	<u>0</u>	<u>24,368</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	13,052	430	468,628	5,869
<i>Total Fund Balances</i>	<u>13,052</u>	<u>430</u>	<u>468,628</u>	<u>5,869</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$16,286</u>	<u>\$430</u>	<u>\$492,996</u>	<u>\$5,869</u>

<u>Sheriff Concealed Handgun</u>	<u>Real Estate Assessment</u>	<u>Youth Services Subsidy Grant</u>	<u>Tuberculosis Levy</u>	<u>County Court Computerization</u>
\$34,549	\$702,910	\$33,565	\$7,271	\$95,765
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>34,549</u>	<u>702,910</u>	<u>33,565</u>	<u>7,271</u>	<u>95,765</u>
0	1,076	0	0	0
0	0	0	0	0
0	3,594	0	0	0
0	0	0	0	0
0	3,616	0	0	0
0	0	0	0	0
0	8,286	0	0	0
0	0	0	0	0
<u>34,549</u>	<u>694,624</u>	<u>33,565</u>	<u>7,271</u>	<u>95,765</u>
<u>34,549</u>	<u>694,624</u>	<u>33,565</u>	<u>7,271</u>	<u>95,765</u>
<u>\$34,549</u>	<u>\$702,910</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$95,765</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2011
(Continued)

	County Court Computer Legal Research	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	DARE Grant	Juvenile Court Computerization
Assets:					
Equity in Pooled Cash and Investments	\$170,823	\$419	\$6,818	\$6,619	\$6,578
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<i>Total Assets</i>	<u>170,823</u>	<u>419</u>	<u>6,818</u>	<u>6,619</u>	<u>6,578</u>
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:					
Nonspendable	0	0	0	0	0
Restricted	170,823	419	6,818	6,619	6,578
<i>Total Fund Balances</i>	<u>170,823</u>	<u>419</u>	<u>6,818</u>	<u>6,619</u>	<u>6,578</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$170,823</u>	<u>\$419</u>	<u>\$6,818</u>	<u>\$6,619</u>	<u>\$6,578</u>

<u>Emergency Medical Services</u>	<u>Probate Court Computerization</u>	<u>Probate Court Computer Legal Research</u>	<u>Common Pleas Court Computerization</u>	<u>Common Pleas Court Computer Legal Research</u>
\$1,288,465	\$35,912	\$1,242	\$9,044	\$9,602
0	0	0	0	0
228,738	0	0	0	0
43,322	0	0	0	0
12,325	0	0	0	0
0	0	0	0	0
<u>1,572,850</u>	<u>35,912</u>	<u>1,242</u>	<u>9,044</u>	<u>9,602</u>
8,429	0	0	0	0
0	0	0	0	0
6,358	0	0	65	0
0	0	0	0	0
17,771	0	0	38	0
229,289	0	0	0	0
261,847	0	0	103	0
0	0	0	0	0
<u>1,311,003</u>	<u>35,912</u>	<u>1,242</u>	<u>8,941</u>	<u>9,602</u>
<u>1,311,003</u>	<u>35,912</u>	<u>1,242</u>	<u>8,941</u>	<u>9,602</u>
<u>\$1,572,850</u>	<u>\$35,912</u>	<u>\$1,242</u>	<u>\$9,044</u>	<u>\$9,602</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2011
(Continued)

	Juvenile Court Computer Legal Research	Children Services	County Emergency Preparedness	County EMA Terrorism Planning
Assets:				
Equity in Pooled Cash and Investments	\$2,487	\$616,485	\$6,166	\$1,165
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	625,974	0	0
Accounts	0	0	0	0
Due from Other Governments	0	28,229	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0
Total Assets	2,487	1,270,688	6,166	1,165
Liabilities:				
Accounts Payable	0	48,713	0	0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	14,333	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	8,997	0	0
Deferred Revenue	0	629,775	0	0
Total Liabilities	0	701,818	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	2,487	568,870	6,166	1,165
Total Fund Balances	2,487	568,870	6,166	1,165
Total Liabilities and Fund Balances	\$2,487	\$1,270,688	\$6,166	\$1,165

<u>CHIP Housing Revolving Loan</u>	<u>Emergency Management Agency Co-operative Agreement</u>	<u>Delinquent Real Estate Tax and Assessment Collection</u>	<u>Drug Law Enforcement</u>	<u>Indigent Guardianship</u>	<u>Community Right to Know Emergency</u>
\$24,612	\$39,939	\$222,245	\$738	\$24,665	\$41,405
0	0	0	1,396	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>24,612</u>	<u>39,939</u>	<u>222,245</u>	<u>2,134</u>	<u>24,665</u>	<u>41,405</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	1,535	2,095	0	0	283
0	0	0	0	0	0
0	883	1,209	0	12	162
0	0	0	0	0	0
0	2,418	3,304	0	12	445
0	0	0	0	0	0
<u>24,612</u>	<u>37,521</u>	<u>218,941</u>	<u>2,134</u>	<u>24,653</u>	<u>40,960</u>
<u>24,612</u>	<u>37,521</u>	<u>218,941</u>	<u>2,134</u>	<u>24,653</u>	<u>40,960</u>
<u>\$24,612</u>	<u>\$39,939</u>	<u>\$222,245</u>	<u>\$2,134</u>	<u>\$24,665</u>	<u>\$41,405</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2011
(Continued)

	Indigent Drivers Alcohol Treatment	Enforcement and Education	Felony and Delinquent Care	Probate Alternative
Assets:				
Equity in Pooled Cash and Investments	\$11,733	\$732	\$162,663	\$6,198
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0
Total Assets	11,733	732	162,663	6,198
Liabilities:				
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	1,884	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	1,118	0
Deferred Revenue	0	0	0	0
Total Liabilities	0	0	3,002	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	11,733	732	159,661	6,198
Total Fund Balances	11,733	732	159,661	6,198
Total Liabilities and Fund Balances	\$11,733	\$732	\$162,663	\$6,198

<u>Community Corrections Act Grant</u>	<u>Law Enforcement Block Grant</u>	<u>FEMA Flood Assistance Grant</u>	<u>Federal Highway</u>	<u>VOCA Grant</u>
\$7,308	\$7,731	\$0	\$169,926	\$1,129
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
27,790	0	107,477	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>35,098</u>	<u>7,731</u>	<u>107,477</u>	<u>169,926</u>	<u>1,129</u>
0	0	0	0	0
0	0	0	0	0
1,192	685	0	0	0
0	0	0	0	0
709	305	0	0	0
<u>13,895</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>15,796</u>	<u>990</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>19,302</u>	<u>6,741</u>	<u>107,477</u>	<u>169,926</u>	<u>1,129</u>
<u>19,302</u>	<u>6,741</u>	<u>107,477</u>	<u>169,926</u>	<u>1,129</u>
<u>\$35,098</u>	<u>\$7,731</u>	<u>\$107,477</u>	<u>\$169,926</u>	<u>\$1,129</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2011
(Continued)

	Court Security Grant	Byrne Memorial D02 Victim	Electronic Monitor House Arrest	County Court Probation	Juvenile Accountability
Assets:					
Equity in Pooled Cash and Investments	\$709	\$15,686	\$21,062	\$21,703	\$1,307
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	709	15,686	21,062	21,703	1,307
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	0	0	0	0	0
Fund Balances:					
Nonspendable	0	0	0	0	0
Restricted	709	15,686	21,062	21,703	1,307
Total Fund Balances	709	15,686	21,062	21,703	1,307
Total Liabilities and Fund Balances	\$709	\$15,686	\$21,062	\$21,703	\$1,307

<u>Dept. of Justice Equip. Grant</u>	<u>FEMA 02 Plan</u>	<u>Pre-Disaster Mitigation</u>	<u>St. Homeland Security Part I</u>	<u>HAVA Voter Registration</u>	<u>FY07 Homeland Security Grant</u>
\$4,306	\$2,688	\$5,403	\$162	\$552	\$1,090
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>4,306</u>	<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>552</u>	<u>1,090</u>
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	0	0	0
0	0	0	0	0	0
<u>4,306</u>	<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>552</u>	<u>1,090</u>
<u>4,306</u>	<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>552</u>	<u>1,090</u>
<u>\$4,306</u>	<u>\$2,688</u>	<u>\$5,403</u>	<u>\$162</u>	<u>\$552</u>	<u>\$1,090</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2011
(Continued)

	<u>Mediation</u>	<u>FY08 Homeland Security Grant</u>	<u>County Court Special Project</u>	<u>OPD Citizens Corps Program</u>	<u>Airport Community Day</u>
Assets:					
Equity in Pooled Cash and Investments	\$29,315	\$952	\$115,663	\$337	\$194
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	<u>29,315</u>	<u>952</u>	<u>115,663</u>	<u>337</u>	<u>194</u>
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	1,941	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	884	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>2,825</u>	<u>0</u>	<u>0</u>
Fund Balances:					
Nonspendable	0	0	0	0	0
Restricted	29,315	952	112,838	337	194
Total Fund Balances	<u>29,315</u>	<u>952</u>	<u>112,838</u>	<u>337</u>	<u>194</u>
Total Liabilities and Fund Balances	<u>\$29,315</u>	<u>\$952</u>	<u>\$115,663</u>	<u>\$337</u>	<u>\$194</u>

<u>Buffer Zone Protection Program</u>	<u>Pike County Wireless Govt Assist</u>	<u>Ohio Pet</u>	<u>Ohio Peace Officer Training</u>	<u>Sheriff Police Service Contract</u>	<u>County Commissioners M & R</u>
\$149	\$87,930	\$0	\$2,276	\$2,565	\$63,874
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>149</u>	<u>87,930</u>	<u>0</u>	<u>2,276</u>	<u>2,565</u>	<u>63,874</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	2,051	0	0	444	0
0	0	0	0	0	0
0	1,023	0	0	190	0
0	0	0	0	0	0
<u>0</u>	<u>3,074</u>	<u>0</u>	<u>0</u>	<u>634</u>	<u>0</u>
0	0	0	0	0	0
<u>149</u>	<u>84,856</u>	<u>0</u>	<u>2,276</u>	<u>1,931</u>	<u>63,874</u>
<u>149</u>	<u>84,856</u>	<u>0</u>	<u>2,276</u>	<u>1,931</u>	<u>63,874</u>
<u>\$149</u>	<u>\$87,930</u>	<u>\$0</u>	<u>\$2,276</u>	<u>\$2,565</u>	<u>\$63,874</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2011
(Continued)

	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project	Juvenile Indigent Drivers Alcohol Treatment	Law Library Resources
Assets:					
Equity in Pooled Cash and Investments	\$347,721	\$15,542	\$7,908	\$408	\$2,562
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	314,417	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	22,469	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	684,607	15,542	7,908	408	2,562
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	0	122
Deferred Revenue	318,268	0	0	0	0
Total Liabilities	318,268	0	0	0	122
Fund Balances:					
Nonspendable	0	0	0	0	0
Restricted	366,339	15,542	7,908	408	2,440
Total Fund Balances	366,339	15,542	7,908	408	2,440
Total Liabilities and Fund Balances	\$684,607	\$15,542	\$7,908	\$408	\$2,562

<u>ODH MIECHV Grant</u>	<u>Community Development</u>	<u>Misc. Special Grant</u>	<u>Armintrout</u>	<u>Pike County Water</u>	<u>Total Nonmajor Special Revenue</u>
\$12,295	\$365,649	\$23,603	\$2,785	\$4,688	\$5,385,407
0	0	0	0	0	1,396
0	0	0	0	0	1,169,129
0	18,525	0	0	0	61,847
210,437	813,770	22,748	0	0	1,293,412
0	948,883	0	0	0	948,883
<u>222,732</u>	<u>2,146,827</u>	<u>46,351</u>	<u>2,785</u>	<u>4,688</u>	<u>8,860,074</u>
0	0	0	0	0	59,368
0	55,000	0	0	0	55,000
0	8,100	1,453	0	0	57,584
0	0	0	0	0	7,764
547	4,227	909	0	0	49,839
140,291	781,047	11,374	0	0	2,123,939
140,838	848,374	13,736	0	0	2,353,494
0	948,883	0	0	0	948,883
81,894	349,570	32,615	2,785	4,688	5,557,697
81,894	1,298,453	32,615	2,785	4,688	6,506,580
<u>\$222,732</u>	<u>\$2,146,827</u>	<u>\$46,351</u>	<u>\$2,785</u>	<u>\$4,688</u>	<u>\$8,860,074</u>

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011*

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	21,890	8,250	149,861	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	416	0	0	218
Intergovernmental	0	0	650,928	0
Interest	0	0	0	0
Other	66	0	8,895	0
Total Revenues	22,372	8,250	809,684	218
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Health	97,016	8,301	0	0
Human Services	0	0	532,221	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	20,233	0	0	0
Debt Service:				
Principal Retirement	0	0	121	0
Interest and Fiscal Charges	0	0	36	0
Total Expenditures	117,249	8,301	532,378	0
Excess of Revenues Over (Under) Expenditures	(94,877)	(51)	277,306	218
Other Financing Sources (Uses):				
Transfers - Out	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0
Transfers - In	103,500	0	0	0
Total Other Financing Sources (Uses)	103,500	0	0	0
<i>Net Change in Fund Balances</i>	8,623	(51)	277,306	218
Fund Balances (Deficit) at Beginning of Year	4,429	481	191,322	5,651
Fund Balances at End of Year	<u>\$13,052</u>	<u>\$430</u>	<u>\$468,628</u>	<u>\$5,869</u>

Sheriff Concealed Handgun	Real Estate Assessment	Youth Services Subsidy Grant	Tuberculosis Levy	County Court Computerization
\$0	\$0	\$0	\$0	\$0
19,604	388,580	0	0	11,369
0	190	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	3,231	0	0	0
<u>19,604</u>	<u>392,001</u>	<u>0</u>	<u>0</u>	<u>11,369</u>
0	392,818	0	0	0
0	0	0	0	17,484
0	0	0	0	0
0	0	0	0	0
7,464	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>7,464</u>	<u>392,818</u>	<u>0</u>	<u>0</u>	<u>17,484</u>
<u>12,140</u>	<u>(817)</u>	<u>0</u>	<u>0</u>	<u>(6,115)</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>
12,140	(817)	0	0	(6,115)
<u>22,409</u>	<u>695,441</u>	<u>33,565</u>	<u>7,271</u>	<u>101,880</u>
<u>\$34,549</u>	<u>\$694,624</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$95,765</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011
 (Continued)*

	County Court Computer Legal Research	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	DARE Grant	Juvenile Court Computerization
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	425	0	0	0	2,719
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	1,610	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>425</u>	<u>1,610</u>	<u>0</u>	<u>0</u>	<u>2,719</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	1,500
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	7,000	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>7,000</u>	<u>0</u>	<u>1,500</u>
Excess of Revenues Over (Under) Expenditures	<u>425</u>	<u>1,610</u>	<u>(7,000)</u>	<u>0</u>	<u>1,219</u>
Other Financing Sources (Uses):					
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	10,780	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>10,780</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	425	1,610	3,780	0	1,219
Fund Balances (Deficit) at Beginning of Year	170,398	(1,191)	3,038	6,619	5,359
Fund Balances at End of Year	<u>\$170,823</u>	<u>\$419</u>	<u>\$6,818</u>	<u>\$6,619</u>	<u>\$6,578</u>

Emergency Medical Services	Probate Court Computerization	Probate Court Computer Legal Research	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research
\$358,774	\$0	\$0	\$0	\$0
387,611	0	0	0	0
0	0	0	0	0
0	3,680	303	8,460	1,050
26,653	0	0	0	0
0	0	0	0	0
132	0	0	0	0
<u>773,170</u>	<u>3,680</u>	<u>303</u>	<u>8,460</u>	<u>1,050</u>
0	0	0	0	0
0	0	0	5,008	0
392,372	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
171,798	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>564,170</u>	<u>0</u>	<u>0</u>	<u>5,008</u>	<u>0</u>
<u>209,000</u>	<u>3,680</u>	<u>303</u>	<u>3,452</u>	<u>1,050</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>
209,000	3,680	303	3,452	1,050
<u>1,102,003</u>	<u>32,232</u>	<u>939</u>	<u>5,489</u>	<u>8,552</u>
<u>\$1,311,003</u>	<u>\$35,912</u>	<u>\$1,242</u>	<u>\$8,941</u>	<u>\$9,602</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011
 (Continued)*

	Juvenile Court Computer Legal Research	Children Services	County Emergency Preparedness	County EMA Terrorism Planning
Revenues:				
Taxes	\$0	\$531,046	\$0	\$0
Charges for Services	0	25	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	828	0	0	0
Intergovernmental	0	688,644	0	0
Interest	0	0	0	0
Other	0	28,193	0	0
<i>Total Revenues</i>	<u>828</u>	<u>1,247,908</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	1,152,041	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	351	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>1,152,392</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>828</u>	<u>95,516</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Transfers - Out	0	(6,354)	0	0
Proceeds from Sale of Capital Assets	0	0	0	0
Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(6,354)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	828	89,162	0	0
Fund Balances (Deficit) at Beginning of Year	1,659	479,708	6,166	1,165
Fund Balances at End of Year	<u>\$2,487</u>	<u>\$568,870</u>	<u>\$6,166</u>	<u>\$1,165</u>

CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship	Community Right to Know Emergency
\$0	\$0	\$0	\$0	\$0	\$0
0	0	28,747	0	2,010	0
0	0	0	0	0	0
0	0	0	0	0	0
0	49,083	28,903	0	0	10,207
0	0	0	0	0	0
5,500	12	188	0	0	3
5,500	49,095	57,838	0	2,010	10,210
0	0	78,389	0	0	0
0	0	0	0	4,059	0
0	69,196	0	3,113	0	8,518
0	0	0	0	0	0
0	0	0	0	0	0
31,149	0	0	0	0	0
0	237	0	0	0	132
0	0	0	0	0	0
0	0	0	0	0	0
31,149	69,433	78,389	3,113	4,059	8,650
(25,649)	(20,338)	(20,551)	(3,113)	(2,049)	1,560
0	0	0	0	0	0
0	0	0	0	0	0
0	45,000	0	0	0	0
0	45,000	0	0	0	0
(25,649)	24,662	(20,551)	(3,113)	(2,049)	1,560
50,261	12,859	239,492	5,247	26,702	39,400
\$24,612	\$37,521	\$218,941	\$2,134	\$24,653	\$40,960

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011
 (Continued)*

	Indigent Drivers Alcohol Treatment	Enforcement and Education	Felony and Delinquent Care	Probate Alternative
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	65	0	1,530
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	5,654	100	0	0
Intergovernmental	0	0	147,113	0
Interest	0	0	0	0
Other	0	0	76	0
<i>Total Revenues</i>	<u>5,654</u>	<u>165</u>	<u>147,189</u>	<u>1,530</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	68,933	0
Public Safety	10,431	2,181	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>10,431</u>	<u>2,181</u>	<u>68,933</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,777)</u>	<u>(2,016)</u>	<u>78,256</u>	<u>1,530</u>
Other Financing Sources (Uses):				
Transfers - Out	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0
Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(4,777)</u>	<u>(2,016)</u>	<u>78,256</u>	<u>1,530</u>
Fund Balances (Deficit) at Beginning of Year	<u>16,510</u>	<u>2,748</u>	<u>81,405</u>	<u>4,668</u>
Fund Balances at End of Year	<u>\$11,733</u>	<u>\$732</u>	<u>\$159,661</u>	<u>\$6,198</u>

Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Flood Assistance Grant	Federal Highway	VOCA Grant
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
69,476	8,214	191,762	169,926	0
0	25	0	0	0
0	0	0	0	0
<u>69,476</u>	<u>8,239</u>	<u>191,762</u>	<u>169,926</u>	<u>0</u>
0	0	0	0	12
0	0	0	0	0
56,406	11,304	84,285	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>56,406</u>	<u>11,304</u>	<u>84,285</u>	<u>0</u>	<u>12</u>
<u>13,070</u>	<u>(3,065)</u>	<u>107,477</u>	<u>169,926</u>	<u>(12)</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>
13,070	(3,065)	107,477	169,926	(12)
6,232	9,806	0	0	1,141
<u>\$19,302</u>	<u>\$6,741</u>	<u>\$107,477</u>	<u>\$169,926</u>	<u>\$1,129</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011
 (Continued)*

	Court Security Grant	Byrne Memorial D02 Victim	Electronic Monitor House Arrest	County Court Probation	Juvenile Accountability
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	1,115	4,587	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	0	0	1,115	4,587	0
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	1,115	4,587	0
Other Financing Sources (Uses):					
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
<i>Net Change in Fund Balances</i>	0	0	1,115	4,587	0
Fund Balances (Deficit) at Beginning of Year	709	15,686	19,947	17,116	1,307
Fund Balances at End of Year	\$709	\$15,686	\$21,062	\$21,703	\$1,307

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011
 (Continued)*

	Mediation	FY08 Homeland Security Grant	County Court Special Project	OPD Citizens Corps Program	Airport Community Day
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	12,710	0	46,047	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	3,529	0	0
Intergovernmental	0	36,233	0	0	0
Interest	0	0	0	0	0
Other	0	0	12	0	0
<i>Total Revenues</i>	<u>12,710</u>	<u>36,233</u>	<u>49,588</u>	<u>0</u>	<u>0</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	31,063	0	46,797	0	0
Public Safety	0	14,200	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	21,445	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>31,063</u>	<u>35,645</u>	<u>46,797</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,353)</u>	<u>588</u>	<u>2,791</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):					
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(18,353)</u>	<u>588</u>	<u>2,791</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	<u>47,668</u>	<u>364</u>	<u>110,047</u>	<u>337</u>	<u>194</u>
Fund Balances at End of Year	<u>\$29,315</u>	<u>\$952</u>	<u>\$112,838</u>	<u>\$337</u>	<u>\$194</u>

Buffer Zone Protection Program	Pike County Wireless Govt Assist	Ohio Pet	Ohio Peace Officer Training	Sheriff Police Service Contract	County Commissioners M & R
\$0	\$0	\$0	\$0	\$0	\$0
0	90,000	0	0	6,808	55,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	2,000	980	0	0
0	0	0	0	0	0
0	0	0	0	6	867
0	90,000	2,000	980	6,814	55,867
0	0	0	0	0	52,500
0	0	0	0	0	0
0	92,932	0	1,595	7,122	0
0	0	2,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	13,376	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	106,308	2,000	1,595	7,122	52,500
0	(16,308)	0	(615)	(308)	3,367
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	(16,308)	0	(615)	(308)	3,367
149	101,164	0	2,891	2,239	60,507
\$149	\$84,856	\$0	\$2,276	\$1,931	\$63,874

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011
 (Continued)*

	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project	Juvenile Indigent Drivers Alcohol Treatment	Law Library Resources
Revenues:					
Taxes	\$281,877	\$0	\$0	\$0	\$0
Charges for Services	0	6,336	2,458	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	127	23,429
Intergovernmental	48,168	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	52
Total Revenues	330,045	6,336	2,458	127	23,481
Expenditures:					
Current:					
General Government:					
Legislative and Executive	108,000	0	0	0	0
Judicial	0	0	0	0	24,294
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	108,000	0	0	0	24,294
Excess of Revenues Over (Under) Expenditures	222,045	6,336	2,458	127	(813)
Other Financing Sources (Uses):					
Transfers - Out	(214,845)	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
Total Other Financing Sources (Uses)	(214,845)	0	0	0	0
Net Change in Fund Balances	7,200	6,336	2,458	127	(813)
Fund Balances (Deficit) at Beginning of Year	359,139	9,206	5,450	281	3,253
Fund Balances at End of Year	\$366,339	\$15,542	\$7,908	\$408	\$2,440

<u>ODH MIECHV Grant</u>	<u>Community Development</u>	<u>Misc. Special Grant</u>	<u>Armintrout</u>	<u>Pike County Water</u>	<u>Total Nonmajor Special Revenue</u>
\$0	\$0	\$0	\$0	\$0	\$1,171,697
0	255,667	0	0	0	1,503,414
0	0	0	0	0	190
0	0	0	0	0	47,794
140,292	412,701	56,871	0	0	2,739,924
0	0	0	10	0	35
0	73,122	0	0	9,375	129,730
<u>140,292</u>	<u>741,490</u>	<u>56,871</u>	<u>10</u>	<u>9,375</u>	<u>5,592,784</u>
0	0	42,156	0	0	673,875
0	0	0	0	0	199,138
0	1,417	1,703	0	0	756,775
58,398	216,882	0	0	0	382,597
0	0	0	0	0	1,691,726
0	887,887	0	0	0	919,036
0	50,738	0	0	0	285,310
0	1,957	0	0	4,687	6,765
0	292	0	0	0	328
<u>58,398</u>	<u>1,159,173</u>	<u>43,859</u>	<u>0</u>	<u>4,687</u>	<u>4,915,550</u>
<u>81,894</u>	<u>(417,683)</u>	<u>13,012</u>	<u>10</u>	<u>4,688</u>	<u>677,234</u>
0	0	0	0	0	(221,199)
0	5,409	0	0	0	16,189
0	0	0	0	0	148,500
0	5,409	0	0	0	(56,510)
81,894	(412,274)	13,012	10	4,688	620,724
0	1,710,727	19,603	2,775	0	5,885,856
<u>\$81,894</u>	<u>\$1,298,453</u>	<u>\$32,615</u>	<u>\$2,785</u>	<u>\$4,688</u>	<u>\$6,506,580</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Dog and Kennel Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$20,000	\$20,000	\$21,908	\$1,908
Fines and Forfeitures	700	700	416	(284)
Other	500	500	66	(434)
<i>Total Revenues</i>	<u>21,200</u>	<u>21,200</u>	<u>22,390</u>	<u>1,190</u>
Expenditures:				
Current:				
Health				
Dog and Kennel				
Personal Services	56,137	56,137	51,625	4,512
Fringe Benefits	26,823	24,994	23,683	1,311
Materials and Supplies	2,000	13,979	9,717	4,262
Other Expenditures	4,439	16,730	13,223	3,507
Total Health	<u>89,399</u>	<u>111,840</u>	<u>98,248</u>	<u>13,592</u>
Capital Outlay	<u>0</u>	<u>20,300</u>	<u>20,233</u>	<u>67</u>
<i>Total Expenditures</i>	<u>89,399</u>	<u>132,140</u>	<u>118,481</u>	<u>13,659</u>
Excess of Revenues Under Expenditures	<u>(68,199)</u>	<u>(110,940)</u>	<u>(96,091)</u>	<u>14,849</u>
Other Financing Sources:				
Transfers In	<u>65,000</u>	<u>103,500</u>	<u>103,500</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>65,000</u>	<u>103,500</u>	<u>103,500</u>	<u>0</u>
Net Change in Fund Balance	<u>(3,199)</u>	<u>(7,440)</u>	<u>7,409</u>	<u>14,849</u>
Fund Balance at Beginning of Year	6,825	6,825	6,825	0
Prior Year Encumbrances Appropriated	<u>794</u>	<u>794</u>	<u>794</u>	<u>0</u>
Fund Balance at End of Year	<u>\$4,420</u>	<u>\$179</u>	<u>\$15,028</u>	<u>\$14,849</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Marriage License Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,500	\$8,301	\$8,301	\$0
<i>Total Revenues</i>	<u>7,500</u>	<u>8,301</u>	<u>8,301</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Marriage License Special				
Other Expenditures	<u>7,500</u>	<u>8,301</u>	<u>8,301</u>	<u>0</u>
<i>Total Expenditures</i>	<u>7,500</u>	<u>8,301</u>	<u>8,301</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Child Support Enforcement Agency Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$78,000	\$78,000	\$148,201	\$70,201
Intergovernmental	298,910	298,910	602,761	303,851
Other	0	0	8,895	8,895
<i>Total Revenues</i>	<u>376,910</u>	<u>376,910</u>	<u>759,857</u>	<u>382,947</u>
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	173,000	257,000	252,349	4,651
Fringe Benefits	44,910	71,161	67,952	3,209
Materials and Supplies	3,000	2,000	944	1,056
Other Expenditures	165,233	222,581	215,253	7,328
Total Human Services	<u>386,143</u>	<u>552,742</u>	<u>536,498</u>	<u>16,244</u>
Capital Outlay	<u>3,000</u>	<u>1,400</u>	<u>0</u>	<u>1,400</u>
<i>Total Expenditures</i>	<u>389,143</u>	<u>554,142</u>	<u>536,498</u>	<u>17,644</u>
Net Change in Fund Balance	<u>(12,233)</u>	<u>(177,232)</u>	<u>223,359</u>	<u>400,591</u>
Fund Balance at Beginning of Year	178,050	178,050	178,050	0
Prior Year Encumbrances Appropriated	<u>23,390</u>	<u>23,390</u>	<u>23,390</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$189,207</u></u>	<u><u>\$24,208</u></u>	<u><u>\$424,799</u></u>	<u><u>\$400,591</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Probate Court Business Special Revenue Fund
 For the Fiscal Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$150	\$150	\$221	\$71
<i>Total Revenues</i>	150	150	221	71
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Business				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	150	150	221	71
Fund Balance at Beginning of Year	5,634	5,634	5,634	0
Fund Balance at End of Year	<u>\$5,784</u>	<u>\$5,784</u>	<u>\$5,855</u>	<u>\$71</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Sheriff Concealed Handgun Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$15,000	\$15,000	\$16,222	\$1,222
<i>Total Revenues</i>	15,000	15,000	16,222	1,222
Expenditures:				
Current:				
Public Safety				
Sheriff Concealed Handgun				
Materials and Supplies	1,500	1,500	0	1,500
Other Expenditures	8,028	8,028	7,464	564
Total Public Safety	9,528	9,528	7,464	2,064
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	10,528	10,528	7,464	3,064
Net Change in Fund Balance	4,472	4,472	8,758	4,286
Fund Balance at Beginning of Year	21,429	21,429	21,429	0
Prior Year Encumbrances	528	528	528	0
Fund Balance at End of Year	\$26,429	\$26,429	\$30,715	\$4,286

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Real Estate Assessment Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$315,000	\$315,000	\$388,611	\$73,611
Fees, License and Permits	125	125,000	190	(124,810)
Other	2,000	2,000	3,231	1,231
<i>Total Revenues</i>	<u>317,125</u>	<u>442,000</u>	<u>392,032</u>	<u>(49,968)</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Real Estate Assessment				
Personal Services	91,488	91,488	91,488	0
Fringe Benefits	28,109	28,109	23,515	4,594
Materials and Supplies	28,050	28,612	4,544	24,068
Contractual Services	351,072	396,072	377,898	18,174
Other Expenditures	37,349	37,349	4,167	33,182
<i>Total Expenditures</i>	<u>536,068</u>	<u>581,630</u>	<u>501,612</u>	<u>80,018</u>
Net Change in Fund Balance	<u>(218,943)</u>	<u>(139,630)</u>	<u>(109,580)</u>	<u>30,050</u>
Fund Balance at Beginning of Year	361,339	361,339	361,339	0
Prior Year Encumbrances Appropriated	<u>351,925</u>	<u>351,925</u>	<u>351,925</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$494,321</u></u>	<u><u>\$573,634</u></u>	<u><u>\$603,684</u></u>	<u><u>\$30,050</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Youth Services Subsidy Grant Special Revenue Fund
 For the Fiscal Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Youth Services Subsidy				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	33,565	33,565	33,565	0
Fund Balance at End of Year	<u><u>\$33,565</u></u>	<u><u>\$33,565</u></u>	<u><u>\$33,565</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Tuberculosis Levy Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Tuberculosis Clinic				
Contractual Services	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>7,271</u>	<u>7,271</u>	<u>7,271</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,271</u></u>	<u><u>\$7,271</u></u>	<u><u>\$7,271</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 County Court Computerization Special Revenue Fund
 For the Fiscal Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$11,000	\$11,000	\$11,698	\$698
<i>Total Revenues</i>	11,000	11,000	11,698	698
Expenditures:				
Current:				
General Government - Judicial County Court Computerization Other Expenditures	60,101	60,101	27,585	32,516
<i>Total Expenditures</i>	60,101	60,101	27,585	32,516
Net Change in Fund Balance	(49,101)	(49,101)	(15,887)	33,214
Fund Balance at Beginning of Year	100,771	100,771	100,771	0
Prior Year Encumbrances	10,102	10,102	10,102	0
Fund Balance at End of Year	<u>\$61,772</u>	<u>\$61,772</u>	<u>\$94,986</u>	<u>\$33,214</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Computer Legal Research Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,000	\$482	\$482	\$0
<i>Total Revenues</i>	<u>1,000</u>	<u>482</u>	<u>482</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Judicial County Court Computer Legal Research Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>1,000</u>	<u>482</u>	<u>482</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>170,325</u>	<u>170,325</u>	<u>170,325</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$171,325</u></u>	<u><u>\$170,807</u></u>	<u><u>\$170,807</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Federal Department of Energy Agreement in Principle Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,000	\$1,610	\$1,610	\$0
<i>Total Revenues</i>	10,000	1,610	1,610	0
Expenditures:				
Current:				
Public Safety				
Federal DOE in Principle				
Materials and Supplies	300	0	0	0
Total Public Safety	300	0	0	0
Capital Outlay	9,700	0	0	0
<i>Total Expenditures</i>	10,000	0	0	0
Excess of Revenues Over Expenditures	0	1,610	1,610	0
Other Financing Sources (Uses):				
Advances - Out	0	0	(1,200)	(1,200)
<i>Total Other Financing Sources (Uses)</i>	0	0	(1,200)	(1,200)
Net Change in Fund Balance	0	1,610	410	(1,200)
Fund Balance at Beginning of Year	9	9	9	0
Fund Balance at End of Year	\$9	\$1,619	\$419	(\$1,200)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Law Enforcement Trust Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Trust				
Materials and Supplies	500	500	0	500
Capital Outlay	500	9,915	9,914	1
<i>Total Expenditures</i>	<u>1,000</u>	<u>10,415</u>	<u>9,914</u>	<u>501</u>
Excess of Revenues Under Expenditures	<u>(1,000)</u>	<u>(10,415)</u>	<u>(9,914)</u>	<u>501</u>
Other Financing Sources:				
Proceeds From Sale of Capital Assets	1,000	11,080	10,780	300
<i>Total Other Financing Sources</i>	<u>1,000</u>	<u>11,080</u>	<u>10,780</u>	<u>300</u>
Net Change in Fund Balance	0	665	866	201
Fund Balance at Beginning of Year	<u>3,038</u>	<u>3,038</u>	<u>3,038</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,038</u></u>	<u><u>\$3,703</u></u>	<u><u>\$3,904</u></u>	<u><u>\$201</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
DARE Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$33	\$33
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>33</u>	<u>33</u>
Expenditures:				
Current:				
Public Safety				
DARE Program				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>33</u>	<u>33</u>
Fund Balance at Beginning of Year	<u>6,619</u>	<u>6,619</u>	<u>6,619</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,619</u></u>	<u><u>\$6,619</u></u>	<u><u>\$6,652</u></u>	<u><u>\$33</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,100	\$2,100	\$2,729	\$629
<i>Total Revenues</i>	2,100	2,100	2,729	629
Expenditures:				
Current:				
General Government - Judicial				
Juvenile Court Computerization				
Other Expenditures	4,250	4,250	1,500	2,750
<i>Total Expenditures</i>	4,250	4,250	1,500	2,750
Net Change in Fund Balance	(2,150)	(2,150)	1,229	3,379
Fund Balance at Beginning of Year	5,209	5,209	5,209	0
Fund Balance at End of Year	<u>\$3,059</u>	<u>\$3,059</u>	<u>\$6,438</u>	<u>\$3,379</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Emergency Medical Services Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$181,772	\$330,519	\$359,342	\$28,823
Charges for Services	110,000	362,971	362,971	0
Intergovernmental	26,653	26,653	26,653	0
Other	0	0	132	132
<i>Total Revenues</i>	<u>318,425</u>	<u>720,143</u>	<u>749,098</u>	<u>28,955</u>
Expenditures:				
Current:				
Public Safety				
Emergency Medical Services				
Personal Services	169,000	179,000	160,699	18,301
Fringe Benefits	44,500	44,500	24,124	20,376
Materials and Supplies	70,000	92,000	74,462	17,538
Contractual Services	42,907	46,000	24,492	21,508
Other Expenditures	101,000	152,907	145,248	7,659
Total Public Safety	<u>427,407</u>	<u>514,407</u>	<u>429,025</u>	<u>85,382</u>
Capital Outlay	<u>0</u>	<u>180,777</u>	<u>171,798</u>	<u>8,979</u>
<i>Total Expenditures</i>	<u>427,407</u>	<u>695,184</u>	<u>600,823</u>	<u>94,361</u>
Net Change in Fund Balance	(108,982)	24,959	148,275	123,316
Fund Balance at Beginning of Year	1,081,537	1,081,537	1,081,537	0
Prior Year Encumbrances Appropriated	<u>18,001</u>	<u>18,001</u>	<u>18,001</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$990,556</u></u>	<u><u>\$1,124,497</u></u>	<u><u>\$1,247,813</u></u>	<u><u>\$123,316</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$2,500	\$2,500	\$3,730	\$1,230
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>3,730</u>	<u>1,230</u>
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Computerization				
Other Expenditures	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Net Change in Fund Balance	<u>(7,500)</u>	<u>(7,500)</u>	<u>3,730</u>	<u>11,230</u>
Fund Balance at Beginning of Year	<u>31,932</u>	<u>31,932</u>	<u>31,932</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,432</u></u>	<u><u>\$24,432</u></u>	<u><u>\$35,662</u></u>	<u><u>\$11,230</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Court Computer Legal Research Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$300	\$300	\$300	\$0
<i>Total Revenues</i>	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Computer Legal Research				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>918</u>	<u>918</u>	<u>918</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,218</u></u>	<u><u>\$1,218</u></u>	<u><u>\$1,218</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Common Pleas Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$7,000	\$7,000	\$8,530	\$1,530
<i>Total Revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>8,530</u>	<u>1,530</u>
Expenditures:				
Current:				
General Government - Judicial				
Common Pleas Ct. Computerization				
Personal Services	1,690	1,690	1,690	0
Fringe Benefits	346	346	270	76
Other Expenditures	7,214	7,214	3,050	4,164
<i>Total Expenditures</i>	<u>9,250</u>	<u>9,250</u>	<u>5,010</u>	<u>4,240</u>
Net Change in Fund Balance	(2,250)	(2,250)	3,520	5,770
Fund Balance at Beginning of Year	<u>5,044</u>	<u>5,044</u>	<u>5,044</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,794</u></u>	<u><u>\$2,794</u></u>	<u><u>\$8,564</u></u>	<u><u>\$5,770</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Common Pleas Court Computer Legal Research Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$1,000	\$1,000	\$1,101	\$101
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>1,101</u>	<u>101</u>
Expenditures:				
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>1,000</u>	<u>1,000</u>	<u>1,101</u>	<u>101</u>
Fund Balance at Beginning of Year	<u>8,456</u>	<u>8,456</u>	<u>8,456</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,456</u></u>	<u><u>\$9,456</u></u>	<u><u>\$9,557</u></u>	<u><u>\$101</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Juvenile Court Computer Legal Research Special Revenue Fund
 For the Fiscal Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$615	\$615	\$831	\$216
<i>Total Revenues</i>	615	615	831	216
Expenditures:				
Current:				
Judicial				
Juvenile Ct. Comp. Legal Research				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	615	615	831	216
Fund Balance at Beginning of Year	1,614	1,614	1,614	0
Fund Balance at End of Year	<u>\$2,229</u>	<u>\$2,229</u>	<u>\$2,445</u>	<u>\$216</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Children Services Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$350,983	\$350,983	\$532,170	\$181,187
Intergovernmental	912,000	912,000	720,630	(191,370)
Other	21,598	21,598	28,193	6,595
<i>Total Revenues</i>	<u>1,284,581</u>	<u>1,284,581</u>	<u>1,280,993</u>	<u>(3,588)</u>
Expenditures:				
Current:				
Human Services				
Children Services				
Personal Services	377,000	402,359	398,314	4,045
Fringe Benefits	217,500	209,668	198,847	10,821
Materials and Supplies	5,258	5,258	4,893	365
Contractual Services	579,665	578,638	537,837	40,801
Other Expenditures	184,475	167,917	58,769	109,148
Total Human Services	1,363,898	1,363,840	1,198,660	165,180
Capital Outlay	1,500	1,500	351	1,149
<i>Total Expenditures</i>	<u>1,365,398</u>	<u>1,365,340</u>	<u>1,199,011</u>	<u>166,329</u>
Excess of Revenues Over (Under) Expenditures	<u>(80,817)</u>	<u>(80,759)</u>	<u>81,982</u>	<u>162,741</u>
Other Financing Uses:				
Transfers - Out	(6,298)	(6,356)	(6,354)	2
<i>Total Other Financing Uses</i>	<u>(6,298)</u>	<u>(6,356)</u>	<u>(6,354)</u>	<u>2</u>
Net Change in Fund Balance	(87,115)	(87,115)	75,628	162,743
Fund Balance at Beginning of Year	413,831	413,831	413,831	0
Prior Year Encumbrances Appropriated	64,093	64,093	64,093	0
Fund Balance at End of Year	<u>\$390,809</u>	<u>\$390,809</u>	<u>\$553,552</u>	<u>\$162,743</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Emergency Preparedness Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
County Emergency Preparedness				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>6,166</u>	<u>6,166</u>	<u>6,166</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,166</u></u>	<u><u>\$6,166</u></u>	<u><u>\$6,166</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County EMA Terrorism Planning Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
County EMA Terrorism Planning				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,165</u>	<u>1,165</u>	<u>1,165</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,165</u></u>	<u><u>\$1,165</u></u>	<u><u>\$1,165</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
CHIP Housing Revolving Loan Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$4,500	\$4,500	\$5,616	\$1,116
<i>Total Revenues</i>	4,500	4,500	5,616	1,116
Expenditures:				
Current:				
Economic Development & Assistance				
CHIP Housing Revolving Loan				
Contractual Services	15,000	7,551	3,900	3,651
Other Expenditures	6,000	27,249	27,249	0
<i>Total Expenditures</i>	21,000	34,800	31,149	3,651
Net Change in Fund Balance	(16,500)	(30,300)	(25,533)	4,767
Fund Balance at Beginning of Year	50,145	50,145	50,145	0
Fund Balance at End of Year	\$33,645	\$19,845	\$24,612	\$4,767

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Emergency Management Agency Co-Operative Agreement Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$28,000	\$28,000	\$49,083	\$21,083
Other	0	0	12	12
<i>Total Revenues</i>	<u>28,000</u>	<u>28,000</u>	<u>49,095</u>	<u>21,095</u>
Expenditures:				
Current:				
Public Safety				
Emergency Management Assistance Cooperation Agreement				
Personal Services	39,089	39,089	39,089	0
Fringe Benefits	25,234	25,234	23,456	1,778
Materials and Supplies	1,000	1,000	470	530
Contractual Services	3,000	6,796	5,032	1,764
Other Expenditures	2,500	2,500	1,599	901
Total Public Safety	<u>70,823</u>	<u>74,619</u>	<u>69,646</u>	<u>4,973</u>
Capital Outlay	<u>100</u>	<u>1,000</u>	<u>237</u>	<u>763</u>
<i>Total Expenditures</i>	<u>70,923</u>	<u>75,619</u>	<u>69,883</u>	<u>5,736</u>
Excess of Revenues Under Expenditures	<u>(42,923)</u>	<u>(47,619)</u>	<u>(20,788)</u>	<u>26,831</u>
Other Financing Sources:				
Transfers In	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
Net Change in Fund Balance	<u>2,077</u>	<u>(2,619)</u>	<u>24,212</u>	<u>26,831</u>
Fund Balance at Beginning of Year	<u>15,287</u>	<u>15,287</u>	<u>15,287</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,364</u></u>	<u><u>\$12,668</u></u>	<u><u>\$39,499</u></u>	<u><u>\$26,831</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Delinquent Real Estate Tax and Assessment Collection Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$29,000	\$29,000	\$28,903	(\$97)
Intergovernmental	29,000	29,000	28,903	(97)
Other	70	70	188	118
<i>Total Revenues</i>	<u>58,070</u>	<u>58,070</u>	<u>57,994</u>	<u>(76)</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Treasurer				
Personal Services	15,342	17,841	17,408	433
Fringe Benefits	3,137	3,177	2,848	329
Total Treasurer	<u>18,479</u>	<u>21,018</u>	<u>20,256</u>	<u>762</u>
Prosecuting Attorney				
Personal Services	36,486	36,815	34,924	1,891
Fringe Benefits	10,293	9,109	8,435	674
Materials and Supplies	2,360	2,360	2,231	129
Other Expenditures	1,669	9,459	8,089	1,370
Total Prosecuting Attorney	<u>50,808</u>	<u>57,743</u>	<u>53,679</u>	<u>4,064</u>
Total General Government - Legislative and Executive	<u>69,287</u>	<u>78,761</u>	<u>73,935</u>	<u>4,826</u>
Capital Outlay	<u>3,300</u>	<u>3,800</u>	<u>3,800</u>	<u>0</u>
<i>Total Expenditures</i>	<u>72,587</u>	<u>82,561</u>	<u>77,735</u>	<u>4,826</u>
Net Change in Fund Balance	<u>(14,517)</u>	<u>(24,491)</u>	<u>(19,741)</u>	<u>4,750</u>
Fund Balance at Beginning of Year	240,931	240,931	240,931	0
Prior Year Encumbrances	<u>1,054</u>	<u>1,054</u>	<u>1,054</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$227,468</u></u>	<u><u>\$217,494</u></u>	<u><u>\$222,244</u></u>	<u><u>\$4,750</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Drug Law Enforcement Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Drug Law Enforcement				
Other Expenditures	500	0	0	0
<i>Total Expenditures</i>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>(500)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>737</u>	<u>737</u>	<u>737</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$237</u></u>	<u><u>\$737</u></u>	<u><u>\$737</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Indigent Guardianship Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,700	\$1,700	\$1,990	\$290
<i>Total Revenues</i>	<u>1,700</u>	<u>1,700</u>	<u>1,990</u>	<u>290</u>
Expenditures:				
Current:				
General Government - Judicial Indigent Guardianship Other Expenditures	9,300	9,300	4,047	5,253
Total General Government - Judicial	<u>9,300</u>	<u>9,300</u>	<u>4,047</u>	<u>5,253</u>
<i>Total Expenditures</i>	<u>9,300</u>	<u>9,300</u>	<u>4,047</u>	<u>5,253</u>
Net Change in Fund Balance	<u>(7,600)</u>	<u>(7,600)</u>	<u>(2,057)</u>	<u>5,543</u>
Fund Balance at Beginning of Year	<u>26,572</u>	<u>26,572</u>	<u>26,572</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,972</u></u>	<u><u>\$18,972</u></u>	<u><u>\$24,515</u></u>	<u><u>\$5,543</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Right to Know Emergency Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$15,000	\$15,000	\$10,207	(\$4,793)
Other	0	0	3	3
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>10,210</u>	<u>(4,790)</u>
Expenditures:				
Current:				
Public Safety				
Community Right to Know Emergency				
Personal Services	7,000	7,000	7,000	0
Fringe Benefits	1,420	1,420	1,126	294
Materials and Supplies	3,000	3,000	139	2,861
Other Expenditures	2,500	2,500	248	2,252
Total Public Safety	<u>13,920</u>	<u>13,920</u>	<u>8,513</u>	<u>5,407</u>
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>132</u>	<u>1,868</u>
<i>Total Expenditures</i>	<u>15,920</u>	<u>15,920</u>	<u>8,645</u>	<u>7,275</u>
Net Change in Fund Balance	<u>(920)</u>	<u>(920)</u>	<u>1,565</u>	<u>2,485</u>
Fund Balance at Beginning of Year	<u>39,839</u>	<u>39,839</u>	<u>39,839</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$38,919</u></u>	<u><u>\$38,919</u></u>	<u><u>\$41,404</u></u>	<u><u>\$2,485</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$4,500	\$4,500	\$6,222	\$1,722
<i>Total Revenues</i>	4,500	4,500	6,222	1,722
Expenditures:				
Current:				
General Government - Judicial Indigent Drivers Alcohol Treatment Contractual Services	7,000	12,000	10,431	1,569
<i>Total Expenditures</i>	7,000	12,000	10,431	1,569
Net Change in Fund Balance	(2,500)	(7,500)	(4,209)	3,291
Fund Balance at Beginning of Year	15,127	15,127	15,127	0
Fund Balance at End of Year	<u>\$12,627</u>	<u>\$7,627</u>	<u>\$10,918</u>	<u>\$3,291</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Enforcement and Education Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$1,500	\$468	\$468	\$0
<i>Total Revenues</i>	1,500	468	468	0
Expenditures:				
Current:				
General Government - Judicial				
Enforcement and Education				
Materials and Supplies	1,000	2,500	2,181	319
Other Expenditures	1,000	0	0	0
Total General Government - Judicial	2,000	2,500	2,181	319
Capital Outlay	500	500	0	500
<i>Total Expenditures</i>	2,500	3,000	2,181	819
Net Change in Fund Balance	(1,000)	(2,532)	(1,713)	819
Fund Balance at Beginning of Year	2,748	2,748	2,748	0
Fund Balance at End of Year	<u>\$1,748</u>	<u>\$216</u>	<u>\$1,035</u>	<u>\$819</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Felony and Delinquent Care Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$25,000	\$147,113	\$147,113	\$0
Other	0	0	99	99
<i>Total Revenues</i>	<u>25,000</u>	<u>147,113</u>	<u>147,212</u>	<u>99</u>
Expenditures:				
Current:				
Judicial				
Felony and Delinquent Care				
Personal Services	47,980	47,980	47,980	0
Fringe Benefits	19,000	19,147	17,164	1,983
Contractual Services	8,000	13,000	1,839	11,161
Other Expenditures	11,400	11,400	2,560	8,840
<i>Total Expenditures</i>	<u>86,380</u>	<u>91,527</u>	<u>69,543</u>	<u>21,984</u>
Net Change in Fund Balance	<u>(61,380)</u>	<u>55,586</u>	<u>77,669</u>	<u>22,083</u>
Fund Balance at Beginning of Year	<u>84,694</u>	<u>84,694</u>	<u>84,694</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$23,314</u></u>	<u><u>\$140,280</u></u>	<u><u>\$162,363</u></u>	<u><u>\$22,083</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Alternative Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$1,650	\$1,650	\$1,515	(\$135)
<i>Total Revenues</i>	1,650	1,650	1,515	(135)
Expenditures:				
Current:				
Judicial				
Probate Alternative				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	1,650	1,650	1,515	(135)
Fund Balance at Beginning of Year	4,563	4,563	4,563	0
Fund Balance at End of Year	\$6,213	\$6,213	\$6,078	(\$135)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Corrections Act Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$55,581	\$55,581	\$55,581	\$0
Other	0	0	9	9
<i>Total Revenues</i>	<u>55,581</u>	<u>55,581</u>	<u>55,590</u>	<u>9</u>
Expenditures:				
Current:				
Public Safety				
Community Corrections				
Personal Services	30,472	30,714	30,714	0
Fringe Benefits	13,832	12,848	12,508	340
Materials and Supplies	163	163	138	25
Contractual Services	10,074	13,538	12,970	568
Other Expenditures	1,454	1,454	890	564
<i>Total Expenditures</i>	<u>55,995</u>	<u>58,717</u>	<u>57,220</u>	<u>1,497</u>
Net Change in Fund Balance	<u>(414)</u>	<u>(3,136)</u>	<u>(1,630)</u>	<u>1,506</u>
Fund Balance at Beginning of Year	6,835	6,835	6,835	0
Prior Year Encumbrances Appropriated	<u>1,302</u>	<u>1,302</u>	<u>1,302</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,723</u></u>	<u><u>\$5,001</u></u>	<u><u>\$6,507</u></u>	<u><u>\$1,506</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Law Enforcement Block Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$24,000	\$8,214	\$8,214	\$0
Interest	0	26	26	0
Other	0	6	6	0
<i>Total Revenues</i>	<u>24,000</u>	<u>8,246</u>	<u>8,246</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Block Grant				
Personal Services	18,000	15,033	10,008	5,025
Fringe Benefits	4,545	4,545	1,845	2,700
<i>Total Expenditures</i>	<u>22,545</u>	<u>19,578</u>	<u>11,853</u>	<u>7,725</u>
Net Change in Fund Balance	<u>1,455</u>	<u>(11,332)</u>	<u>(3,607)</u>	<u>7,725</u>
Fund Balance at Beginning of Year	<u>11,332</u>	<u>11,332</u>	<u>11,332</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,787</u></u>	<u><u>\$0</u></u>	<u><u>\$7,725</u></u>	<u><u>\$7,725</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 FEMA Flood Assistance Grant Special Revenue Fund
 For the Fiscal Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$84,285	\$84,285	\$0
<i>Total Revenues</i>	<u>0</u>	<u>84,285</u>	<u>84,285</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FEMA Flood Assistance - Engineer				
Contractual Services	0	84,285	84,285	0
<i>Total Expenditures</i>	<u>0</u>	<u>84,285</u>	<u>84,285</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Federal Highway Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$169,926	\$169,926
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>169,926</u>	<u>169,926</u>
Expenditures:				
Current:				
Public Works				
Federal Highway				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>169,926</u>	<u>169,926</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$169,926</u></u>	<u><u>\$169,926</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
VOCA Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
VOCA Grant				
Legislative & Executive				
Fringe Benefits	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,129</u>	<u>1,129</u>	<u>1,129</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,129</u></u>	<u><u>\$1,129</u></u>	<u><u>\$1,129</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Court Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>709</u>	<u>709</u>	<u>709</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$709</u></u>	<u><u>\$709</u></u>	<u><u>\$709</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Byrne Memorial D02 Victim Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Electronic Monitor House				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>15,686</u>	<u>15,686</u>	<u>15,686</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,686</u></u>	<u><u>\$15,686</u></u>	<u><u>\$15,686</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Electronic Monitor House Arrest Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$25	\$25	\$1,115	\$1,090
Other	25	25	0	(25)
<i>Total Revenues</i>	<u>50</u>	<u>50</u>	<u>1,115</u>	<u>1,065</u>
Expenditures:				
Current:				
Public Safety				
Electronic Monitor House				
Contractual Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>50</u>	<u>50</u>	<u>1,115</u>	<u>1,065</u>
Fund Balance at Beginning of Year	<u>19,947</u>	<u>19,947</u>	<u>19,947</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$19,997</u></u>	<u><u>\$19,997</u></u>	<u><u>\$21,062</u></u>	<u><u>\$1,065</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Probation Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,500	\$4,500	\$4,482	(\$18)
<i>Total Revenues</i>	4,500	4,500	4,482	(18)
Expenditures:				
Current:				
General Government - Judicial				
County Court Probation				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	4,500	4,500	4,482	(18)
Fund Balance at Beginning of Year	16,881	16,881	16,881	0
Fund Balance at End of Year	\$21,381	\$21,381	\$21,363	(\$18)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Accountability Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Juvenile Accountability				
Fringe Benefits	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,307</u>	<u>1,307</u>	<u>1,307</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,307</u></u>	<u><u>\$1,307</u></u>	<u><u>\$1,307</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Department of Justice Equipment Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Department of Justice Equipment				
Contractual Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>4,306</u>	<u>4,306</u>	<u>4,306</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,306</u></u>	<u><u>\$4,306</u></u>	<u><u>\$4,306</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FEMA 02 Plan Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FEMA 02 Plan				
Contractual Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>2,688</u>	<u>2,688</u>	<u>2,688</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,688</u></u>	<u><u>\$2,688</u></u>	<u><u>\$2,688</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pre-Disaster Mitigation Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Pre-Disaster Mitigation				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>5,403</u>	<u>5,403</u>	<u>5,403</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,403</u></u>	<u><u>\$5,403</u></u>	<u><u>\$5,403</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
St. Homeland Sec. Part I Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
St. Homeland Sec. Part I				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>162</u>	<u>162</u>	<u>162</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$162</u></u>	<u><u>\$162</u></u>	<u><u>\$162</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
HAVA Voter Registration Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$160	\$160
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>160</u>	<u>160</u>
Expenditures:				
Current:				
Legislative and Executive Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>160</u>	<u>160</u>
Fund Balance at Beginning of Year	<u>392</u>	<u>392</u>	<u>392</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$392</u></u>	<u><u>\$392</u></u>	<u><u>\$552</u></u>	<u><u>\$160</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FY07 Homeland Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FY07 Homeland Security Grant				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,090</u>	<u>1,090</u>	<u>1,090</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,090</u></u>	<u><u>\$1,090</u></u>	<u><u>\$1,090</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Mediation Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$12,000	\$12,000	\$12,910	\$910
<i>Total Revenues</i>	12,000	12,000	12,910	910
Expenditures:				
Current:				
Judicial				
Mediation				
Other Expenditures	0	31,063	31,063	0
<i>Total Expenditures</i>	0	31,063	31,063	0
Net Change in Fund Balance	12,000	(19,063)	(18,153)	910
Fund Balance at Beginning of Year	46,718	46,718	46,718	0
Fund Balance at End of Year	<u>\$58,718</u>	<u>\$27,655</u>	<u>\$28,565</u>	<u>\$910</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FY08 Homeland Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$48,728	\$36,233	\$36,233	\$0
<i>Total Revenues</i>	48,728	36,233	36,233	0
Expenditures:				
Current:				
Public Safety				
FY08 Homeland Security				
Contractual Services	0	14,250	14,200	50
Total Public Safety	0	14,250	14,200	50
Capital Outlay	26,228	21,896	21,445	451
<i>Total Expenditures</i>	26,228	36,146	35,645	50
Net Change in Fund Balance	22,500	87	588	501
Fund Balance at Beginning of Year	364	364	364	0
Fund Balance at End of Year	\$22,864	\$451	\$952	\$501

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Special Project Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$37,500	\$37,500	\$50,428	\$12,928
Other	0	0	12	12
<i>Total Revenues</i>	<u>37,500</u>	<u>37,500</u>	<u>50,440</u>	<u>12,940</u>
Expenditures:				
Judicial				
County Court Special Project				
Personal Services	22,644	33,844	31,511	2,333
Fringe Benefits	4,631	14,361	11,931	2,430
Materials and Supplies	1,000	1,000	0	1,000
Other Expenditures	6,500	6,500	1,974	4,526
<i>Total Expenditures</i>	<u>34,775</u>	<u>55,705</u>	<u>45,416</u>	<u>10,289</u>
Net Change in Fund Balance	<u>2,725</u>	<u>(18,205)</u>	<u>5,024</u>	<u>23,229</u>
Fund Balance at Beginning of Year	<u>107,110</u>	<u>107,110</u>	<u>107,110</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$109,835</u></u>	<u><u>\$88,905</u></u>	<u><u>\$112,134</u></u>	<u><u>\$23,229</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
OPD Citizens Corps Program Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Safety				
OPD Citizens Corps Program				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>337</u>	<u>337</u>	<u>337</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$337</u></u>	<u><u>\$337</u></u>	<u><u>\$337</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Community Day Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Conservation and Recreation				
Airport Community Day				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>194</u>	<u>194</u>	<u>194</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$194</u></u>	<u><u>\$194</u></u>	<u><u>\$194</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Buffer Zone Protection Program Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0	0
Expenditures:				
Public Safety				
Buffer Zone Protection Program				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	149	149	149	0
Fund Balance at End of Year	\$149	\$149	\$149	\$0

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Wireless Govt Assist Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$90,000	\$90,000	\$90,000	\$0
<i>Total Revenues</i>	90,000	90,000	90,000	0
Expenditures:				
Public Safety				
Pike County Wireless Govt Assist				
Personal Services	35,000	38,500	38,440	60
Fringe Benefits	88,500	8,970	5,417	3,553
Contractual Services	5,000	13,432	12,259	1,173
Other Expenditures	32,000	33,800	33,765	35
Total Public Safety	160,500	94,702	89,881	4,821
Capital Outlay	16,608	13,376	13,376	0
<i>Total Expenditures</i>	177,108	108,078	103,257	4,821
Net Change in Fund Balance	(87,108)	(18,078)	(13,257)	4,821
Fund Balance at Beginning of Year	59,134	59,134	59,134	0
Prior Year Encumbrances	34,531	34,531	34,531	0
Fund Balance at End of Year	\$6,557	\$75,587	\$80,408	\$4,821

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Ohio Pet Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$2,000	\$2,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Expenditures:				
Health				
Ohio Pet				
Other Expenditures	0	2,000	2,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Ohio Peace Officer Training Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$2,000	\$980	\$980	\$0
<i>Total Revenues</i>	2,000	980	980	0
Expenditures:				
Public Safety				
Ohio Peace Officer Training				
Other Expenditures	2,500	2,500	1,990	510
<i>Total Expenditures</i>	2,500	2,500	1,990	510
Net Change in Fund Balance	(500)	(1,520)	(1,010)	510
Fund Balance at Beginning of Year	2,891	2,891	2,891	0
Fund Balance at End of Year	\$2,391	\$1,371	\$1,881	\$510

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Sheriff Police Service Contract Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$20,068	\$7,366	\$7,366	\$0
Other	0	6	6	0
<i>Total Revenues</i>	<u>20,068</u>	<u>7,372</u>	<u>7,372</u>	<u>0</u>
Expenditures:				
Public Safety				
Sheriff Police Service Contract				
Personal Services	15,600	6,531	6,531	0
Fringe Benefits	3,780	1,765	1,121	644
<i>Total Expenditures</i>	<u>19,380</u>	<u>8,296</u>	<u>7,652</u>	<u>644</u>
Excess of Revenues Over (Under) Expenditures	<u>688</u>	<u>(924)</u>	<u>(280)</u>	<u>644</u>
Other Financing Sources (Uses):				
Advance - In	0	0	1,260	1,260
Advance - Out	0	0	(1,260)	(1,260)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>688</u>	<u>(924)</u>	<u>(280)</u>	<u>644</u>
Fund Balance at Beginning of Year	<u>635</u>	<u>635</u>	<u>635</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,323</u></u>	<u><u>(\$289)</u></u>	<u><u>\$355</u></u>	<u><u>\$644</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 County Commissioners M&R Special Revenue Fund
 For the Fiscal Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$55,000	\$55,000	\$55,000	\$0
Other	0	0	867	867
<i>Total Revenues</i>	<u>55,000</u>	<u>55,000</u>	<u>55,867</u>	<u>867</u>
Expenditures:				
Current:				
General Government - Legislative and Executive County Commissioners M&R				
Other Expenditures	52,500	52,500	52,500	0
<i>Total Expenditures</i>	<u>52,500</u>	<u>52,500</u>	<u>52,500</u>	<u>0</u>
Net Change in Fund Balance	<u>2,500</u>	<u>2,500</u>	<u>3,367</u>	<u>867</u>
Fund Balance at Beginning of Year	<u>55,924</u>	<u>55,924</u>	<u>55,924</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$58,424</u></u>	<u><u>\$58,424</u></u>	<u><u>\$59,291</u></u>	<u><u>\$867</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Senior Services Levy Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$264,759	\$264,759	\$282,907	\$18,148
Intergovernmental	213	213	48,168	47,955
<i>Total Revenues</i>	<u>264,972</u>	<u>264,972</u>	<u>331,075</u>	<u>66,103</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Pike Senior Service Levy				
Other Expenditures	<u>138,000</u>	<u>138,000</u>	<u>108,000</u>	<u>30,000</u>
<i>Total Expenditures</i>	<u>138,000</u>	<u>138,000</u>	<u>108,000</u>	<u>30,000</u>
Excess of Revenues Over (Under) Expenditures	<u>126,972</u>	<u>126,972</u>	<u>223,075</u>	<u>96,103</u>
Other Financing Sources (Uses):				
Transfers - Out	<u>0</u>	<u>(214,845)</u>	<u>(214,845)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(214,845)</u>	<u>(214,845)</u>	<u>0</u>
Net Change in Fund Balance	<u>126,972</u>	<u>(87,873)</u>	<u>8,230</u>	<u>96,103</u>
Fund Balance at Beginning of Year	<u>339,491</u>	<u>339,491</u>	<u>339,491</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$466,463</u></u>	<u><u>\$251,618</u></u>	<u><u>\$347,721</u></u>	<u><u>\$96,103</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Division Special Project Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,500	\$4,500	\$6,356	\$1,856
<i>Total Revenues</i>	4,500	4,500	6,356	1,856
Expenditures:				
Current:				
Judicial				
Juvenile Division Special Project				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	4,500	4,500	6,356	1,856
Fund Balance at Beginning of Year	8,836	8,836	8,836	0
Fund Balance at End of Year	\$13,336	\$13,336	\$15,192	\$1,856

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Division Special Project Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,500	\$2,500	\$2,433	(\$67)
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>2,433</u>	<u>(67)</u>
Expenditures:				
Current:				
Judicial				
Probate Division Special Project				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>2,500</u>	<u>2,500</u>	<u>2,433</u>	<u>(67)</u>
Fund Balance at Beginning of Year	<u>5,275</u>	<u>5,275</u>	<u>5,275</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,775</u></u>	<u><u>\$7,775</u></u>	<u><u>\$7,708</u></u>	<u><u>(\$67)</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$100	\$100	\$128	\$28
<i>Total Revenues</i>	100	100	128	28
Expenditures:				
Current:				
Public Safety				
Juvenile Indigent Driver Alcohol				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	100	100	128	28
Fund Balance at Beginning of Year	275	275	275	0
Fund Balance at End of Year	\$375	\$375	\$403	\$28

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Law Library Resources Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$27,500	\$24,698	\$24,698	\$0
Other	0	52	52	0
<i>Total Revenues</i>	<u>27,500</u>	<u>24,750</u>	<u>24,750</u>	<u>0</u>
Expenditures:				
Current:				
Judicial				
Law Library Resources				
Personal Services	7,342	7,341	6,992	349
Fringe Benefits	1,029	942	724	218
Material and Supplies	5,309	0	0	0
Other Expenditures	19,821	16,859	16,589	270
Total Judicial	<u>33,501</u>	<u>25,142</u>	<u>24,305</u>	<u>837</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>33,501</u>	<u>25,142</u>	<u>24,305</u>	<u>837</u>
Net Change in Fund Balance	<u>(6,001)</u>	<u>(392)</u>	<u>445</u>	<u>837</u>
Fund Balance at Beginning of Year	<u>392</u>	<u>392</u>	<u>392</u>	<u>0</u>
Fund Balance at End of Year	<u><u>(\$5,609)</u></u>	<u><u>\$0</u></u>	<u><u>\$837</u></u>	<u><u>\$837</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
ODH MIECHV Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$70,146	\$70,146	\$0
<i>Total Revenues</i>	<u>0</u>	<u>70,146</u>	<u>70,146</u>	<u>0</u>
Expenditures:				
Current:				
Health				
ODH MIECHV Grant				
Personal Services	0	33,000	30,462	2,538
Fringe Benefits	0	22,090	19,964	2,126
Materials and Supplies	0	1,500	659	841
Contractual Services	0	5,000	5,000	0
Other Expenditures	0	6,556	2,125	4,431
Total Health	<u>0</u>	<u>68,146</u>	<u>58,210</u>	<u>9,936</u>
Capital Outlay	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>70,146</u>	<u>60,210</u>	<u>9,936</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>9,936</u>	<u>9,936</u>
Other Financing Sources (Uses):				
Advance - In	0	0	25,000	25,000
Advance - Out	0	0	(25,000)	(25,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>9,936</u>	<u>9,936</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$9,936</u></u>	<u><u>\$9,936</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Development Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$231,500	\$251,500	\$269,872	\$18,372
Intergovernmental	477,000	537,817	540,417	2,600
Other	0	57,421	73,122	15,701
Total Revenues	708,500	846,738	883,411	36,673
Expenditures:				
Current:				
Health				
Personal Services	118,130	118,130	114,316	3,814
Fringe Benefits	55,650	75,597	71,617	3,980
Supplies and Materials	1,000	800	717	83
Contractual Services	20,000	23,253	0	23,253
Other Expenditures	15,894	33,163	31,290	1,873
Total Health	210,674	250,943	217,940	33,003
Economic Development and Assistance				
Personal Services	62,000	82,508	52,287	30,221
Fringe Benefits	29,630	42,076	28,419	13,657
Supplies and Materials	2,320	6,600	4,845	1,755
Contractual Services	84,526	277,253	263,791	13,462
Other Expenditures	273,910	291,244	261,712	29,532
Total Economic Development and Assistance	452,386	699,681	611,054	88,627
Capital Outlay	362,896	287,640	171,114	116,526
Total Expenditures	1,025,956	1,238,264	1,000,108	238,156
Excess of Revenues Over (Under) Expenditures	(317,456)	(391,526)	(116,697)	274,829
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	4,500	4,500	5,409	909
Advances - In	0	0	23,654	23,654
Advances - Out	0	0	(119,354)	(119,354)
Total Other Financing Sources (Uses)	4,500	4,500	(90,291)	(94,791)
Net Change in Fund Balance	(312,956)	(387,026)	(206,988)	180,038
Fund Balance at Beginning of Year	296,383	296,383	296,383	0
Prior Year Encumbrances Appropriated	274,857	274,857	274,857	0
Fund Balance at End of Year	\$258,284	\$184,214	\$364,252	\$180,038

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Misc. Special Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$46,000	\$45,497	\$45,497	\$0
Other	0	12	12	0
<i>Total Revenues</i>	<u>46,000</u>	<u>45,509</u>	<u>45,509</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
SVAA Grant				
Legislative & Executive				
Personal Services	0	37,773	37,773	0
Fringe Benefits	0	7,720	6,147	1,573
<i>Total Expenditures</i>	<u>0</u>	<u>45,493</u>	<u>43,920</u>	<u>1,573</u>
Excess of Revenues Under Expenditures	<u>46,000</u>	<u>16</u>	<u>1,589</u>	<u>1,573</u>
Other Financing Sources (Uses):				
Advance - In	0	0	4,224	4,224
Advance - Out	0	0	(4,224)	(4,224)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>46,000</u>	<u>16</u>	<u>1,589</u>	<u>1,573</u>
Fund Balance at Beginning of Year	<u>22,013</u>	<u>22,013</u>	<u>22,013</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$68,013</u></u>	<u><u>\$22,029</u></u>	<u><u>\$23,602</u></u>	<u><u>\$1,573</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Armintrout Special Revenue Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$10	\$10
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>10</u>	<u>10</u>
Expenditures:				
Current:				
Human Services				
Armintrout				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>10</u>	<u>10</u>
Fund Balance at Beginning of Year	<u>2,775</u>	<u>2,775</u>	<u>2,775</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,775</u></u>	<u><u>\$2,775</u></u>	<u><u>\$2,785</u></u>	<u><u>\$10</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Bond Retirement Debt Service Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$56,270	\$56,270	\$56,270	\$0
<i>Total Revenues</i>	<u>56,270</u>	<u>56,270</u>	<u>56,270</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	140,156	138,871	138,871	0
Interest and Fiscal Charges	344,279	347,424	347,424	0
<i>Total Expenditures</i>	<u>484,435</u>	<u>486,295</u>	<u>486,295</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(428,165)</u>	<u>(430,025)</u>	<u>(430,025)</u>	<u>0</u>
Other Financing Sources:				
Transfers - In	428,165	430,025	430,025	0
<i>Total Other Financing Sources</i>	<u>428,165</u>	<u>430,025</u>	<u>430,025</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 East Jackson Water Tap Notes Debt Service Fund
 For the Fiscal Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,500</u></u>	<u><u>\$7,500</u></u>	<u><u>\$7,500</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Mifflin Township Waterline Notes Debt Service Fund
 For the Fiscal Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$3,750	\$3,750
<i>Total Revenues</i>	0	0	3,750	3,750
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	0	0	3,750	3,750
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$3,750	\$3,750

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Lapperell Cynthiana Water Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$9,375	\$9,375	\$9,375	\$0
<i>Total Revenues</i>	<u>9,375</u>	<u>9,375</u>	<u>9,375</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	4,687	4,687	0
<i>Total Expenditures</i>	<u>0</u>	<u>4,687</u>	<u>4,687</u>	<u>0</u>
Net Change in Fund Balance	<u>9,375</u>	<u>4,688</u>	<u>4,688</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,375</u></u>	<u><u>\$4,688</u></u>	<u><u>\$4,688</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Hangars Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$13,152	\$18,840	\$5,688
<i>Total Revenues</i>	<u>0</u>	<u>13,152</u>	<u>18,840</u>	<u>5,688</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	5,800	5,800	0
Interest and Fiscal Charges	0	7,352	7,352	0
<i>Total Expenditures</i>	<u>0</u>	<u>13,152</u>	<u>13,152</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>5,688</u>	<u>5,688</u>
Fund Balance at Beginning of Year	<u>1,878</u>	<u>1,878</u>	<u>1,878</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,878</u></u>	<u><u>\$1,878</u></u>	<u><u>\$7,566</u></u>	<u><u>\$5,688</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
EMS Vehicles Note Debt Service Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Children Services Building Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>321</u>	<u>321</u>	<u>321</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$321</u></u>	<u><u>\$321</u></u>	<u><u>\$321</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Water Pollution Control Loan Debt Service Fund
 For the Fiscal Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	<u>\$1,350</u>	<u>\$1,350</u>	<u>\$1,326</u>	<u>(\$24)</u>
<i>Total Revenues</i>	<u>1,350</u>	<u>1,350</u>	<u>1,326</u>	<u>(24)</u>
Expenditures:				
Debt Service:				
Principal Retirement	<u>0</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>
Net Change in Fund Balance	<u>1,350</u>	<u>(900)</u>	<u>(924)</u>	<u>(24)</u>
Fund Balance at Beginning of Year	<u>21,622</u>	<u>21,622</u>	<u>21,622</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$22,972</u></u>	<u><u>\$20,722</u></u>	<u><u>\$20,698</u></u>	<u><u>(\$24)</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
American Blvd. Improvement Debt Service Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	10,286	10,286	10,286	0
<i>Total Expenditures</i>	<u>10,286</u>	<u>10,286</u>	<u>10,286</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,286)</u>	<u>(10,286)</u>	<u>(10,286)</u>	<u>0</u>
Other Financing Sources:				
Transfers - In	10,286	10,286	10,286	0
<i>Total Other Financing Sources</i>	<u>10,286</u>	<u>10,286</u>	<u>10,286</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2011

	Issue II Grants	East Jackson Water Tap	Wastewater Treatment
Assets:			
Equity in Pooled Cash and Investments	\$30,201	\$7,500	\$16,132
Due from Other Governments	61,850	0	0
<i>Total Assets</i>	<u>92,051</u>	<u>7,500</u>	<u>16,132</u>
Liabilities:			
Contracts Payable	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:			
Restricted	92,051	7,500	16,132
Unassigned	0	0	0
<i>Total Fund Balances</i>	<u>92,051</u>	<u>7,500</u>	<u>16,132</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$92,051</u>	<u>\$7,500</u>	<u>\$16,132</u>

Fairgrounds Improvement	Pike Health Care Addition	Children Services Building	Pike Senior Services	DOE/SODI Airport Grant	Market Street Office Complex Capital	Sunfish Creek Road Waterline Capital
\$903	\$152,621	\$320	\$63,462	\$8,070	\$10,591	\$20,697
0	0	0	0	0	0	0
<u>903</u>	<u>152,621</u>	<u>320</u>	<u>63,462</u>	<u>8,070</u>	<u>10,591</u>	<u>20,697</u>
0	0	0	0	0	0	0
3,003	0	0	14,042	0	0	0
103,000	0	0	456,350	0	0	0
0	0	0	0	0	0	0
<u>106,003</u>	<u>0</u>	<u>0</u>	<u>470,392</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	152,621	320	0	8,070	10,591	20,697
(105,100)	0	0	(406,930)	0	0	0
<u>(105,100)</u>	<u>152,621</u>	<u>320</u>	<u>(406,930)</u>	<u>8,070</u>	<u>10,591</u>	<u>20,697</u>
<u>\$903</u>	<u>\$152,621</u>	<u>\$320</u>	<u>\$63,462</u>	<u>\$8,070</u>	<u>\$10,591</u>	<u>\$20,697</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2011
(Continued)

	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Northgate Sewer Line Capital Project	Pine Top Road Waterline Project
Assets:				
Equity in Pooled Cash and Investments	\$321,470	\$1,669	\$150,000	\$3,279
Due from Other Governments	0	0	0	0
<i>Total Assets</i>	<u>321,470</u>	<u>1,669</u>	<u>150,000</u>	<u>3,279</u>
Liabilities:				
Contracts Payable	0	0	3,339	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>3,339</u>	<u>0</u>
Fund Balances:				
Restricted	321,470	1,669	146,661	3,279
Unassigned	0	0	0	0
<i>Total Fund Balances</i>	<u>321,470</u>	<u>1,669</u>	<u>146,661</u>	<u>3,279</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$321,470</u>	<u>\$1,669</u>	<u>\$150,000</u>	<u>\$3,279</u>

Pike Co. Record's Center	Scioto Twp Waterline	Pike County Courthouse Improvement	Mifflin Twp Capital Project	ARRA_ Mifflin Township	Misc. Capital Projects	Total Nonmajor Capital Projects
\$4	\$1	\$2,000	\$3,750	\$13,000	\$114,313	\$919,983
0	0	0	0	21,150	0	83,000
4	1	2,000	3,750	34,150	114,313	1,002,983
0	0	0	0	0	0	3,339
0	0	0	0	0	0	17,045
0	0	0	0	0	0	559,350
0	0	0	0	21,150	0	21,150
0	0	0	0	21,150	0	600,884
4	1	2,000	3,750	13,000	114,313	914,129
0	0	0	0	0	0	(512,030)
4	1	2,000	3,750	13,000	114,313	402,099
\$4	\$1	\$2,000	\$3,750	\$34,150	\$114,313	\$1,002,983

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2011*

	Issue II Grants	East Jackson Water Tap	Wastewater Treatment
Revenues:			
Intergovernmental	\$692,792	\$0	\$36,869
Charges for Services	0	0	0
Interest	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>692,792</u>	<u>0</u>	<u>36,869</u>
Expenditures:			
Current:			
Public Works	0	0	36,869
Capital Outlay	621,249	0	718
Debt Service:			
Principal Retirement	10,286	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>631,535</u>	<u>0</u>	<u>37,587</u>
Excess of Revenues Over (Under) Expenditures	<u>61,257</u>	<u>0</u>	<u>(718)</u>
Other Financing Sources (Uses):			
USDA Loan Issued	0	0	0
Transfers - In	10,286	0	0
Transfers - Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>10,286</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	71,543	0	(718)
Fund Balances (Deficit) at Beginning of Year	<u>20,508</u>	<u>7,500</u>	<u>16,850</u>
Fund Balances (Deficit) at End of Year	<u><u>\$92,051</u></u>	<u><u>\$7,500</u></u>	<u><u>\$16,132</u></u>

Fairgrounds Improvement	Pike Health Care Addition	Children Services Building	Pike Senior Services	DOE/SODI Airport Grant	Market Street Office Complex Capital	Sunfish Creek Road Waterline Capital
\$0	\$0	\$0	\$0	\$27,051	\$0	\$0
11,811	0	0	0	0	0	0
0	592	0	0	0	0	0
0	64,488	0	0	0	0	1,326
11,811	65,080	0	0	27,051	0	1,326
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	80,500	0	0	2,250
4,422	0	0	91,195	0	0	0
4,422	0	0	171,695	0	0	2,250
7,389	65,080	0	(171,695)	27,051	0	(924)
0	0	0	0	0	0	0
0	0	0	214,845	0	0	0
0	(30,106)	0	0	0	0	0
0	(30,106)	0	214,845	0	0	0
7,389	34,974	0	43,150	27,051	0	(924)
(112,489)	117,647	320	(450,080)	(18,981)	10,591	21,621
(\$105,100)	\$152,621	\$320	(\$406,930)	\$8,070	\$10,591	\$20,697

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2011
 (Continued)*

	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Northgate Sewer Line Capital Project	Pine Top Road Waterline Project
Revenues:				
Intergovernmental	\$0	\$0	\$150,000	\$0
Charges for Services	0	0	0	0
Interest	0	0	0	0
Other	73,510	0	0	0
<i>Total Revenues</i>	<u>73,510</u>	<u>0</u>	<u>150,000</u>	<u>0</u>
Expenditures:				
Current:				
Public Works	18,498	0	0	0
Capital Outlay	0	0	3,339	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>18,498</u>	<u>0</u>	<u>3,339</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>55,012</u>	<u>0</u>	<u>146,661</u>	<u>0</u>
Other Financing Sources (Uses):				
USDA Loan Issued	0	0	0	0
Transfers - In	0	0	0	0
Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	55,012	0	146,661	0
Fund Balances (Deficit) at Beginning of Year	<u>266,458</u>	<u>1,669</u>	<u>0</u>	<u>3,279</u>
Fund Balances (Deficit) at End of Year	<u><u>\$321,470</u></u>	<u><u>\$1,669</u></u>	<u><u>\$146,661</u></u>	<u><u>\$3,279</u></u>

Pike Co. Records Center	Scioto Twp Waterline	Pike County Courthouse Improvement	Mifflin Twp Capital Project	ARRA_ Mifflin Township	Misc. Capital Projects	Total Nonmajor Capital Projects
\$0	\$0	\$0	\$0	\$0	\$0	\$906,712
0	0	0	0	0	15,100	26,911
0	0	0	0	0	0	592
0	0	0	7,500	13,000	3,740	163,564
0	0	0	7,500	13,000	18,840	1,097,779
0	0	0	555	72,500	221,617	350,039
0	0	0	0	0	14,884	640,190
0	0	0	3,750	0	5,800	102,586
0	0	0	0	0	7,352	102,969
0	0	0	4,305	72,500	249,653	1,195,784
0	0	0	3,195	(59,500)	(230,813)	(98,005)
0	0	0	0	0	287,945	287,945
0	0	0	0	0	0	225,131
0	0	0	0	0	0	(30,106)
0	0	0	0	0	287,945	482,970
0	0	0	3,195	(59,500)	57,132	384,965
4	1	2,000	555	72,500	57,181	17,134
\$4	\$1	\$2,000	\$3,750	\$13,000	\$114,313	\$402,099

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Issue II Grants Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$250,000	\$651,448	\$651,448	\$0
<i>Total Revenues</i>	250,000	651,448	651,448	0
Expenditures:				
Public Works				
Issue II				
Capital Outlay	25,000	651,448	621,249	30,199
<i>Total Expenditures</i>	25,000	651,448	621,249	30,199
Net Change in Fund Balance	225,000	0	30,199	30,199
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$225,000</u>	<u>\$0</u>	<u>\$30,199</u>	<u>\$30,199</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Wastewater Treatment Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$36,869	\$36,869	\$0
<i>Total Revenues</i>	<u>0</u>	<u>36,869</u>	<u>36,869</u>	<u>0</u>
Expenditures:				
Public Works				
Wastewater Treatment				
Contractual Services	0	36,869	36,869	0
Total Public Works	<u>0</u>	<u>36,869</u>	<u>36,869</u>	<u>0</u>
Capital Outlay	718	718	718	0
<i>Total Expenditures</i>	<u>718</u>	<u>37,587</u>	<u>37,587</u>	<u>0</u>
Net Change in Fund Balance	(718)	(718)	(718)	0
Fund Balance at Beginning of Year	16,132	16,132	16,132	0
Prior Year Encumbrances Appropriated	<u>718</u>	<u>718</u>	<u>718</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,132</u></u>	<u><u>\$16,132</u></u>	<u><u>\$16,132</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Fairgrounds Improvement Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$13,500	\$11,811	\$11,811	\$0
<i>Total Revenues</i>	<u>13,500</u>	<u>11,811</u>	<u>11,811</u>	<u>0</u>
Expenditures:				
Public Works				
Fairgrounds Improvement				
Debt Service:				
Principal	107,000	105,785	105,387	398
Interest and Fiscal Charges	7,200	9,226	9,226	0
<i>Total Expenditures</i>	<u>114,200</u>	<u>115,011</u>	<u>114,613</u>	<u>398</u>
Excess of Revenues Over (Under) Expenditures	<u>(100,700)</u>	<u>(103,200)</u>	<u>(102,802)</u>	<u>398</u>
Other Financing Sources (Uses):				
Notes Issued	100,000	103,000	103,000	0
Advances - In	0	0	10,811	10,811
Advances - Out	0	0	(10,811)	(10,811)
<i>Total Other Financing Sources (Uses)</i>	<u>100,000</u>	<u>103,000</u>	<u>103,000</u>	<u>0</u>
Net Change in Fund Balance	(700)	(200)	198	398
Fund Balance at Beginning of Year	<u>705</u>	<u>705</u>	<u>705</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5</u></u>	<u><u>\$505</u></u>	<u><u>\$903</u></u>	<u><u>\$398</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Health Care Addition Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$498	\$498
Other	64,488	64,488	64,488	0
<i>Total Revenues</i>	64,488	64,488	64,986	498
Expenditures:				
Debt Service:				
Interest And Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Excess of Revenues Over Expenditures	64,488	64,488	64,986	498
Other Financing Uses:				
Transfers - Out	(30,081)	(30,106)	(30,106)	0
<i>Total Other Financing Uses</i>	(30,081)	(30,106)	(30,106)	0
Net Change in Fund Balance	34,407	34,382	34,880	498
Fund Balance at Beginning of Year	117,647	117,647	117,647	0
Fund Balance at End of Year	\$152,054	\$152,029	\$152,527	\$498

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Senior Services Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Pike Senior Services				
Debt Service:				
Principal	319,456	490,243	490,243	0
Interest and Fiscal Charges	180,954	181,034	180,514	520
<i>Total Expenditures</i>	<u>500,410</u>	<u>671,277</u>	<u>670,757</u>	<u>520</u>
Excess of Revenues Under Expenditures	<u>(500,410)</u>	<u>(671,277)</u>	<u>(670,757)</u>	<u>520</u>
Other Financing Sources (Uses):				
Proceeds from Notes	500,000	456,350	456,350	0
Transfers - In	0	214,845	214,845	0
<i>Total Other Financing Sources (Uses)</i>	<u>500,000</u>	<u>671,195</u>	<u>671,195</u>	<u>0</u>
Net Change in Fund Balance	<u>(410)</u>	<u>(82)</u>	<u>438</u>	<u>520</u>
Fund Balance at Beginning of Year	<u>63,024</u>	<u>63,024</u>	<u>63,024</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$62,614</u></u>	<u><u>\$62,942</u></u>	<u><u>\$63,462</u></u>	<u><u>\$520</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
DOE/SODI Airport Grant Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$102,194	\$102,194	\$0
<i>Total Revenues</i>	<u>0</u>	<u>102,194</u>	<u>102,194</u>	<u>0</u>
Expenditures:				
Public Works				
DOE/SODI Airport				
Contractual Services	11,466	167,512	160,262	7,250
<i>Total Expenditures</i>	<u>11,466</u>	<u>167,512</u>	<u>160,262</u>	<u>7,250</u>
Net Change in Fund Balance	<u>(11,466)</u>	<u>(65,318)</u>	<u>(58,068)</u>	<u>7,250</u>
Fund Balance at Beginning of Year	53,853	53,853	53,853	0
Prior Year Encumbrances Appropriated	<u>11,527</u>	<u>11,527</u>	<u>11,527</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$53,914</u></u>	<u><u>\$62</u></u>	<u><u>\$7,312</u></u>	<u><u>\$7,250</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Market Street Office Complex Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	0	0	0
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>10,592</u>	<u>10,592</u>	<u>10,592</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,592</u></u>	<u><u>\$10,592</u></u>	<u><u>\$10,592</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Local Government Service Center Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$72,411	\$72,411	\$73,510	\$1,099
<i>Total Revenues</i>	<u>72,411</u>	<u>72,411</u>	<u>73,510</u>	<u>1,099</u>
Expenditures:				
Public Works				
Pike County Local Government Services Center				
Other Expenditures	0	20,605	18,498	2,107
<i>Total Expenditures</i>	<u>0</u>	<u>20,605</u>	<u>18,498</u>	<u>2,107</u>
Net Change in Fund Balance	<u>72,411</u>	<u>51,806</u>	<u>55,012</u>	<u>3,206</u>
Fund Balance at Beginning of Year	<u>266,458</u>	<u>266,458</u>	<u>266,458</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$338,869</u></u>	<u><u>\$318,264</u></u>	<u><u>\$321,470</u></u>	<u><u>\$3,206</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Pike Lake Road Waterline Capital Projects Fund
 For the Fiscal Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	0	0	0
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,669</u>	<u>1,669</u>	<u>1,669</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,669</u></u>	<u><u>\$1,669</u></u>	<u><u>\$1,669</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Northgate Sewer Line Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$150,000	\$150,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Expenditures:				
Public Works				
Northgate Sewer Line				
Contract Services	0	145,000	0	145,000
Other Expenditures	0	5,000	0	5,000
Total Public Works	<u>0</u>	<u>150,000</u>	<u>0</u>	<u>150,000</u>
<i>Total Expenditures</i>	<u>0</u>	<u>150,000</u>	<u>0</u>	<u>150,000</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>150,000</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$150,000</u></u>	<u><u>\$150,000</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pine Top Road Waterline Project Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	0	0	0
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>3,279</u>	<u>3,279</u>	<u>3,279</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,279</u></u>	<u><u>\$3,279</u></u>	<u><u>\$3,279</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Records Center Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	0	0	0
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3</u></u>	<u><u>\$3</u></u>	<u><u>\$3</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Courthouse Improvement Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Pike County Courthouse Improvement				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources:				
Transfers - In	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$77,000</u></u>	<u><u>\$2,000</u></u>	<u><u>\$2,000</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Mifflin Twp Capital Project Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Pike County Courthouse Improvement				
Contract Services	0	555	555	0
<i>Total Expenditures</i>	<u>0</u>	<u>555</u>	<u>555</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>(555)</u>	<u>(555)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>555</u>	<u>555</u>	<u>555</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$555</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
ARRA - Mifflin Twp Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$13,000	\$13,000
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>13,000</u>	<u>13,000</u>
Expenditures:				
Public Works				
Pike County Courthouse Improvement				
Contract Services	59,500	59,500	59,500	0
Other Expenditures	0	13,000	13,000	0
<i>Total Expenditures</i>	<u>59,500</u>	<u>72,500</u>	<u>72,500</u>	<u>0</u>
Net Change in Fund Balance	<u>(59,500)</u>	<u>(72,500)</u>	<u>(59,500)</u>	<u>13,000</u>
Fund Balance at Beginning of Year	13,000	13,000	13,000	0
Prior Year Encumbrances Appropriated	<u>59,500</u>	<u>59,500</u>	<u>59,500</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,000</u></u>	<u><u>\$0</u></u>	<u><u>\$13,000</u></u>	<u><u>\$13,000</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Misc. Capital Projects Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$50,000	\$50,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	307,333	307,217	116
Other Expenditures	0	4,910	3,884	1,026
Total Public Works	<u>0</u>	<u>312,243</u>	<u>311,101</u>	<u>1,142</u>
<i>Total Expenditures</i>	<u>0</u>	<u>312,243</u>	<u>311,101</u>	<u>1,142</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(262,243)</u>	<u>(261,101)</u>	<u>1,142</u>
Other Financing Sources (Uses):				
USDA Loans Issued	0	217,472	287,945	70,473
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>217,472</u>	<u>287,945</u>	<u>70,473</u>
Net Change in Fund Balance	0	(44,771)	26,844	71,615
Fund Balance at Beginning of Year	<u>79,903</u>	<u>79,903</u>	<u>79,903</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$79,903</u></u>	<u><u>\$35,132</u></u>	<u><u>\$106,747</u></u>	<u><u>\$71,615</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Recorder's Equipment Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$12,500	\$12,088	\$12,088	\$0
<i>Total Revenues</i>	12,500	12,088	12,088	0
Expenditures:				
Current:				
General Government - Legislative and Executive				
County Recorder's Equipment				
Contractual Services	21,212	21,212	16,580	4,632
Capital Outlay	4,000	4,000	2,455	1,545
<i>Total Expenditures</i>	25,212	25,212	19,035	6,177
Net Change in Fund Balance	(12,712)	(13,124)	(6,947)	6,177
Fund Balance at Beginning of Year	14,291	14,291	14,291	0
Prior Year Encumbrances Appropriated	3,002	3,002	3,002	0
Fund Balance at End of Year	<u>\$4,581</u>	<u>\$4,169</u>	<u>\$10,346</u>	<u>\$6,177</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Certificate of Title Administration Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$145,000	\$145,000	\$194,321	\$49,321
Other	0	0	18	18
<i>Total Revenues</i>	<u>145,000</u>	<u>145,000</u>	<u>194,339</u>	<u>49,339</u>
Expenditures:				
Current:				
General Government - Judicial				
Certificate of Title Administration				
Personal Services	60,992	60,992	60,992	0
Fringe Benefits	41,707	41,707	38,890	2,817
Supplies and Materials	5,000	5,000	2,627	2,373
Contractual Services	3,500	3,500	165	3,335
Other Expenditures	3,000	3,200	2,715	485
Total Health	<u>114,199</u>	<u>114,399</u>	<u>105,389</u>	<u>9,010</u>
Capital Outlay	<u>4,014</u>	<u>3,814</u>	<u>700</u>	<u>3,114</u>
<i>Total Expenditures</i>	<u>118,213</u>	<u>118,213</u>	<u>106,089</u>	<u>12,124</u>
Net Change in Fund Balance	26,787	26,787	88,250	61,463
Fund Balance at Beginning of Year	208,885	208,885	208,885	0
Prior Year Encumbrances Appropriated	<u>24</u>	<u>24</u>	<u>24</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$235,696</u></u>	<u><u>\$235,696</u></u>	<u><u>\$297,159</u></u>	<u><u>\$61,463</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Authority Grant Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Conservation and Recreation				
Airport Authority Grant				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>2,775</u>	<u>2,775</u>	<u>2,775</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,775</u></u>	<u><u>\$2,775</u></u>	<u><u>\$2,775</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Resurfacing Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$7,751	\$7,751	\$0
<i>Total Revenues</i>	<u>0</u>	<u>7,751</u>	<u>7,751</u>	<u>0</u>
Expenditures:				
Current:				
Conservation and Recreation				
Airport Resurfacing Grant				
Contractual Services	0	7,418	6,553	865
Other Expenditures	0	330	330	0
<i>Total Expenditures</i>	<u>0</u>	<u>7,748</u>	<u>6,883</u>	<u>865</u>
Net Change in Fund Balance	<u>0</u>	<u>3</u>	<u>868</u>	<u>865</u>
Fund Balance at Beginning of Year	<u>330</u>	<u>330</u>	<u>330</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$330</u></u>	<u><u>\$333</u></u>	<u><u>\$1,198</u></u>	<u><u>\$865</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Unclaimed Monies Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$2,665	\$2,665
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,665</u>	<u>2,665</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Unclaimed Monies				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>2,665</u>	<u>2,665</u>
Fund Balance at Beginning of Year	<u>190,650</u>	<u>190,650</u>	<u>190,650</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$190,650</u></u>	<u><u>\$190,650</u></u>	<u><u>\$193,315</u></u>	<u><u>\$2,665</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Trust Fund
For the Fiscal Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$32	\$32
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>32</u>	<u>32</u>
Expenditures:				
Current:				
General Government - Legislative and Executive Trust Fund				
Other Expenditures	0	0	32	(32)
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>32</u>	<u>(32)</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	42,745	42,745	42,745	0
Fund Balance at End of Year	<u><u>\$42,745</u></u>	<u><u>\$42,745</u></u>	<u><u>\$42,745</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Combining Statement - Fiduciary Funds

Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds.

Soil and Water Conservation Fund

To account for the funds and sub-funds of the Soil and Water Conservation District for which the County Auditor is a fiscal agent.

Mental Health Levy Fund

To account for the revenues collected in Pike County for the five counties mental health district. All revenues collected are disbursed to the Paint Valley Mental Health, Alcohol and Drug Addiction Board.

District Board of Health Fund

To account for the funds and sub-funds of the Board of Health for which the County is the fiscal agent.

Delinquent Real Estate Tax Sales Fund

To account for excess money received from the sale of delinquent real estate property. The residual amount of the sale is placed in this fund and held for the property owner to claim within six years of the sale.

Hospital Levy Fund

To account for revenues received from a county-wide levy. The revenue is given to the Pike Community Hospital to fund a portion of its operating expense.

Garnet Wilson Public Library Special Levy Fund

To account for the revenues received from the Garnet A. Wilson Public Library of Pike County property tax levy and the disbursements made from the fund authorized by the ballot language approved by the voters of Pike County.

SOACDF Fund

To account for the revenue and expenditures incurred in the implementation of Souther Ohio Agricultural and Community Development Foundation Grant.

County Court Agency Fund

To account for the fines and forfeitures of all of the county court systems.

Sheriff Agency Fund

To account for the activity of the sheriff's civil account.

Inmate Agency Fund

To account for the activity of the sheriff's inmate/commissary account.

Alimony and Child Support Fund

To account for the collection of alimony and child support payments and the distribution of such monies to the court designated recipients.

Undivided Tax Fund

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County (including the County itself).

Undivided Income Tax Fund

To account for a portion of state income taxes, state sales taxes and corporate franchise taxes which are returned to the County. Monies are apportioned to local governments on a monthly basis.

PIKE COUNTY
Combining Statement - Fiduciary Funds
(Continued)

House Bill 289 Fund

To account for the revenues received and the expenditures incurred in the implementation of the Ohio Family and Children First Council HB 289 Planning Mini Grant which provides funding to the County's FCFC interagency efforts to increase child well being in the County.

Ohio Elections Commission Fund

To account for resources that are paid to the Pike County Board of Elections for the purpose of upgrading the election system.

Family and Children First Council Agency Fund

To account for grant proceeds received and expended by Pike County's Family and Children First Council for the advancement of an Early Child Education Center to offer early intervention services to children of Pike County. This fund was originally set up as a special revenue fund in 1997 upon receipt of the initial grant by the local council. It was changed for accounting purposes in 1998 to an agency fund per a legal opinion of the Pike County Prosecutor and a management advisory bulletin issued by the Auditor of State's Local Government Services Division Office.

Airport Fuel Sales Fund

An agency fund used to account for the revenue generated and the expenditures incurred with the sale of aviation fuel at the Pike County Airport by the Pike County Airport Authority. The fund is purely custodial (assets equal liabilities) and thus shall not involve measurement of operations.

Recorder's Housing Trust Fund

To account for the revenue and expenditures incurred of a new law passed by the Ohio Legislature mandating collection of base recording fees by the Pike County Recorder and the subsequent transfer of the fees to the State of Ohio. The monies collected in this fund by the Pike County Recorder are state revenue receipts.

Indigent Application & Recoup Fund

To account for the monies from indigent applications and recoupments collected by the Clerk of Courts. Twenty percent of the fees are submitted to the State of Ohio and the remaining eighty percent is retained by the County General Fund.

Payroll Fund

To account for the gross payroll of the County, along with employee contributions for various types of insurance and other payroll deductions.

PIKE COUNTY
 Combining Statement of Changes in Assets and Liabilities
 Agency Funds
 For the Year Ended December 31, 2011

	Balance at 01/01/11*	Additions	Reductions	Balance at 12/31/11
Soil and Water Conservation				
Assets:				
Equity in Pooled Cash and Investments	\$15,109	\$108,782	\$95,108	\$28,783
<i>Total Assets</i>	<u>\$15,109</u>	<u>\$108,782</u>	<u>\$95,108</u>	<u>\$28,783</u>
Liabilities:				
Undistributed Monies	\$15,109	\$108,782	\$95,108	\$28,783
<i>Total Liabilities</i>	<u>\$15,109</u>	<u>\$108,782</u>	<u>\$95,108</u>	<u>\$28,783</u>
Mental Health Levy				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$160,317	\$160,317	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$160,317</u>	<u>\$160,317</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$160,317	\$160,317	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$160,317</u>	<u>\$160,317</u>	<u>\$0</u>
District Board of Health				
Assets:				
Equity in Pooled Cash and Investments	\$971,377	\$1,542,800	\$1,568,212	\$945,965
<i>Total Assets</i>	<u>\$971,377</u>	<u>\$1,542,800</u>	<u>\$1,568,212</u>	<u>\$945,965</u>
Liabilities:				
Undistributed Monies	\$971,377	\$1,542,800	\$1,568,212	\$945,965
<i>Total Liabilities</i>	<u>\$971,377</u>	<u>\$1,542,800</u>	<u>\$1,568,212</u>	<u>\$945,965</u>

(Continued)

PIKE COUNTY
 Combining Statement of Changes in Assets and Liabilities
 Agency Funds
 For the Year Ended December 31, 2011

	Balance at 01/01/11*	Additions	Reductions	Balance at 12/31/11
Delinquent Real Estate Tax Sales				
Assets:				
Equity in Pooled Cash and Investments	\$169,455	\$0	\$0	\$169,455
<i>Total Assets</i>	<u>\$169,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,455</u>
Liabilities:				
Deposits Held and Due to Others	\$169,455	\$0	\$0	\$169,455
<i>Total Liabilities</i>	<u>\$169,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,455</u>
Hospital Levy				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$962,714	\$962,714	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$962,714</u>	<u>\$962,714</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$962,714	\$962,714	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$962,714</u>	<u>\$962,714</u>	<u>\$0</u>
Garnet Wilson Public Library Special Levy				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$343,645	\$343,645	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$343,645</u>	<u>\$343,645</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$343,645	\$343,645	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$343,645</u>	<u>\$343,645</u>	<u>\$0</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance at 01/01/11*	Additions	Reductions	Balance at 12/31/11
SOACDF Grant				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$25,000	\$25,000	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$25,000	\$25,000	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$146,369	\$3,518,312	\$3,526,487	\$138,194
<i>Total Assets</i>	<u>\$146,369</u>	<u>\$3,518,312</u>	<u>\$3,526,487</u>	<u>\$138,194</u>
Liabilities:				
Undistributed Monies	\$146,369	\$3,518,312	\$3,526,487	\$138,194
<i>Total Liabilities</i>	<u>\$146,369</u>	<u>\$3,518,312</u>	<u>\$3,526,487</u>	<u>\$138,194</u>
Sheriff Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$221,595	\$952,500	\$855,872	\$318,223
<i>Total Assets</i>	<u>\$221,595</u>	<u>\$952,500</u>	<u>\$855,872</u>	<u>\$318,223</u>
Liabilities:				
Undistributed Monies	\$221,595	\$952,500	\$855,872	\$318,223
<i>Total Liabilities</i>	<u>\$221,595</u>	<u>\$952,500</u>	<u>\$855,872</u>	<u>\$318,223</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance at 01/01/11*	Additions	Reductions	Balance at 12/31/11
<i>Inmate Agency</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$7,700	\$0	\$376	\$7,324
<i>Total Assets</i>	<u>\$7,700</u>	<u>\$0</u>	<u>\$376</u>	<u>\$7,324</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$7,700	\$0	\$376	\$7,324
<i>Total Liabilities</i>	<u>\$7,700</u>	<u>\$0</u>	<u>\$376</u>	<u>\$7,324</u>
<i>Alimony and Child Support</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$100	\$294,334	\$294,334	\$100
<i>Total Assets</i>	<u>\$100</u>	<u>\$294,334</u>	<u>\$294,334</u>	<u>\$100</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$100	\$294,334	\$294,334	\$100
<i>Total Liabilities</i>	<u>\$100</u>	<u>\$294,334</u>	<u>\$294,334</u>	<u>\$100</u>
<i>Undivided Tax</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$1,018,948	\$30,176,590	\$30,180,050	\$1,015,488
Receivables:				
Taxes	17,165,619	18,339,453	17,165,619	18,339,453
Due From Other Governments	82,662	82,481	82,662	82,481
<i>Total Assets</i>	<u>\$18,267,229</u>	<u>\$48,598,524</u>	<u>\$47,428,331</u>	<u>\$19,437,422</u>
<i>Liabilities:</i>				
Due to Other Governments	\$18,267,229	\$48,598,524	\$47,428,331	\$19,437,422
<i>Total Liabilities</i>	<u>\$18,267,229</u>	<u>\$48,598,524</u>	<u>\$47,428,331</u>	<u>\$19,437,422</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance at 01/01/11*	Additions	Reductions	Balance at 12/31/11
Undivided Income Tax				
Assets:				
Equity in Pooled Cash and Investments	\$1,051	\$1,646,342	\$1,647,393	\$0
Due From Other Governments	299,088	282,793	299,088	282,793
Total Assets	\$300,139	\$1,929,135	\$1,946,481	\$282,793
Liabilities:				
Due to Other Governments	\$300,139	\$1,929,135	\$1,946,481	\$282,793
Total Liabilities	\$300,139	\$1,929,135	\$1,946,481	\$282,793
House Bill 289				
Assets:				
Equity in Pooled Cash and Investments	\$4	\$0	\$4	\$0
Total Assets	\$4	\$0	\$4	\$0
Liabilities:				
Undistributed Monies	\$4	\$0	\$4	\$0
Total Liabilities	\$4	\$0	\$4	\$0
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Investments	\$10	\$1,175	\$915	\$270
Total Assets	\$10	\$1,175	\$915	\$270
Liabilities:				
Undistributed Monies	\$10	\$1,175	\$915	\$270
Total Liabilities	\$10	\$1,175	\$915	\$270

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance at 01/01/11*	Additions	Reductions	Balance at 12/31/11
<i>Family and Children First Council</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$185,244	\$237,106	\$232,869	\$189,481
<i>Total Assets</i>	<u>\$185,244</u>	<u>\$237,106</u>	<u>\$232,869</u>	<u>\$189,481</u>
<i>Liabilities:</i>				
Undistributed Monies	\$185,244	\$237,106	\$232,869	\$189,481
<i>Total Liabilities</i>	<u>\$185,244</u>	<u>\$237,106</u>	<u>\$232,869</u>	<u>\$189,481</u>
<i>Airport Fuel Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$18,243	\$68,707	\$73,126	\$13,824
<i>Total Assets</i>	<u>\$18,243</u>	<u>\$68,707</u>	<u>\$73,126</u>	<u>\$13,824</u>
<i>Liabilities:</i>				
Undistributed Monies	\$18,243	\$68,707	\$73,126	\$13,824
<i>Total Liabilities</i>	<u>\$18,243</u>	<u>\$68,707</u>	<u>\$73,126</u>	<u>\$13,824</u>
<i>Recorder's Housing Trust</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$20,580	\$81,522	\$81,840	\$20,262
<i>Total Assets</i>	<u>\$20,580</u>	<u>\$81,522</u>	<u>\$81,840</u>	<u>\$20,262</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$20,580	\$81,522	\$81,840	\$20,262
<i>Total Liabilities</i>	<u>\$20,580</u>	<u>\$81,522</u>	<u>\$81,840</u>	<u>\$20,262</u>

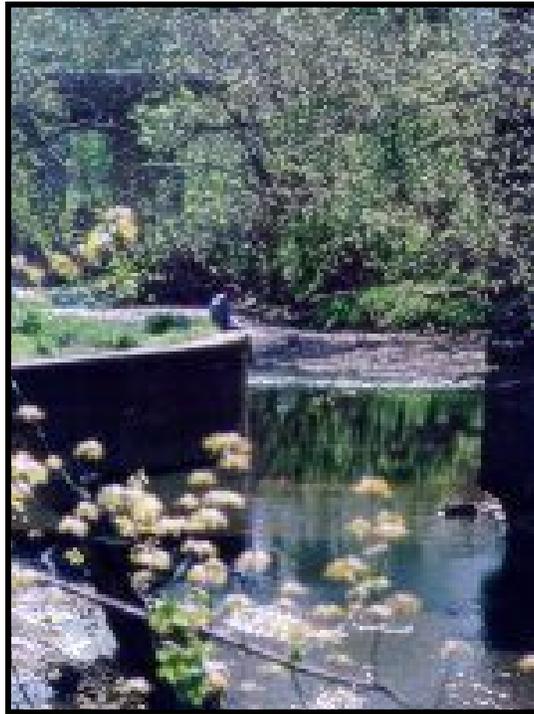
(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance at 01/01/11*	Additions	Reductions	Balance at 12/31/11
Indigent Application & Recoup				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$3,137	\$3,137	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,137</u>	<u>\$3,137</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$3,137	\$3,137	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$3,137</u>	<u>\$3,137</u>	<u>\$0</u>
Payroll				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$9,304,927	\$9,236,537	\$68,390
<i>Total Assets</i>	<u>\$0</u>	<u>\$9,304,927</u>	<u>\$9,236,537</u>	<u>\$68,390</u>
Liabilities:				
Deposits Held and Due to Others	\$0	\$9,304,927	\$9,236,537	\$68,390
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$9,304,927</u>	<u>\$9,236,537</u>	<u>\$68,390</u>
(Continued)				
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$2,400,021	\$44,662,764	\$44,610,867	\$2,451,918
Cash and Cash Equivalents in Segregated Accounts	375,764	4,765,146	4,677,069	463,841
Receivables:				
Taxes	17,165,619	18,339,453	17,165,619	18,339,453
Due from Other Governments	381,750	365,274	381,750	365,274
<i>Total Assets</i>	<u>\$20,323,154</u>	<u>\$68,132,637</u>	<u>\$66,835,305</u>	<u>\$21,620,486</u>
Liabilities:				
Due to Other Governments	\$18,567,368	\$51,859,018	\$50,706,171	\$19,720,215
Undistributed Monies	1,557,951	6,592,836	6,516,047	1,634,740
Deposits Held and Due to Others	197,835	9,680,783	9,613,087	265,531
<i>Total Liabilities</i>	<u>\$20,323,154</u>	<u>\$68,132,637</u>	<u>\$66,835,305</u>	<u>\$21,620,486</u>

* Amount restated, see Note 22 for additional information.

PIKE COUNTY, OHIO



*Ohio Erie Canal
Pike County, Ohio*

***Statistical
Section***

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Statistical Section

This part of Pike County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	242-251
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source: the property tax.	252-256
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.	257-263
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.	264-268
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.	269-271
Other Information This schedule contains miscellaneous information about the County.	272

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Pike County
Net Assets by Component
Last Nine Years
(accrual basis of accounting)

Fiscal Year (1)	2003	2004	2005	2006*
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$5,837,948	\$6,712,411	\$7,373,204	\$25,870,056
Restricted for:				
Debt Service	(2)	(2)	0	0
Capital Projects	(2)	(2)	0	315,927
Community Development	(2)	(2)	2,037,609	1,857,227
Board of Developmental Disabilities	(2)	(2)	352,188	1,142,809
Motor Vehicle and Gas Tax	(2)	(2)	2,089,513	1,711,100
Job and Family Services	(2)	(2)	774,657	727,229
Emergency Medical Services	(2)	(2)	(2)	1,284,175
Child Support	(2)	(2)	(2)	436,501
Real Estate Assessment	(2)	(2)	(2)	366,201
Reclaim Ohio	(2)	(2)	(2)	(2)
Pike County Wireless	(2)	(2)	(2)	(2)
Children Services	(2)	(2)	(2)	(2)
Delinquent Real Estate	(2)	(2)	(2)	(2)
County Court Computer Legal Research	(2)	(2)	(2)	(2)
Pike Senior Services	(2)	(2)	(2)	(2)
Other Purposes	10,652,799	6,475,983	4,993,125	3,608,999
Unrestricted	<u>3,064,810</u>	<u>5,966,733</u>	<u>3,175,247</u>	<u>3,208,635</u>
Total Governmental Activities Net Assets	<u>\$19,555,557</u>	<u>\$19,155,127</u>	<u>\$20,795,543</u>	<u>40,528,859</u>
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	\$1,743,117	\$1,738,899	\$1,724,955	\$1,682,161
Unrestricted	<u>384,414</u>	<u>429,933</u>	<u>429,782</u>	<u>479,696</u>
Total Business-type Activities Net Assets	<u>\$2,127,531</u>	<u>\$2,168,832</u>	<u>\$2,154,737</u>	<u>\$2,161,857</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	\$7,581,065	\$8,451,310	\$9,098,159	\$27,552,217
Restricted	10,652,799	6,475,983	10,247,092	11,450,168
Unrestricted	<u>3,449,224</u>	<u>6,396,666</u>	<u>3,605,029</u>	<u>3,688,331</u>
Total Primary Government Net Assets	<u>\$21,683,088</u>	<u>\$21,323,959</u>	<u>\$22,950,280</u>	<u>\$42,690,716</u>

(1) Fiscal year 2003 was the first year reported in accordance with GASB 34. The other remaining year is not presented for that reason.

(2) Fiscal year 2005 was the first year restricted net assets were reported and broken out at a more detailed level.
Fiscal year 2006 restricted net assets for other purposes was broken out at a more detailed level.
Fiscal year 2008 restricted net assets for other purposes was broken out at a more detailed level.

* Amount restated in a prior year.

** Amount Restated - See Note 22 for additional information.

2007	2008*	2009*	2010**	2011
\$25,626,797	\$27,467,561	\$30,694,765	\$31,865,223	\$32,381,674
0	1,250	0	0	0
0	0	265,239	3,015,580	2,569,740
1,565,737	1,133,567	2,358,326	1,168,777	1,834,278
1,576,770	1,642,525	3,529,843	4,309,128	4,835,523
1,917,638	2,108,823	1,599,774	1,633,270	1,323,855
1,191,322	0	0	51,495	91,508
1,151,654	1,263,644	1,313,671	1,102,395	1,312,065
440,257	407,284	239,469	193,365	467,550
458,786	613,990	676,738	695,427	691,646
(2)	215,393	0	0	0
(2)	151,311	0	0	0
(2)	111,769	478,526	476,927	570,420
(2)	272,823	255,839	239,492	218,941
(2)	180,777	0	0	0
(2)	0	425,612	359,581	370,895
1,656,517	3,863,397	2,316,862	3,414,300	3,379,265
8,031,423	7,063,507	7,384,463	7,886,340	8,803,071
43,616,901	\$46,497,621	\$51,539,127	\$56,411,300	\$58,850,431
\$1,620,401	\$1,596,826	\$1,535,325	\$1,468,091	\$1,408,024
416,083	373,641	443,920	435,136	442,142
\$2,036,484	\$1,970,467	\$1,979,245	\$1,903,227	\$1,850,166
\$27,247,198	\$29,064,387	\$32,230,090	\$33,333,314	\$33,789,698
9,958,681	11,966,553	13,459,899	16,659,737	17,665,686
8,447,506	7,437,148	7,828,383	8,321,476	9,245,213
\$45,653,385	\$48,468,088	\$53,518,372	\$58,314,527	\$60,700,597

Pike County
Changes in Net Assets
Last Nine Years
(accrual basis of accounting)

Fiscal Year (1)	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$2,762,280	\$2,895,835	\$2,961,625	\$2,957,258
Judicial	991,245	1,042,602	1,050,014	1,017,050
Public Safety	2,403,103	2,527,585	2,881,846	2,588,602
Public Works	5,696,165	3,635,873	3,391,316	5,179,047
Health	3,225,777	2,868,382	2,906,588	3,506,610
Human Services	5,614,296	5,313,075	5,489,692	6,198,202
Conservation and Recreation	233,216	22,722	235,325	319,488
Economic Development and Assistance	743,088	1,026,565	1,321,361	720,652
Other	17,755	307,060	0	0
Interest and Fiscal Charges	108,842	66,895	83,660	155,241
<i>Total Governmental Activities Expenses</i>	<u>21,795,767</u>	<u>19,706,594</u>	<u>20,321,427</u>	<u>22,642,150</u>
Business-type Activities:				
Sewer	400,068	400,255	409,920	426,039
<i>Total Business-type Activities Expenses</i>	<u>400,068</u>	<u>400,255</u>	<u>409,920</u>	<u>426,039</u>
<i>Total Primary Government Expenses</i>	<u>22,195,835</u>	<u>20,106,849</u>	<u>20,731,347</u>	<u>23,068,189</u>
Program Revenues				
<i>Charges for Services</i>				
Legislative and Executive	357,347	340,444	373,552	376,878
Judicial	119,171	238,375	245,851	240,358
Public Safety	271,999	308,524	314,188	301,435
Public Works	299,095	429,166	342,288	443,421
Health	222,170	317,933	231,940	331,051
Human Services	425,204	615,126	473,455	613,654
Conservation and Recreation	29,426	0	26,493	39,497
Economic Development and Assistance	59,160	115,531	96,961	67,761
Other	74	39,121	0	0
Interest and Fiscal Charges	5,547	0	0	1,736
<i>Operating Grants and Contributions</i>				
General Government:				
Legislative and Executive	318,594	287,816	312,968	226,128
Judicial	164,591	125,919	156,484	117,642
Public Safety	397,520	395,746	715,356	411,748
Public Works	2,499,660	2,356,485	2,928,488	3,399,860
Health	2,079,040	1,816,832	2,146,067	2,128,530
Human Services	3,500,679	3,336,855	3,912,102	4,619,813
Economic Development and Assistance	499,262	674,566	1,005,969	547,873
Interest and Fiscal Charges	29,838	0	0	11,764
<i>Capital Grants and Contributions</i>				
Public Works	2,567,162	825,610	493,174	905,773
Interest and Fiscal Charges	103,071	44,369	49,969	54,750
<i>Total Governmental Activities Program Revenues</i>	<u>13,948,610</u>	<u>12,268,418</u>	<u>13,825,305</u>	<u>14,839,672</u>

(1) Fiscal year 2003 was the first year reported in accordance with GASB 34. The other remaining year is not presented for that reason.

(2) Fiscal year 2006 was the first year that property taxes were split out by purpose.

* Reclassification of Tangible Personal Property Tax Reimbursement to correct revenue.

2007	2008	2009	2010	2011
\$3,199,826	\$3,316,222	\$3,529,212	\$3,983,608	\$4,097,392
1,254,688	1,281,008	1,390,551	1,249,126	1,274,646
2,656,984	2,715,026	2,848,362	2,940,383	3,256,751
6,757,222	4,976,249	4,846,311	5,735,405	5,099,969
3,177,657	3,569,590	3,444,891	3,740,545	3,949,619
6,557,840	6,197,286	5,297,730	5,404,580	4,902,583
226,335	281,150	429,284	301,670	371,803
395,665	667,838	338,668	406,270	958,564
0	0	0	0	0
197,700	215,187	253,623	238,433	255,119
24,423,917	23,219,556	22,378,632	24,000,020	24,166,446
634,508	511,078	477,353	550,063	681,336
634,508	511,078	477,353	550,063	681,336
25,058,425	23,730,634	22,855,985	24,550,083	24,847,782
330,819	339,276	340,749	414,071	476,272
341,154	410,590	419,124	454,203	395,565
293,009	289,155	300,915	296,849	390,595
462,238	408,737	561,455	395,987	515,419
334,838	366,880	448,570	490,401	615,082
707,202	652,055	691,943	718,761	768,793
37,543	28,748	37,037	42	42,012
40,570	68,173	42,506	52,645	147,846
0	0	0	0	0
3,227	3,268	4,701	6,414	9,985
252,094	255,934	385,482	527,803	595,616
228,085	245,270	312,307	253,570	175,237
492,183	437,220	645,357	531,019	787,273
2,989,113	2,697,969	3,501,279	2,246,437	2,672,069
2,556,952	2,452,699	2,811,353	2,953,768	3,363,975
5,149,919	4,104,941	4,172,186	4,175,350	4,043,854
312,116	458,548	268,554	319,367	814,227
24,007	21,328	27,874	30,328	27,265
1,312,017	690,531	1,835,140	4,249,001	161,442
89,711	137,444	36,985	351,961	35,027
15,956,797	14,068,766	16,843,517	18,467,977	16,037,554

(continued)

Pike County
Changes in Net Assets (continued)
Last Nine Years
(accrual basis of accounting)

Fiscal Year (1)	2003	2004	2005	2006
Business-type Activities:				
<i>Charges for Services</i>				
Sewer	\$411,705	\$429,079	\$388,234	\$296,625
<i>Operating Grants and Contributions</i>	0	0	0	0
<i>Capital Grants and Contributions</i>	0	0	0	130,000
<i>Total Business-type Activities Program Revenues</i>	<u>411,705</u>	<u>429,079</u>	<u>388,234</u>	<u>426,625</u>
 <i>Total Primary Government Program Revenues</i>	 <u>14,360,315</u>	 <u>12,697,497</u>	 <u>14,213,539</u>	 <u>15,266,297</u>
 Net (Expense)/Revenue				
Governmental Activities	(7,847,157)	(7,438,176)	(6,496,122)	(7,802,478)
Business-type Activities	11,637	28,824	(21,686)	586
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$7,835,520)</u>	<u>(\$7,409,352)</u>	<u>(\$6,517,808)</u>	<u>(\$7,801,892)</u>
 General Revenues and Other Changes in Net Assets				
Governmental Activities:				
<i>Property Taxes Levied for:</i>				
General Operating	\$2,994,328	\$2,870,273	\$3,673,611	\$3,012,073
Health - Board of DD	(2)	(2)	(2)	886,227
Human Services - Children's Services	(2)	(2)	(2)	444,870
Public Safety - Emergency Medical Services	(2)	(2)	(2)	272,341
Legislative and Executive - Pike Senior Services	(2)	(2)	(2)	0
<i>Permissive Sales Tax Imposed for:</i>				
General Operating	1,756,436	1,758,449	1,865,802	2,013,912
Fines & Forfeitures	89,451	0	0	0
<i>Grants and Entitlements not Restricted to Specific Programs</i>				
Restricted to Specific Programs	378,274	451,750	459,033	440,746
Gain on Sale of Capital Assets	4,142	0	0	66,070
Investment Earnings	72,070	219,621	807,012	768,280
Miscellaneous	2,587,255	1,742,273	1,441,671	2,541,599
Transfers	(21,772)	0	0	0
<i>Total Governmental Activities</i>	<u>7,860,184</u>	<u>7,042,366</u>	<u>8,247,129</u>	<u>10,446,118</u>
 Business-type Activities:				
Miscellaneous	0	12,477	7,591	6,534
Transfers	21,772	0	0	0
<i>Total Business-type Activities</i>	<u>21,772</u>	<u>12,477</u>	<u>7,591</u>	<u>6,534</u>
 <i>Total Primary Government</i>	 <u>7,881,956</u>	 <u>7,054,843</u>	 <u>8,254,720</u>	 <u>10,452,652</u>
 Change in Net Assets				
Governmental Activities	13,027	(395,810)	1,751,007	2,643,640
Business-type Activities	33,409	41,301	(14,095)	7,120
<i>Total Primary Government Change in Net Assets</i>	<u>\$46,436</u>	<u>(\$354,509)</u>	<u>\$1,736,912</u>	<u>\$2,650,760</u>

(1) Fiscal year 2003 was the first year reported in accordance with GASB 34. The other remaining year is not presented for that reason.

(2) Fiscal year 2006 was the first year that property taxes were split out by purpose.

* Reclassification of Tangible Personal Property Tax Reimbursement to correct revenue.

2007	2008	2009*	2010	2011
\$428,960	\$445,061	\$486,131	\$465,952	\$512,475
0	0	0	0	0
59,400	0	0	0	94,300
<u>488,360</u>	<u>445,061</u>	<u>486,131</u>	<u>465,952</u>	<u>606,775</u>
16,445,157	14,513,827	486,131	465,952	606,775
(8,467,120)	(9,150,790)	(5,535,115)	(5,532,043)	(8,128,892)
(146,148)	(66,017)	8,778	(84,111)	(74,561)
<u>(\$8,613,268)</u>	<u>(\$9,216,807)</u>	<u>(\$5,526,337)</u>	<u>(\$5,616,154)</u>	<u>(\$8,203,453)</u>
\$3,454,990	\$3,699,166	\$1,577,050	\$1,593,171	\$1,498,447
1,189,324	1,182,323	1,154,457	1,148,951	1,130,767
570,712	571,566	539,437	541,400	536,816
383,986	383,708	384,049	385,062	360,196
0	0	356,439	280,304	287,089
2,063,157	2,020,650	3,444,776	3,591,117	3,940,726
0	0	0	0	0
586,724	464,056	1,588,175	1,439,578	1,433,773
0	5,103	0	0	0
832,782	611,674	357,075	178,680	207,904
2,473,487	2,104,933	1,360,163	1,060,919	1,193,805
0	0	0	(5,615)	(21,500)
<u>11,555,162</u>	<u>11,043,179</u>	<u>10,761,621</u>	<u>10,213,567</u>	<u>10,568,023</u>
20,775	0	0	2,478	0
0	0	0	5,615	21,500
<u>20,775</u>	<u>0</u>	<u>0</u>	<u>8,093</u>	<u>21,500</u>
11,575,937	11,043,179	10,761,621	10,221,660	10,589,523
3,088,042	1,892,389	5,226,506	4,681,524	2,439,131
(125,373)	(66,017)	8,778	(76,018)	(53,061)
<u>\$2,962,669</u>	<u>\$1,826,372</u>	<u>\$5,235,284</u>	<u>\$4,605,506</u>	<u>\$2,386,070</u>

Pike County
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Fund				
Reserved	\$113,412	\$102,960	\$36,986	\$92,440
Unreserved	3,536,891	2,682,152	2,099,943	1,882,432
Nonspendable	0	0	0	0
Assigned	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total General Fund</i>	<u>3,650,303</u>	<u>2,785,112</u>	<u>2,136,929</u>	<u>1,974,872</u>
All Other Governmental Funds				
Reserved	2,727,630	2,246,361	2,312,163	1,831,452
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	5,342,631	5,460,231	4,649,662	6,263,985
Debt Service Funds	0	0	0	0
Capital Projects Funds	(3,396,115)	(2,886,897)	(2,673,982)	(2,563,240)
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Other Governmental Funds	<u>4,674,146</u>	<u>4,819,695</u>	<u>4,287,843</u>	<u>5,532,197</u>
<i>Total Governmental Funds</i>	<u><u>\$8,324,449</u></u>	<u><u>\$7,604,807</u></u>	<u><u>\$6,424,772</u></u>	<u><u>\$7,507,069</u></u>

* Amount restated in a prior year.

** Amount restated, see Note 22 for additional information

(1) Implementation of GASB 54

<u>2006</u>	<u>2007</u>	<u>2008*</u>	<u>2009</u>	<u>2010**</u>	<u>2011 (1)</u>
\$64,178	\$107,470	\$133,051	\$76,443	\$250,195	\$0
2,932,859	4,024,202	4,853,941	5,152,890	5,830,689	0
0	0	0	0	0	190,649
0	0	0	0	0	175,194
0	0	0	0	0	6,096,403
<u>2,997,037</u>	<u>4,131,672</u>	<u>4,986,992</u>	<u>5,229,333</u>	<u>6,080,884</u>	<u>6,462,246</u>
2,052,003	2,227,025	2,354,455	2,228,646	2,149,219	0
6,877,112	7,960,965	8,462,259	9,051,297	9,905,585	0
0	0	1,250	0	0	0
223,839	(243,848)	(141,305)	(174,701)	(54,695)	0
0	0	0	0	0	948,883
0	0	0	0	0	12,675,084
0	0	0	0	0	(575,139)
<u>9,152,954</u>	<u>9,944,142</u>	<u>10,676,659</u>	<u>11,105,242</u>	<u>12,000,109</u>	<u>13,048,828</u>
<u>\$12,149,991</u>	<u>\$14,075,814</u>	<u>\$15,663,651</u>	<u>\$16,334,575</u>	<u>\$18,080,993</u>	<u>\$19,511,074</u>

Pike County
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2002	2003	2004	2005	2006
Revenues					
Taxes	\$6,338,946	\$4,782,098	\$4,544,967	\$5,703,226	\$6,636,703
Charges for Services	1,885,178	1,776,912	2,279,115	1,977,022	2,289,316
Fees, Licenses and Permits	13,419	12,283	13,622	10,192	10,648
Fines and Forfeitures	87,316	89,451	111,483	117,514	115,827
Intergovernmental	13,294,206	12,701,401	10,361,572	12,056,296	12,803,500
Interest	323,689	72,070	219,621	807,012	768,280
Other	2,013,837	2,558,311	1,745,569	1,445,840	2,544,538
<i>Total Revenues</i>	<u>23,956,591</u>	<u>21,992,526</u>	<u>19,275,949</u>	<u>22,117,102</u>	<u>25,168,812</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	2,555,376	2,785,105	2,725,520	2,754,353	2,784,838
Judicial	983,475	977,431	1,023,652	1,040,290	1,012,757
Public Safety	2,252,527	2,207,834	2,479,344	2,732,596	2,483,785
Public Works	5,696,135	4,683,934	4,227,901	3,990,321	5,588,011
Health	3,570,446	3,113,939	2,690,218	2,786,758	3,395,890
Human Services	5,542,839	5,458,347	5,354,071	5,420,261	6,153,304
Conservation and Recreation	210,429	210,532	121	10	309,651
Economic Development and Assistance	668,513	819,217	950,852	1,334,301	689,723
Other	8,084	403	307,060	398,712	0
Capital Outlay	1,965,257	2,508,208	665,456	620,014	942,859
Debt Service:					
Principal Retirement	48,670	81,445	85,274	78,145	82,713
Interest and Fiscal Charges	132,062	108,842	66,895	83,660	77,541
<i>Total Expenditures</i>	<u>23,633,813</u>	<u>22,955,237</u>	<u>20,576,364</u>	<u>21,239,421</u>	<u>23,521,072</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>322,778</u>	<u>(962,711)</u>	<u>(1,300,415)</u>	<u>877,681</u>	<u>1,647,740</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	6,526	0	0	0	66,070
Inception of Capital Lease	11,078	25,696	0	8,283	0
Loans Issued	320,427	90,000	125,000	150,000	292,112
Bonds Issued	0	0	0	0	0
Notes Issued	0	0	0	0	2,637,000
Transfers In	715,162	570,621	158,669	222,685	341,153
Transfers Out	(732,662)	(592,393)	(158,669)	(222,685)	(341,153)
<i>Total Other Financing Sources (Uses)</i>	<u>320,531</u>	<u>93,924</u>	<u>125,000</u>	<u>158,283</u>	<u>2,995,182</u>
<i>Net Change in Fund Balances</i>	<u>\$643,309</u>	<u>(\$868,787)</u>	<u>(\$1,175,415)</u>	<u>\$1,035,964</u>	<u>\$4,642,922</u>
Debt Service as a Percentage of Noncapital Expenditures (1)	0.8%	0.9%	0.8%	0.8%	0.7%

(1) Calculation represents debt service expenditures divided by the product of the remaining balance of total expenditures minus capital asset additions.

* Reclassification of Tangible Personal Property Tax Reimbursement to correct revenue.

2007	2008	2009*	2010	2011
\$7,581,366	\$7,790,906	\$7,109,886	\$7,512,631	\$7,669,897
2,340,417	2,231,547	2,519,994	2,501,035	3,115,277
9,676	64,164	57,638	8,008	6,536
200,506	271,171	269,367	320,330	239,756
13,377,599	13,533,864	14,442,841	15,027,293	14,112,643
832,782	611,674	357,075	178,680	207,904
2,487,315	2,108,957	1,360,852	1,060,919	1,193,805
<u>26,829,661</u>	<u>26,612,283</u>	<u>26,117,653</u>	<u>26,608,896</u>	<u>26,545,818</u>
3,008,279	3,146,237	3,327,699	3,706,318	3,804,858
1,272,146	1,302,044	1,398,050	1,249,672	1,260,387
2,609,455	2,721,073	2,805,429	2,767,171	2,882,268
5,521,013	4,103,968	5,350,433	4,122,664	3,709,700
3,097,257	3,475,417	3,366,298	3,621,343	3,852,427
6,534,184	6,249,430	5,257,440	5,388,428	4,909,243
216,499	271,313	378,975	251,361	360,910
377,232	655,623	316,039	414,815	919,036
0	0	0	0	0
2,572,464	4,020,200	4,872,943	3,264,441	3,006,890
2,972,013	422,412	563,571	532,478	638,220
260,710	216,186	186,100	241,615	250,134
<u>28,441,252</u>	<u>26,583,903</u>	<u>27,822,977</u>	<u>25,560,306</u>	<u>25,594,073</u>
<u>(1,611,591)</u>	<u>28,380</u>	<u>(1,705,324)</u>	<u>1,048,590</u>	<u>951,745</u>
0	17,149	805	23,039	47,189
471,414	0	92,662	37,700	6,601
179,000	250,000	82,781	452,055	287,945
2,887,000	0	2,200,000	0	0
0	225,977	0	0	158,101
499,948	386,255	442,195	665,379	870,056
(499,948)	(386,255)	(442,195)	(670,994)	(891,556)
<u>3,537,414</u>	<u>493,126</u>	<u>2,376,248</u>	<u>507,179</u>	<u>478,336</u>
<u>\$1,925,823</u>	<u>\$521,506</u>	<u>\$670,924</u>	<u>\$1,555,769</u>	<u>\$1,430,081</u>
12.5%	2.8%	3.5%	3.4%	3.9%

Pike County
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/PU		Assessed Value	Estimated Actual Value
2002	\$189,692,970	\$30,722,570	\$629,727,200	\$32,562,120	\$44,402,911
2003	191,622,830	31,879,610	547,514,309	34,102,850	46,503,908
2004	193,892,750	38,476,110	663,877,833	33,922,800	46,258,385
2005	236,159,800	40,586,760	790,664,921	34,689,431	47,177,626
2006	240,922,980	42,568,600	700,479,088	33,004,441	44,886,040
2007	245,313,830	43,575,710	823,004,476	31,755,010	43,186,814
2008	258,603,510	46,510,610	871,711,040	31,319,300	42,594,422
2009	260,535,840	45,225,060	873,602,571	33,793,900	45,058,533
2010	263,534,340	32,858,960	752,917,609	36,622,560	49,806,681
2011	292,941,220	45,236,260	966,173,060	42,695,430	58,061,515

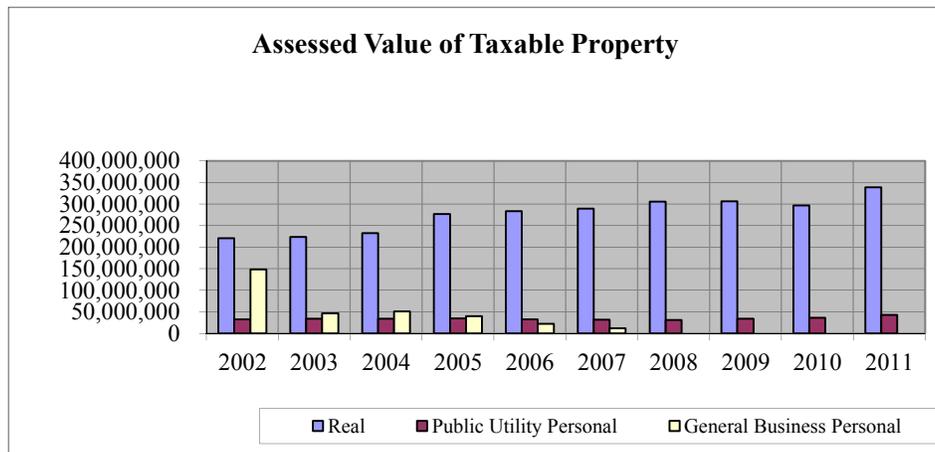
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax was phased out beginning in 2006. The listing percentage was 18.75% for tax year 2006, 12.5% for 2007, 6.25% for 2008 and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Source: Office of the County Auditor, Pike County, Ohio

Tangible Personal Property		Total			
General Business		Assessed Value	Estimated Actual Value	Assessed Value as a Percentage of Estimated Actual Value	Total Direct Tax Rate
\$148,346,486	\$593,385,944	\$401,324,146	\$1,267,516,055	31.66%	9.20
46,584,990	127,300,280	304,190,280	721,318,497	42.17%	9.20
50,954,558	203,818,232	317,246,218	913,954,450	34.71%	10.20
40,236,030	160,944,120	351,672,021	998,786,667	35.21%	11.70
22,511,610	90,046,440	339,007,631	835,411,568	40.58%	11.70
11,965,280	47,861,120	332,609,830	914,052,410	36.39%	11.70
441,100	1,764,400	336,874,520	916,069,862	36.77%	11.70
590,690	2,362,760	340,145,490	921,023,864	36.93%	12.70
0	0	333,015,860	802,724,290	41.49%	12.70
0	0	380,872,910	1,024,234,575	37.19%	12.70



PIKE COUNTY
Property Tax Levies and Collections - Real, Public Utility and Tangible Personal Property
Last Ten Years

Year	(1) Current Taxes Levied	(1) Current Tax Collections	Percent of Levy Collected	(2) Delinquent Tax Collections	Total Tax Collections	Ratio of Total Collections To Levy	(3) Outstanding Delinquent Taxes	Ratio of Outstanding Delinquent Taxes to Tax Levy
2002*	\$21,485,570	\$16,786,783	78.13%	\$946,654	\$17,733,437	82.54%	\$2,235,399	10.40%
2003	16,880,430	11,507,276	68.17%	725,729	12,233,005	72.47%	2,549,968	15.11%
2004	18,318,265	12,537,406	68.44%	816,401	13,353,807	72.90%	2,904,209	15.85%
2005	21,398,520	13,767,164	64.34%	858,566	14,625,730	68.35%	2,288,479	10.69%
2006	19,667,020	14,062,626	71.50%	1,182,348	15,244,974	77.52%	2,321,372	11.80%
2007	18,767,046	13,337,957	71.07%	937,668	14,275,625	76.07%	2,593,346	13.82%
2008	19,048,909	12,296,122	64.55%	944,607	13,240,729	69.51%	2,825,605	14.83%
2009	18,742,323	12,055,378	64.32%	903,558	12,958,936	69.14%	3,159,801	16.86%
2010	19,133,765	12,639,045	66.06%	1,116,112	13,755,157	71.89%	3,196,233	16.70%
2011	20,971,344	13,040,253	62.18%	985,042	14,025,295	66.88%	3,592,356	17.13%

Notes:

- (1) Current taxes levied and current tax collections do not include rollback and homestead amounts.
 - (2) Delinquent tax collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by year. The County has not broken out penalties and interest separately and therefore are not excluded from the total.
 - (3) Outstanding delinquent taxes exclude penalties, interest, and other additional delinquent charges.
- * Current taxes levied and current taxes collected do not include deficiency assessments from prior years issued in final determinations by the Tax Commissioner of Ohio in the amount of \$64,992 paid by major tax payers of Pike County.

Source - Pike County Auditor's Office

PIKE COUNTY
Property Tax Rates - Direct and All Overlapping Governments
(Per Thousand Dollars of Assessed Value)
Last Ten Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
COUNTY UNITS:										
General	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Board of Developmental Disabilities	2.80	2.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Senior Citizens	-	-	-	-	-	-	-	1.00	1.00	1.00
EMS Levy	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Children Services	-	-	-	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Total	9.20	9.20	10.20	11.70	11.70	11.70	11.70	12.70	12.70	12.70
SCHOOL DISTRICTS:										
Eastern Local	31.01	31.01	33.51	33.36	33.36	33.36	33.36	33.36	33.36	33.36
Western Local	26.65	26.65	33.15	32.75	32.75	32.75	32.75	32.75	32.75	32.75
Scioto Valley Local	25.70	24.11	30.19	29.75	28.90	28.90	27.60	27.60	27.60	27.60
Waverly City	37.12	37.12	43.62	44.25	39.25	39.25	39.25	39.25	39.25	39.25
JOINT VOCATIONAL SCHOOL DISTRICT:										
Pike County Joint Vocational School	6.50	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
CORPORATIONS:										
Village of Beaver	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Village of Piketon	7.00	7.00	7.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City of Waverly	16.30	16.30	16.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
TOWNSHIPS:										
Beaver	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Benton	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Camp Creek	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Jackson 1	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Jackson 2	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Marion 1	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Marion 2	5.50	5.50	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Mifflin	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Newton	3.20	3.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Pebble	7.20	7.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Pee Pee	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Perry	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Scioto	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Seal	5.60	5.60	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Sunfish	5.40	5.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Union	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Seal Twp/Piketon V. Annex 1	-	-	-	5.10	5.35	5.35	5.35	5.35	5.35	5.35
Seal Twp/Piketon V. Annex 2	-	-	-	-	5.10	5.10	5.10	5.10	5.10	5.10
OTHER UNITS:										
Hospital	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Source: Pike County Auditor's Office

PIKE COUNTY
Principal Property Taxpayers
Current Year and Nine Years Ago

2011				
	<u>Real Estate Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Bristol Village Home	\$31,336,942	\$0	\$31,336,942	8.23%
Mill's Pride LTD.	29,849,628	0	29,849,628	7.84%
Columbus & Southern	25,636,458	0	25,636,458	6.73%
Pike Metropolitan Housing	17,345,600	0	17,345,600	4.55%
Ohio Power Co.	10,233,045	0	10,233,045	2.69%
Scioto Land Co. LLC	6,620,713	0	6,620,713	1.74%
HCF Realty of Pleasant Hill Inc.	4,517,657	0	4,517,657	1.19%
Walmart Stores Inc.	4,173,942	0	4,173,942	1.10%
Ohio Valley Electric	3,475,575	0	3,475,575	0.91%
Montgomery, Skid and Charlotte	3,430,428	0	3,430,428	0.90%
Total	136,619,988	0	136,619,988	35.87%
All Others	201,557,492	42,695,430	244,252,922	64.13%
Total Assessed Valuation	<u>\$338,177,480</u>	<u>\$42,695,430</u>	<u>\$380,872,910</u>	<u>100.00%</u>

2002				
	<u>Real Estate Assessed Valuation (1)</u>	<u>Personal Property Assessed Valuation (1)</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
NKR Inc.	\$0	\$0	\$2,424,131	0.60%
Mills Pride	0	0	23,884,965	5.95%
Mead Corp	0	0	2,984,108	0.74%
Ohio Power Company	0	0	5,105,360	1.27%
General Telephone	0	0	3,897,904	0.97%
HCF Incorporated	0	0	3,754,488	0.94%
National Church Residences	0	0	31,173,274	7.77%
Walmart Stores, Inc.	0	0	4,681,647	1.17%
Columbus & Southern	0	0	13,055,681	3.25%
Total	0	0	90,961,558	22.67%
All Others	0	180,908,606	310,362,588	77.33%
Total Assessed Valuation	<u>\$220,415,540</u>	<u>\$180,908,606</u>	<u>\$401,324,146</u>	<u>100.00%</u>

Source: Pike County Auditor

(1) Information not available for 2002 by property type.

PIKE COUNTY
Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 2011

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Pike County</u>	<u>Amount Applicable to Pike County</u>
Scioto Valley School District	\$655,000	100%	\$655,000
Eastern Local School District	1,080,629	100%	1,080,629
Waverly City School District	5,459,992	100%	5,459,992
Pike County Joint Vocational School	3,261,679	100%	3,261,679
Western Local School District	470,000	100%	<u>470,000</u>
Grand Total			<u><u>\$10,927,300</u></u>

Source - Pike County Auditor
 - Pike County School Treasurers

PIKE COUNTY
Computation of Legal Debt Margin
Last Ten Years

	2002	2003	2004	2005
Tax Valuation	<u>\$401,324,146</u>	<u>\$304,190,280</u>	<u>\$317,246,218</u>	<u>\$351,672,021</u>
Debt Limit (1)	<u>\$7,519,862</u>	<u>\$6,062,854</u>	<u>\$6,258,693</u>	<u>\$6,775,080</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds/Notes/ OPWC and OWDA Loans	(3,984,571)	(4,046,214)	(4,001,045)	(4,102,451)
Less Amount Available in Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Amount of Debt Subject to Limit	<u>(3,984,571)</u>	<u>(4,046,214)</u>	<u>(4,001,045)</u>	<u>(4,102,451)</u>
Legal Debt Margin	<u>\$3,535,291</u>	<u>\$2,016,640</u>	<u>\$2,257,648</u>	<u>\$2,672,629</u>
Legal Debt Margin as a Percentage of the Debt Limit	47.01%	33.26%	36.07%	39.45%
Unvoted Debt Limit (2)	\$4,013,241	\$3,041,903	\$3,172,462	\$3,516,720
Amount of Debt Subject to Limit	<u>(3,984,571)</u>	<u>(4,046,214)</u>	<u>(4,001,045)</u>	<u>(4,102,451)</u>
Unvoted Legal Debt Margin	<u>\$28,670</u>	<u>(\$1,004,311)</u>	<u>(\$828,583)</u>	<u>(\$585,731)</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	0.71%	-33.02%	-26.12%	-16.66%

(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

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Office of the Auditor, Pike County, Ohio

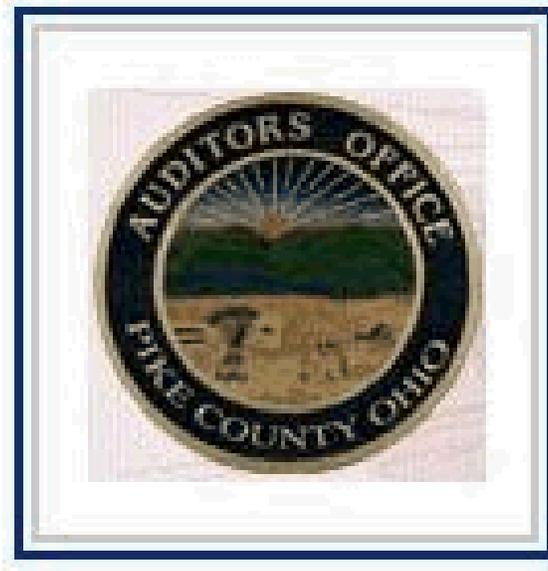
2006	2007	2008	2009	2010	2011
<u>\$339,007,631</u>	<u>\$332,609,830</u>	<u>\$336,874,520</u>	<u>\$340,145,490</u>	<u>\$333,015,860</u>	<u>\$380,872,910</u>
<u>\$6,585,114</u>	<u>\$6,489,147</u>	<u>\$6,553,118</u>	<u>\$6,602,182</u>	<u>\$6,825,397</u>	<u>\$6,825,397</u>
(5,359,420)	(5,425,692)	(5,467,501)	(4,892,151)	(4,800,236)	(4,117,276)
<u>0</u>	<u>0</u>	<u>1,250</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(5,359,420)</u>	<u>(5,425,692)</u>	<u>(5,466,251)</u>	<u>(4,892,151)</u>	<u>(4,800,236)</u>	<u>(4,117,276)</u>
<u>\$1,225,694</u>	<u>\$1,063,455</u>	<u>\$1,086,867</u>	<u>\$1,710,031</u>	<u>\$2,025,161</u>	<u>\$2,708,121</u>
18.61%	16.39%	16.59%	25.90%	29.67%	39.68%
\$3,390,076	\$3,326,098	\$3,368,745	\$3,401,455	\$3,330,159	\$3,808,729
<u>(5,359,420)</u>	<u>(5,425,692)</u>	<u>(5,467,501)</u>	<u>(4,892,151)</u>	<u>(4,800,236)</u>	<u>(4,117,276)</u>
<u>(\$1,969,344)</u>	<u>(\$2,099,594)</u>	<u>(\$2,098,756)</u>	<u>(\$1,490,696)</u>	<u>(\$1,470,077)</u>	<u>(\$308,547)</u>
-58.09%	-63.12%	-62.30%	-43.83%	-44.14%	-8.10%

PIKE COUNTY
Ratio of Debt
to Estimated Actual Value and Debt per Capita
Last Ten Years

Year	Population (1)		Estimated Actual Value of Taxable Property(2)	General Bonded Debt					Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
				General Bonded Debt Outstanding	Revenue Bonds Outstanding	Resources Available to Pay Principal	Net General Bonded Debt			
2002	27,695	b	1,267,516,055	0	0	0	0	0.00%	0.00	
2003	27,695	b	721,318,497	0	0	0	0	0.00%	0.00	
2004	27,695	b	913,954,450	0	0	0	0	0.00%	0.00	
2005	28,058	c	998,786,667	0	0	0	0	0.00%	0.00	
2006	28,269	c	835,411,568	0	0	0	0	0.00%	0.00	
2007	27,695	c	914,052,410	2,701,330	0	0	2,701,330	0.30%	97.54	
2008	27,918	c	916,069,862	2,840,007	0	1,250	2,838,757	0.31%	101.68	
2009	27,722	c	921,023,864	2,565,849	2,200,000	0	4,765,849	0.52%	171.92	
2010	28,709	c	802,724,290	2,361,011	2,122,200	0	4,483,211	0.56%	156.16	
2011	28,674	d	1,024,234,575	2,146,971	2,041,700	0	4,188,671	0.41%	146.08	

Sources: (1) U.S. Bureau of Census, Census of Population
(a) 1990 Federal Census
(b) 2000 Federal Census
(c) Bureau of Economic Analysis
(d) 2010 Federal Census

(2) Office of the County Auditor, Pike County, Ohio



PIKE COUNTY
Ratios of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities				
	Notes Payable	General Obligation Bonds Payable	Revenue Bonds Payable	OWDA/OPWC/USDA Loans Payable	Capital Leases
2002	3,430,021	0	0	554,550	61,425
2003	3,607,203	0	0	594,011	52,073
2004	3,437,823	0	0	662,222	23,588
2005	3,229,729	0	0	902,999	19,873
2006	4,237,759 *	0	0	1,121,661	10,610
2007	1,507,654	2,701,330	0	1,216,708	416,634
2008	1,268,939	2,840,007 (1)	0	1,358,555	267,675
2009	820,000	2,565,849	2,200,000	1,506,302 (1)	190,958
2010	610,000	2,361,011	2,122,200	1,829,225	107,950
2011	1,059,350	2,146,971	2,041,700	910,955	75,837

Source: Office of the Auditor, Pike County, Ohio

* \$2,637,000 of these notes payable are considered long-term as they were refinanced in fiscal year 2007.

(1) Amount restated in a prior year.

N/A - Not available

Business-Type Activities						
Notes Payable	General Obligation Notes Payable	General Obligation Bonds Payable	OPWC Loans Payable	Total Primary Government	Percentage of Personal Income	Per Capita
211,000	0	0	0	4,256,996	0.74%	553.22
155,000	0	0	0	4,408,287	0.75%	159.17
99,000	0	0	0	4,222,633	0.70%	152.47
50,150	0	0	0	4,202,751	0.68%	149.79
0	23,150	0	0	5,393,180	0.53%	190.78
0	0	15,650	0	5,857,976	0.67%	211.52
0	0	8,020	0	5,743,196	0.85%	205.72
0	0	0	0	7,283,109	1.08%	262.72
0	0	0	0	7,030,386	1.41%	244.88
0	0	0	1,802	6,236,615	1.24%	217.24

PIKE COUNTY
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate (2)	K-12 School Enrollment
2002	27,695	576,761	20,825	9.80%	5,690
2003	27,695	588,605	21,253	9.80%	5,690
2004	27,695	603,441	21,789	9.80%	5,690
2005	28,058	617,941	22,024	10.10%	5,690
2006	28,269	1,022,320	36,164	9.70%	N/A
2007	27,695	876,519	31,649	9.60%	5,718
2008	27,918	677,961	24,284	10.30%	5,616
2009	27,722	673,201	24,284 (3)	15.10%	5,642
2010	28,709	498,819	17,375	14.90%	4,919
2011	28,709	502,235	17,494	15.30%	5,602

Sources: (1) 1998-1999; 1990 Census 2000-2004; 2000 Census
2005-2007; Bureau of Economic Analysis 2011; 2010 Census
(2) Ohio Bureau of Employment Services
(3) 2008 amount was the most recent information available
N/A - Not Available

PIKE COUNTY
New Construction, Real Property Values and Bank Deposits
Last Ten Years

Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (in Thousands)
2002	\$5,506,320	\$220,415,540	\$132,509
2003	5,659,270	223,502,440	144,397
2004	4,945,690	232,368,860	139,127
2005	5,204,380	276,746,560	121,361
2006	5,433,880	283,491,580	121,888
2007	5,944,980	288,889,540	116,483
2008	2,884,020	305,114,120	115,198
2009	4,268,750	305,760,900	131,869
2010	4,398,020	296,393,300	128,760
2011	2,123,620	338,177,480	135,245

(1) New construction and real property values are listed at the assessed value.

(2) Bank deposit data available includes banks headquartered in Pike County.

Sources: Pike County Auditor's Office

PIKE COUNTY
Principal Employers
Current Year and Nine Years Ago

Employer	Nature of Business	2011	
		Number of Employees	Percentage of Total Employment
WEMS	Manufacturing	175	1.65%
RSI	Manufacturing	56	0.53%
Adena Hospital	Health Care	270	2.55%
Pike County	Government	299	2.82%
VR Waverly Inc.	Manufacturing	438	4.13%
Babcock & Wilcox Conversion Services	Manufacturing	162	1.53%
Fluor B&W Portsmouth	Manufacturing	1,412	13.32%
U.S Enrichment Corp.	Manufacturing	353	3.33%
Total		<u>3,165</u>	<u>29.86%</u>
Total Employment within the County		<u>10,600</u>	

Employer	Nature of Business	2002	
		Number of Employees	Percentage of Total Employment
Mills Pride	Manufacturing	2,528	22.37%
U.S. Enrichment Corp.	Manufacturing	1,174	10.39%
Brown Corp. of Waverly	Manufacturing	241	2.13%
Randall Homes	Prefabricated Homes	10	0.09%
Total		<u>3,953</u>	<u>34.98%</u>
Total Employment within the County		<u>11,300</u>	

Sources: Pike County Auditor's Office and Ohio Department of Job and Family Services

PIKE COUNTY
County Agricultural Statistics - 2010*

Number of Farms (1)	530			
Average Farm Size	145 acres			
Land in Farms	77,000 acres			
Total Cash Receipts	\$13,782,000			
Average Receipts per Farm	\$25,523			
COMMODITIES	NUMBER	YIELD	CASH RECEIPTS	
Cattle	6,700 head		\$1,551,000	
Soybeans	12,900 acres	48bu/A	3,474,000	
Corn	9,080 acres	153 bu/A	3,017,000	
Hogs			206,000	
Dairy			1,551,000	
Other Crops (2)			2,203,000	
Hay and Oats	9,500 acres	2.4 ton/A	671,000	
Wheat	850 acres		200,000	
Other Livestock (3)			420,000	

(1) A farm is defined as a place with annual sales of agricultural commodities of \$1,000 or more

(2) Includes tobacco, popcorn, fruits, vegetables and others.

(3) Includes poultry, eggs, sheep, honey and others.

* Latest information available

Source: Ohio Department of Agriculture 2010 Annual Report and Statistics

PIKE COUNTY
PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT
FOR THE TAX YEARS 2009, 2010, AND 2011

2009		AGRICULTURAL		RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE		
Eastern LSD (Pike County)	\$10,560,060	\$21,922,180	\$0	\$101,720	\$1,266,710	\$3,816,610	\$181,450	\$124,560	\$37,973,290		
Scioto Valley LSD (Pike County)	19,852,000	49,444,660	0	837,800	11,629,140	16,892,320	377,380	185,600	99,218,900		
Waverly CSD	14,655,120	109,236,080	0	10,682,450	18,914,580	9,886,130	229,440	208,390	163,812,190		
Western LSD	13,490,440	21,426,110	0	64,810	887,430	3,198,840	1,340	72,140	39,141,110		
Pike County Area JVSD	58,557,620	202,029,030	0	11,686,780	32,697,860	33,793,900	789,610	590,690	340,145,490		
County Totals	58,557,620	202,029,030	0	11,686,780	32,697,860	33,793,900	789,610	590,690	340,145,490		
2010		AGRICULTURAL		RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE		
Eastern LSD (Pike County)	\$10,833,110	\$22,214,480	\$0	\$101,720	\$1,195,620	\$3,953,790	\$227,020	\$128,520	\$38,654,260		
Scioto Valley LSD (Pike County)	20,158,840	50,252,790	0	1,798,330	11,738,460	18,383,270	473,180	207,910	103,012,780		
Waverly CSD	14,681,000	109,855,210	0	10,682,450	19,037,450	10,845,230	266,910	230,320	165,598,570		
Western LSD	13,168,820	21,870,090	0	64,810	887,430	3,440,270	0	68,570	39,499,990		
Pike County Area JVSD	58,841,770	204,192,570	0	12,647,310	32,858,960	36,622,560	967,110	635,320	346,765,600		
County Totals	58,841,770	204,192,570	0	12,647,310	32,858,960	36,622,560	967,110	635,320	346,765,600		
2011		AGRICULTURAL		RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE		
Eastern LSD (Pike County)	\$15,276,190	\$24,130,560	\$0	\$66,420	\$1,194,880	\$4,063,070	\$255,770	\$0	\$44,986,890		
Scioto Valley LSD (Pike County)	27,391,070	52,415,710	0	1,787,620	11,685,980	23,173,730	519,060	0	116,973,170		
Waverly CSD	20,964,370	111,952,440	0	10,398,800	18,923,190	11,878,430	288,700	0	174,405,930		
Western LSD	18,054,280	22,756,600	0	68,580	1,110,790	3,580,200	0	0	45,570,450		
Pike County Area JVSD	81,685,910	211,255,310	0	12,321,420	32,914,840	42,695,430	1,063,530	0	381,956,440		
County Totals	81,685,910	211,255,310	0	12,321,420	32,914,840	42,695,430	1,063,530	0	381,956,440		

* The total value reported in this statistical table does not match the assessed valuations within other statistical tables due to timing differences.

Source: Pike County Auditor's Office

PIKE COUNTY
Full-Time Equivalent County Government Employees by Function/Program
Last Six Years (1)

	2006*	2007	2008	2009	2010	2011
General Government						
Legislative & Executive	45.5	44.5	40.5	46.5	46.0	47.0
Judicial	31.0	26.5	27.0	29.0	26.0	27.5
Public Safety	32.5	24.0	25.0	28.5	29.0	29.5
Public Works	26.5	26.5	25.5	25.0	24.0	23.0
Health	38.5	33.0	34.5	34.5	30.5	30.0
Human Services	94.5	95.0	91.0	91.5	107.0	106.0
Community Development	9.0	7.0	5.0	5.0	5.0	7.0
Sewer	3.0	3.0	3.0	3.0	3.0	3.0
Total	280.5	259.5	251.5	263.0	270.5	273.0

* Amounts restated in a prior year.

Source: Pike County Auditor

Method: Using 1.0 for each full-time employee, and 0.5 for each part-time employee and seasonal employee based at December 31 of each year.

(1) The 4 years prior to 2006 were not available.

PIKE COUNTY
Operating Indicators by Function
Last Six Years

	2006	2007	2008	2009	2010	2011
General Government						
Legislative & Executive (1)						
Value of New Construction	5,433,880	\$5,944,980	\$2,884,020	\$4,268,750	\$4,398,020	\$2,123,620
Number of Parcels	20,792	21,240	24,000	24,200	22,833	22,904
Purchase Orders Issued	3,588	3,703	3,272	3,138	2,796	6,131
Payroll Checks Processed	6,977	6,940	7,195	7,096	7,217	7,102
Number of Resolutions	765	820	801	917	965	996
Number of Meetings	51	51	81	92	98	91
Judicial						
Municipal Court Cases (2)						
Traffic	1,305	3,388	1,011	1,312	774	932
Criminal	1,109	1,062	1,046	1,239	1,129	854
Common Pleas Court Cases (3)	433	320	306	305	281	266
Juvenile Court Cases (4)	796	740	666	634	837	957
Probate Court Cases (4)	391	442	679	614	305	320
Domestic Relations Court Cases (5)	179	220	186	175	164	249
DUI Court Cases (2)	201	306	22	22	26	(b)
Public Safety						
Construction Permits Issued (6)	51	39	42	37	37	21
Total Arrests (7)	1,095	1,252	1,248	1,098	1,017	1,095
Number of Prisoners (7)	1,095	1,202	1,248	1,098	1,036	1,141
Motor Vehicle Accidents (7)	7,104	216	214	374	400	223
Calls for Service (7)	6,993	6,164	6,989	6,915	4,349	5,562
Public Works						
Miles of Roads Resurfaced (8)	40	44	63	53	14	43
Number of Bridges Improved (8)	7	3	9	7	5	13
Tons of Snow Melting Salt Used (8)	2,000	2,000	2,500	2,000	2,000	800
Human Services (9)						
Child Support Payments Collected	3,341,265	\$3,415,545	\$3,697,350	\$3,688,844	\$3,987,714	\$4,220,035
Number of Foster Parents	7	5	5	5	4	2
Children Service Cases Processed	350	368	293	245	247	265
Amount of Food Stamps Administered	5,764,563	\$5,971,741	\$6,581,530	\$10,375,710	\$11,847,130	\$12,530,409
Visits to Workforce Resource Center	6,259	6,679	4,238	4,697	4,663	4,118
Visits to MASCO Transition Center	0	0	0	0	2,841	5,682
Water and Sewer (10)						
Water and Sewer Bills Processed	(b)	(b)	712	780	727	792

Source:

- (1) Pike County Auditor and Pike County Commissioners
- (2) Municipal Clerk of Courts
- (3) Common Pleas Court - General Division
- (4) Common Pleas Court - Juvenile & Probate Divisions
- (5) Common Pleas Court - Domestic Relations Division
- (6) Pike County Planning Commission
- (7) Pike County Sheriff
- (8) Pike County Engineer
- (9) Pike County Department of Job & Family Services/Children Services/Pike County Community Action
- (10) Pike County Sewer District

- (a) The 4 years prior to 2006 were not available.
(b) information unavailable

PIKE COUNTY
Capital Asset Statistics by Function
Last Six Years

	2006	2007	2008	2009	2010	2011
General Government						
Legislative and Executive						
Commissioners						
Administrative office space (sq. ft.)	1,607	1,607	1,607	1,607	1,607	1,607
Auditor						
Administrative office space	2,662	2,662	2,662	2,662	2,662	2,662
Treasurer						
Administrative office space	1,477	1,477	1,477	1,477	1,477	1,477
Prosecuting Attorney						
Administrative office space	800	800	800	800	800	800
Board of Elections						
Administrative office space	1,578	1,578	1,578	1,578	1,578	1,578
Recorder						
Administrative office space	1,511	1,511	1,511	1,511	1,511	1,511
Buildings and Grounds						
Administrative office space	200	200	200	200	200	200
Veteran's Office						
Administrative office space	1,664	1,664	1,664	1,664	1,664	1,664
Judicial						
Common Pleas Court						
Administrative office and courtroom space	3,024	3,024	3,024	3,024	3,024	3,024
Probate/Juvenile Court						
Administrative office and courtroom space	3,687	3,687	3,687	3,687	3,687	3,687
County Court						
Administrative office and courtroom space	4,250	4,250	4,250	4,250	4,250	4,250
Clerk of Courts						
Administrative office space	1,249	1,249	1,249	1,249	1,249	1,249
Public Safety						
Sheriff						
Administrative office space	4,992	4,992	4,992	4,992	4,992	4,992
Sewer District						
Number of treatment facilities	2	2	2	2	2	2
Health						
DD						
Number and type of facilities	2	2	4	4	4	4
Mental Health						
Number of facilities	1	1	1	1	1	1
Human Services						
Jobs and Family Services						
Administrative office space	12,000	12,000	12,000	12,000	12,000	12,000
Veteran Services						
Administrative office space	1,664	1,664	1,664	1,664	1,664	1,664
Conservation and Recreation						
Parks						
Number of parks	2	2	2	2	2	2

Source: Pike County Departments

(1) Previous 4 years not available

PIKE COUNTY
Miscellaneous Statistics
December 31, 2011

<p><u>Geographical Location:</u></p> <p>Situated at the crossroads of U.S. 23 and S.R. 32 60 miles south of Columbus 75 miles east of Cincinnati 50 miles north of Ashland/Huntington</p> <p><u>County Profile:</u></p> <p>Population 2011 (2010 Census) Area County Seat Labor Market Unemployment</p> <p><u>Major Cities and Villages:</u></p> <p>Waverly</p> <p>Population 2010 Census Type Of Government Municipal Planning Commission Police Fire Water Maximum Capacity Average Capacity Sewer Maximum Capacity</p> <p>Piketeton</p> <p>Population 2010 Census Type Of Government Municipal Planning Commission Police Fire Water Maximum Capacity Average Capacity Sewer Maximum Capacity</p>	<p><u>Transportation:</u></p> <p>Major Highways Nearest Interstates Bus Service Railroad Freight Lines Private/General Aviation Commercial Airport</p> <p><u>Communication:</u></p> <p>Television Broadcast Cable Systems Radio Daily Newspapers Bi-weekly Newspapers Phone Systems</p> <p><u>Education:</u></p> <p>Enrollment Public Primary and Secondary Schools (including Vocational School)</p> <p>Private Primary Schools Graduation Rate 2008</p> <p><u>Medical Services:</u></p> <p>Hospitals Number of Beds Physicians & Dentists</p> <p><u>Financial Institutions:</u></p> <p>Banks Savings and Loans Credit Unions</p>	<p>U.S. 23 and U.S. 32 I-71 and I-70 Greyhound Norfolk Southern, CSX Pike County Airport Columbus</p> <p>0 2 1 AM, 2 PM 0 1 Verizon North</p> <p>5,419 223 89.60%</p> <p>1 66 22</p> <p>4 1 1</p>	<p><u>Special Attractions:</u></p> <p>Lake White State Park Pike Lake State Park Dogwood Festival Pike County Springfest Pike County Fair Festival of Trees Beaver Oktoberfest</p> <p>South of Waverly Western Pike County Last full weekend in April in Piketeton Mid-May, Canal Park in Waverly Late July/Early August in Piketeton Weekend before Thanksgiving at the Waverly American Legion First full weekend in October</p>
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Source - OSU Piketeton Research and Extension Service
* The amount of the population is going to be appealed by the City and should end up being over 5,000, however final totals were not available at the time of this report.



Dave Yost • Auditor of State

PIKE COUNTY FINANCIAL CONDITION

PIKE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 11, 2012