



# Balestra, Harr & Scherer, CPAs, Inc.

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

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## PIKE COUNTY FINANCIAL CONDITION PIKE COUNTY, OHIO

### SINGLE AUDIT

January 1, 2012 through December 31, 2012  
Fiscal Year Audited Under GAGAS: 2012





# Dave Yost • Auditor of State

Board of County Commissioners  
Pike County  
230 Waverly Plaza  
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, 2012 through December 31, 2012. 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. The 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

July 18, 2013

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**Pike County Financial Condition**  
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For the Year Ended December 31, 2012

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**Pike County Financial Condition**  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2012

Federal Grantor Pass-Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Disbursements
<b>United States Department of Agriculture</b>			
<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	\$ 230,954
<i>Direct from Federal Government:</i>			
Community Facilities Loans and Grants - Grants	N	10.766	21,021
<b>Total United States Department of Agriculture</b>			<b>251,975</b>
<b>United States Department of Housing and Urban Development</b>			
<i>Passed Through Ohio Department of Development:</i>			
State Administered CDBG Cluster:			
Community Development Program	B-C-09-061-1	14.228	498,000
Community Development Program	B-C-11-1CI-1	14.228	211,217
Appalachian Regional Commission Program	B-P-10-1CI-1	14.228	53,227
Neighborhood Stabilization Program	B-Z-08-066-1	14.228	31,757
Community Development Program	B-F-11-1CI-1	14.228	221,000
CDBG Revolving Loans	N/A	14.228	7,255
Total State Administered CDBG Cluster:			1,022,456
HOME Investment Partnerships Program:			
HOME Investment Partnerships Program	B-C-11-1CI-2	14.239	119,630
HOME Revolving Loans	N/A	14.239	105
Total HOME Investment Partnerships Program			119,735
<b>Total United States Department of Housing and Urban Development</b>			<b>1,142,191</b>
<b>United States Department of Justice Bureau of Justice Assistance</b>			
Crime Victim Assistance	SAGENE249	16.575	44,268
<b>Total United States Department of Justice Bureau of Justice Assistance</b>			<b>44,268</b>
<b>United States Department of Transportation</b>			
<i>Direct from the Federal Government:</i>			
Airport Improvement Program	N/A	20.106	8,070
Airport Improvement Program	N/A	20.106	15,460
Total Airport Improvement Program			23,530
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID90189	20.205	53,089
Highway Planning and Construction	PID90506	20.205	39,564
Highway Planning and Construction	PID91369	20.205	3,200
Highway Planning and Construction	PID91537	20.205	972
Highway Planning and Construction	PID92742	20.205	30,920
Total Highway Planning and Construction			127,745
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety	N/A	20.600	5,360
Alcohol Impaired Driving Countermeasures Incentive Grants	N/A	20.601	5,360
<b>Total United States Department of Transportation</b>			<b>161,995</b>
<b>United States Department of Education</b>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education-Grants to States	6B-SF	84.027	8,277
Special Education-Preschool Grants	PG-S1	84.173	500
Total Special Education Cluster			8,777
<i>Passed through the Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families FY 12	N/A	84.181	70,802
<b>Total United States Department of Education</b>			<b>79,579</b>

(continued)

**Pike County Financial Condition**  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2012

Federal Grantor Pass-Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Disbursements
<b>United States Department of Homeland Security</b>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
State Homeland Security Program Cluster:			
Homeland Security Grant Program	2009-SS-T9-0089	97.067	44,285
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA 4077-DR-131USEYE	97.036	79,990
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA 4002-DR-131USEYE	97.036	53,335
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	N/A	81.214	9,195
Emergency Management Performance Grant	EMW-2011-EP-00003-S01	97.042	<u>69,450</u>
<b>Total United States Department of Homeland Security</b>			<b>256,255</b>
<b>United States Election Assistance Commission</b>			
<i>Passed Through the Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	N/A	90.401	<u>\$ 3,007</u>
<b>Total United States Election Assistance Commission</b>			<b>3,007</b>
<b>United States Department of Health and Human Services</b>			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	G-1011-11-5100	93.556	10,836
Child Support Enforcement	G-1011-11-5099	93.563	265,682
Child Welfare Services_State Grants	G-1011-11-5100	93.645	37,060
Foster Care_Title IV-E	G-1011-11-5100	93.658	271,609
Adoption Assistance	G-1011-11-5100	93.659	107,274
Children's Health Insurance Program	G-1011-11-5099	93.767	2,637
Temporary Assistance for Needy Families	G-1011-11-5099	93.558	1,332,544
Child Care and Development Block Grant	G-1011-11-5099	93.575	39,766
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Targeted Case Management	G-1011-11-5099	93.778	343,498
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Targeted Case Management	N/A	93.778	<u>26,024</u>
Total Medical Assistance Program			369,522
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Social Services Block Grant	N/A	93.667	102,093
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant		93.667	<u>30,672</u>
			132,765
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	N/A	93.505	261,943
<b>Total United States Department of Health and Human Services</b>			<b><u>2,831,638</u></b>
<b>Total Federal Awards Expenditures</b>			<b><u>\$ 4,770,908</u></b>

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 Financial Condition**  
Notes to the Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2012

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**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 2012 is as follows:

Beginning loans receivable balance as of January 01, 2012*	\$342,508
Loans made	0
Loans Defaulted	(202,979)
Loan principal repaid on loans issued	<u>(18,553)</u>
Ending loans receivable balance as of December 31, 2012	120,976
Cash balance on hand in the revolving loan fund as of December 31, 2012	77,557
Administrative costs expenditures during 2012	<u>7,255</u>
Total value of RLF portion of the CDBG 14.228 program	205,788
Other grants administered through the 14.228 program	<u>1,015,201</u>
Total CDBG CFDA #14.228 program	<u>\$1,220,989</u>
Delinquent amounts due as of December 31, 2012	<u>\$20,399</u>

\* Restated from \$305,555 to properly reflect actual balance due.

Activity in the HOME housing revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 01, 2012*	\$10,262
Loans made	0
Loan principal repaid on loans issued	<u>(3,750)</u>
Ending loans receivable balance as of December 31, 2012	6,512
Cash balance on hand in the revolving loan fund as of December 31, 2012	17,728
Administrative costs expenditures during 2012	<u>105</u>
Total value of RLF portion of the CDBG 14.239 program	24,345
Other grants administered through the 14.239 program	<u>119,630</u>
Total CDBG CFDA #14.239 program	<u>\$143,975</u>
Delinquent amounts due as of December 31, 2012	<u>\$101</u>

\* Restated from \$9,400 to properly reflect actual balance due.

**Pike County Financial Condition**  
Notes to the Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2012

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**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 \$671,055.

**Note C – Ohio Department of Developmental Disabilities**

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$2,202 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. The expense related to this revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.



# Balestra, Harr & Scherer, CPAs, Inc.

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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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2013 wherein we noted the County implemented GASB Statement No. 62, No. 63 and No. 65.

### Internal Control over Financial Reporting

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

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

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

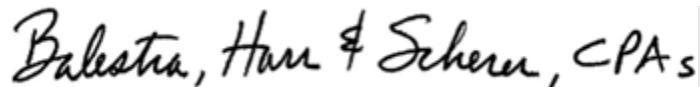
Board of County Commissioners  
Pike County  
Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Required by *Government Auditing Standards*

### **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*.

### **Purpose of this Report**

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

A handwritten signature in black ink that reads "Balestra, Harr & Scherer, CPAs". The signature is written in a cursive style and is enclosed in a thin black rectangular border.

Balestra, Harr & Scherer, CPAs, Inc.  
June 21, 2013



# Balestra, Harr & Scherer, CPAs, Inc.

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

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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

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

We have audited the Pike County's (the County) compliance with the applicable 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, 2012. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs.

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

The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program.

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

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' Government Auditing Standards; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on Each Major Federal Program***

In our opinion, Pike County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

### ***Report on 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.

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

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

### **Schedule of Federal Awards Expenditures**

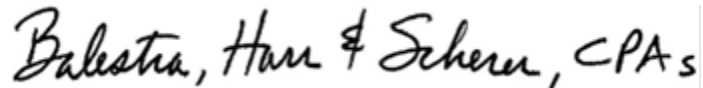
We have also audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Pike County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 21, 2013. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 62, No. 63, and No. 65* during the year. We conducted our audit to opine on the County's basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis 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.

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

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

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Balestra, Harr & Scherer, CPAs, Inc.

June 21, 2013

**Pike County Financial Condition**  
Schedule of Findings  
OMB Circular A-133 Section .505  
For the Year Ended December 31, 2012

**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 #93.558, Temporary Assistance for Needy Families CFDA #14.228, Community Development Block Grant Cluster CFDA #93.778, Targeted Case Management
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

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

None



# PIKE COUNTY, OHIO



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

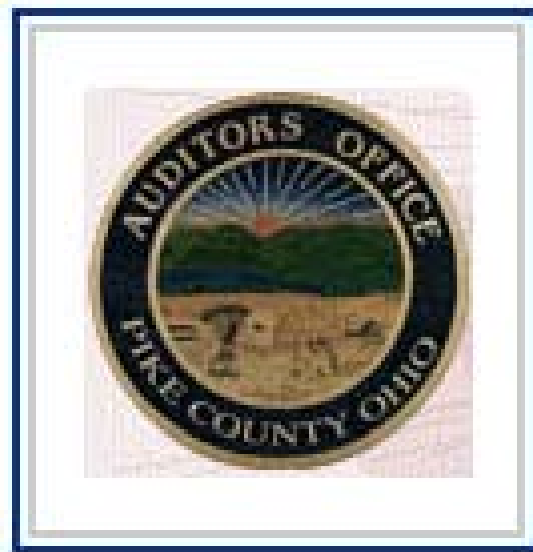
## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2012

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# PIKE COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2012



ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE

***TEDDY L. WHEELER***  
**PIKE COUNTY AUDITOR**

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**PIKE COUNTY COMMISIONERS**



**HARRY RIDER  
COMMISSIONER**



**TEDDY WEST  
COMMISSIONER**



**BLAINE BEEKMAN  
COMMISSIONER**

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# PIKE COUNTY, OHIO



*Long's Retreat Resort*  
*Latham, Ohio*

## ***Introductory Section***

**PIKE COUNTY**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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# **TEDDY L. WHEELER**

## **Pike County Auditor**

Pike County Government Center  
230 Waverly Plaza, Suite 200  
Waverly, Ohio 45690-1222  
Telephone 740-947-2713



June 21, 2013

### **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, 2012. This CAFR conforms to accounting principles generally accepted in the United States of America (GAAP) as applicable to local government entities and follows the new 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 squares 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 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 United States Department of Energy Facility is the county's largest employer in calendar year 2012, comprised of 1,445 employees working for Fluor B&W Portsmouth; 510 for USEC, Inc.; 184 for Babcock & Wilcox Conversion, 17 for DOE and 169 for Wastren EnergyX Mission Support, LLC (WEMS) for a total of 2,948 workers on plant site. It should be noted that an additional 588 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 and 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 are 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

In 2012 at year end, USEC and the Department of Energy were executing a \$350 million cooperative research, development and demonstration (RD&D) program to confirm the technical readiness of the American Centrifuge, the next-generation U.S. uranium enrichment technology. The RD&D program supports building, installing, operating, and testing commercial plant support systems and a 120-machine cascade that would be incorporated in the full commercial plant in Piketon, Ohio, which is planned to operate 96 identical cascades. The cooperative agreement between USEC and DOE defines the scope, funding and technical goals for the program. The total investment in the program will be up to \$350 million, with DOE providing 80 percent, or \$280 million, and USEC providing 20 percent, or \$70 million, of the total. 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, 2012, 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 Pillsbury and Jenos 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 of 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.

The good news is that the Masco Waverly Industrial Campus sold in December 2012 to a team of developers interested in bringing businesses to the plantsite. Real-estate development partners Christopher Semarjian, who runs Industrial Commerce Ltd., in Macedonia near Cleveland, and Stuart Lichter, who heads Industrial Realty Group, in Downey near Los Angeles, and a third partner bought the former Mill's Pride plant in Waverly from Michigan-based Masco Corp. for \$5 million in late December 2012. The third partner, Everett Hannah, planned to begin a lumber operation at the Waverly plant in mid February 2013 that immediately would employ up to 28 workers and then expand, said spokesman David Bailey. Hannah is owner and president of Gilco International Lumber, a company with headquarters in Varney, W.Va., that exports lumber to furniture and flooring manufacturers in Europe and Asia. Gilco also is negotiating with a Chinese furniture manufacturer to make its

products in the Waverly plant, Bailey said. Lichter said that he couldn't predict how many companies would lease or buy space at the large industrial property or how many jobs they would bring. But based on his experience in adapting other idled factory buildings for reuse, the Waverly project should be successful, he said.

There were 29 new commercial businesses started in Pike County in 2011 and 359 active businesses according to the latest published statistics by the Ohio Department of Development, Office of Strategic Research. 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 commercial zone located on U.S. 23 south of Waverly through 2012.

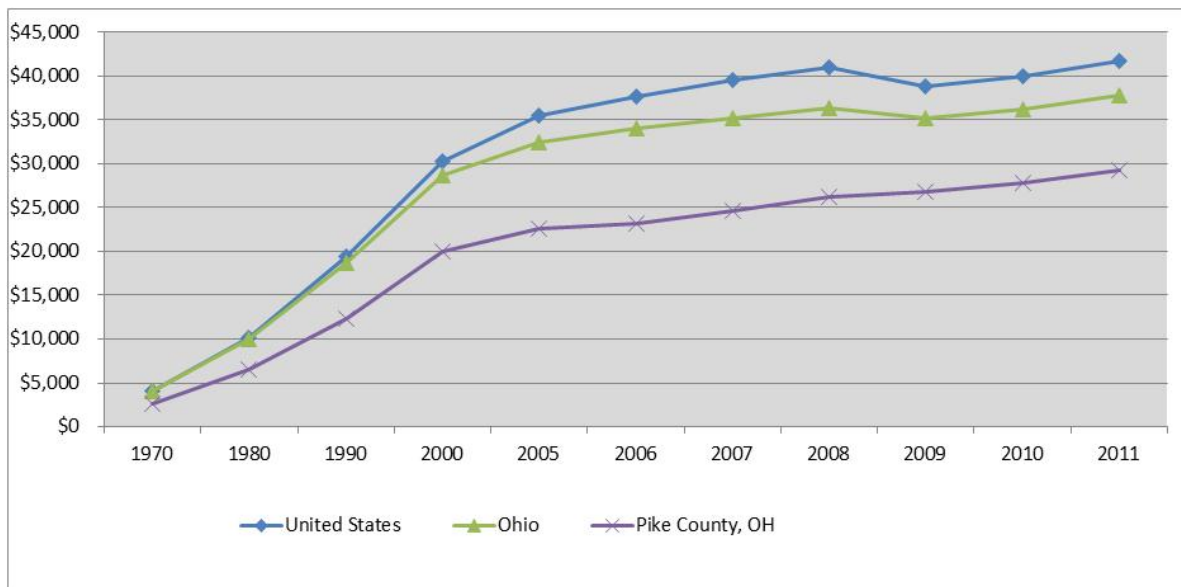
The addition of Wal-Mart in the county has greatly affected consumer shopping patterns and the sales tax base in the county. The Waverly Wal-Mart has notably decreased the amount of shopping outside the county by servicing local shoppers. Pike County's permissive sales tax rate in 2012 was 1.50% and the total countywide sales tax rate was 7%. Significant local income continued to be spent locally in 2012 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 6.22% for year 2012 versus 2011 in comparison to a 3.68% increase for the same period for years 2011 and 2010. However, sales tax receipts in 2012 were approximately 20.76% higher than the record high 2011 sales tax level. This spike was due primarily to \$700,259.22 in use tax amnesty receipts collected through the Ohio Use Tax Amnesty Program created during the passage of Ohio's biennial budget bill in July 2011 by the Ohio Legislature. The bill included a massive tax break for businesses delinquent in filing Use Tax returns. Use tax is a tax on the storage, use or consumption of a tangible personal property and certain taxable services in Ohio. It is a complement to Ohio sales tax. The program created a one-time opportunity for businesses to save thousands of dollars in use tax, interest and penalties through the use tax amnesty program.

Personal per capita income in Pike County increased at an average of 4.20% per year from 2000 through 2011, compared to 2.73% for Ohio and 3.40% for the U.S. Annual per capita income in Pike County increased from \$27,823 in 2010 to \$29,322 in 2011. The latest figures for Pike County available at the time of publication of this report were for calendar year 2011. Ohio's per capita income figure for 2012 was \$39,289 compared to the latest national average figure available of \$42,693. The most recent 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, Ohio

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	\$29,322





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 100 workers in 2012 to 10,300 with 8,900 people employed and 1,300 unemployed for an average unemployment rate of 12.9% 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
Avg-2012	10,300	8,900	1,300	12.9

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 commenced began experiencing a downturn losing business establishments starting in 2007 (419) and continuing thru 2011 (359). Pike County in the late part of 2008 commenced 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%. However, some signs of a small economic recovery surfaced in 2012 as the unemployment rate rebounded slightly to 12.9%.

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, 2012 by the Board of Pike County Commissioners included the continuation of Pike County's Homeland Security Plan and Equipment Project, the courthouse modernization 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 2012 are listed in the following table:

### COMPLETED CALENDAR YEAR 2012 CAPITAL PROJECTS

<u>Project Name</u>	<u>Funding Sources</u>	<u>Estimated</u> <u>Cost</u>	<u>Date of Completion</u>
Morgans Fork Road Bridge	OPWC/Local	\$ 139,100.00	11/1/2012
Perdue Hollow Bridge	OPWC/Local	\$ 247,544.66	10/1/2012
Boswell Run Road Bridge	OPWC/Local	\$ 82,940.70	10/1/2012
Dry Bone Road Bridge	OPWC/Local	\$ 105,913.00	10/1/2012
River Road Box Culvert	OPWC/Local	\$ 166,013.00	11/1/2012
River Road Slip Repair	OPWC/Local	\$ 947,333.00	10/1/2012
Salyers Road Paving	OPWC/Local	\$ 166,145.34	9/1/2012
Rapp Montgomery Road Paving	OPWC/Local	\$ 140,902.48	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	12/31/2011
Watson Road Slip, 50-03.52	FEDERAL	\$ 423,010.04	6/30/2012
Germany Road Slip, 66-01.06	FEDERAL	\$ 305,979.70	11/10/2011

SCIP Denotes State Capital Improvement Program, (Issue II)  
 ODOD Denotes Funds provided by Ohio Department of Development  
 LTIP Denotes Local Transportation Improvement Program state funds (Issue II)  
 Local Funds Denotes County's Motor Vehicle and Gas Tax Funds

BRO Funds Denotes federal bridge replacement funds  
Credit Bridge Funds Denotes federal bridge credit funds earned by Pike County  
FHWAER Funds Denotes Federal Highway Administration Emergency Repair Funds  
CSTP Denotes Federal Aid Surface Transportation Program Funds

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 2012. 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 planned for completion in calendar year 2013.

The Board of Pike County Commissioners worked with the South Central Ohio Computer Association (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 2012 with plans for completion in 2013.

## **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 2012 year. It was anticipated the project would be completed in late 2013 but has been deferred to late 2014 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 Plant site'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 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 commenced 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's travel expeditions 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 4½ 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, a 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 15 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 the Pike County Commissioners planned construction of the Pike County Impound Facility and Recycling Center project in addition to a host of future major capital construction projects planned by County Engineer Denny Salisbury for calendar year 2013 listed in the following table:

**PLANNED 2013 CAPITAL PROJECTS**

<u>Project Name</u>	<u>Funding Sources</u>	<u>Estimated</u>	<u>Date of Completion</u>
Simmons Hollow Road Bridge	OPWC & Local	200,000	11/15/2013
Pleasant Hill Road Relocation	OPWC & Local	200,000	12/1/2013
Red Hollow Road Bridge	OPWC & Local	100,000	11/30/2013
Buchanan Road Bridge	OPWC & Local	75,000	11/1/2013
Hunting Run Road Bridge	OPWC	75,000	11/30/2013
Marcus Run Road Bridge	OPWC & Local	100,000	11/30/2013
Swift Creek Road Bridge	OPWC & Local	75,000	11/30/2013
Turner Lane Road Bridge	OPWC & Local	75,000	12/15/2013
Mutton Run Road Bridge	OPWC & Local	100,000	12/1/2013
Smokey Hollow Road Bridge	OPWC (Pending) & Local	100,000	12/30/2013
Mossbarger- Detty Road Bridge	OPWC (Pending) & Local	75,000	12/30/2013
Federal Guardrail Project	Federal	223,000	7/31/2013

CIP Denotes State Capital Improvement Program, (Issue II)  
 ODDOD Denotes Funds provided by Ohio Department of Development  
 LTIP Denotes Local Transportation Improvement Program state funds (Issue II)  
 Local Funds Denotes county's Motor Vehicle and Gas Tax Funds  
 BRO Funds Denotes federal bridge replacement funds  
 Credit Bridge Funds Denotes federal bridge credit funds earned by Pike County  
 FHWAER Funds Denotes Federal Highway Administration Emergency Repair Funds  
 CSTP Denotes Federal Aid Surface Transportation Program Funds  
 LS Denotes Pike County Engineer's Local Share

The Pike County Impound Facility and Recycling Center Project is planned for commencement in the spring of 2013 consisting of the construction of a 7,104 square feet building and the fencing of a portion of the 15 acre parcel of land owned by the Pike County Commissioners at the Zahns Corner Industrial Park in Seal Township.

The Impound Facility portion of the project is planned to provide office space and a multi acre fenced yard for vehicles impounded by the Pike County Sheriff's Department. The vehicle storage facility will be managed and operated by the Pike County Sheriff who is tasked with responsibility for the impoundment and release of vehicles that have been wrecked, abandoned, or recovered, and also for vehicles belonging to prisoners as well as other vehicles involved in various police investigations. The Sheriff maintains a database to track vehicles that are brought to the Vehicle Storage Impound Lot.

The Recycling Center part of the planned project consists of using a sizeable portion of the 7,104 square feet building to house the Pike County Solid Waste District's recycling efforts. The Ohio EPA and Pike County's local solid waste management district are responsible for implementing statewide waste reduction, recycling, recycling market development and litter prevention programs. An important part of this duty is implementing Ohio's Solid Waste Management Plan and encouraging Ohioans to reduce waste, recycle materials and buy recycled-content products. A major goal of the new center is to enhance the County's recycling efforts.

The Pike County Impound Facility and Recycling Center Multiplex will enable the County to consolidate these two services into a central location in the county in addition to eliminating leasehold costs associated with the operation of the current impound and recycling facilities.

## **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 2012 operating budget in late December 2011. 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 6 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.'s 62, 63 and 65 for the year ended December 31, 2012 as more fully described in Note 22 to the basic financial statements. Also as more fully described in Note 22, Pike Health Services, Inc. entered into an affiliation agreement with Adena Health System and changed their name to Adena Pike Medical Center. Adena Pike Medical Center is no longer considered a component unit of Pike County and was eliminated from the accompanying financial statements effective January 1, 2012.

## **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, 2012. 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

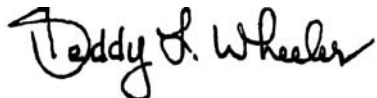
The GFOA has awarded us the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2011. The County has received this prestigious award for nineteen consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and 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 Karlena 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, 2011

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.



*Christopher P. Morill*

President

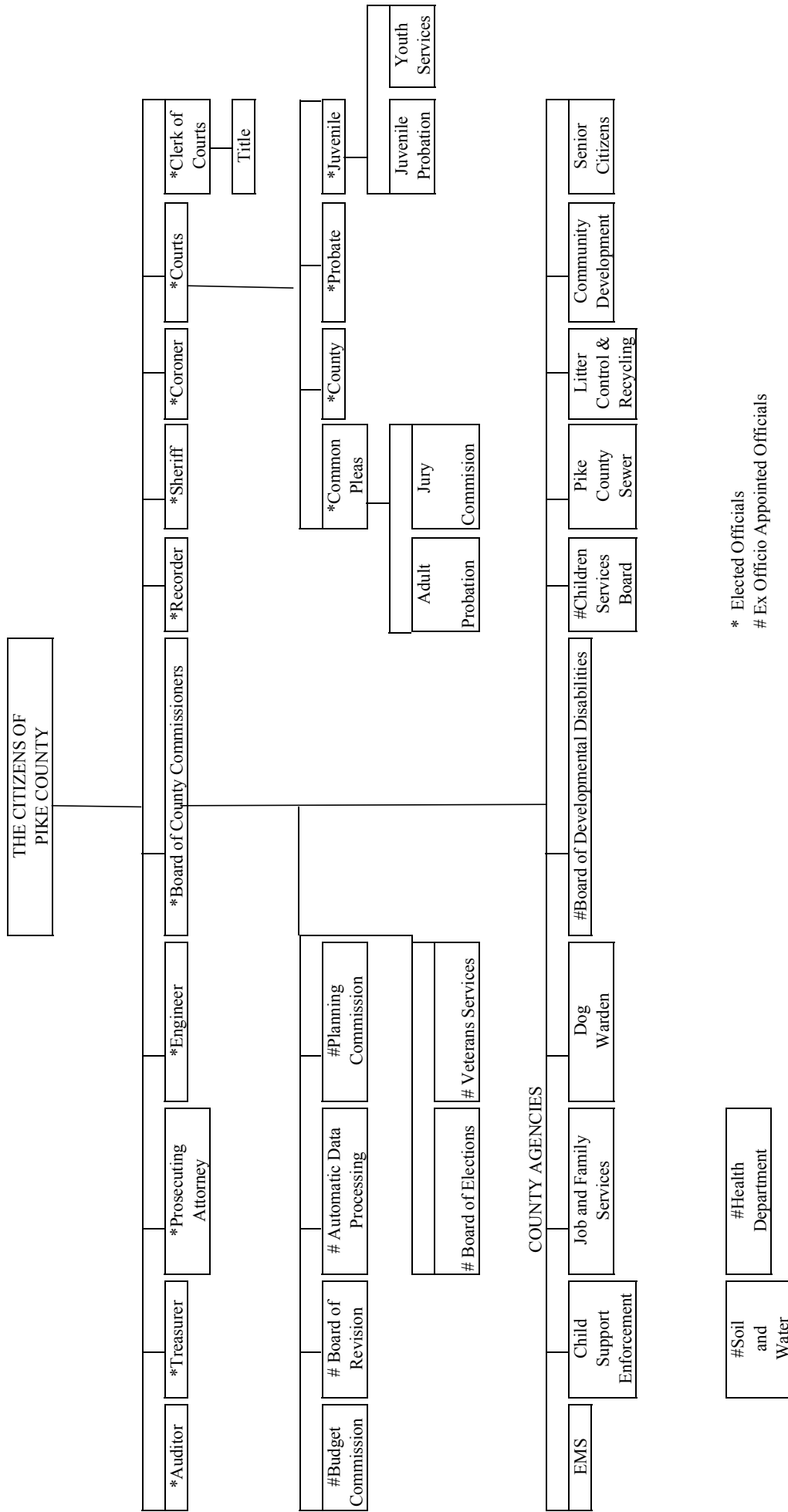
*Jeffrey R. Emer*

Executive Director

**PIKE COUNTY**  
**ELECTED OFFICIALS**  
**AS OF DECEMBER 31, 2012**

<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
Robert N. Rosenberger	Probate/Juvenile Judge
Vacant	County Court Judge

PIKE COUNTY, OHIO  
Organizational Chart  
December 31, 2012



\* Elected Officials  
# Ex Officio Appointed Officials



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# PIKE COUNTY, OHIO



*Lake White Club  
Pike County, Ohio*

## ***Financial Section***

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# Balestra, Harr & Scherer, CPAs, Inc.

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

[www.bhscpas.com](http://www.bhscpas.com)

## **Independent Auditor's Report**

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

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

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

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle Gas Tax Fund, Job and Family Services Fund, and Board of Developmental Disabilities Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As described in Note 22, to the financial statements, during the year ended December 31, 2012, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting*, Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows, and Net Position*, and Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

***Other Matters***

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements.

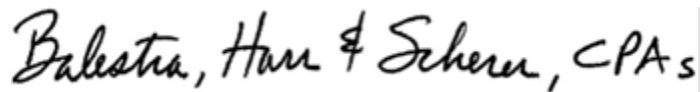
Board of County Commissioners  
Pike County  
Independent Auditor's Report

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, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated June 21, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



Balestra, Harr & Scherer, CPAs, Inc.  
Piketon, Ohio  
June 21, 2013

**PIKE COUNTY**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

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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, 2012. 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 2012 are as follows:

- The County's net position increased \$10,065,577 as a result of this year's operations. Net position of our business-type activities decreased \$31,943, and net position of our governmental activities increased \$10,097,520.
- General revenues for governmental activities accounted for \$11,302,708 in revenue or 31 percent of all revenues. Program specific revenues for governmental activities in the form of charges for services and sales, grants and contributions accounted for \$24,755,494 or 69 percent of total revenues of \$36,058,202.
- The County had \$25,953,182 in expenses related to governmental activities; \$24,755,494 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 position 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 Position 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 2012?" The statement of net position and the statement of activities answer this question. These statements include all assets, liabilities, and deferred inflows of resources 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 position and changes in net position. This change in net position 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, 2012*  
*Unaudited*

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In the statement of net position and the statement of activities, the County is divided into two 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.

***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 Center 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 position 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*** These 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**

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

**PIKE COUNTY**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

Table 1 provides a summary of the County's net position for 2012 compared to the prior year:

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Assets</b>						
Current and Other Assets	\$33,081,341	\$31,192,141	\$510,962	\$515,653	\$33,592,303	\$31,707,794
Capital Assets, Net	48,272,525	39,675,837	1,614,713	1,409,826	49,887,238	41,085,663
<b>Total Assets</b>	<b>81,353,866</b>	<b>70,867,978</b>	<b>2,125,675</b>	<b>1,925,479</b>	<b>83,479,541</b>	<b>72,793,457</b>
<b>Liabilities</b>						
Current and Other Liabilities	2,427,733	4,905,515	40,956	40,594	2,468,689	4,946,109
Long-Term Liabilities	7,029,514	7,112,032	266,496	34,719	7,296,010	7,146,751
<b>Total Liabilities</b>	<b>9,457,247</b>	<b>12,017,547</b>	<b>307,452</b>	<b>75,313</b>	<b>9,764,699</b>	<b>12,092,860</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes not Levied to						
Finance Current Year Operations	2,899,839	0	0	0	2,899,839	0
Unavailable Revenue	48,829	0	0	0	48,829	0
<b>Total Deferred Inflows of Resources</b>	<b>2,948,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,948,668</b>	<b>0</b>
<b>Net Position</b>						
Net Investment in Capital Assets	40,704,846	32,381,674	1,355,026	1,408,024	42,059,872	33,789,698
Restricted	17,588,417	17,665,686	0	0	17,588,417	17,665,686
Unrestricted	10,654,688	8,803,071	463,197	442,142	11,117,885	9,245,213
<b>Total Net Position</b>	<b>\$68,947,951</b>	<b>\$58,850,431</b>	<b>\$1,818,223</b>	<b>\$1,850,166</b>	<b>\$70,766,174</b>	<b>\$60,700,597</b>

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 loans and taxes receivable which was partially offset by a decrease in due from other governments. The increase in capital assets is primarily a result of current year additions, which is partially offset by depreciation expense. Total liabilities for governmental activities decreased \$2,560,300 as a result of debt payments and the effects of the implementation of new GASB pronouncements. Deferred inflows of resources increased as a result of the GASB pronouncement implementations (see Note 22 for additional information).

Business-type activities in 2012 had increases in capital assets as the County issued debt to finance several sewer projects.

Total liabilities of business-type activities increased \$232,139 due mainly to incurring new debt, which was partially offset by current year debt payments.

**PIKE COUNTY**  
*Management's Discussion and Analysis*  
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*Unaudited*

Table 2 shows the changes in net position for the year 2012 compared to the prior year.

Table 2  
Changes in Net Position

	Governmental Activities		Business Type Activities		Total	
	2012	2011*	2012	2011	2012	2011*
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales	\$4,070,870	\$3,361,569	\$541,019	\$512,475	\$4,611,889	\$3,874,044
Operating Grants and Contributions	10,923,264	12,067,995	0	0	10,923,264	12,067,995
Capital Grants and Contributions	9,761,360	607,990	0	94,300	9,761,360	702,290
Total Program Revenues	24,755,494	16,037,554	541,019	606,775	25,296,513	16,644,329
General Revenues:						
Property & Sales Taxes	8,697,643	7,754,041	0	0	8,697,643	7,754,041
Grants and Entitlements	1,365,351	1,433,773	0	0	1,365,351	1,433,773
Unrestricted Investment Earnings	113,208	207,904	0	0	113,208	207,904
Other	1,126,506	1,193,805	15,364	0	1,141,870	1,193,805
Total General Revenues	11,302,708	10,589,523	15,364	0	11,318,072	10,589,523
 Total Revenues	 36,058,202	 26,627,077	 556,383	 606,775	 36,614,585	 27,233,852
<b>Program Expenses</b>						
General Government -						
Legislative and Executive	3,984,278	4,097,392	0	0	3,984,278	4,097,392
General Government - Judicial	1,461,617	1,274,646	0	0	1,461,617	1,274,646
Public Safety	3,801,047	3,256,751	0	0	3,801,047	3,256,751
Public Works	5,865,121	5,099,969	0	0	5,865,121	5,099,969
Health	4,645,254	3,949,619	0	0	4,645,254	3,949,619
Human Services	4,427,938	4,902,583	0	0	4,427,938	4,902,583
Conservation and Recreation	282,783	371,803	0	0	282,783	371,803
Economic Development and Assistance	1,323,671	958,564	0	0	1,323,671	958,564
Interest and Fiscal Charges	161,473	255,119	0	0	161,473	255,119
Pike County Sewer Fund	0	0	595,826	681,336	595,826	681,336
 Total Expenses	 25,953,182	 24,166,446	 595,826	 681,336	 26,549,008	 24,847,782
Increase (Decrease) in Net Position Before Transfers	10,105,020	2,460,631	(39,443)	(74,561)	10,065,577	2,386,070
Transfers	(7,500)	(21,500)	7,500	21,500	0	0
Increase (Decrease) in Net Position	10,097,520	2,439,131	(31,943)	(53,061)	10,065,577	2,386,070
Beginning Net Position	58,850,431	56,411,300	1,850,166	1,903,227	60,700,597	58,314,527
Ending Net Position	<u>\$68,947,951</u>	<u>\$58,850,431</u>	<u>\$1,818,223</u>	<u>\$1,850,166</u>	<u>\$70,766,174</u>	<u>\$60,700,597</u>

\*Certain restatements were made between line items. These restatements had no effect on net position.

The decrease in operating grants and contributions is due to a decrease in operating grants received in the Job and Family Services, Motor Vehicle and Gas Tax, and Child Support Enforcement Agency programs. The increase in Charges for Services receipts is due to coding classifications and increased services provided by the Board of Developmental Disabilities program. The increase to public works expenses is primarily due to additional expenses made in the current year for capitalized assets. The increase in taxes was primarily due to increased revenue generated from sales taxes. The increase in capital grants and contributions and assistance is due to additional monies received by the Ohio Department of Transportation projects on behalf of the County. The increase in Public Safety expenses was primarily due to increased Public Safety expenses in the Federal Highway ADM-ER program.

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**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	
	2012	2011	2012	2011
General Government - Legislative and Executive	\$3,984,278	\$4,097,392	\$3,097,370	\$3,025,504
General Government - Judicial	1,461,617	1,274,646	705,367	703,844
Public Safety	3,801,047	3,256,751	2,514,467	2,078,883
Public Works	5,865,121	5,099,969	(7,345,155)	1,751,039
Health	4,645,254	3,949,619	615,335	(29,438)
Human Services	4,427,938	4,902,583	729,440	89,936
Conservation and Recreation	282,783	371,803	249,259	329,791
Economic Development and Assistance	1,323,671	958,564	940,124	(3,509)
Interest and Fiscal Charges	161,473	255,119	(308,519)	182,842
<b>Total Expenses</b>	<b>\$25,953,182</b>	<b>\$24,166,446</b>	<b>\$1,197,688</b>	<b>\$8,128,892</b>

The County is dependent upon tax revenues for the funding of governmental activities. Nearly all of health, conservation and recreation, 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 \$556,383, transfers in of \$7,500, and expenses of \$595,826 for the year 2012. 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 \$38,038,364 and expenditures and other financing uses of \$36,180,072. The net change in fund balance for the year was most significant in the General Fund. The fund balance increased \$1,454,341 as a result of increased tax revenue.

The Board of Developmental Disabilities Fund had an increase of \$213,367. The Motor Vehicle and Gas Tax had a decrease in fund balance in the amount of \$57,777. The decrease is attributed to expenditures exceeding revenues. The Job and Family Services Fund had a decrease of \$50,101. The Pike Manufacturing Center Fund had an increase in fund balance of \$62,636. The increase is due primarily to revenues and proceeds from OWDA loans issued exceeding expenditures.



**PIKE COUNTY**  
*Management's Discussion and Analysis*  
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**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 2012 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 and other financing sources were \$5,419,506, which was below final budget estimates of \$7,730,360. The increase is primarily due to increases to taxes and charges for services. 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, intergovernmental, and miscellaneous revenues. Advances out of \$79,767 were not budgeted by the County. Original budget basis expenditures were \$7,170,607, which was below final budget estimates of \$8,842,993, due mainly to increases in legislative and executive and public safety expenditures and capital outlay. Actual expenditures were monitored closely and resulted in lower than expected spending primarily for general government and capital outlay.

The County's 2012 ending unobligated General Fund cash balance was \$2,131,398 above the final budgeted amount.

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of the 2012 the County had \$49,887,238 invested in land, construction in progress, furniture and fixtures, buildings and improvements, machinery and equipment, vehicles, improvements other than buildings, and infrastructure, of which \$48,272,525 was in governmental activities. Table 4 shows 2012 as compared to 2011 balances.

Table 4  
 Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$1,395,664	\$1,422,064	\$7,000	\$7,000	\$1,402,664	\$1,429,064
Construction in Progress	499,366	1,414,752	259,687	0	759,053	1,414,752
Furniture and Fixtures	91,887	86,045	0	0	91,887	86,045
Buildings and Improvements	6,615,297	6,669,903	25,977	28,822	6,641,274	6,698,725
Machinery and Equipment	1,417,305	1,603,763	23,753	25,731	1,441,058	1,629,494
Vehicles	371,742	523,536	16,637	8,523	388,379	532,059
Infrastructure	37,881,264	27,955,774	1,281,659	1,339,750	39,162,923	29,295,524
Totals	<u>\$48,272,525</u>	<u>\$39,675,837</u>	<u>\$1,614,713</u>	<u>\$1,409,826</u>	<u>\$49,887,238</u>	<u>\$41,085,663</u>

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

**Debt**

As of December 31, 2012 the County had \$6,434,259 in bonds and loans outstanding, with \$531,106 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, 2012*  
*Unaudited*

Table 5  
 Outstanding Debt, at Year End

	Governmental Activities		Business-Type Activities	
	2012	2011	2012	2011
General Obligation Bonds	\$1,953,194	\$2,146,971	\$0	\$0
Revenue Bonds	1,958,400	2,041,700	0	0
OWDA Loan	120,976	23,625	259,687	0
USDA Loans	616,500	663,900	0	0
OPWC Loans	1,518,693	1,282,780	0	1,802
<b>Total</b>	<b>\$6,167,763</b>	<b>\$6,158,976</b>	<b>\$259,687</b>	<b>\$1,802</b>

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, 2012 is \$2,608,925.

**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 appears 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. Furthermore, two years ago in 2011, citing a dire financial situation, the State imposed cuts on Local Governments in terms of Local Government Funds, Tangible Personal Property reimbursements, and Public Utility Personal Property reimbursements that amounted to approximately a 57% reduction statewide in 2013. The projected "savings" to the State of Ohio one could say was not a state tax cut at all, but instead a local intergovernmental revenue cut proposed by the governor and passed by the legislature.

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.

## BASIC FINANCIAL STATEMENTS

**PIKE COUNTY**  
*Statement of Net Position*  
December 31, 2012

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$19,131,394	\$452,831	\$19,584,225
Cash and Cash Equivalents:			
in Segregated Accounts	25,548	0	25,548
with Fiscal Agents	1,880,677	0	1,880,677
Receivables:			
Taxes	4,858,741	0	4,858,741
Accounts	123,472	58,131	181,603
Interest	11,165	0	11,165
Due From Other Governments	5,552,786	0	5,552,786
Loans Receivable (Net of Allowance)	1,497,558	0	1,497,558
Restricted Assets:			
Non-Depreciable Capital Assets	1,895,030	266,687	2,161,717
Depreciable Capital Assets, net of depreciation	46,377,495	1,348,026	47,725,521
 Total Assets	 <u>\$81,353,866</u>	 <u>\$2,125,675</u>	 <u>\$83,479,541</u>
<b>Liabilities</b>			
Accounts Payable	\$115,828	\$23,226	\$139,054
Accrued Wages and Benefits	338,640	5,371	344,011
Contracts Payable	324,665	8,212	332,877
Due to Other Governments	491,721	4,147	495,868
Matured Compensated Absences Payable	3,803	0	3,803
Claims Payable	41,582	0	41,582
Accrued Interest Payable	109,144	0	109,144
Notes Payable	1,002,350	0	1,002,350
Long-Term Liabilities:			
Due Within One Year	607,216	5,022	612,238
Due in More than One Year	6,422,298	261,474	6,683,772
 Total Liabilities	 <u>9,457,247</u>	 <u>307,452</u>	 <u>9,764,699</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes not Levied to Finance Current Year Operations	2,899,839	0	2,899,839
Unavailable Revenue	48,829	0	48,829
 Total Deferred Inflows of Resources	 <u>2,948,668</u>	 <u>0</u>	 <u>2,948,668</u>
<b>Net Position</b>			
Net Investment in Capital Assets	40,704,846	1,355,026	42,059,872
Restricted for:			
Capital Projects	2,590,778	0	2,590,778
Job and Family Services	261,376	0	261,376
Community Development	996,752	0	996,752
Board of Developmental Disabilities	4,866,519	0	4,866,519
Motor Vehicle and Gas Tax	1,205,401	0	1,205,401
Emergency Medical Services	1,627,840	0	1,627,840
Child Support	472,659	0	472,659
Real Estate Assessment	808,866	0	808,866
Pike Senior Service	379,230	0	379,230
Children Services	696,995	0	696,995
Delinquent Real Estate	221,954	0	221,954
Other Purposes	3,460,047	0	3,460,047
Unrestricted	10,654,688	463,197	11,117,885
 Total Net Position	 <u>\$68,947,951</u>	 <u>\$1,818,223</u>	 <u>\$70,766,174</u>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Activities*  
For the Year Ended December 31, 2012

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
<b>Primary Government:</b>							
Governmental Activities:							
General Government:							
Legislative and Executive	\$3,984,278	\$504,684	\$382,224	\$0	(\$3,097,370)		(\$3,097,370)
Judicial	1,461,617	487,317	268,933	0	(705,367)		(705,367)
Public Safety	3,801,047	504,817	781,763	0	(2,514,467)		(2,514,467)
Public Works	5,865,121	829,123	3,062,542	9,318,611	7,345,155		7,345,155
Health	4,645,254	836,012	3,193,907	0	(615,335)		(615,335)
Human Services	4,427,938	782,296	2,916,202	0	(729,440)		(729,440)
Conservation and Recreation	282,783	33,524	0	0	(249,259)		(249,259)
Economic Development and Assistance	1,323,671	79,060	304,487	0	(940,124)		(940,124)
Interest and Fiscal Charges	161,473	14,037	13,206	442,749	308,519		308,519
<b>Total Governmental Activities</b>	<b>25,953,182</b>	<b>4,070,870</b>	<b>10,923,264</b>	<b>9,761,360</b>	<b>(1,197,688)</b>		<b>(1,197,688)</b>
Business-Type Activities:							
Pike County Sewer Fund	595,826	541,019	0	0		(\$54,807)	(54,807)
<b>Total Business-Type Activities</b>	<b>595,826</b>	<b>541,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(54,807)</b>	<b>(54,807)</b>
<b>Total Primary Government</b>	<b>\$26,549,008</b>	<b>\$4,611,889</b>	<b>\$10,923,264</b>	<b>\$9,761,360</b>	<b>(1,197,688)</b>	<b>(54,807)</b>	<b>(1,252,495)</b>
General revenues and transfers:							
Taxes:							
Property taxes, levied for general purposes					1,632,303	0	1,632,303
Property taxes, levied for emergency medical services					338,248	0	338,248
Property taxes, levied for board of developmental disabilities					1,100,331	0	1,100,331
Property taxes, levied for children services					529,549	0	529,549
Property taxes, levied for senior center					289,936	0	289,936
Sales					4,807,276	0	4,807,276
Grants and Contributions Not Restricted to Specific Programs					1,365,351	0	1,365,351
Unrestricted Investment Earnings					113,208	0	113,208
Other					1,126,506	15,364	1,141,870
Transfers					(7,500)	7,500	0
<b>Total general revenues and transfers</b>					<b>11,295,208</b>	<b>22,864</b>	<b>11,318,072</b>
Change in net position					10,097,520	(31,943)	10,065,577
Net position - January 1, 2012 - As Restated - See Note 22					58,850,431	1,850,166	60,700,597
Net position - December 31, 2012					\$68,947,951	\$1,818,223	\$70,766,174

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2012*

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$7,303,871	\$1,193,797	\$4,229,126
Cash and Cash Equivalents:			
In Segregated Accounts	24,987	0	465
With Fiscal Agents	0	0	764,444
Receivables:			
Taxes	2,725,769	0	920,094
Interest	11,165	0	0
Accounts	0	0	0
Due from Other Governments	353,346	1,846,850	403,945
Due from Other Funds	3,060	57,087	0
Loans Receivable (Net of Allowance)	0	0	0
<i>Total Assets</i>	<u>\$10,422,198</u>	<u>\$3,097,734</u>	<u>\$6,318,074</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$23,083	\$23,112	\$7,186
Accrued Wages and Benefits	121,594	37,782	53,866
Contracts Payable	0	21,073	0
Due to Other Funds	0	0	0
Due to Other Governments	144,586	47,538	151,877
Matured Compensated Absences Payable	1,801	0	0
Accrued Interest Payable	0	12,105	0
Notes Payable	0	500,000	0
<i>Total Liabilities</i>	<u>291,064</u>	<u>641,610</u>	<u>212,929</u>
<b>Deferred Inflows of Resources:</b>			
Property Taxes not Levied to Finance Current Year Operations	1,281,237	0	694,929
Unavailable Revenue	933,310	1,190,486	386,717
<i>Total Deferred Inflows of Resources</i>	<u>2,214,547</u>	<u>1,190,486</u>	<u>1,081,646</u>
<b>Fund Balances</b>			
Nonspendable	195,656	0	0
Restricted	0	1,265,638	5,023,499
Assigned	599,623	0	0
Unassigned	7,121,308	0	0
<i>Total Fund Balances</i>	<u>7,916,587</u>	<u>1,265,638</u>	<u>5,023,499</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$10,422,198</u>	<u>\$3,097,734</u>	<u>\$6,318,074</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>
\$88,068	\$2,027	\$6,314,505	\$19,131,394
0	0	96	25,548
0	0	0	764,444
0	0	1,212,878	4,858,741
0	0	0	11,165
0	0	123,472	123,472
61,450	2,209,600	677,595	5,552,786
9,332	0	0	69,479
0	0	1,497,558	1,497,558
<u>\$158,850</u>	<u>\$2,211,627</u>	<u>\$9,826,104</u>	<u>\$32,034,587</u>
\$3,604	\$0	\$58,843	\$115,828
58,937	0	66,461	338,640
0	0	303,592	324,665
0	2,500	66,979	69,479
76,699	0	71,021	491,721
0	0	2,002	3,803
0	0	15,534	27,639
0	0	502,350	1,002,350
<u>139,240</u>	<u>2,500</u>	<u>1,086,782</u>	<u>2,374,125</u>
0	0	923,673	2,899,839
0	2,209,600	671,144	5,391,257
0	2,209,600	1,594,817	8,291,096
0	0	0	195,656
19,610	0	7,597,754	13,906,501
0	0	0	599,623
0	(473)	(453,249)	6,667,586
<u>19,610</u>	<u>(473)</u>	<u>7,144,505</u>	<u>21,369,366</u>
<u>\$158,850</u>	<u>\$2,211,627</u>	<u>\$9,826,104</u>	<u>\$32,034,587</u>





**PIKE COUNTY**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2012*

<b>Total Governmental Fund Balances</b>		\$21,369,366
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		48,272,525
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	1,123,051	
Intergovernmental	4,219,377	
Total	5,342,428	5,342,428
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 position.		1,074,651
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	(141,633)	
Compensated Absences	(720,118)	
Interest Payable	(81,505)	
Revenue Bonds	(1,958,400)	
USDA Loans Payable	(616,500)	
General Obligation Bonds	(1,953,194)	
OWDA Loan Payable	(120,976)	
OPWC Loans Payable	(1,518,693)	
Total	(7,111,019)	(7,111,019)
<b>Net Position of Governmental Activities</b>		<b>\$68,947,951</b>

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, 2012*

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
<b>Revenues</b>			
Taxes	\$6,374,126	\$0	\$1,103,948
Intergovernmental	1,145,942	12,071,290	2,677,605
Interest	67,183	1,785	43,817
Charges for Services	921,476	412,045	485,810
Fees, License and Permits	6,982	0	0
Fines and Forfeitures	195,839	21,244	0
Other	524,591	86,014	75,652
<i>Total Revenues</i>	<u>9,236,139</u>	<u>12,592,378</u>	<u>4,386,832</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	3,146,493	0	0
Judicial	1,115,490	0	0
Public Safety	2,348,783	0	0
Public Works	97,492	4,252,720	0
Health	52,276	0	4,013,941
Human Services	195,451	0	0
Conservation and Recreation	260,995	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	204,043	8,341,690	112,073
Debt Service:			
Principal	18,697	41,300	159,656
Interest and Fiscal Charges	2,499	14,445	2,067
<i>Total Expenditures</i>	<u>7,442,219</u>	<u>12,650,155</u>	<u>4,287,737</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,793,920</u>	<u>(57,777)</u>	<u>99,095</u>
<b>Other Financing Sources (Uses)</b>			
Notes Issued	0	0	135,504
OPWC Loans Issued	0	0	0
OWDA Loans Issued	0	0	0
Inception of Capital Lease	54,031	0	21,411
Transfers In	0	0	0
Transfers Out	(393,610)	0	(42,643)
<i>Total Other Financing Sources (Uses)</i>	<u>(339,579)</u>	<u>0</u>	<u>114,272</u>
<i>Net Change in Fund Balances</i>	1,454,341	(57,777)	213,367
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>6,462,246</u>	<u>1,323,415</u>	<u>4,810,132</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$7,916,587</u></u>	<u><u>\$1,265,638</u></u>	<u><u>\$5,023,499</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	\$1,144,652	\$8,622,726
2,689,773	35,243	4,098,742	22,718,595
0	0	423	113,208
1,568	0	1,968,264	3,789,163
0	0	155	7,137
0	0	57,487	274,570
400	0	439,849	1,126,506
<u>2,691,741</u>	<u>35,243</u>	<u>7,709,572</u>	<u>36,651,905</u>
0	0	549,342	3,695,835
0	0	389,639	1,505,129
0	0	1,063,664	3,412,447
0	68,346	333,067	4,751,625
0	0	618,870	4,685,087
2,838,046	0	1,632,084	4,665,581
0	0	0	260,995
0	0	430,166	430,166
46,780	3,862	2,582,398	11,290,846
9,485	2,500	428,146	659,784
2,430	0	141,544	162,985
<u>2,896,741</u>	<u>74,708</u>	<u>8,168,920</u>	<u>35,520,480</u>
<u>(205,000)</u>	<u>(39,465)</u>	<u>(459,348)</u>	<u>1,131,425</u>
0	0	0	135,504
0	0	347,420	347,420
0	102,101	41,064	143,165
32,836	0	0	108,278
122,063	0	530,029	652,092
0	0	(223,339)	(659,592)
<u>154,899</u>	<u>102,101</u>	<u>695,174</u>	<u>726,867</u>
(50,101)	62,636	235,826	1,858,292
<u>69,711</u>	<u>(63,109)</u>	<u>6,908,679</u>	<u>19,511,074</u>
<u>\$19,610</u>	<u>(\$473)</u>	<u>\$7,144,505</u>	<u>\$21,369,366</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, 2012*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$1,858,292
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>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.</p>		
Capital Asset Additions	11,236,254	
Current Year Depreciation	<u>(2,346,798)</u>	
Total		8,889,456
<p>Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.</p>		
Loss on Disposal of Capital Assets	<u>(292,768)</u>	
Total		(292,768)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Taxes	74,917	
Intergovernmental	<u>(668,620)</u>	
Total		(593,703)
<p>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.</p>		
		(626,089)
<p>Repayment of loan and bond principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net position and does not result in an expense in the statement of activities.</p>		
		617,302
<p>Repayment of capital leases obligations are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net position and does not result in an expense in the statement of activities.</p>		
		42,482
<p>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.</p>		
		(108,278)
<p>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.</p>		
		152,213
<p>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.</p>		
Decrease in Compensated Absences	157,101	
Decrease in Interest Payable	<u>1,512</u>	
Total		<u>158,613</u>
<b>Net Change in Net Position of Governmental Activities</b>		<u><u>\$10,097,520</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$4,258,281	\$6,368,281	\$6,803,868	\$435,587
Charges for Services	557,175	708,375	731,863	23,488
Fees, Licenses and Permits	5,250	5,250	6,982	1,732
Fines and Forfeitures	150,000	180,750	180,865	115
Intergovernmental	341,000	359,904	627,815	267,911
Interest	100,000	100,000	81,096	(18,904)
Other	7,550	7,550	489,044	481,494
<b>Total Revenues</b>	<b>5,419,256</b>	<b>7,730,110</b>	<b>8,921,533</b>	<b>1,191,423</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	3,099,223	3,577,499	3,303,914	273,585
Judicial	1,017,507	1,087,389	1,027,500	59,889
Public Safety	2,049,197	2,459,618	2,390,200	69,418
Public Works	78,662	88,162	78,379	9,783
Health	36,361	36,361	33,207	3,154
Human Services	334,071	337,124	323,346	13,778
Conservation and Recreation	256,054	296,499	293,602	2,897
Capital Outlay	105,772	688,794	210,347	478,447
<b>Total Expenditures</b>	<b>6,976,847</b>	<b>8,571,446</b>	<b>7,660,495</b>	<b>910,951</b>
Excess of Revenues Over (Under) Expenditures	<b>(1,557,591)</b>	<b>(841,336)</b>	<b>1,261,038</b>	<b>2,102,374</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	250	250	32,334	32,084
Advances In	0	0	76,707	76,707
Transfers Out	(193,760)	(271,547)	(271,547)	0
Advances Out	0	0	(79,767)	(79,767)
<b>Total Other Financing Sources and Uses</b>	<b>(193,510)</b>	<b>(271,297)</b>	<b>(242,273)</b>	<b>29,024</b>
<b>Net Change in Fund Balance</b>	<b>(1,751,101)</b>	<b>(1,112,633)</b>	<b>1,018,765</b>	<b>2,131,398</b>
Fund Balance at Beginning of Year	5,156,220	5,156,220	5,156,220	0
Prior Year Encumbrances Appropriated	234,888	234,888	234,888	0
<b>Fund Balance at End of Year</b>	<b>\$3,640,007</b>	<b>\$4,278,475</b>	<b>\$6,409,873</b>	<b>\$2,131,398</b>

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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$50,000	\$673,044	\$623,044	(\$50,000)
Fines and Forfeitures	15,000	15,000	21,816	6,816
Intergovernmental	11,618,244	11,710,244	12,003,731	293,487
Interest	150,000	149,028	1,931	(147,097)
Other	0	61,144	86,014	24,870
<b>Total Revenues</b>	<b>11,833,244</b>	<b>12,608,460</b>	<b>12,736,536</b>	<b>128,076</b>
<b>Expenditures</b>				
Current:				
Public Works	3,902,761	4,891,480	4,486,505	404,975
Capital Outlay	8,589,244	8,620,744	8,377,000	243,744
Debt Service:				
Principal Retirements	122,592	622,592	621,892	700
Interest and Fiscal Charges	35,000	35,000	46,649	(11,649)
<b>Total Expenditures</b>	<b>12,649,597</b>	<b>14,169,816</b>	<b>13,532,046</b>	<b>637,770</b>
Excess of Revenues Under Expenditures	<b>(816,353)</b>	<b>(1,561,356)</b>	<b>(795,510)</b>	<b>765,846</b>
<b>Other Financing Sources</b>				
Notes Issued	0	500,000	500,000	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(816,353)</b>	<b>(1,061,356)</b>	<b>(295,510)</b>	<b>765,846</b>
Fund Balance at Beginning of Year	771,896	771,896	771,896	0
Prior Year Encumbrances Appropriated	378,573	378,573	378,573	0
<b>Fund Balance at End of Year</b>	<b>\$334,116</b>	<b>\$89,113</b>	<b>\$854,959</b>	<b>\$765,846</b>

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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$660,143	\$1,098,500	\$1,106,644	\$8,144
Charges for Services	208,097	487,674	476,052	(11,622)
Intergovernmental	1,772,500	2,607,490	2,627,933	20,443
Other	13,342	36,000	46,490	10,490
Total Revenues	2,654,082	4,229,664	4,257,119	27,455
<b>Expenditures</b>				
Current:				
Health	3,206,442	3,593,367	3,444,627	148,740
Capital Outlay	30,033	102,783	90,699	12,084
Debt Service:				
Principal Retirements	158,101	158,101	158,101	0
Interest and Fiscal Charges	11,910	11,910	11,910	0
Total Expenditures	3,406,486	3,866,161	3,705,337	160,824
Excess of Revenues Over (Under) Expenditures	(752,404)	363,503	551,782	188,279
<b>Other Financing Sources (Uses)</b>				
Notes Issued	135,504	135,504	135,504	0
Advances - In	0	0	125,364	125,364
Advances - Out	0	0	(125,364)	(125,364)
Transfers -Out	(42,568)	(42,643)	(42,643)	0
Total Other Financing Sources (Uses)	92,936	92,861	92,861	0
Net Change in Fund Balance	(659,468)	456,364	644,643	188,279
Fund Balance at Beginning of Year	3,258,162	3,258,162	3,258,162	0
Prior Year Encumbrances Appropriated	124,948	124,948	124,948	0
Fund Balance at End of Year	\$2,723,642	\$3,839,474	\$4,027,753	\$188,279

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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget: Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$2,579,982	\$2,415,631	\$2,678,410	\$262,779
Other	201,200	261,378	400	(260,978)
Total Revenues	<u>2,781,182</u>	<u>2,677,009</u>	<u>2,678,810</u>	<u>1,801</u>
<b>Expenditures</b>				
Current:				
Human Services	2,902,216	2,912,761	2,878,279	34,482
Capital Outlay	13,000	13,944	13,944	0
Total Expenditures	<u>2,915,216</u>	<u>2,926,705</u>	<u>2,892,223</u>	<u>34,482</u>
Excess of Revenues Under Expenditures	<u>(134,034)</u>	<u>(249,696)</u>	<u>(213,413)</u>	<u>36,283</u>
<b>Other Financing Sources:</b>				
Transfers In	118,748	122,063	122,063	0
Total Other Financing Sources	<u>118,748</u>	<u>122,063</u>	<u>122,063</u>	<u>0</u>
Net Change in Fund Balance	(15,286)	(127,633)	(91,350)	36,283
Fund Balance at Beginning of Year	82,880	82,880	82,880	0
Prior Year Encumbrances Appropriated	45,334	45,334	45,334	0
Fund Balance at End of Year	<u><u>\$112,928</u></u>	<u><u>\$581</u></u>	<u><u>\$36,864</u></u>	<u><u>\$36,283</u></u>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Net Position*  
*Proprietary Funds*  
*December 31, 2012*

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
<b>Assets</b>		
<i>Current Assets</i>		
Equity in Pooled Cash and Investments	\$452,831	\$0
Cash and Cash Equivalents with Fiscal Agents	0	1,116,233
Accounts Receivable	58,131	0
<b>Total Current Assets</b>	<b>510,962</b>	<b>1,116,233</b>
<i>Noncurrent Assets</i>		
Nondepreciable Capital Assets	266,687	0
Depreciable Capital Assets, net	1,348,026	0
<b>Total Noncurrent Assets</b>	<b>1,614,713</b>	<b>0</b>
<b>Total Assets</b>	<b>\$2,125,675</b>	<b>\$1,116,233</b>
<b>Liabilities</b>		
<i>Current Liabilities</i>		
Accounts Payable	\$23,226	\$0
Accrued Wages and Benefits	5,371	0
Contracts Payable	8,212	0
Due to Other Governments	4,147	0
Claims Payable	0	41,582
<b>Total Current Liabilities</b>	<b>40,956</b>	<b>41,582</b>
<i>Noncurrent Liabilities</i>		
Long-Term Liabilities:		
Long-Term Notes Payable	259,687	0
Compensated Absences Payable	6,809	0
<b>Total Noncurrent Liabilities</b>	<b>266,496</b>	<b>0</b>
<b>Total Liabilities</b>	<b>307,452</b>	<b>41,582</b>
<b>Net Position</b>		
Investment in Capital Assets	1,355,026	0
Unrestricted	463,197	1,074,651
<b>Total Net Position</b>	<b>\$1,818,223</b>	<b>\$1,074,651</b>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Revenues, Expenses and  
 Changes in Fund Net Position  
 Proprietary Funds  
 For the Year Ended December 31, 2012*

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
<b>Operating Revenues</b>		
Charges for Services	\$541,019	\$2,574,913
Total Operating Revenues	541,019	2,574,913
<b>Operating Expenses</b>		
Personal Services	107,210	0
Fringe Benefits	38,625	0
Contractual Services	337,098	2,129,978
Materials & Supplies	15,634	0
Other	29,027	0
Claims	0	292,931
Depreciation Expense	67,830	0
Total Operating Expenses	595,424	2,422,909
Operating Income (Loss)	(54,405)	152,004
<b>Nonoperating Revenues</b>		
Interest	0	209
Other Revenues	15,364	0
Interest and Fiscal Charges	(402)	0
Total Nonoperating Revenues	14,962	209
Net Income (Loss) Before Transfers	(39,443)	152,213
Transfers-In	7,500	0
Change in Net Position	(31,943)	152,213
Net Position at Beginning of Year	1,850,166	922,438
Net Position at End of Year	<u>\$1,818,223</u>	<u>\$1,074,651</u>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2012

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents:</b>		
<b>Cash Flows from Operating Activities:</b>		
Cash Received from Customers	\$556,402	\$2,574,913
Cash Payments to Suppliers for Goods and Services	(385,022)	(2,129,978)
Cash Payments to Employees for Services and Benefits	(168,318)	0
Cash Payments for Claims	0	(268,679)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>3,062</u>	<u>176,256</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Other Non-operating Revenue	15,364	0
Transfers In	7,500	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>22,864</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>		
Interest on Investments	0	209
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Proceeds from OPWC Loan	259,687	0
Payments for Capital Acquisitions	(272,717)	0
Principal Payments	(1,802)	0
Interest Payments	(402)	0
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>(15,234)</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	10,692	176,465
Cash and Cash Equivalents at Beginning of Year	<u>442,139</u>	<u>939,768</u>
Cash and Cash Equivalents at End of Year	<u><u>\$452,831</u></u>	<u><u>\$1,116,233</u></u>

(Continued)

**PIKE COUNTY**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2012  
(Continued)

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>		
Operating Income (Loss)	(\$54,405)	\$152,004
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>		
Depreciation	67,830	0
Changes in Assets and Liabilities:		
Decrease in Accounts Receivable	15,383	0
Increase in Accounts Payable	15,776	0
Increase in Contracts Payable	8,212	0
Increase in Accrued Wages and Benefits	1,639	0
Decrease in Compensated Absences Payable	(26,108)	0
Increase in Claims Payable	0	24,252
Decrease in Due to Other Governments	(25,265)	0
Total Adjustments	57,467	24,252
Net Cash Provided by Operating Activities	\$3,062	\$176,256

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2012*

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	<u>Agency</u>
<b>Assets</b>	
Equity in Pooled Cash and Investments	\$2,266,710
Cash and Cash Equivalents in Segregated Accounts	587,147
Receivables:	
Taxes	17,603,596
Due from Other Governments	<u>706,238</u>
 Total Assets	 <u><u>\$21,163,691</u></u>
 <b>Liabilities</b>	
Due to Other Governments	\$19,430,234
Undistributed Monies	1,463,571
Deposits Held and Due to Others	<u>269,886</u>
 Total Liabilities	 <u><u>\$21,163,691</u></u>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**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. The County has no blended or discretely presented component units.

**Discretely Presented Component Unit:** Pike Health Services, Inc. entered into an affiliation agreement with Adena Health Systems effective March 1, 2012. As more fully described in Note 22, Pike Health Systems, Inc. is no longer considered to be a discretely presented component unit of Pike County.

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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

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 position 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 position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. 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.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The 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.



**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

**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 plus deferred inflows of resources 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 Center 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).

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

Enterprise funds 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 position and changes in net position. 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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**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 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 unavailable 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, liabilities, and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

**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, current liabilities, deferred inflows of resources, 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 position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds 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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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.

***Deferred Outflows and Deferred Inflows of Resources*** As more fully described in Note 22 to the basic financial statements, the County has implemented both GASB Statement No. 63 and GASB Statement No. 65, effective for fiscal year 2012. Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County did not have any deferred outflows as of December 31, 2012. The County also reports a deferred inflow of resources which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of intergovernmental receivables which are not collected in the available period. Property taxes for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance fiscal year 2013 operations, have been recorded as deferred inflows of resources. The difference between deferred inflows on the Statement of Net Position and the Balance Sheet is due to grants and entitlements not received during the available period. These were reported as revenues on the Statement of Activities and not recorded as deferred inflows on the Statement of Net Position.

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

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. 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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgetary schedules are reported but no annual budgets were adopted for the following funds: East Jackson Water Tap Notes, 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, St. Homeland Sec. Part I, Pike County Records Center, Children Services Building Notes, Buffer Zone Protection Program, OPD Citizens Corps Program, Tuberculosis Levy, DARE Grant, HAVA Voter Registration, Byrne Memorial D02 Victim, FY07 Homeland Security Grant, Airport Authority Grant, Unclaimed Monies, Trust, Juvenile Division Special Project Drug Court, Juvenile Division Special Project Family, Common Pleas Court Special Projects, Armintrout, and Pike County Courthouse Improvement.

Budgetary schedules are not reported and budgets are not adopted for the following funds: Pike County Water, Children Services Building, Sunfish Creek Waterline Capital, Scioto Twp Waterline, Mifflin Township Capital Project, 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 position.

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.

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 2012, investments were limited to Federal Home Loan Bank Securities, Federal Home Loan Mortgage Corporation Securities, Federal National Mortgage Association Securities, US Treasury Notes, 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 2012 amounted to \$113,208.

**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 "Restricted Fund Balance." The expenditure is recorded when the loan is made.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**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 position; 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 position 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 position 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 2012 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.

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:

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

***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.

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 Position:** Net position represents the difference between assets, liabilities and deferred inflows/outflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings and the effect of deferred outflows and inflows related to the acquisition, construction or improvement of those assets.

Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions, or enabling legislation adopted or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Other purposes restricted net position include various grants and other resources restricted for various purposes. The County’s policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Of the County’s restricted net position, none are 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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**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 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.

**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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 3 - CONVERSION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS** (Continued)

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	\$1,454,341	\$(57,777)	\$213,367	\$(50,101)
Net Adjustments for:				
Revenue Accruals	(8,742)	644,158	(25,760)	(45,767)
Expenditure Accruals	(164,882)	(545,531)	649,392	55,725
Perspective Difference:				
Activity of Funds Reclassified For GAAP Reporting Purposes	(102,320)	0	0	0
Encumbrances	(159,632)	(336,360)	(192,356)	(51,207)
Budget Basis	\$1,018,765	\$(295,510)	\$644,643	\$(91,350)

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE**

**Accountability - Fund Balance Deficits:** The following funds have a fund balance deficit as of December 31, 2012:

<b><u>Major Fund</u></b>		
Pike Manufacturing Center		\$473
<b><u>Nonmajor Funds</u></b>		
<b><u>Capital Projects Funds</u></b>		
Fairgrounds Improvement Fund		92,656
Pike Senior Services Fund		360,593

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 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;



**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 5 - DEPOSITS AND INVESTMENTS** (Continued)

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;
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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 5 - DEPOSITS AND INVESTMENTS** (Continued)

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.”

**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 \$12,681,814 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, 2012, the County had the following investments and maturities:

	Carrying/Fair Value	Weighted Average Maturity	
		Less Than One Year	1-3 Years
Federal Home Loan Bank	\$4,884,746	\$3,633,795	\$1,250,951
Federal Home Loan Mortgage Corporation	1,330,796	0	1,330,796
US Treasury Note	355,152	0	355,153
Federal National Mortgage Association	4,459,128	704,032	3,755,096
Money Market Mutual Fund	3,436	3,436	0
<b>Total Investments</b>	<b>\$11,033,258</b>	<b>\$4,341,263</b>	<b>\$6,691,996</b>

**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 44% in Federal Home Loan Bank, 12% in Federal Home Loan Mortgage Corporation, 3% in US Treasury Note, 40% in Federal National Mortgage Association, and one percent in Money Market Mutual Fund.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 5 - DEPOSITS AND INVESTMENTS** (Continued)

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.

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility 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.

Public utility real 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 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 and public utility taxes which were measurable and unpaid as of December 31, 2012. 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 2012 operations.

The full tax rate for all County operations for the year ended December 31, 2012, was \$12.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2012 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$329,681,480
Public Utility Personal Property	<u>43,144,050</u>
Total Property Taxes	<u>\$372,825,530</u>

**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 2012 amounted to \$4,807,276.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2012, 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, \$671,055 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 \$91,834 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	\$ 353,346
Motor Vehicle and Gas Tax	1,846,850
Board of Developmental Disabilities Grants	403,945
Job and Family Services Grants	61,450
Pike Manufacturing Center	2,209,600
Non-major Funds	
Community Development	334,352
EMS	46,303
County Court Special Project	152
Children Services	30,872
Pike Senior Services	23,742
State Issue II	10,695
Community Corrections Act Grant	27,790
FEMA Windstorm Assistance Grant	53,848
ODH MIECHV Grant	127,091
Miscellaneous Special Grants	<u>22,750</u>
Total Non-major Funds	<u>677,595</u>
Total Governmental Activities	<u>\$ 5,552,786</u>

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**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 2012, 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 \$31,480,882 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 \$41,582 reported in the self-insurance fund at December 31, 2012, 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>
2010	\$6,796	\$144,641	\$126,677	\$24,760
2011	24,760	224,894	232,324	17,330
2012	17,330	292,931	268,679	41,582

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, 2012

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2012:

	Balance 12/31/2011	Additions	Deletions	Balance 12/31/2012
<b>Governmental Activities:</b>				
<i>Non-Depreciable Capital Assets</i>				
Land	\$1,422,064	\$0	(\$26,400)	\$1,395,664
Construction in Progress	1,414,752	303,197	(1,218,583)	499,366
<b>Total Non-Depreciable Capital Assets</b>	<b>2,836,816</b>	<b>303,197</b>	<b>(1,244,983)</b>	<b>1,895,030</b>
<i>Depreciable Capital Assets</i>				
Furniture and Fixtures	325,026	31,927	(9,748)	347,205
Buildings and Improvements	9,962,221	208,768	(114,420)	10,056,569
Machinery and Equipment	3,641,705	258,861	(119,377)	3,781,189
Vehicles	3,435,353	73,403	(45,828)	3,462,928
Improvements other than Buildings	2,925,089	0	0	2,925,089
Infrastructure	40,010,237	11,605,081	(392,642)	51,222,676
<b>Total Depreciable Capital Assets</b>	<b>60,299,631</b>	<b>12,178,040</b>	<b>(682,015)</b>	<b>71,795,656</b>
Less Accumulated Depreciation:				
Furniture and Fixtures	(238,981)	(16,337)	0	(255,318)
Buildings and Improvements	(3,292,318)	(272,839)	123,885	(3,441,272)
Machinery and Equipment	(2,037,942)	(350,152)	24,210	(2,363,884)
Vehicles	(2,911,817)	(221,933)	42,564	(3,091,186)
Improvements other than Buildings	(2,925,089)	0	0	(2,925,089)
Infrastructure	(12,054,463)	(1,485,537)	198,588	(13,341,412)
<b>Total Accumulated Depreciation</b>	<b>(23,460,610)</b>	<b>(2,346,798)</b>	<b>389,247</b>	<b>(25,418,161)</b>
<b>Net Depreciable Capital Assets</b>	<b>36,839,021</b>	<b>9,831,242</b>	<b>(292,768)</b>	<b>46,377,495</b>
<b>Governmental Activities - Capital Assets, Net</b>	<b>\$39,675,837</b>	<b>\$10,134,439</b>	<b>(\$1,537,751)</b>	<b>\$48,272,525</b>

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$254,622
Judicial	17,184
Public Works	1,697,365
Public Safety	253,086
Human Services	26,657
Conservation and Recreation	21,788
Economic Development and Assistance	17,615
Health	<u>58,481</u>
<b>Total Depreciation Expense</b>	<b><u>\$2,346,798</u></b>

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**NOTE 10 - CAPITAL ASSETS** (Continued)

	Balance 12/31/2011	Additions	Deletions	Balance 12/31/2012
<b>Business-Type Activities:</b>				
<i>Non-Depreciable Capital Assets</i>				
Land	\$7,000	\$0	\$0	\$7,000
Construction in Process	0	259,687	0	259,687
Total Capital Assets, Not Being Depreciated	7,000	259,687	0	266,687
 <i>Depreciable Capital Assets</i>				
Buildings and Improvements	85,352	0	0	85,352
Machinery and Equipment	82,232	0	0	82,232
Vehicles	36,104	13,030	0	49,134
Infrastructure	2,930,970	0	0	2,930,970
Total Depreciable Capital Assets	3,134,658	13,030	0	3,147,688
Less Accumulated Depreciation:				
Buildings and Improvements	(56,530)	(2,845)	0	(59,375)
Machinery and Equipment	(56,501)	(1,978)	0	(58,479)
Vehicles	(27,581)	(4,916)	0	(32,497)
Infrastructure	(1,591,220)	(58,091)	0	(1,649,311)
Total Accumulated Depreciation	(1,731,832)	(67,830)	0	(1,799,662)
Net Depreciable Capital Assets	1,402,826	(54,800)	0	1,348,026
Business Type Activities - Capital Assets, Net	\$1,409,826	\$204,887	\$0	\$1,614,713

**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, 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, 2012*

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**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>, by 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 2012 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 2012, 2011, and 2010 member contribution rates were 10.0%, 10.0%, and 10.0%, respectively, for members in state and local classifications and 11.5% and 12.10%, 11.0% and 11.6%, and 10.5% and 11.1%, respectively for members in public safety and law enforcement. Effective January 1, 2013, the member contribution rates for public safety and law enforcement members increased to 12.0% and 12.6% respectively.

The 2012, 2011, and 2010 employer contribution rates for members in state and local classifications were 14.0%, 14.0%, and 14.0%, respectively, of covered payroll. For both public safety and law enforcement divisions, the employer contribution rates were 18.10%, 18.10%, and 17.87%, respectively.

The County's contributions to OPERS for the years ended December 31, 2012, 2011, and 2010 were \$1,292,901, \$1,172,117, and \$1,280,534, respectively; 86 percent has been contributed for 2012 and 100 percent for 2011 and 2010. \$180,266, representing the unpaid contribution for 2012, 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*  
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**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, 2012, 2011, and 2010 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, 2012, 2011, and 2010 were \$25,319, \$22,354, and \$20,811, respectively; 88 percent has been contributed for fiscal year 2012 and 100 percent for fiscal years 2011 and 2010. Of the 2012 amount, \$2,914 representing the unpaid contribution for 2012 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](http://www.strsoh.org).

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
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**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>, by 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 contributions are expressed as a percentage of the covered payroll of active members. In 2012, 2011, and 2010, local government employer units contributed at 14.0%, 14.0%, and 14.0%, respectively, of covered payroll, and public safety and law enforcement employer units contributed at 18.10%, 18.10%, and 17.87%, respectively. These are the maximum employer contribution rates permitted by the Ohio Revised Code. 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. For 2012 and 2011, the employer contributions allocated to the health care for members in the Traditional was 4.0%. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar years 2012 and 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 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, 2012, 2011, and 2010 were \$369,382, \$334,874, and \$464,955, 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, 2012*

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**NOTE 12 - POSTEMPLOYMENT BENEFITS** (Continued)

- C. Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

**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](http://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, 2012, 2011 and 2010. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$1,809, \$1,597, and \$1,487, for the years ended December 31, 2012, 2011, and 2010, 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, 2012*

**NOTE 15 - CAPITALIZED LEASES - LESSEE DISCLOSURE**

During 2012, 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 position for governmental activities in the amount of \$718,958 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 position for governmental activities. Principal payments in fiscal year 2012 totaled \$42,482 in the governmental funds.

The assets acquired through the capital lease are as follows:

	<u>Asset Value</u>	<u>Accum. Depreciation</u>	<u>Net Book Value</u>
Copiers	\$111,589	\$111,589	\$0
Hardware/Software	417,604	328,119	89,485
2010 Copiers	37,700	18,851	18,849
2011 Probate Copier	6,601	2,475	4,126
2012 Mail Machine	49,320	4,932	44,388
2012 Copier	14,995	1,500	13,496
2012 Cannon Fax	15,024	1,502	13,522
2012 Cannon Color	19,318	1,932	17,386
2012 Computers DD	10,080	1,008	9,072
2012 Copier DD	14,191	1,419	12,772
2012 Xerox	7,656	383	7,273
2012 Mailing System	14,880	1,488	13,392

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, 2012.

<u>Year Ending December 31,</u>	<u>Long-Term Debt</u>
2013	\$51,521
2014	41,312
2015	31,135
2016	26,074
2017	9,208
Total Minimum Lease Payments	159,250
Less: Amount Representing Interest	(17,617)
Present Value of Minimum Lease Payments	\$141,633

**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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 16 - LONG-TERM DEBT** (Continued)

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.

The County issued an OWDA loan in 2012 in the amount of \$41,064 for the residential septic system project. The OWDA loan is paid by grant funding from the American Reinvestment and Recovery Act.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the River Road Emergency Slip Repair project. The total amount awarded in 2012 was \$1,569. No amortization is available at this time.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the Three Bridge Replacement project. The total amount awarded in 2012 was \$24,302. No amortization is available at this time.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the Bridge Replacement & Salyers. The total amount awarded was \$300,000. No amortization is available at this time.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the Lake White Road Emergency Road Repair. The total amount awarded was \$21,549. No amortization is available at this time.

The Ohio Water Development Authority (OWDA) loan issued in 2012 consists of money owed to OWDA for the Manufacturing Center Improvements. The total amount awarded was \$102,101. The OWDA payable is payable solely from gross revenues of the Pike Manufacturing Center Fund. No amortization schedule is reported at this time as only principal payments are being made. An amortization schedule will be included once the project is considered complete and the amortization schedule is available.

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. This loan was repaid during 2012.

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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 16 - LONG-TERM DEBT** (Continued)

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.

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 \$225,958 and principal and interest paid was \$216,894 for 2012.

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.

The Ohio Water Development Authority (OWDA) loan issued during 2012 consists of money owed to the OWDA for Hospital Hill Sanitation Sewer project. The total loan amount awarded was \$54,183. The OWDA loan is payable solely from the gross revenues of the Sewer fund.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**NOTE 16 - LONG-TERM DEBT** (Continued)

The Ohio Water Development Authority (OWDA) loan issued during 2012 consists of money owed to the OWDA for North Sewer System project. The total loan amount awarded was \$205,504. The OWDA 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.

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

<u>Types / Issues</u>	<u>Outstanding at 01/01/12</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/12</u>	<u>Due in One Year</u>
<b><u>Governmental Funds</u></b>					
<b><u>Long-Term Obligations</u></b>					
Compensated Absences	\$877,219	\$1,652,815	\$1,809,916	\$720,118	\$39,174
<b>Laparell Road</b>					
Loan 0.00% - 1995					
Ohio Public Works Commission	37,500	0	9,375	28,125	9,375
<b>Buchanan Road</b>					
Loan 0.00% - 1998					
Ohio Public Works Commission	64,500	0	10,500	54,000	10,500
<b>OWDA-Water Pollution Control</b>					
Loan 0.00% - 2002					
OWDA/EPA Loan	23,625	0	2,250	21,375	2,250
<b>Tanglewood Bridge</b>					
Loan 0.00% - 2002					
Ohio Public Works Commission	24,972	0	2,378	22,594	2,378
<b>American Blvd.</b>					
Loan 0.00% - 2002					
Ohio Public Works Commission	10,290	0	10,290	0	0
<b>River Road</b>					
Loan 0.00% - 2002					
Ohio Public Works Commission	65,625	0	6,250	59,375	6,250
<b>River Road Emergency Slip Repair</b>					
Loan 0.00% - 2012					
Ohio Public Works Commission	0	1,569	0	1,569	0
<b>Three Bridge Replacement</b>					
Loan 0.00% - 2012					
Ohio Public Works Commission	0	24,302	0	24,302	0
<b>Bridge Replacement &amp; Salyers</b>					
Loan 0.00% - 2012					
Ohio Public Works Commission	0	300,000	0	300,000	0
<b>Lake White Road Emergency Road Repair</b>					
Loan 0.00% - 2012					
Ohio Public Works Commission	0	21,549	0	21,549	0

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 16 - LONG-TERM DEBT** (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/12</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/12</u>	<u>Due in One Year</u>
<b>Manufacturing Center Improvements</b>					
Loan 4.05% - 2012					
Ohio Water Development Authority	0	102,101	2,500	99,601	5,000
<b>Residential Septic System</b>					
Loan 0.00% - 2012					
Ohio Water Development Authority	0	41,064	41,064	0	0
<b>Buck Hollow Road</b>					
Loan 0.00% - 2004					
Ohio Public Works Commission	22,293	0	1,858	20,435	1,858
<b>Loy's Run</b>					
Loan 0.00% - 2003					
Ohio Public Works Commission	49,500	0	4,500	45,000	4,500
<b>Pike Lake Road</b>					
Loan 0.00% - 1998					
Ohio Public Works Commission	40,000	0	5,000	35,000	5,000
<b>Coal Dock Road</b>					
Loan 0.00% - 2004					
Ohio Public Works Commission	75,000	0	6,250	68,750	6,250
<b>Owl Creek Road</b>					
Loan 0.00% - 2005					
Ohio Public Works Commission	97,500	0	7,500	90,000	7,500
<b>Auerville Road</b>					
Loan 0.00% - 2006					
Ohio Public Works Commission	207,850	0	14,606	193,244	14,606
<b>Morgan's Fork Road</b>					
Loan 0.00% - 2008					
Ohio Public Works Commission	200,000	0	12,500	187,500	12,500
<b>Adams Road Bridge</b>					
Loan 0.00% - 2009					
Ohio Public Works Commission	166,500	0	9,250	157,250	9,250
<b>Little Creek Water Line</b>					
Loan 0.00% - 2010					
Ohio Public Works Commission	221,250	0	11,250	210,000	11,250
<b>General Obligation Bonds</b>					
2007 – 4.4325%	1,988,870	0	171,180	1,817,690	149,110
<b>General Obligation Bonds</b>					
2008 – 3.90%	158,101	135,504	158,101	135,504	135,504
<b>USDA – Dump Trucks</b>					
2008 – 4.375%	58,000	0	7,300	50,700	7,500
<b>Revenue Bonds</b>					
2009 – 3.50%	2,041,700	0	83,300	1,958,400	86,300



**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 16 - LONG-TERM DEBT** (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/12</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/12</u>	<u>Due in One Year</u>
<b>USDA Loan – Gradall XL3100</b> 2007 – 4.125%	90,700	0	13,700	77,000	14,100
<b>USDA Loan – Volvo Backhoe</b> 2007 – 4.375%	21,600	0	4,000	17,600	4,100
<b>USDA Loan – Airport Hangar</b> 2010 – 4.00%	322,200	0	6,100	316,100	6,400
<b>USDA Loan – International Dump Trucks</b> 2010 – 4.00%	119,200	0	11,300	107,900	11,700
<b>USDA Loan - Backhoe</b> 2010 – 3.75%	52,200	0	5,000	47,200	5,200
Capital Leases	75,837	108,278	42,482	141,633	39,661
Total Governmental Obligations	<u>\$7,112,032</u>	<u>\$2,387,182</u>	<u>\$2,469,700</u>	<u>\$7,029,514</u>	<u>\$607,216</u>

Business-Type Activities  
Long-Term Obligations

**Hospital Hill Sanitation Sewer Rehab**

Loan 0.00% - 2012

Ohio Water Development Authority	\$0	\$54,183	\$0	\$54,183	\$0
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**North Sewer System**

Loan 1.50% - 2012

Ohio Water Development Authority	0	205,504	0	205,504	2,725
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Compensated Absences	32,917	16,794	42,902	6,809	2,297
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**OPWC Loan – Industrial Park**

<b>Pump Station</b> 2011 – 0%	<u>1,802</u>	<u>0</u>	<u>1,802</u>	<u>0</u>	<u>0</u>
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Total Business-Type Activities	<u>\$34,719</u>	<u>\$276,481</u>	<u>\$44,704</u>	<u>\$266,496</u>	<u>\$5,022</u>
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**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 16 - LONG-TERM DEBT** (Continued)

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

	OPWC Tanglewood	OWDA Water Pollution	OPWC River Road	OPWC Buck Hollow	OPWC Lapparell Road	OPWC Adams Road	USDA - Backhoe	
							Principal	Interest
2013	\$2,378	\$2,250	\$6,250	\$1,858	\$9,375	\$9,250	\$4,100	\$770
2014	2,378	2,250	6,250	1,858	9,375	9,250	4,300	591
2015	2,378	2,250	6,250	1,858	9,375	9,250	4,500	403
2016	2,378	2,250	6,250	1,858	0	9,250	4,700	206
2017	2,378	2,250	6,250	1,858	0	9,250	0	0
2018-2022	10,704	10,125	28,125	9,290	0	46,250	0	0
2023-2027	0	0	0	1,855	0	46,250	0	0
2028-2030	0	0	0	0	0	18,500	0	0
<b>Total</b>	<b>\$22,594</b>	<b>\$21,375</b>	<b>\$59,375</b>	<b>\$20,435</b>	<b>\$28,125</b>	<b>\$157,250</b>	<b>\$17,600</b>	<b>\$1,970</b>

	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
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	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2018-2022	1,500	10,000	22,500	31,250	37,500	73,030	62,500
2023-2027	0	0	0	6,250	15,000	47,184	62,500
<b>Total</b>	<b>\$54,000</b>	<b>\$35,000</b>	<b>\$45,000</b>	<b>\$68,750</b>	<b>\$90,000</b>	<b>\$193,244</b>	<b>\$187,500</b>

	USDA - Gradall		OWDA North Sewer		General Obligation - Governmental		OPWC Little Creek	USDA - Airport Hanger	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2013	\$14,100	\$3,176	\$2,725	\$1,541	\$284,614	\$91,366	\$7,500	\$6,400	\$12,643
2014	14,800	2,594	5,511	3,021	156,570	82,400	7,500	6,500	12,390
2015	15,400	1,984	5,594	2,938	150,610	74,300	7,500	6,900	12,127
2016	16,000	1,352	5,678	2,854	101,710	68,576	7,500	7,100	11,853
2017	16,700	689	5,763	2,768	106,800	60,948	7,500	7,400	11,568
2018-2022	0	0	30,145	12,514	589,780	225,474	37,500	41,700	53,158
2023-2027	0	0	32,484	10,175	563,110	92,319	37,500	50,700	44,127
2028-2032	0	0	35,004	7,655	0	0	37,500	61,700	33,139
2033-2037	0	0	37,720	4,939	0	0	37,500	75,100	17,017
2038-2042	0	0	40,646	2,013	0	0	22,500	52,600	7,020
2043	0	0	4,234	32	0	0	0	0	0
<b>Total</b>	<b>\$77,000</b>	<b>\$9,796</b>	<b>\$205,504</b>	<b>\$50,450</b>	<b>\$1,953,194</b>	<b>\$695,383</b>	<b>\$210,000</b>	<b>\$316,100</b>	<b>\$215,042</b>

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**NOTE 16 - LONG-TERM DEBT** (Continued)

	USDA – Dump Truck		Revenue Bond		USDA – Dump Trucks 2010		USDA – Backhoe 2010	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	9,000	805	99,000	55,818	13,700	2,334	5,900	949
2018-2022	9,400	411	549,300	224,637	44,500	3,604	19,400	1,471
2023-2027	0	0	652,400	121,538	0	0	0	0
2028-2029	0	0	294,100	15,530	0	0	0	0
Total	\$50,700	\$8,052	\$1,958,400	\$673,153	\$107,900	\$20,330	\$47,200	\$8,310

The County's legal debt margin as of December 31, 2012 is \$2,608,925.

**NOTE 17 - NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2012 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/12</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/12</u>
<i>Major Fund</i>				
Motor Vehicle and Gas Tax	\$500,000	\$500,000	\$500,000	\$500,000
<i>Capital Projects Funds</i>				
<u>Non-Major Funds</u>				
Fairgrounds Improvement	103,000	91,000	103,000	91,000
Pike Senior Services	456,350	411,350	456,350	411,350
Total Non-Major				
Capital Project Funds	559,350	502,350	559,350	502,350
Total Governmental Activities	\$1,059,350	\$1,002,350	\$1,059,350	\$1,002,350

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, 2012*

**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, 2012, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<i>Major Funds</i>		
General Fund	\$0	\$393,610
Board of Developmental Disabilities Fund	0	42,643
Job and Family Services Fund	122,063	0
Pike County Sewer	7,500	0
<i>Non-Major Governmental Funds</i>	<u>530,029</u>	<u>223,339</u>
Total All Funds	<u>\$659,592</u>	<u>\$659,592</u>

Interfund balances at December 31, 2012, consist of the following individual fund receivables and payables:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<i>Major Funds</i>		
General Fund	\$3,060	\$0
Job and Family Services Fund	9,332	0
Pike Manufacturing Center Fund	0	2,500
Motor Vehicle & Gas Tax Fund	57,087	0
<i>Non-Major Governmental Funds</i>	<u>0</u>	<u>66,979</u>
Total All Funds	<u>\$69,479</u>	<u>\$69,479</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, 2012*

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**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](http://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 2012, Pike County contributed \$165,613 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 2012, Pike County contributed \$74,853 to the Center.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**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 (PIC)**

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 2012.

**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 2012.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**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 \$764,444 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 2012.

**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 2012.

**Pike Adult Activities Center**

The Pike Adult Activities Center is a nonprofit organization that is governed by a board appointed by the County Commissioners and Probate Judge. The Pike 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 Adult Activities Center was \$8,500 for 2012.

**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, 2012*

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**NOTE 22 – CHANGE IN ACCOUNTING PRINCIPLES/ REPORTING ENTITY**

For 2012 the County implemented GASB Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,” GASB Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position” and GASB Statement No. 65, “Items Previously Reported as Assets and Liabilities”.

Statement No. 62 incorporated into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants’ (AICPA) Committee on Accounting Procedure issued on or before November 30, 1989 which does not conflict with or contradict GASB pronouncements.

Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. GASB 63 standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government’s net position.

Statement No. 65 provides guidance on how to properly classify items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources. In addition, guidance is provided on recognizing certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

Other than the component unit elimination as described in the following paragraph, the implementation of these GASB Statements had no impact on beginning of year fund balance/net position.

Effective March 1, 2012, Pike Health Services, Inc. entered into an affiliation agreement with Adena Health System and changed their name to Adena Pike Medical Center. Adena Health System took steps and retired the outstanding long-term debt of Pike Health Services, Inc. during 2012. The Adena Health System’s board took over the effective control of Adena Pike Medical Center as of March 1, 2012. Adena Pike Medical Center is no longer considered a component unit of Pike County. The net effect on beginning net position for component unit reporting is as follows:

	Component Unit <u>Pike Health Services</u>
Net Position, January 1, 2012	\$2,371,724
Elimination of Component Unit	<u>(2,371,724)</u>
Restated Net Position, January 1, 2012	<u>\$ 0</u>



**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**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
<b>Nonspendable</b>							
Unclaimed Monies	\$195,656	\$0	\$0	\$0	\$0	\$0	\$195,656
<b>Total of Nonspendable</b>	<b>195,656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,656</b>
<b>Restricted For:</b>							
Loans	0	0	0	0	0	1,497,558	1,497,558
Capital Projects	0	0	0	0	0	339,615	339,615
Debt Service	0	0	0	0	0	495,285	495,285
Community Development	0	0	0	0	0	37,775	37,775
Human Services	0	0	0	19,610	0	0	19,610
Law Enforcement	0	0	0	0	0	496,955	496,955
Children Services	0	0	0	0	0	692,679	692,679
Child Support Enforcement	0	0	0	0	0	470,232	470,232
Motor Vehicle Gas Tax	0	1,265,638	0	0	0	0	1,265,638
Court Services	0	0	0	0	0	404,149	404,149
Senior Citizens	0	0	0	0	0	375,403	375,403
Board of Developmental Disabilities	0	0	5,023,499	0	0	44,096	5,067,595
Emergency Medical Services	0	0	0	0	0	1,498,315	1,498,315
Real Estate Assessment	0	0	0	0	0	1,035,258	1,035,258
Other Purposes	0	0	0	0	0	210,434	210,434
<b>Total Restricted</b>	<b>0</b>	<b>1,265,638</b>	<b>5,023,499</b>	<b>19,610</b>	<b>0</b>	<b>7,597,754</b>	<b>13,906,501</b>
<b>Assigned</b>	<b>599,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>599,623</b>
<b>Unassigned (deficit)</b>	<b>7,121,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(473)</b>	<b>(453,249)</b>	<b>6,667,586</b>
<b>Total Fund Balances</b>	<b>\$7,916,587</b>	<b>\$1,265,638</b>	<b>\$5,023,499</b>	<b>\$19,610</b>	<b>(\$473)</b>	<b>\$7,144,505</b>	<b>\$21,369,366</b>



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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$4,258,281	\$6,368,281	\$6,803,868	\$435,587
Charges for Services	557,175	708,375	731,863	23,488
Fees, Licenses and Permits	5,250	5,250	6,982	1,732
Fines and Forfeitures	150,000	180,750	180,865	115
Intergovernmental	341,000	359,904	627,815	267,911
Interest	100,000	100,000	81,096	(18,904)
Other	7,550	7,550	489,044	481,494
<b>Total Revenues</b>	<b>5,419,256</b>	<b>7,730,110</b>	<b>8,921,533</b>	<b>1,191,423</b>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Commissioners				
Salaries	228,799	229,099	229,087	12
Fringe Benefits	125,580	120,183	116,106	4,077
Supplies and Materials	2,500	5,000	3,815	1,185
Contractual Services	13,209	26,862	24,861	2,001
Other Expenditures	3,050	7,300	4,285	3,015
<b>Total Commissioners</b>	<b>373,138</b>	<b>388,444</b>	<b>378,154</b>	<b>10,290</b>
		0		
County Auditor				
Salaries	199,256	200,077	200,077	0
Fringe Benefits	111,593	107,936	106,611	1,325
Supplies and Materials	12,665	11,786	10,378	1,408
Contractual Services	500	500	0	500
Other Expenditures	16,585	20,300	15,022	5,278
<b>Total County Auditor</b>	<b>340,599</b>	<b>340,599</b>	<b>332,088</b>	<b>8,511</b>
Personal Property				
Salaries	31,146	31,146	27,149	3,997
Fringe Benefits	6,058	6,058	4,746	1,312
Supplies and Materials	575	575	0	575
<b>Total Personal Property</b>	<b>37,779</b>	<b>37,779</b>	<b>31,895</b>	<b>5,884</b>

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Appraisal of Real Property				
Supplies and Materials	310	310	0	310
Total Appraisal of Real Property	310	310	0	310
County Treasurer				
Salaries	135,616	135,616	126,295	9,321
Fringe Benefits	55,335	57,143	55,687	1,456
Supplies and Materials	3,500	4,597	3,789	808
Contractual Services	15,000	15,000	15,000	0
Other Expenditures	21,900	23,003	19,205	3,798
Total County Treasurer	231,351	235,359	219,976	15,383
Prosecuting Attorney				
Salaries	268,658	279,958	279,958	0
Fringe Benefits	113,786	113,564	112,931	633
Supplies and Materials	3,000	3,000	2,908	92
Contractual Services	8,800	16,441	16,127	314
Other Expenditures	28,213	28,213	28,113	100
Total Prosecuting Attorney	422,457	441,176	440,037	1,139
Budget Commission				
Supplies and Materials	420	420	119	301
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	65,200	107,400	106,392	1,008
County Planning Commission				
Salaries	66,020	66,022	66,020	2
Fringe Benefits	28,146	27,360	26,535	825
Supplies and Materials	400	400	77	323
Contractual Services	0	720	506	214
Other Expenditures	2,500	2,580	2,100	480
Total County Planning Commission	97,066	97,082	95,238	1,844

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Data Processing				
Supplies and Materials	4,300	4,300	2,655	1,645
Other Expenditures	150	150	0	150
Total Data Processing	4,450	4,450	2,655	1,795
Board of Elections				
Salaries	202,130	202,130	198,377	3,753
Fringe Benefits	66,792	65,856	65,843	13
Supplies and Materials	25,000	27,396	24,016	3,380
Contractual Services	41,000	40,900	39,759	1,141
Other Expenditures	5,500	12,573	8,803	3,770
Total Board of Elections	340,422	348,855	336,798	12,057
Buildings and Grounds - Maintenance				
Salaries	147,969	152,969	152,836	133
Fringe Benefits	86,182	85,057	83,110	1,947
Supplies and Materials	7,650	17,794	16,993	801
Contractual Services	109,219	248,991	232,590	16,401
Other Expenditures	27,500	110,254	100,142	10,112
Total Buildings and Grounds - Maintenance	378,520	615,065	585,671	29,394
Recorder				
Salaries	135,857	135,857	132,684	3,173
Fringe Benefits	47,361	44,538	43,930	608
Supplies and Materials	4,000	4,000	1,577	2,423
Other Expenditures	2,600	2,600	1,916	684
Total Recorder	189,818	186,995	180,107	6,888
Insurance, Pensions, Taxes				
Contractual Services	235,000	235,000	227,381	7,619
Miscellaneous				
Other Expenditures	382,539	538,411	367,403	171,008
Total General Government - Legislative and Executive	3,099,223	3,577,499	3,303,914	273,585
General Government - Judicial				
Court of Appeals				
Other Expenditures	9,500	9,500	9,164	336

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Common Pleas Court				
Salaries	104,586	113,254	109,773	3,481
Fringe Benefits	37,066	35,987	35,382	605
Supplies and Materials	3,000	5,992	3,553	2,439
Contractual Services	3,309	1,900	1,707	193
Other Expenditures	33,100	52,027	35,627	16,400
<b>Total Common Pleas Court</b>	<b>181,061</b>	<b>209,160</b>	<b>186,042</b>	<b>23,118</b>
Adult Probation				
Salaries	600	600	496	104
Fringe Benefits	117	117	94	23
Supplies and Materials	2,500	1,600	1,227	373
Other Expenditures	900	900	478	422
<b>Total Adult Probation</b>	<b>4,117</b>	<b>3,217</b>	<b>2,295</b>	<b>922</b>
Jury Commission				
Supplies and Materials	500	500	345	155
Contractual Services	200	200	0	200
Other Expenditures	2,351	2,351	1,985	366
<b>Total Jury Commission</b>	<b>3,051</b>	<b>3,051</b>	<b>2,330</b>	<b>721</b>
Juvenile Court				
Salaries	92,579	92,579	92,578	1
Fringe Benefits	48,617	46,437	39,010	7,427
Supplies and Materials	4,586	3,836	3,592	244
Contractual Services	1,000	850	838	12
Other Expenditures	14,750	24,179	21,026	3,153
<b>Total Juvenile Court</b>	<b>161,532</b>	<b>167,881</b>	<b>157,044</b>	<b>10,837</b>
Probate Court				
Salaries	66,719	62,227	62,227	0
Fringe Benefits	48,151	46,496	45,291	1,205
Supplies and Materials	2,801	4,456	3,722	734
Contractual Services	300	300	0	300
Other Expenditures	2,520	7,520	2,994	4,526
<b>Total Probate Court</b>	<b>120,491</b>	<b>120,999</b>	<b>114,234</b>	<b>6,765</b>

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	134,418	134,418	134,418	0
Fringe Benefits	83,967	81,666	80,168	1,498
Supplies and Materials	5,500	7,700	7,026	674
Contractual Services	2,250	20,496	19,325	1,171
Other Expenditures	1,250	1,250	646	604
<b>Total Clerk of Courts</b>	<b>227,385</b>	<b>245,530</b>	<b>241,583</b>	<b>3,947</b>
County Court				
Personal Services	145,978	153,541	151,822	1,719
Fringe Benefits	85,942	83,612	72,548	11,064
Supplies and Materials	250	0	0	0
Other Expenditures	3,000	3,000	2,685	315
<b>Total County Court</b>	<b>235,170</b>	<b>240,153</b>	<b>227,055</b>	<b>13,098</b>
Public Defender				
Contractual Services	75,200	87,898	87,753	145
<b>Total Public Defender</b>	<b>75,200</b>	<b>87,898</b>	<b>87,753</b>	<b>145</b>
<b>Total General Government - Judicial</b>	<b>1,017,507</b>	<b>1,087,389</b>	<b>1,027,500</b>	<b>59,889</b>
Public Safety				
Coroner				
Personal Services	28,074	28,074	28,074	0
Fringe Benefits	26,751	26,774	25,997	777
Supplies and Materials	100	100	0	100
Contractual Services	38,300	38,300	19,407	18,893
Other Expenditures	1,200	1,367	1,281	86
<b>Total Coroner</b>	<b>94,425</b>	<b>94,615</b>	<b>74,759</b>	<b>19,856</b>

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Juvenile Probation				
Personal Services	44,408	46,567	46,567	0
Fringe Benefits	30,604	29,653	28,933	720
Supplies and Materials	300	550	185	365
Contractual Services	10,837	8,917	6,177	2,740
Other Expenditures	2,700	2,550	2,150	400
Total Juvenile Probation	88,849	88,237	84,012	4,225
Sheriff				
Personal Services	837,276	917,208	917,208	0
Fringe Benefits	419,141	416,492	404,720	11,772
Supplies and Materials	10,361	10,605	10,578	27
Contractual Services	481,085	698,536	683,441	15,095
Other Expenditures	117,060	227,125	209,223	17,902
Total Sheriff	1,864,923	2,269,966	2,225,170	44,796
Disaster Services				
Other Expenditures	1,000	6,800	6,259	541
Total Disaster Services	1,000	6,800	6,259	541
Total Public Safety	2,049,197	2,459,618	2,390,200	69,418
Public Works				
Engineer				
Personal Services	42,000	47,500	42,943	4,557
Fringe Benefits	29,669	33,169	28,659	4,510
Supplies and Materials	2,993	3,993	3,465	528
Contractual Services	1,000	550	400	150
Other Expenditures	3,000	2,950	2,912	38
Total Public Works	78,662	88,162	78,379	9,783
Health				
Other Health				
Fees-Vital Statistics	280	280	271	9
Crippled Children Aid	34,081	34,081	31,139	2,942
Contractual Services	2,000	2,000	1,797	203
Total Health	36,361	36,361	33,207	3,154

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Soldiers' Relief				
Salaries	95,570	95,570	90,589	4,981
Fringe Benefits	55,540	58,003	55,622	2,381
Supplies and Materials	2,175	2,175	2,041	134
Contractual Services	48,638	47,913	42,365	5,548
Other Expenditures	9,200	9,700	9,240	460
Total Soldiers' Relief	<u>211,123</u>	<u>213,361</u>	<u>199,857</u>	<u>13,504</u>
Veterans' Services				
Contractual Services	4,200	1,700	1,426	274
Other Human Services				
Welfare Assistance	118,748	122,063	122,063	0
Total Human Services	<u>334,071</u>	<u>337,124</u>	<u>323,346</u>	<u>13,778</u>
Conservation and Recreation				
Airport				
Personal Services	6,938	6,940	6,938	2
Fringe Benefits	3,242	3,245	3,070	175
Supplies and Materials	500	800	630	170
Contractual Services	16,184	35,896	35,472	424
Other Expenditures	3,000	2,428	1,957	471
Total Airport	<u>29,864</u>	<u>49,309</u>	<u>48,067</u>	<u>1,242</u>
Agriculture				
Contractual Services	226,190	247,190	245,535	1,655
Total Agriculture	<u>226,190</u>	<u>247,190</u>	<u>245,535</u>	<u>1,655</u>
Total Conservation and Recreation	<u>256,054</u>	<u>296,499</u>	<u>293,602</u>	<u>2,897</u>
Capital Outlay	105,772	688,794	210,347	478,447
<i>Total Expenditures</i>	<u>6,976,847</u>	<u>8,571,446</u>	<u>7,660,495</u>	<u>910,951</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,557,591)</u>	<u>(841,336)</u>	<u>1,261,038</u>	<u>2,102,374</u>

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b><i>Other Financing Sources (Uses):</i></b>				
Proceeds from Sale of Assets	250	250	32,334	32,084
Advances - In	0	0	76,707	76,707
Advances - Out	0	0	(79,767)	(79,767)
Transfers - Out	(193,760)	(271,547)	(271,547)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(193,510)</u>	<u>(271,297)</u>	<u>(242,273)</u>	<u>29,024</u>
Net Change in Fund Balance	(1,751,101)	(1,112,633)	1,018,765	2,131,398
Fund Balance at Beginning of Year	5,156,220	5,156,220	5,156,220	0
Prior Year Encumbrances Appropriated	<u>234,888</u>	<u>234,888</u>	<u>234,888</u>	<u>0</u>
Fund Balance at End of Year	<u>\$3,640,007</u>	<u>\$4,278,475</u>	<u>\$6,409,873</u>	<u>\$2,131,398</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$50,000	\$673,044	\$623,044	(\$50,000)
Fines and Forfeitures	15,000	15,000	21,816	6,816
Intergovernmental	11,618,244	11,710,244	12,003,731	293,487
Interest	150,000	149,028	1,931	(147,097)
Other	0	61,144	86,014	24,870
<i>Total Revenues</i>	<u>11,833,244</u>	<u>12,608,460</u>	<u>12,736,536</u>	<u>128,076</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Engineer				
Personal Services	1,150,450	1,046,450	1,139,386	(92,936)
Fringe Benefits	585,175	551,068	449,478	101,590
Supplies and Materials	811,084	621,757	494,212	127,545
Contractual Services	1,220,993	2,340,836	2,107,996	232,840
Other Expenditures	135,059	331,369	295,433	35,936
Total Engineer	<u>3,902,761</u>	<u>4,891,480</u>	<u>4,486,505</u>	<u>404,975</u>
Debt Service:				
Principal Retirements	122,592	622,592	621,892	700
Interest and Fiscal Charges	35,000	35,000	46,649	(11,649)
Capital Outlay	<u>8,589,244</u>	<u>8,620,744</u>	<u>8,377,000</u>	<u>243,744</u>
<i>Total Expenditures</i>	<u>12,649,597</u>	<u>14,169,816</u>	<u>13,532,046</u>	<u>637,770</u>
Excess of Revenues Under Expenditures	(816,353)	(1,561,356)	(795,510)	765,846
<b>Other Financing Sources:</b>				
Notes Issued	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
<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	(816,353)	(1,061,356)	(295,510)	765,846
Fund Balance at Beginning of Year	771,896	771,896	771,896	0
Prior Year Encumbrances Appropriated	<u>378,573</u>	<u>378,573</u>	<u>378,573</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$334,116</u></u>	<u><u>\$89,113</u></u>	<u><u>\$854,959</u></u>	<u><u>\$765,846</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$660,143	\$1,098,500	\$1,106,644	\$8,144
Charges for Services	208,097	487,674	476,052	(11,622)
Intergovernmental	1,772,500	2,607,490	2,627,933	20,443
Other	13,342	36,000	46,490	10,490
<i>Total Revenues</i>	<u>2,654,082</u>	<u>4,229,664</u>	<u>4,257,119</u>	<u>27,455</u>
<b>Expenditures:</b>				
Current:				
Health				
Board of DD				
Personal Services	1,350,000	1,364,036	1,352,126	11,910
Fringe Benefits	551,637	641,108	581,705	59,403
Supplies and Materials	93,464	93,464	78,163	15,301
Contractual Services	1,143,317	1,440,578	1,399,057	41,521
Other Expenditures	68,024	54,181	33,576	20,605
Total Health	<u>3,206,442</u>	<u>3,593,367</u>	<u>3,444,627</u>	<u>148,740</u>
Capital Outlay	<u>30,033</u>	<u>102,783</u>	<u>90,699</u>	<u>12,084</u>
Debt Service:				
Principal Retirement	158,101	158,101	158,101	0
Interest and Fiscal Charges	11,910	11,910	11,910	0
<i>Total Expenditures</i>	<u>3,406,486</u>	<u>3,866,161</u>	<u>3,705,337</u>	<u>160,824</u>
Excess of Revenues Over (Under) Expenditures	<u>(752,404)</u>	<u>363,503</u>	<u>551,782</u>	<u>188,279</u>
<b>Other Financing Sources (Uses):</b>				
Notes Issued	135,504	135,504	135,504	0
Advances - In	0	0	125,364	125,364
Advances - Out	0	0	(125,364)	(125,364)
Transfers - Out	(42,568)	(42,643)	(42,643)	0
<i>Total Other Financing Source (Uses)</i>	<u>92,936</u>	<u>92,861</u>	<u>92,861</u>	<u>0</u>
Net Change in Fund Balance	(659,468)	456,364	644,643	188,279
Fund Balance at Beginning of Year	3,258,162	3,258,162	3,258,162	0
Prior Year Encumbrances Appropriated	<u>124,948</u>	<u>124,948</u>	<u>124,948</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,723,642</u></u>	<u><u>\$3,839,474</u></u>	<u><u>\$4,027,753</u></u>	<u><u>\$188,279</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$2,579,982	\$2,415,631	\$2,678,410	\$262,779
Other	201,200	261,378	400	(260,978)
<i>Total Revenues</i>	<u>2,781,182</u>	<u>2,677,009</u>	<u>2,678,810</u>	<u>1,801</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	1,540,000	1,633,974	1,633,974	0
Fringe Benefits	717,948	613,123	593,641	19,482
Supplies and Materials	47,937	65,632	65,632	0
Contractual Services	171,068	94,689	94,689	0
Other Expenditures	425,263	505,343	490,343	15,000
Total Human Services	2,902,216	2,912,761	2,878,279	34,482
Capital Outlay	13,000	13,944	13,944	0
<i>Total Expenditures</i>	<u>2,915,216</u>	<u>2,926,705</u>	<u>2,892,223</u>	<u>34,482</u>
Excess of Revenues Under Expenditures	(134,034)	(249,696)	(213,413)	36,283
<b>Other Financing Sources:</b>				
Transfers - In	118,748	122,063	122,063	0
<i>Total Other Financing Sources</i>	<u>118,748</u>	<u>122,063</u>	<u>122,063</u>	<u>0</u>
Net Change in Fund Balance	(15,286)	(127,633)	(91,350)	36,283
Fund Balance at Beginning of Year	82,880	82,880	82,880	0
Prior Year Encumbrances Appropriated	45,334	45,334	45,334	0
Fund Balance at End of Year	<u>\$112,928</u>	<u>\$581</u>	<u>\$36,864</u>	<u>\$36,283</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$1,300,000	\$44,956	\$35,243	(\$9,713)
Other	350,000	88,526	0	(88,526)
<i>Total Revenues</i>	<u>1,650,000</u>	<u>133,482</u>	<u>35,243</u>	<u>(98,239)</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Personal Services	40,000	0	0	0
Fringe Benefits	20,180	0	0	0
Supplies and Materials	1,000	131,339	131,339	0
Contractual Services	800,000	2,027	3,862	(1,835)
Other Expenditures	6,600	0	0	0
Total Public Works	<u>867,780</u>	<u>133,366</u>	<u>135,201</u>	<u>(1,835)</u>
Debt Service:				
Principal Retirements	0	2,500	2,500	0
Capital Outlay	0	5,282	5,282	0
<i>Total Expenditures</i>	<u>867,780</u>	<u>141,148</u>	<u>142,983</u>	<u>(1,835)</u>
Excess of Revenues Over (Under) Expenditures	782,220	(7,666)	(107,740)	(100,074)
<b>Other Financing Sources:</b>				
Transfers - In	0	0	102,101	102,101
Advances - In	0	2,500	2,500	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>2,500</u>	<u>104,601</u>	<u>102,101</u>
Net Change in Fund Balance	782,220	(5,166)	(3,139)	2,027
Fund Balance at Beginning of Year	<u>5,166</u>	<u>5,166</u>	<u>5,166</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$787,386</u></u>	<u><u>\$0</u></u>	<u><u>\$2,027</u></u>	<u><u>\$2,027</u></u>

**PIKE COUNTY**  
*Schedule of Revenues, Expenditures and Changes*  
*In Net Position - Budget and Actual (Non-GAAP Budgetary Basis)*  
*Pike County Sewer Enterprise Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Operating Revenues:</b>				
Charges for Services	\$498,000	\$498,000	\$557,015	\$59,015
<i>Total Operating Revenues</i>	<u>498,000</u>	<u>498,000</u>	<u>557,015</u>	<u>59,015</u>
<b>Operating Expenses:</b>				
Personal Services	112,032	132,102	129,693	2,409
Fringe Benefits	33,456	45,370	38,625	6,745
Contractual Services	376,414	661,889	614,367	47,522
Materials and Supplies	13,012	18,476	16,163	2,313
Capital Outlay	2,500	26,304	24,255	2,049
Other	26,526	35,021	33,448	1,573
<i>Total Operating Expenses</i>	<u>563,940</u>	<u>919,162</u>	<u>856,551</u>	<u>62,611</u>
Excess of Revenues Over (Under) Expenses	<u>(65,940)</u>	<u>(421,162)</u>	<u>(299,536)</u>	<u>121,626</u>
<b>Other Non-Operating Revenues (Expenses):</b>				
OPWC Loans Issued	0	205,504	259,687	54,183
Other Non-Operating Revenue	2,700	6,268	15,364	9,096
Notes Issued	0	44,765	0	(44,765)
Principal Retirement	0	(1,803)	(1,803)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>2,700</u>	<u>254,734</u>	<u>273,248</u>	<u>18,514</u>
Net Change in Net Position before Transfers	<u>(63,240)</u>	<u>(166,428)</u>	<u>(26,288)</u>	<u>140,140</u>
Transfers-In	<u>0</u>	<u>3,165</u>	<u>7,500</u>	<u>4,335</u>
Net Change in Net Position	(63,240)	(163,263)	(18,788)	144,475
Net Position at Beginning of Year	403,955	403,955	403,955	0
Prior Year Encumbrances Appropriated	<u>37,568</u>	<u>37,568</u>	<u>37,568</u>	<u>0</u>
Net Position at End of Year	<u>\$378,283</u>	<u>\$278,260</u>	<u>\$422,735</u>	<u>\$144,475</u>



**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*

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***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)*

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*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)*

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*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)

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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.

FEMA Windstorm Assistance Grant Fund

To account for the revenues and expenditures incurred in the administration of the FEMA Windstorm Grant awarded to the County Engineer's Office for the purpose of emergency clearing of trees and the cleanup of debris from ditches and County right of ways as a result of a storm that occurred on June 29, 2012 in Pike County.

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.

*Continued*

**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
*(Continued)*

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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.

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.

09 St Homeland Security Grant Fund

To account for the revenues and expenditures incurred in the administration of the FY09 State Homeland Security Program Grant awarded to the Pike County Emergency Management Agency from the Ohio Emergency Management Agency.

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.

*Continued*

**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
*(Continued)*

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*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.

*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)

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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.

Juvenile Division Special Project Drug Court Fund

To account for the revenues and expenditures incurred in the administration of the Juvenile Division Projects Drug Court Fund. The purpose of the fund is to account for fees collected for each criminal case, civil action proceeding or judgment by confession which will be used to pay for special needs of the Court of Common Pleas of Pike County – Juvenile Division.

Juvenile Division Special Project Family Fund

To account for the revenues and expenditures incurred in the administration of the Juvenile Division Special Projects Family Dependency Court Fund.

Common Pleas Court Special Projects Fund

To account for the revenues and expenditures incurred in the administration of the Common Pleas General Division Special Projects Fund. The purpose of the fund is to account for a \$25 fee that is collected with each criminal case, civil action proceeding, or judgment by confession which be used to pay for special needs of the County of Common Pleas of Pike County – General Division.

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.

*Continued*

**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
(Continued)

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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.

Lapperell Cynthia 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.

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.

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.

*Continued*



**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
*(Continued)*

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*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.

*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.

*Continued*

**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
(Continued)

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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.

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, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
<b>Assets:</b>				
Equity in Pooled Cash and Investments Cash and Cash Equivalents in Segregated Accounts	\$5,407,730 96	\$0 0	\$906,775 0	\$6,314,505 96
Receivables:				
Taxes	1,212,878	0	0	1,212,878
Accounts	123,472	0	0	123,472
Loans Receivable (Net of Allowance for Doubtful Accounts)	1,497,558	0	0	1,497,558
Due from Other Governments	666,900	0	10,695	677,595
<b>Total Assets</b>	<b>8,908,634</b>	<b>0</b>	<b>917,470</b>	<b>9,826,104</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances:</b>				
<b>Liabilities:</b>				
Accounts Payable	58,843	0	0	58,843
Contracts Payable	295,763	0	7,829	303,592
Accrued Wages and Benefits	66,461	0	0	66,461
Accrued Interest Payable	0	0	15,534	15,534
Due to Other Funds	56,873	0	10,106	66,979
Matured Compensated Absences Payable	2,002	0	0	2,002
Due to Other Governments	71,021	0	0	71,021
Notes Payable	0	0	502,350	502,350
<b>Total Liabilities</b>	<b>550,963</b>	<b>0</b>	<b>535,819</b>	<b>1,086,782</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes not Levied to Finance Current Year Operations	923,673	0	0	923,673
Unavailable Revenue	671,144	0	0	671,144
<b>Total Deferred Inflows of Resources</b>	<b>1,594,817</b>	<b>0</b>	<b>0</b>	<b>1,594,817</b>
<b>Fund Balances:</b>				
Restricted	6,762,854	0	834,900	7,597,754
Unassigned	0	0	(453,249)	(453,249)
<b>Total Fund Balances</b>	<b>6,762,854</b>	<b>0</b>	<b>381,651</b>	<b>7,144,505</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$8,908,634</b>	<b>\$0</b>	<b>\$917,470</b>	<b>\$9,826,104</b>

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures,  
And Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
<b>Revenues:</b>				
Taxes	\$1,144,652	\$0	\$0	\$1,144,652
Charges for Services	1,936,644	0	31,620	1,968,264
Fees, Licenses and Permits	155	0	0	155
Fines and Forfeitures	57,406	0	81	57,487
Intergovernmental	2,748,380	0	1,350,362	4,098,742
Interest	23	0	400	423
Other	226,536	56,716	156,597	439,849
<b>Total Revenues</b>	<b>6,113,796</b>	<b>56,716</b>	<b>1,539,060</b>	<b>7,709,572</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	549,342	0	0	549,342
Judicial	389,639	0	0	389,639
Public Safety	1,063,664	0	0	1,063,664
Public Works	184,396	0	148,671	333,067
Health	618,870	0	0	618,870
Human Services	1,632,084	0	0	1,632,084
Economic Development and Assistance	430,166	0	0	430,166
Capital Outlay	814,397	0	1,768,001	2,582,398
Debt Service:				
Principal	52,497	262,459	113,190	428,146
Interest and Fiscal Charges	192	37,106	104,246	141,544
<b>Total Expenditures</b>	<b>5,735,247</b>	<b>299,565</b>	<b>2,134,108</b>	<b>8,168,920</b>
Excess of Revenues Over (Under) Expenditures	378,549	(242,849)	(595,048)	(459,348)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	60,000	242,849	227,180	530,029
Transfers - Out	(223,339)	0	0	(223,339)
OPWC Loans Issued	0	0	347,420	347,420
OWDA Loans Issued	41,064	0	0	41,064
<b>Total Other Financing Sources (Uses)</b>	<b>(122,275)</b>	<b>242,849</b>	<b>574,600</b>	<b>695,174</b>
Net Change in Fund Balances	256,274	0	(20,448)	235,826
Fund Balances at Beginning of Year	6,506,580	0	402,099	6,908,679
Fund Balances at End of Year	<b>\$6,762,854</b>	<b>\$0</b>	<b>\$381,651</b>	<b>\$7,144,505</b>

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Sheriff Concealed Handgun
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$13,234	\$560	\$499,692	\$6,097	\$37,127
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>13,234</u>	<u>560</u>	<u>499,692</u>	<u>6,097</u>	<u>37,127</u>
<b>Liabilities:</b>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	1,959	0	9,649	0	0
Due to Other Funds	0	0	9,332	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	1,071	0	10,479	0	0
<i>Total Liabilities</i>	<u>3,030</u>	<u>0</u>	<u>29,460</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	10,204	560	470,232	6,097	37,127
<i>Total Fund Balances</i>	<u>10,204</u>	<u>560</u>	<u>470,232</u>	<u>6,097</u>	<u>37,127</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$13,234</u>	<u>\$560</u>	<u>\$499,692</u>	<u>\$6,097</u>	<u>\$37,127</u>

<u>Real Estate Assessment</u>	<u>Youth Services Subsidy Grant</u>	<u>Tuberculosis Levy</u>	<u>County Court Computerization</u>	<u>County Court Computer Legal Research</u>
\$831,977	\$33,565	\$7,271	\$56,874	\$121,110
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>831,977</u>	<u>33,565</u>	<u>7,271</u>	<u>56,874</u>	<u>121,110</u>
6,889	0	0	0	0
0	0	0	0	0
3,680	0	0	0	0
0	0	0	0	0
0	0	0	0	0
8,104	0	0	0	0
<u>18,673</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>813,304</u>	<u>33,565</u>	<u>7,271</u>	<u>56,874</u>	<u>121,110</u>
<u>813,304</u>	<u>33,565</u>	<u>7,271</u>	<u>56,874</u>	<u>121,110</u>
<u>\$831,977</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$56,874</u>	<u>\$121,110</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	DARE Grant	Juvenile Court Computerization	Emergency Medical Services
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$1,113	\$3,539	\$6,619	\$2,187	\$1,407,033
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	253,671
Accounts	0	0	0	0	88,426
Due from Other Governments	0	0	0	0	46,303
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>1,113</u>	<u>3,539</u>	<u>6,619</u>	<u>2,187</u>	<u>1,795,433</u>
<b>Liabilities:</b>					
Accounts Payable	0	0	0	0	6,324
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	13,168
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	0	0	0	17,588
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,080</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	180,781
Unavailable Revenue	0	0	0	0	79,257
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>260,038</u>
<b>Fund Balances:</b>					
Restricted	1,113	3,539	6,619	2,187	1,498,315
<b>Total Fund Balances</b>	<u>1,113</u>	<u>3,539</u>	<u>6,619</u>	<u>2,187</u>	<u>1,498,315</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$1,113</u>	<u>\$3,539</u>	<u>\$6,619</u>	<u>\$2,187</u>	<u>\$1,795,433</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>	<u>Juvenile Court Computer Legal Research</u>
\$3,151	\$1,649	\$16,428	\$10,709	\$3,036
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>3,151</u>	<u>1,649</u>	<u>16,428</u>	<u>10,709</u>	<u>3,036</u>
0	0	0	0	0
0	0	0	0	0
0	0	65	0	0
0	0	0	0	0
0	0	0	0	0
0	0	33	0	0
0	0	98	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>3,151</u>	<u>1,649</u>	<u>16,330</u>	<u>10,709</u>	<u>3,036</u>
<u>3,151</u>	<u>1,649</u>	<u>16,330</u>	<u>10,709</u>	<u>3,036</u>
<u>\$3,151</u>	<u>\$1,649</u>	<u>\$16,428</u>	<u>\$10,709</u>	<u>\$3,036</u>

(Continued)

**PIKE COUNTY**  
 Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 As of December 31, 2012  
 (Continued)

	Children Services	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$741,464	\$6,166	\$1,165	\$17,727	\$5,655
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	637,382	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	30,872	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>1,409,718</u>	<u>6,166</u>	<u>1,165</u>	<u>17,727</u>	<u>5,655</u>
<b>Liabilities:</b>					
Accounts Payable	45,630	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	14,418	0	0	0	1,570
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	13,456	0	0	0	775
<b>Total Liabilities</b>	<u>73,504</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,345</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	511,966	0	0	0	0
Unavailable Revenue	131,569	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>643,535</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	692,679	6,166	1,165	17,727	3,310
<b>Total Fund Balances</b>	<u>692,679</u>	<u>6,166</u>	<u>1,165</u>	<u>17,727</u>	<u>3,310</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$1,409,718</u>	<u>\$6,166</u>	<u>\$1,165</u>	<u>\$17,727</u>	<u>\$5,655</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>	<u>Indigent Drivers Alcohol Treatment</u>
\$224,212	\$5,463	\$22,050	\$42,699	\$18,644
0	96	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>224,212</u>	<u>5,559</u>	<u>22,050</u>	<u>42,699</u>	<u>18,644</u>
0	0	0	0	0
0	0	0	0	0
1,415	0	0	291	0
0	0	0	0	0
0	0	0	0	0
843	0	13	146	1,717
<u>2,258</u>	<u>0</u>	<u>13</u>	<u>437</u>	<u>1,717</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>221,954</u>	<u>5,559</u>	<u>22,037</u>	<u>42,262</u>	<u>16,927</u>
<u>221,954</u>	<u>5,559</u>	<u>22,037</u>	<u>42,262</u>	<u>16,927</u>
<u>\$224,212</u>	<u>\$5,559</u>	<u>\$22,050</u>	<u>\$42,699</u>	<u>\$18,644</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Enforcement and Education	Felony and Delinquent Care	Probate Alternative	Community Corrections Act Grant	Law Enforcement Block Grant
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$50	\$165,949	\$8,252	\$7,637	\$7,594
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	27,790	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>50</u>	<u>165,949</u>	<u>8,252</u>	<u>35,427</u>	<u>7,594</u>
<b>Liabilities:</b>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	3,145	0	1,212	229
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	2,334	0	616	170
<b>Total Liabilities</b>	<u>0</u>	<u>5,479</u>	<u>0</u>	<u>1,828</u>	<u>399</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue	0	0	0	13,895	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,895</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	50	160,470	8,252	19,704	7,195
<b>Total Fund Balances</b>	<u>50</u>	<u>160,470</u>	<u>8,252</u>	<u>19,704</u>	<u>7,195</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$50</u>	<u>\$165,949</u>	<u>\$8,252</u>	<u>\$35,427</u>	<u>\$7,594</u>

FEMA Flood Assistance Grant	Federal Highway	VOCA Grant	FEMA Windstorm Assistance Grant	Court Security Grant
\$7,656	\$0	\$1,129	\$39,325	\$709
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	53,848	0
0	0	0	0	0
<u>7,656</u>	<u>0</u>	<u>1,129</u>	<u>93,173</u>	<u>709</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
7,656	0	0	39,325	0
0	0	0	0	0
0	0	0	0	0
<u>7,656</u>	<u>0</u>	<u>0</u>	<u>39,325</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	1,129	53,848	709
0	0	1,129	53,848	709
<u>\$7,656</u>	<u>\$0</u>	<u>\$1,129</u>	<u>\$93,173</u>	<u>\$709</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Byrne Memorial D02 Victim	Electronic Monitor House Arrest	County Court Probation	Juvenile Accountability	Dept. of Justice Equip. Grant
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$15,686	\$20,280	\$25,335	\$1,307	\$4,306
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
<b>Total Assets</b>	<u>15,686</u>	<u>20,280</u>	<u>25,335</u>	<u>1,307</u>	<u>4,306</u>
<b>Liabilities:</b>					
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
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	27	0	0	0	0
<b>Total Liabilities</b>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	15,659	20,280	25,335	1,307	4,306
<b>Total Fund Balances</b>	<u>15,659</u>	<u>20,280</u>	<u>25,335</u>	<u>1,307</u>	<u>4,306</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$15,686</u>	<u>\$20,280</u>	<u>\$25,335</u>	<u>\$1,307</u>	<u>\$4,306</u>

<u>FEMA</u> <u>02</u> <u>Plan</u>	<u>Pre-Disaster</u> <u>Mitigation</u>	<u>St. Homeland</u> <u>Security</u> <u>Part I</u>	<u>09 St Homeland</u> <u>Security</u> <u>Grant</u>	<u>HAVA</u> <u>Voter</u> <u>Registration</u>
\$2,688	\$5,403	\$162	\$0	\$552
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>0</u>	<u>552</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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,688	5,403	162	0	552
2,688	5,403	162	0	552
<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>\$0</u>	<u>\$552</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	FY07 Homeland Security Grant	Mediation	FY08 Homeland Security Grant	County Court Special Project	OPD Citizens Corps Program
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$1,090	\$24,754	\$364	\$90,208	\$337
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	152	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>1,090</u>	<u>24,754</u>	<u>364</u>	<u>90,360</u>	<u>337</u>
<b>Liabilities:</b>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	1,991	0
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	0	0	1,040	0
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,031</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	1,090	24,754	364	87,329	337
<b>Total Fund Balances</b>	<u>1,090</u>	<u>24,754</u>	<u>364</u>	<u>87,329</u>	<u>337</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$1,090</u>	<u>\$24,754</u>	<u>\$364</u>	<u>\$90,360</u>	<u>\$337</u>



<u>Airport Community Day</u>	<u>Buffer Zone Protection Program</u>	<u>Pike County Wireless Govt Assist</u>	<u>Ohio Pet</u>	<u>Ohio Peace Officer Training</u>
\$194	\$149	\$107,293	\$0	\$371
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>194</u>	<u>149</u>	<u>107,293</u>	<u>0</u>	<u>371</u>
0	0	0	0	0
0	0	0	0	0
0	0	3,050	0	0
0	0	0	0	0
0	0	0	0	0
0	0	2,290	0	0
<u>0</u>	<u>0</u>	<u>5,340</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>194</u>	<u>149</u>	<u>101,953</u>	<u>0</u>	<u>371</u>
<u>194</u>	<u>149</u>	<u>101,953</u>	<u>0</u>	<u>371</u>
<u>\$194</u>	<u>\$149</u>	<u>\$107,293</u>	<u>\$0</u>	<u>\$371</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Sheriff Police Service Contract	County Commissioners M & R	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$3,040	\$62,237	\$357,631	\$4,294	\$4,333
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	321,825	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	0	23,742	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>3,040</u>	<u>62,237</u>	<u>703,198</u>	<u>4,294</u>	<u>4,333</u>
<b>Liabilities:</b>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	640	0	0	0	0
Due to Other Funds	560	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	172	0	0	0	0
<b>Total Liabilities</b>	<u>1,372</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	230,926	0	0
Unavailable Revenue	0	0	96,869	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>327,795</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	1,668	62,237	375,403	4,294	4,333
<b>Total Fund Balances</b>	<u>1,668</u>	<u>62,237</u>	<u>375,403</u>	<u>4,294</u>	<u>4,333</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$3,040</u>	<u>\$62,237</u>	<u>\$703,198</u>	<u>\$4,294</u>	<u>\$4,333</u>

<u>Juvenile Indigent Drivers Alcohol Treatment</u>	<u>Law Library Resources</u>	<u>ODH MIECHV Grant</u>	<u>Juvenile Division Special Project Drug Court</u>	<u>Juvenile Division Special Project Family</u>
\$521	\$7,523	\$3,153	\$4,301	\$4,427
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	127,091	0	0
0	0	0	0	0
<u>521</u>	<u>7,523</u>	<u>130,244</u>	<u>4,301</u>	<u>4,427</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	98	1,421	0	0
0	98	1,421	0	0
0	0	0	0	0
0	0	84,727	0	0
0	0	84,727	0	0
<u>521</u>	<u>7,425</u>	<u>44,096</u>	<u>4,301</u>	<u>4,427</u>
<u>521</u>	<u>7,425</u>	<u>44,096</u>	<u>4,301</u>	<u>4,427</u>
<u>\$521</u>	<u>\$7,523</u>	<u>\$130,244</u>	<u>\$4,301</u>	<u>\$4,427</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Common Pleas Court Special Projects	Community Development	Misc. Special Grant	Armintrout
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$5,675	\$235,973	\$24,832	\$2,794
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	35,046	0	0
Due from Other Governments	0	334,352	22,750	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	1,497,558	0	0
<b>Total Assets</b>	<u>5,675</u>	<u>2,102,929</u>	<u>47,582</u>	<u>2,794</u>
<b>Liabilities:</b>				
Accounts Payable	0	0	0	0
Contracts Payable	0	295,763	0	0
Accrued Wages and Benefits	0	8,526	1,453	0
Due to Other Funds	0	0	0	0
Matured Compensated Absences Payable	0	2,002	0	0
Due to Other Governments	0	7,853	775	0
<b>Total Liabilities</b>	<u>0</u>	<u>314,144</u>	<u>2,228</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>				
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0
Unavailable Revenue	0	253,452	11,375	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>253,452</u>	<u>11,375</u>	<u>0</u>
<b>Fund Balances:</b>				
Restricted	<u>5,675</u>	<u>1,535,333</u>	<u>33,979</u>	<u>2,794</u>
<b>Total Fund Balances</b>	<u>5,675</u>	<u>1,535,333</u>	<u>33,979</u>	<u>2,794</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$5,675</u>	<u>\$2,102,929</u>	<u>\$47,582</u>	<u>\$2,794</u>

Pike County Water	Total Nonmajor Special Revenue
\$0	\$5,407,730
0	96
0	1,212,878
0	123,472
0	666,900
0	1,497,558
0	8,908,634
0	58,843
0	295,763
0	66,461
0	56,873
0	2,002
0	71,021
0	550,963
0	923,673
0	671,144
0	1,594,817
0	6,762,854
0	6,762,854
\$0	\$8,908,634

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012*

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Sheriff Concealed Handgun
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	24,650	8,580	105,646	0	22,339
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	520	0	0	228	0
Intergovernmental	0	0	385,800	0	0
Interest	0	0	0	0	0
Other	3,491	0	0	0	0
<i>Total Revenues</i>	<u>28,661</u>	<u>8,580</u>	<u>491,446</u>	<u>228</u>	<u>22,339</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	9,123
Public Works	0	0	0	0	0
Health	91,509	8,450	0	0	0
Human Services	0	0	489,842	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	10,638
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>91,509</u>	<u>8,450</u>	<u>489,842</u>	<u>0</u>	<u>19,761</u>
Excess of Revenues Over (Under) Expenditures	<u>(62,848)</u>	<u>130</u>	<u>1,604</u>	<u>228</u>	<u>2,578</u>
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Transfers - In	60,000	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>60,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(2,848)</u>	<u>130</u>	<u>1,604</u>	<u>228</u>	<u>2,578</u>
Fund Balances at Beginning of Year	<u>13,052</u>	<u>430</u>	<u>468,628</u>	<u>5,869</u>	<u>34,549</u>
Fund Balances at End of Year	<u>\$10,204</u>	<u>\$560</u>	<u>\$470,232</u>	<u>\$6,097</u>	<u>\$37,127</u>

Real Estate Assessment	Youth Services Subsidy Grant	Tuberculosis Levy	County Court Computerization	County Court Computer Legal Research
\$0	\$0	\$0	\$0	\$0
405,892	0	0	12,142	287
155	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
1,369	0	0	50,000	0
<u>407,416</u>	<u>0</u>	<u>0</u>	<u>62,142</u>	<u>287</u>
288,736	0	0	0	0
0	0	0	101,033	0
0	0	0	0	50,000
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>288,736</u>	<u>0</u>	<u>0</u>	<u>101,033</u>	<u>50,000</u>
<u>118,680</u>	<u>0</u>	<u>0</u>	<u>(38,891)</u>	<u>(49,713)</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>
118,680	0	0	(38,891)	(49,713)
<u>694,624</u>	<u>33,565</u>	<u>7,271</u>	<u>95,765</u>	<u>170,823</u>
<u>\$813,304</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$56,874</u>	<u>\$121,110</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	DARE Grant	Juvenile Court Computerization	Emergency Medical Services
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$330,352
Charges for Services	0	0	0	1,837	402,283
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	9,195	0	0	0	54,614
Interest	0	0	0	0	0
Other	0	0	0	0	1,500
<b>Total Revenues</b>	<b>9,195</b>	<b>0</b>	<b>0</b>	<b>1,837</b>	<b>788,749</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	6,228	0
Public Safety	0	365	0	0	564,839
Public Works	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	8,501	2,914	0	0	36,598
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<b>Total Expenditures</b>	<b>8,501</b>	<b>3,279</b>	<b>0</b>	<b>6,228</b>	<b>601,437</b>
Excess of Revenues Over (Under) Expenditures	694	(3,279)	0	(4,391)	187,312
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Transfers - In	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>694</b>	<b>(3,279)</b>	<b>0</b>	<b>(4,391)</b>	<b>187,312</b>
Fund Balances at Beginning of Year	419	6,818	6,619	6,578	1,311,003
Fund Balances at End of Year	\$1,113	\$3,539	\$6,619	\$2,187	\$1,498,315



Probate Court Computerization	Probate Court Computer Legal Research	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Juvenile Court Computer Legal Research
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
4,224	407	9,360	1,107	549
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
4,224	407	9,360	1,107	549
0	0	0	0	0
36,985	0	1,971	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
36,985	0	1,971	0	0
(32,761)	407	7,389	1,107	549
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(32,761)	407	7,389	1,107	549
35,912	1,242	8,941	9,602	2,487
\$3,151	\$1,649	\$16,330	\$10,709	\$3,036

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Children Services	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
<b>Revenues:</b>					
Taxes	\$526,918	\$0	\$0	\$0	\$0
Charges for Services	381,955	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	331,239	0	0	0	35,065
Interest	0	0	0	0	0
Other	35,116	0	0	3,780	0
<i>Total Revenues</i>	<u>1,275,228</u>	<u>0</u>	<u>0</u>	<u>3,780</u>	<u>35,065</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	68,806
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	1,142,242	0	0	0	0
Economic Development and Assistance	0	0	0	10,665	0
Capital Outlay	2,732	0	0	0	470
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,144,974</u>	<u>0</u>	<u>0</u>	<u>10,665</u>	<u>69,276</u>
Excess of Revenues Over (Under) Expenditures	<u>130,254</u>	<u>0</u>	<u>0</u>	<u>(6,885)</u>	<u>(34,211)</u>
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	(6,445)	0	0	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,445)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	123,809	0	0	(6,885)	(34,211)
Fund Balances at Beginning of Year	568,870	6,166	1,165	24,612	37,521
Fund Balances at End of Year	<u>\$692,679</u>	<u>\$6,166</u>	<u>\$1,165</u>	<u>\$17,727</u>	<u>\$3,310</u>

Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship	Community Right to Know Emergency	Indigent Drivers Alcohol Treatment
\$0	\$0	\$0	\$0	\$0
29,755	6,550	2,700	0	0
0	0	0	0	0
0	0	0	0	12,752
29,755	0	0	10,421	0
0	0	0	0	0
0	5,467	300	0	0
<u>59,510</u>	<u>12,017</u>	<u>3,000</u>	<u>10,421</u>	<u>12,752</u>
56,497	0	0	0	0
0	0	5,616	0	0
0	8,592	0	9,119	7,558
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>56,497</u>	<u>8,592</u>	<u>5,616</u>	<u>9,119</u>	<u>7,558</u>
<u>3,013</u>	<u>3,425</u>	<u>(2,616)</u>	<u>1,302</u>	<u>5,194</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,013	3,425	(2,616)	1,302	5,194
<u>218,941</u>	<u>2,134</u>	<u>24,653</u>	<u>40,960</u>	<u>11,733</u>
<u>\$221,954</u>	<u>\$5,559</u>	<u>\$22,037</u>	<u>\$42,262</u>	<u>\$16,927</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Enforcement and Education	Felony and Delinquent Care	Probate Alternative	Community Corrections Act Grant	Law Enforcement Block Grant
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	2,054	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	219	0	0	0	0
Intergovernmental	0	104,792	0	56,081	10,720
Interest	0	0	0	0	14
Other	0	0	0	0	0
<b>Total Revenues</b>	<b>219</b>	<b>104,792</b>	<b>2,054</b>	<b>56,081</b>	<b>10,734</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	93,174	0	0	0
Public Safety	901	0	0	55,679	10,280
Public Works	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	10,809	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<b>Total Expenditures</b>	<b>901</b>	<b>103,983</b>	<b>0</b>	<b>55,679</b>	<b>10,280</b>
Excess of Revenues Over (Under) Expenditures	(682)	809	2,054	402	454
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Transfers - In	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>(682)</b>	<b>809</b>	<b>2,054</b>	<b>402</b>	<b>454</b>
Fund Balances at Beginning of Year	732	159,661	6,198	19,302	6,741
Fund Balances at End of Year	<u>\$50</u>	<u>\$160,470</u>	<u>\$8,252</u>	<u>\$19,704</u>	<u>\$7,195</u>

FEMA Flood Assistance Grant	Federal Highway	VOCA Grant	FEMA Windstorm Assistance Grant	Court Security Grant
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
32,906	3,200	0	93,173	0
0	0	0	0	0
0	0	0	0	0
<u>32,906</u>	<u>3,200</u>	<u>0</u>	<u>93,173</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	173,126	0	0	0
140,383	0	0	39,325	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>140,383</u>	<u>173,126</u>	<u>0</u>	<u>39,325</u>	<u>0</u>
<u>(107,477)</u>	<u>(169,926)</u>	<u>0</u>	<u>53,848</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(107,477)</u>	<u>(169,926)</u>	<u>0</u>	<u>53,848</u>	<u>0</u>
<u>107,477</u>	<u>169,926</u>	<u>1,129</u>	<u>0</u>	<u>709</u>
<u>\$0</u>	<u>\$0</u>	<u>\$1,129</u>	<u>\$53,848</u>	<u>\$709</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Byrne Memorial D02 Victim	Electronic Monitor House Arrest	County Court Probation	Juvenile Accountability	Dept. of Justice Equip. Grant
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	70	3,632	0	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
<b>Total Revenues</b>	<b>0</b>	<b>70</b>	<b>3,632</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	27	852	0	0	0
Public Works	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
<b>Total Expenditures</b>	<b>27</b>	<b>852</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(27)	(782)	3,632	0	0
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Transfers - In	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>(27)</b>	<b>(782)</b>	<b>3,632</b>	<b>0</b>	<b>0</b>
Fund Balances at Beginning of Year	15,686	21,062	21,703	1,307	4,306
Fund Balances at End of Year	<u>\$15,659</u>	<u>\$20,280</u>	<u>\$25,335</u>	<u>\$1,307</u>	<u>\$4,306</u>

FEMA 02 Plan	Pre-Disaster Mitigation	St. Homeland Security Part I	09 St Homeland Security Grant	HAVA Voter Registration
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	44,285	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	44,285	0
0	0	0	0	0
0	0	0	0	0
0	0	0	24,929	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	19,356	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	44,285	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
2,688	5,403	162	0	552
<u>\$2,688</u>	<u>\$5,403</u>	<u>\$162</u>	<u>\$0</u>	<u>\$552</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	FY07		FY08		County	OPD
	Homeland		Homeland		Court	Citizens
	Security		Security		Special	Corps
	Grant	Mediation	Grant		Project	Program
<b>Revenues:</b>						
Taxes	\$0	\$0	\$0		\$0	\$0
Charges for Services	0	12,625	0		54,743	0
Fees, Licenses and Permits	0	0	0		0	0
Fines and Forfeitures	0	0	0		0	0
Intergovernmental	0	0	0		152	0
Interest	0	0	0		0	0
Other	0	0	0		0	0
<b>Total Revenues</b>	<b>0</b>	<b>12,625</b>	<b>0</b>		<b>54,895</b>	<b>0</b>
<b>Expenditures:</b>						
Current:						
General Government:						
Legislative and Executive	0	0	0		0	0
Judicial	0	17,186	0		80,404	0
Public Safety	0	0	588		0	0
Public Works	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
<b>Total Expenditures</b>	<b>0</b>	<b>17,186</b>	<b>588</b>		<b>80,404</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	(4,561)	(588)		(25,509)	0
<b>Other Financing Sources (Uses):</b>						
OWDA Loans Issued	0	0	0		0	0
Transfers - Out	0	0	0		0	0
Transfers - In	0	0	0		0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>0</b>	<b>(4,561)</b>	<b>(588)</b>		<b>(25,509)</b>	<b>0</b>
Fund Balances at Beginning of Year	1,090	29,315	952		112,838	337
Fund Balances at End of Year	\$1,090	\$24,754	\$364		\$87,329	\$337



Airport Community Day	Buffer Zone Protection Program	Pike County Wireless Govt Assist	Ohio Pet	Ohio Peace Officer Training
\$0	\$0	\$0	\$0	\$0
0	0	90,000	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	90,000	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	70,755	0	1,905
0	0	0	0	0
0	0	0	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	2,148	0	0
0	0	0	0	0
0	0	0	0	0
0	0	72,903	2,000	1,905
0	0	17,097	0	(1,905)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	17,097	0	(1,905)
194	149	84,856	0	2,276
\$194	\$149	\$101,953	\$0	\$371

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Sheriff Police Service Contract	County Commissioners M & R	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project
<b>Revenues:</b>					
Taxes	\$0	\$0	\$287,382	\$0	\$0
Charges for Services	5,432	50,863	0	4,452	3,425
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	46,576	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>5,432</u>	<u>50,863</u>	<u>333,958</u>	<u>4,452</u>	<u>3,425</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	52,500	108,000	0	0
Judicial	0	0	0	15,700	7,000
Public Safety	5,695	0	0	0	0
Public Works	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
<i>Total Expenditures</i>	<u>5,695</u>	<u>52,500</u>	<u>108,000</u>	<u>15,700</u>	<u>7,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(263)</u>	<u>(1,637)</u>	<u>225,958</u>	<u>(11,248)</u>	<u>(3,575)</u>
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	(216,894)	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(216,894)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(263)</u>	<u>(1,637)</u>	<u>9,064</u>	<u>(11,248)</u>	<u>(3,575)</u>
Fund Balances at Beginning of Year	<u>1,931</u>	<u>63,874</u>	<u>366,339</u>	<u>15,542</u>	<u>7,908</u>
Fund Balances at End of Year	<u>\$1,668</u>	<u>\$62,237</u>	<u>\$375,403</u>	<u>\$4,294</u>	<u>\$4,333</u>

Juvenile Indigent Drivers Alcohol Treatment	Law Library Resources	ODH MIECHV Grant	Juvenile Division Special Project Drug Court	Juvenile Division Special Project Family
\$0	\$0	\$0	\$0	\$0
0	1,400	0	4,301	4,427
0	0	0	0	0
113	27,927	0	0	0
0	0	225,019	0	0
0	0	0	0	0
0	0	0	0	0
113	29,327	225,019	4,301	4,427
0	0	0	0	0
0	24,342	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	254,317	0	0
0	0	0	0	0
0	0	0	0	0
0	0	8,500	0	0
0	0	0	0	0
0	0	0	0	0
0	24,342	262,817	0	0
113	4,985	(37,798)	4,301	4,427
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
113	4,985	(37,798)	4,301	4,427
408	2,440	81,894	0	0
\$521	\$7,425	\$44,096	\$4,301	\$4,427

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Common Pleas Court Special Projects	Community Development	Misc. Special Grant	Armintrout
<b>Revenues:</b>				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	5,675	288,929	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	1,227,889	45,498	0
Interest	0	0	0	9
Other	0	116,138	0	0
<i>Total Revenues</i>	<u>5,675</u>	<u>1,632,956</u>	<u>45,498</u>	<u>9</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	43,609	0
Judicial	0	0	0	0
Public Safety	0	0	525	0
Public Works	0	0	0	0
Health	0	262,594	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	419,501	0	0
Capital Outlay	0	711,731	0	0
Debt Service:				
Principal Retirement	0	43,122	0	0
Interest and Fiscal Charges	0	192	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>1,437,140</u>	<u>44,134</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>5,675</u>	<u>195,816</u>	<u>1,364</u>	<u>9</u>
<b>Other Financing Sources (Uses):</b>				
OWDA Loans Issued	0	41,064	0	0
Transfers - Out	0	0	0	0
Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>41,064</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	5,675	236,880	1,364	9
Fund Balances at Beginning of Year	<u>0</u>	<u>1,298,453</u>	<u>32,615</u>	<u>2,785</u>
Fund Balances at End of Year	<u>\$5,675</u>	<u>\$1,535,333</u>	<u>\$33,979</u>	<u>\$2,794</u>

Pike County Water	Total Nonmajor Special Revenue
\$0	\$1,144,652
0	1,936,644
0	155
0	57,406
0	2,748,380
0	23
9,375	226,536
9,375	6,113,796
0	549,342
0	389,639
0	1,063,664
4,688	184,396
0	618,870
0	1,632,084
0	430,166
0	814,397
9,375	52,497
0	192
14,063	5,735,247
(4,688)	378,549
0	41,064
0	(223,339)
0	60,000
0	(122,275)
(4,688)	256,274
4,688	6,506,580
\$0	\$6,762,854

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$20,000	\$20,000	\$24,469	\$4,469
Fines and Forfeitures	650	650	520	(130)
Other	400	400	3,491	3,091
<i>Total Revenues</i>	<u>21,050</u>	<u>21,050</u>	<u>28,480</u>	<u>7,430</u>
<b>Expenditures:</b>				
Current:				
Health				
Dog and Kennel				
Personal Services	53,001	49,540	49,096	444
Fringe Benefits	25,614	37,699	19,901	17,798
Materials and Supplies	5,616	8,616	7,809	807
Other Expenditures	8,466	17,201	16,729	472
<i>Total Expenditures</i>	<u>92,697</u>	<u>113,056</u>	<u>93,535</u>	<u>19,521</u>
Excess of Revenues Under Expenditures	<u>(71,647)</u>	<u>(92,006)</u>	<u>(65,055)</u>	<u>26,951</u>
<b>Other Financing Sources:</b>				
Transfers In	<u>80,000</u>	<u>80,000</u>	<u>60,000</u>	<u>(20,000)</u>
<i>Total Other Financing Sources</i>	<u>80,000</u>	<u>80,000</u>	<u>60,000</u>	<u>(20,000)</u>
Net Change in Fund Balance	8,353	(12,006)	(5,055)	6,951
Fund Balance at Beginning of Year	15,028	15,028	15,028	0
Prior Year Encumbrances Appropriated	<u>1,257</u>	<u>1,257</u>	<u>1,257</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,638</u></u>	<u><u>\$4,279</u></u>	<u><u>\$11,230</u></u>	<u><u>\$6,951</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$7,500	\$8,450	\$8,450	\$0
<i>Total Revenues</i>	<u>7,500</u>	<u>8,450</u>	<u>8,450</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Health				
Marriage License Special				
Other Expenditures	7,500	8,450	8,450	0
<i>Total Expenditures</i>	<u>7,500</u>	<u>8,450</u>	<u>8,450</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$78,000	\$78,000	\$103,327	\$25,327
Intergovernmental	397,460	397,460	433,967	36,507
<i>Total Revenues</i>	<u>475,460</u>	<u>475,460</u>	<u>537,294</u>	<u>61,834</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	234,000	246,500	246,079	421
Fringe Benefits	82,460	82,560	52,593	29,967
Materials and Supplies	3,000	3,000	1,932	1,068
Other Expenditures	162,259	239,659	195,946	43,713
Total Human Services	<u>481,719</u>	<u>571,719</u>	<u>496,550</u>	<u>75,169</u>
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>484,719</u>	<u>574,719</u>	<u>496,550</u>	<u>78,169</u>
Net Change in Fund Balance	(9,259)	(99,259)	40,744	140,003
Fund Balance at Beginning of Year	424,799	424,799	424,799	0
Prior Year Encumbrances Appropriated	<u>12,300</u>	<u>12,300</u>	<u>12,300</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$427,840</u></u>	<u><u>\$337,840</u></u>	<u><u>\$477,843</u></u>	<u><u>\$140,003</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$150	\$150	\$226	\$76
<i>Total Revenues</i>	150	150	226	76
<b>Expenditures:</b>				
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	226	76
Fund Balance at Beginning of Year	5,855	5,855	5,855	0
Fund Balance at End of Year	<u>\$6,005</u>	<u>\$6,005</u>	<u>\$6,081</u>	<u>\$76</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$15,000	\$15,000	\$24,063	\$9,063
<i>Total Revenues</i>	15,000	15,000	24,063	9,063
<b>Expenditures:</b>				
Current:				
Public Safety				
Sheriff Concealed Handgun				
Materials and Supplies	1,500	1,500	0	1,500
Other Expenditures	7,500	12,500	9,123	3,377
Total Public Safety	9,000	14,000	9,123	4,877
Capital Outlay	2,000	12,519	10,638	1,881
<i>Total Expenditures</i>	11,000	26,519	19,761	6,758
Net Change in Fund Balance	4,000	(11,519)	4,302	15,821
Fund Balance at Beginning of Year	30,715	30,715	30,715	0
Fund Balance at End of Year	<u>\$34,715</u>	<u>\$19,196</u>	<u>\$35,017</u>	<u>\$15,821</u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$350,000	\$350,000	\$405,892	\$55,892
Fees, License and Permits	125	125	155	30
Other	2,000	2,000	1,369	(631)
<i>Total Revenues</i>	<u>352,125</u>	<u>352,125</u>	<u>407,416</u>	<u>55,291</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Real Estate Assessment				
Personal Services	93,438	93,438	93,438	0
Fringe Benefits	27,166	27,166	24,526	2,640
Materials and Supplies	29,000	29,160	4,594	24,566
Contractual Services	544,275	644,275	381,020	263,255
Other Expenditures	37,720	67,720	18,003	49,717
<i>Total Expenditures</i>	<u>731,599</u>	<u>861,759</u>	<u>521,581</u>	<u>340,178</u>
Net Change in Fund Balance	(379,474)	(509,634)	(114,165)	395,469
Fund Balance at Beginning of Year	603,684	603,684	603,684	0
Prior Year Encumbrances Appropriated	<u>99,225</u>	<u>99,225</u>	<u>99,225</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$323,435</u></u>	<u><u>\$193,275</u></u>	<u><u>\$588,744</u></u>	<u><u>\$395,469</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Health				
Tuberculosis Clinic				
Contractual Services	500	500	0	500
<i>Total Expenditures</i>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
Net Change in Fund Balance	(500)	(500)	0	500
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>\$6,771</u></u>	<u><u>\$6,771</u></u>	<u><u>\$7,271</u></u>	<u><u>\$500</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$10,000	\$11,336	\$12,212	\$876
Other	0	50,000	50,000	0
<i>Total Revenues</i>	<u>10,000</u>	<u>61,336</u>	<u>62,212</u>	<u>876</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial County Court Computerization Other Expenditures	<u>50,000</u>	<u>117,000</u>	<u>108,733</u>	<u>8,267</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>117,000</u>	<u>108,733</u>	<u>8,267</u>
Net Change in Fund Balance	(40,000)	(55,664)	(46,521)	9,143
Fund Balance at Beginning of Year	<u>94,986</u>	<u>94,986</u>	<u>94,986</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$54,986</u></u>	<u><u>\$39,322</u></u>	<u><u>\$48,465</u></u>	<u><u>\$9,143</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$400	\$400	\$282	(\$118)
<i>Total Revenues</i>	400	400	282	(118)
<b>Expenditures:</b>				
Current:				
General Government - Judicial County Court Computer Legal Research Other Expenditures	65,000	115,000	50,000	65,000
<i>Total Expenditures</i>	65,000	115,000	50,000	65,000
Net Change in Fund Balance	(64,600)	(114,600)	(49,718)	64,882
Fund Balance at Beginning of Year	170,807	170,807	170,807	0
Fund Balance at End of Year	<u>\$106,207</u>	<u>\$56,207</u>	<u>\$121,089</u>	<u>\$64,882</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$10,000	\$10,000	\$9,195	(\$805)
<i>Total Revenues</i>	10,000	10,000	9,195	(805)
<b>Expenditures:</b>				
Current:				
Public Safety				
Federal DOE in Principle				
Materials and Supplies	0	0	0	0
Total Public Safety	0	0	0	0
Capital Outlay	10,000	10,000	8,501	1,499
<i>Total Expenditures</i>	10,000	10,000	8,501	1,499
Excess of Revenues Over Expenditures	0	0	694	694
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	0	10,000	10,000
Advances - Out	0	0	(10,000)	(10,000)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Net Change in Fund Balance	0	0	694	694
Fund Balance at Beginning of Year	419	419	419	0
Fund Balance at End of Year	\$419	\$419	\$1,113	\$694



**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Law Enforcement Trust				
Materials and Supplies	1,875	1,875	365	1,510
Capital Outlay	4,789	4,789	2,914	1,875
<i>Total Expenditures</i>	<u>6,664</u>	<u>6,664</u>	<u>3,279</u>	<u>3,385</u>
Excess of Revenues Under Expenditures	<u>(6,664)</u>	<u>(6,664)</u>	<u>(3,279)</u>	<u>3,385</u>
<b>Other Financing Sources:</b>				
Proceeds From Sale of Capital Assets	1,000	0	0	0
<i>Total Other Financing Sources</i>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,664)	(6,664)	(3,279)	3,385
Fund Balance at Beginning of Year	3,904	3,904	3,904	0
Prior Year Encumbrances	2,914	2,914	2,914	0
Fund Balance at End of Year	<u>\$1,154</u>	<u>\$154</u>	<u>\$3,539</u>	<u>\$3,385</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
DARE Program				
Other Expenditures	<u>0</u>	<u>0</u>	<u>33</u>	<u>(33)</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>33</u>	<u>(33)</u>
Net Change in Fund Balance	0	0	(33)	(33)
Fund Balance at Beginning of Year	<u>6,652</u>	<u>6,652</u>	<u>6,652</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,652</u></u>	<u><u>\$6,652</u></u>	<u><u>\$6,619</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$2,000	\$1,867	\$1,867	\$0
<i>Total Revenues</i>	2,000	1,867	1,867	0
<b>Expenditures:</b>				
Current:				
General Government - Judicial Juvenile Court Computerization Other Expenditures	6,500	8,305	6,228	2,077
<i>Total Expenditures</i>	6,500	8,305	6,228	2,077
Net Change in Fund Balance	(4,500)	(6,438)	(4,361)	2,077
Fund Balance at Beginning of Year	6,438	6,438	6,438	0
Fund Balance at End of Year	<u>\$1,938</u>	<u>\$0</u>	<u>\$2,077</u>	<u>\$2,077</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$186,970	\$323,970	\$331,014	\$7,044
Charges for Services	150,000	345,000	355,508	10,508
Intergovernmental	0	22,500	25,790	3,290
<i>Total Revenues</i>	<u>336,970</u>	<u>691,470</u>	<u>712,312</u>	<u>20,842</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Emergency Medical Services				
Personal Services	174,000	276,695	248,197	28,498
Fringe Benefits	34,500	67,875	62,704	5,171
Materials and Supplies	65,267	100,267	91,709	8,558
Contractual Services	19,195	44,806	31,284	13,522
Other Expenditures	103,573	167,974	157,440	10,534
Total Public Safety	<u>396,535</u>	<u>657,617</u>	<u>591,334</u>	<u>66,283</u>
Capital Outlay	0	40,003	36,598	3,405
<i>Total Expenditures</i>	<u>396,535</u>	<u>697,620</u>	<u>627,932</u>	<u>69,688</u>
Excess of Revenues Over (Under) Expenditures	<u>(59,565)</u>	<u>(6,150)</u>	<u>84,380</u>	<u>90,530</u>
<b>Other Financing Sources:</b>				
Proceeds from Sale of Capital Assets	0	0	1,500	1,500
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Net Change in Fund Balance	(59,565)	(6,150)	85,880	92,030
Fund Balance at Beginning of Year	1,247,813	1,247,813	1,247,813	0
Prior Year Encumbrances Appropriated	40,651	40,651	40,651	0
Fund Balance at End of Year	<u>\$1,228,899</u>	<u>\$1,282,314</u>	<u>\$1,374,344</u>	<u>\$92,030</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$2,500	\$2,500	\$4,224	\$1,724
<i>Total Revenues</i>	2,500	2,500	4,224	1,724
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Probate Court Computerization				
Other Expenditures	10,000	37,000	36,985	15
<i>Total Expenditures</i>	10,000	37,000	36,985	15
Net Change in Fund Balance	(7,500)	(34,500)	(32,761)	1,739
Fund Balance at Beginning of Year	35,662	35,662	35,662	0
Fund Balance at End of Year	<u>\$28,162</u>	<u>\$1,162</u>	<u>\$2,901</u>	<u>\$1,739</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$300	\$300	\$410	\$110
<i>Total Revenues</i>	<u>300</u>	<u>300</u>	<u>410</u>	<u>110</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Probate 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	300	300	410	110
Fund Balance at Beginning of Year	<u>1,218</u>	<u>1,218</u>	<u>1,218</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,518</u></u>	<u><u>\$1,518</u></u>	<u><u>\$1,628</u></u>	<u><u>\$110</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$7,000	\$7,000	\$8,790	\$1,790
<i>Total Revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>8,790</u>	<u>1,790</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Common Pleas Ct. Computerization				
Personal Services	1,690	1,690	1,690	0
Fringe Benefits	346	346	286	60
Other Expenditures	9,214	9,214	0	9,214
<i>Total Expenditures</i>	<u>11,250</u>	<u>11,250</u>	<u>1,976</u>	<u>9,274</u>
Net Change in Fund Balance	(4,250)	(4,250)	6,814	11,064
Fund Balance at Beginning of Year	<u>8,564</u>	<u>8,564</u>	<u>8,564</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,314</u></u>	<u><u>\$4,314</u></u>	<u><u>\$15,378</u></u>	<u><u>\$11,064</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$1,000	\$1,000	\$1,080	\$80
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>1,080</u>	<u>80</u>
<b>Expenditures:</b>				
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	1,000	1,000	1,080	80
Fund Balance at Beginning of Year	<u>9,557</u>	<u>9,557</u>	<u>9,557</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,557</u></u>	<u><u>\$10,557</u></u>	<u><u>\$10,637</u></u>	<u><u>\$80</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$615	\$615	\$558	(\$57)
<i>Total Revenues</i>	<u>615</u>	<u>615</u>	<u>558</u>	<u>(57)</u>
<b>Expenditures:</b>				
Current:				
Judicial				
Juvenile Ct. Comp. 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	615	615	558	(57)
Fund Balance at Beginning of Year	<u>2,445</u>	<u>2,445</u>	<u>2,445</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,060</u></u>	<u><u>\$3,060</u></u>	<u><u>\$3,003</u></u>	<u><u>(57)</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$356,150	\$522,150	\$528,427	\$6,277
Charges for Services	350,000	350,000	381,980	31,980
Intergovernmental	240,000	271,260	273,337	2,077
Other	24,398	52,898	35,116	(17,782)
<i>Total Revenues</i>	<u>970,548</u>	<u>1,196,308</u>	<u>1,218,860</u>	<u>22,552</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Children Services				
Personal Services	415,500	415,500	374,198	41,302
Fringe Benefits	211,774	212,974	190,226	22,748
Materials and Supplies	5,587	6,088	5,456	632
Contractual Services	532,846	582,846	533,194	49,652
Other Expenditures	193,514	154,055	111,815	42,240
Total Human Services	1,359,221	1,371,463	1,214,889	156,574
Capital Outlay	1,500	3,100	2,732	368
<i>Total Expenditures</i>	<u>1,360,721</u>	<u>1,374,563</u>	<u>1,217,621</u>	<u>156,942</u>
Excess of Revenues Over (Under) Expenditures	<u>(390,173)</u>	<u>(178,255)</u>	<u>1,239</u>	<u>179,494</u>
<b>Other Financing Uses:</b>				
Transfers - Out	(6,315)	(6,446)	(6,445)	1
<i>Total Other Financing Uses</i>	<u>(6,315)</u>	<u>(6,446)</u>	<u>(6,445)</u>	<u>1</u>
Net Change in Fund Balance	(396,488)	(184,701)	(5,206)	179,495
Fund Balance at Beginning of Year	553,552	553,552	553,552	0
Prior Year Encumbrances Appropriated	62,916	62,916	62,916	0
Fund Balance at End of Year	<u>\$219,980</u>	<u>\$431,767</u>	<u>\$611,262</u>	<u>\$179,495</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
County Emergency Preparedness				
Materials and Supplies	0	2,000	0	2,000
Other Expenditures	0	2,166	0	2,166
Total Public Safety	<u>0</u>	<u>4,166</u>	<u>0</u>	<u>4,166</u>
Capital Outlay	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>0</u>	<u>6,166</u>	<u>0</u>	<u>6,166</u>
Net Change in Fund Balance	0	(6,166)	0	6,166
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>\$0</u></u>	<u><u>\$6,166</u></u>	<u><u>\$6,166</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
County EMA Terrorism Planning				
Materials and Supplies	0	1,165	0	1,165
<i>Total Expenditures</i>	<u>0</u>	<u>1,165</u>	<u>0</u>	<u>1,165</u>
Net Change in Fund Balance	0	(1,165)	0	1,165
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>\$0</u></u>	<u><u>\$1,165</u></u>	<u><u>\$1,165</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$4,000	\$4,000	\$3,780	(\$220)
<i>Total Revenues</i>	<u>4,000</u>	<u>4,000</u>	<u>3,780</u>	<u>(220)</u>
<b>Expenditures:</b>				
Current:				
Economic Development & Assistance				
CHIP Housing Revolving Loan				
Contractual Services	12,000	10,826	9,500	1,326
Other Expenditures	<u>0</u>	<u>1,174</u>	<u>1,165</u>	<u>9</u>
<i>Total Expenditures</i>	<u>12,000</u>	<u>12,000</u>	<u>10,665</u>	<u>1,335</u>
Net Change in Fund Balance	(8,000)	(8,000)	(6,885)	1,115
Fund Balance at Beginning of Year	<u>24,612</u>	<u>24,612</u>	<u>24,612</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,612</u></u>	<u><u>\$16,612</u></u>	<u><u>\$17,727</u></u>	<u><u>\$1,115</u></u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$38,177	\$35,065	\$35,065	\$0
<i>Total Revenues</i>	<u>38,177</u>	<u>35,065</u>	<u>35,065</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Emergency Management Assistance				
Cooperation Agreement				
Personal Services	39,902	39,902	39,902	0
Fringe Benefits	18,275	25,186	23,938	1,248
Materials and Supplies	0	1,000	309	691
Contractual Services	358	6,358	4,038	2,320
Other Expenditures	0	2,000	1,072	928
Total Public Safety	<u>58,535</u>	<u>74,446</u>	<u>69,259</u>	<u>5,187</u>
Capital Outlay	0	480	470	10
<i>Total Expenditures</i>	<u>58,535</u>	<u>74,926</u>	<u>69,729</u>	<u>5,197</u>
Net Change in Fund Balance	(20,358)	(39,861)	(34,664)	5,197
Fund Balance at Beginning of Year	39,499	39,499	39,499	0
Prior Year Encumbrances Appropriated	<u>444</u>	<u>444</u>	<u>444</u>	<u>0</u>
Fund Balance at End of Year	<u>\$19,585</u>	<u>\$82</u>	<u>\$5,279</u>	<u>\$5,197</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$30,000	\$29,755	\$29,755	\$0
Intergovernmental	30,000	30,000	29,755	(245)
Other	100	50	0	(50)
<i>Total Revenues</i>	<u>60,100</u>	<u>59,805</u>	<u>59,510</u>	<u>(295)</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Treasurer				
Personal Services	17,273	20,873	20,592	281
Fringe Benefits	3,360	4,175	3,485	690
Other Expenditures	1,000	1,000	0	1,000
Total Treasurer	<u>21,633</u>	<u>26,048</u>	<u>24,077</u>	<u>1,971</u>
Prosecuting Attorney				
Personal Services	36,162	24,959	24,862	97
Fringe Benefits	6,388	8,363	8,114	249
Total Prosecuting Attorney	<u>42,550</u>	<u>33,322</u>	<u>32,976</u>	<u>346</u>
Total General Government - Legislative and Executive	<u>64,183</u>	<u>59,370</u>	<u>57,053</u>	<u>2,317</u>
Capital Outlay	<u>4,000</u>	<u>4,000</u>	<u>490</u>	<u>3,510</u>
<i>Total Expenditures</i>	<u>68,183</u>	<u>63,370</u>	<u>57,543</u>	<u>5,827</u>
Excess of Revenues Over (Under) Expenditures	(8,083)	(3,565)	1,967	5,532
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	0	12,555	12,555
Advances - Out	0	0	(12,555)	(12,555)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(8,083)	(3,565)	1,967	5,532
Fund Balance at Beginning of Year	<u>222,244</u>	<u>222,244</u>	<u>222,244</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$214,161</u></u>	<u><u>\$218,679</u></u>	<u><u>\$224,211</u></u>	<u><u>\$5,532</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$6,550	\$6,550	\$0
<i>Total Revenues</i>	<u>0</u>	<u>6,550</u>	<u>6,550</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Drug Law Enforcement				
Other Expenditures	700	1,825	1,825	0
<i>Total Expenditures</i>	<u>700</u>	<u>1,825</u>	<u>1,825</u>	<u>0</u>
Net Change in Fund Balance	(700)	4,725	4,725	0
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>\$37</u></u>	<u><u>\$5,462</u></u>	<u><u>\$5,462</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$2,750	\$2,750
Other	0	0	300	300
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>3,050</u>	<u>3,050</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Indigent Guardianship				
Supplies and Materials	0	3,012	12	3,000
Other Expenditures	9,300	9,300	4,800	4,500
Total General Government - Judicial	<u>9,300</u>	<u>12,312</u>	<u>4,812</u>	<u>7,500</u>
Capital Outlay	<u>0</u>	<u>7,000</u>	<u>6,776</u>	<u>224</u>
<i>Total Expenditures</i>	<u>9,300</u>	<u>19,312</u>	<u>11,588</u>	<u>7,724</u>
Net Change in Fund Balance	(9,300)	(19,312)	(8,538)	10,774
Fund Balance at Beginning of Year	<u>24,515</u>	<u>24,515</u>	<u>24,515</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,215</u></u>	<u><u>\$5,203</u></u>	<u><u>\$15,977</u></u>	<u><u>\$10,774</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$15,000	\$10,421	\$10,421	\$0
<i>Total Revenues</i>	15,000	10,421	10,421	0
<b>Expenditures:</b>				
Current:				
Public Safety				
Community Right to Know Emergency				
Personal Services	8,850	8,850	7,530	1,320
Fringe Benefits	1,450	1,450	1,239	211
Materials and Supplies	1,000	1,000	0	1,000
Other Expenditures	3,000	3,000	358	2,642
Total Public Safety	14,300	14,300	9,127	5,173
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	17,300	17,300	9,127	8,173
Net Change in Fund Balance	(2,300)	(6,879)	1,294	8,173
Fund Balance at Beginning of Year	41,404	41,404	41,404	0
Fund Balance at End of Year	\$39,104	\$34,525	\$42,698	\$8,173

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$4,500	\$4,500	\$13,241	\$8,741
<i>Total Revenues</i>	4,500	4,500	13,241	8,741
<b>Expenditures:</b>				
Current:				
General Government - Judicial Indigent Drivers Alcohol Treatment Contractual Services	12,000	12,000	5,841	6,159
<i>Total Expenditures</i>	12,000	12,000	5,841	6,159
Net Change in Fund Balance	(7,500)	(7,500)	7,400	14,900
Fund Balance at Beginning of Year	10,918	10,918	10,918	0
Fund Balance at End of Year	<u>\$3,418</u>	<u>\$3,418</u>	<u>\$18,318</u>	<u>\$14,900</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$1,500	\$0	\$0	\$0
<i>Total Revenues</i>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Enforcement and Education				
Materials and Supplies	1,000	995	995	0
Other Expenditures	<u>975</u>	<u>40</u>	<u>0</u>	<u>40</u>
<i>Total Expenditures</i>	<u>1,975</u>	<u>1,035</u>	<u>995</u>	<u>40</u>
Net Change in Fund Balance	(475)	(1,035)	(995)	40
Fund Balance at Beginning of Year	<u>1,035</u>	<u>1,035</u>	<u>1,035</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$560</u></u>	<u><u>\$0</u></u>	<u><u>\$40</u></u>	<u><u>\$40</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$25,000	\$104,792	\$104,792	\$0
<i>Total Revenues</i>	25,000	104,792	104,792	0
<b>Expenditures:</b>				
Current:				
Judicial				
Felony and Delinquent Care				
Personal Services	48,994	51,368	50,181	1,187
Fringe Benefits	18,672	20,226	18,762	1,464
Contractual Services	63,000	41,191	5,415	35,776
Other Expenditures	10,631	25,611	16,339	9,272
Total Judicial	141,297	138,396	90,697	47,699
Capital Outlay	3,000	10,995	10,809	186
<i>Total Expenditures</i>	144,297	149,391	101,506	47,885
Net Change in Fund Balance	(119,297)	(44,599)	3,286	47,885
Fund Balance at Beginning of Year	162,363	162,363	162,363	0
Prior Year Encumbrances	299	299	299	0
Fund Balance at End of Year	\$43,365	\$118,063	\$165,948	\$47,885

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$1,650	\$1,650	\$2,064	\$414
<i>Total Revenues</i>	1,650	1,650	2,064	414
<b>Expenditures:</b>				
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	2,064	414
Fund Balance at Beginning of Year	6,078	6,078	6,078	0
Fund Balance at End of Year	\$7,728	\$7,728	\$8,142	\$414

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$55,581	\$56,081	\$56,081	\$0
<i>Total Revenues</i>	<u>55,581</u>	<u>56,081</u>	<u>56,081</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Community Corrections				
Personal Services	30,992	31,232	31,232	0
Fringe Benefits	13,601	12,899	12,876	23
Materials and Supplies	131	131	131	0
Contractual Services	9,749	10,610	10,568	42
Other Expenditures	870	1,195	1,195	0
<i>Total Expenditures</i>	<u>55,343</u>	<u>56,067</u>	<u>56,002</u>	<u>65</u>
Net Change in Fund Balance	238	14	79	65
Fund Balance at Beginning of Year	6,507	6,507	6,507	0
Prior Year Encumbrances Appropriated	802	802	802	0
Fund Balance at End of Year	<u><u>\$7,547</u></u>	<u><u>\$7,323</u></u>	<u><u>\$7,388</u></u>	<u><u>\$65</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$26,510	\$10,720	\$10,720	\$0
Interest	0	15	15	0
<i>Total Revenues</i>	<u>26,510</u>	<u>10,735</u>	<u>10,735</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Law Enforcement Block Grant				
Personal Services	18,000	13,915	8,985	4,930
Fringe Benefits	4,545	4,545	1,886	2,659
<i>Total Expenditures</i>	<u>22,545</u>	<u>18,460</u>	<u>10,871</u>	<u>7,589</u>
Net Change in Fund Balance	3,965	(7,725)	(136)	7,589
Fund Balance at Beginning of Year	<u>7,725</u>	<u>7,725</u>	<u>7,725</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,690</u></u>	<u><u>\$0</u></u>	<u><u>\$7,589</u></u>	<u><u>\$7,589</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$140,383	\$140,383	\$0
<i>Total Revenues</i>	<u>0</u>	<u>140,383</u>	<u>140,383</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
FEMA Flood Assistance - Engineer				
Contractual Services	0	140,383	140,383	0
<i>Total Expenditures</i>	<u>0</u>	<u>140,383</u>	<u>140,383</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$3,200	\$3,200	\$0
<i>Total Revenues</i>	<u>0</u>	<u>3,200</u>	<u>3,200</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Federal Highway				
Other Expenditures	0	173,126	173,126	0
<i>Total Expenditures</i>	<u>0</u>	<u>173,126</u>	<u>173,126</u>	<u>0</u>
Net Change in Fund Balance	0	(169,926)	(169,926)	0
Fund Balance at Beginning of Year	169,926	169,926	169,926	0
Fund Balance at End of Year	<u>\$169,926</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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)*  
*FEMA Windstorm Assistance Grant Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$39,325	\$39,325	\$0
<i>Total Revenues</i>	<u>0</u>	<u>39,325</u>	<u>39,325</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Works				
FEMA Windstorm Assistance				
Contractual Services	0	39,325	39,325	0
<i>Total Expenditures</i>	<u>0</u>	<u>39,325</u>	<u>39,325</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)*  
*Court Security Grant Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
Fund Balance at Beginning of Year	15,686	15,686	15,686	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$175	\$175	\$60	(\$115)
<i>Total Revenues</i>	<u>175</u>	<u>175</u>	<u>60</u>	<u>(115)</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Electronic Monitor House				
Contractual Services	2,500	2,500	852	1,648
Other Expenditures	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>852</u>	<u>4,148</u>
Net Change in Fund Balance	(4,825)	(4,825)	(792)	4,033
Fund Balance at Beginning of Year	<u>21,062</u>	<u>21,062</u>	<u>21,062</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,237</u></u>	<u><u>\$16,237</u></u>	<u><u>\$20,270</u></u>	<u><u>\$4,033</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$4,500	\$4,500	\$3,887	(\$613)
<i>Total Revenues</i>	<u>4,500</u>	<u>4,500</u>	<u>3,887</u>	<u>(613)</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
County Court Probation				
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	4,500	4,500	3,887	(613)
Fund Balance at Beginning of Year	<u>21,363</u>	<u>21,363</u>	<u>21,363</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$25,863</u></u>	<u><u>\$25,863</u></u>	<u><u>\$25,250</u></u>	<u><u>(\$613)</u></u>



**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
FEMA 02 Plan				
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>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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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 Security Part I Special Revenue Fund  
 For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0	0
<b>Expenditures:</b>				
Current:				
Public Safety				
St. Homeland Sec. Part I				
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	162	162	162	0
Fund Balance at End of Year	\$162	\$162	\$162	\$0

**PIKE COUNTY**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)*  
*09 St. Homeland Security Grant Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$18,900	\$44,285	\$44,285	\$0
<i>Total Revenues</i>	<u>18,900</u>	<u>44,285</u>	<u>44,285</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
09 St. Homeland Security Grant				
Other Expenditures	<u>0</u>	<u>24,929</u>	<u>24,929</u>	<u>0</u>
Total Public Safety	<u>0</u>	<u>24,929</u>	<u>24,929</u>	<u>0</u>
Capital Outlay	<u>0</u>	<u>19,356</u>	<u>19,356</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>44,285</u>	<u>44,285</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>18,900</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>				
Advances-In	0	0	3,956	3,956
Advances - Out	<u>0</u>	<u>0</u>	<u>(3,956)</u>	<u>(3,956)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	18,900	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>\$18,900</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)*  
*HAVA Voter Registration Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
Fund Balance at Beginning of Year	<u>552</u>	<u>552</u>	<u>552</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$552</u></u>	<u><u>\$552</u></u>	<u><u>\$552</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)*  
*FY07 Homeland Security Grant Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$12,000	\$12,000	\$12,525	\$525
<i>Total Revenues</i>	12,000	12,000	12,525	525
<b>Expenditures:</b>				
Current:				
Judicial				
Mediation				
Other Expenditures	0	20,000	17,186	2,814
<i>Total Expenditures</i>	0	20,000	17,186	2,814
Net Change in Fund Balance	12,000	(8,000)	(4,661)	3,339
Fund Balance at Beginning of Year	28,565	28,565	28,565	0
Fund Balance at End of Year	\$40,565	\$20,565	\$23,904	\$3,339

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
FY08 Homeland Security				
Materials and Supplies	0	588	588	0
<i>Total Expenditures</i>	<u>0</u>	<u>588</u>	<u>588</u>	<u>0</u>
Net Change in Fund Balance	0	(588)	(588)	0
Fund Balance at Beginning of Year	<u>952</u>	<u>952</u>	<u>952</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$952</u></u>	<u><u>\$364</u></u>	<u><u>\$364</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 Special Project Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$37,500	\$37,500	\$55,416	\$17,916
<i>Total Revenues</i>	<u>37,500</u>	<u>37,500</u>	<u>55,416</u>	<u>17,916</u>
<b>Expenditures:</b>				
Judicial				
County Court Special Project				
Personal Services	50,467	50,467	50,152	315
Fringe Benefits	31,014	31,014	29,472	1,542
Materials and Supplies	1,000	1,000	0	1,000
Other Expenditures	3,500	3,500	574	2,926
<i>Total Expenditures</i>	<u>85,981</u>	<u>85,981</u>	<u>80,198</u>	<u>5,783</u>
Net Change in Fund Balance	(48,481)	(48,481)	(24,782)	23,699
Fund Balance at Beginning of Year	<u>112,134</u>	<u>112,134</u>	<u>112,134</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$63,653</u></u>	<u><u>\$63,653</u></u>	<u><u>\$87,352</u></u>	<u><u>\$23,699</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Safety				
Buffer Zone Protection 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	0	0	0	0
Fund Balance at Beginning of Year	<u>149</u>	<u>149</u>	<u>149</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$149</u></u>	<u><u>\$149</u></u>	<u><u>\$149</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 Wireless Govt Assist Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$90,000	\$90,000	\$90,000	\$0
<i>Total Revenues</i>	90,000	90,000	90,000	0
<b>Expenditures:</b>				
Public Safety				
Pike County Wireless Govt Assist				
Personal Services	55,000	55,000	49,417	5,583
Fringe Benefits	12,850	11,850	8,174	3,676
Contractual Services	5,023	12,023	10,875	1,148
Other Expenditures	10,000	10,000	0	10,000
Total Public Safety	82,873	88,873	68,466	20,407
Capital Outlay	5,000	5,000	2,148	2,852
<i>Total Expenditures</i>	87,873	93,873	70,614	23,259
Net Change in Fund Balance	2,127	(3,873)	19,386	23,259
Fund Balance at Beginning of Year	80,408	80,408	80,408	0
Fund Balance at End of Year	\$82,535	\$76,535	\$99,794	\$23,259

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$2,000	\$2,000	\$2,000	\$0
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<b>Expenditures:</b>				
Health				
Ohio Pet				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<b>Other Financing Uses:</b>				
Advance - Out	(2,000)	(2,000)	(2,000)	0
<i>Total Other Financing Uses</i>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</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)*  
*Ohio Peace Officer Training Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$2,500	\$0	\$0	\$0
<i>Total Revenues</i>	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Safety				
Ohio Peace Officer Training				
Other Expenditures	2,895	2,275	1,905	370
<i>Total Expenditures</i>	<u>2,895</u>	<u>2,275</u>	<u>1,905</u>	<u>370</u>
Net Change in Fund Balance	(395)	(2,275)	(1,905)	370
Fund Balance at Beginning of Year	1,881	1,881	1,881	0
Prior Year Encumbrances	<u>394</u>	<u>394</u>	<u>394</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,880</u></u>	<u><u>\$0</u></u>	<u><u>\$370</u></u>	<u><u>\$370</u></u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$15,000	\$4,604	\$4,604	\$0
<i>Total Revenues</i>	15,000	4,604	4,604	0
<b>Expenditures:</b>				
Public Safety				
Sheriff Police Service Contract				
Personal Services	12,296	4,568	4,568	0
Fringe Benefits	2,704	2,686	949	1,737
<i>Total Expenditures</i>	15,000	7,254	5,517	1,737
Excess of Revenues Over (Under) Expenditures	0	(2,650)	(913)	1,737
<b>Other Financing Sources (Uses):</b>				
Advance - In	0	2,295	2,295	0
Advance - Out	0	0	(1,735)	(1,735)
<i>Total Other Financing Sources (Uses)</i>	0	2,295	560	(1,735)
Net Change in Fund Balance	0	(355)	(353)	2
Fund Balance at Beginning of Year	355	355	355	0
Fund Balance at End of Year	\$355	\$0	\$2	\$2

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$55,000	\$18,333	\$18,333	\$0
<i>Total Revenues</i>	<u>55,000</u>	<u>18,333</u>	<u>18,333</u>	<u>0</u>
<b>Expenditures:</b>				
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	2,500	(34,167)	(34,167)	0
Fund Balance at Beginning of Year	59,291	59,291	59,291	0
Fund Balance at End of Year	<u>\$61,791</u>	<u>\$25,124</u>	<u>\$25,124</u>	<u>\$0</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$270,476	\$288,047	\$288,228	\$181
Intergovernmental	0	22,469	46,576	24,107
<i>Total Revenues</i>	<u>270,476</u>	<u>310,516</u>	<u>334,804</u>	<u>24,288</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Pike Senior Service Levy				
Other Expenditures	138,000	147,000	108,000	39,000
<i>Total Expenditures</i>	<u>138,000</u>	<u>147,000</u>	<u>108,000</u>	<u>39,000</u>
Excess of Revenues Over (Under) Expenditures	<u>132,476</u>	<u>163,516</u>	<u>226,804</u>	<u>63,288</u>
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	0	(216,894)	(216,894)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(216,894)</u>	<u>(216,894)</u>	<u>0</u>
Net Change in Fund Balance	132,476	(53,378)	9,910	63,288
Fund Balance at Beginning of Year	<u>347,721</u>	<u>347,721</u>	<u>347,721</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$480,197</u></u>	<u><u>\$294,343</u></u>	<u><u>\$357,631</u></u>	<u><u>\$63,288</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$4,500	\$4,500	\$4,530	\$30
<i>Total Revenues</i>	4,500	4,500	4,530	30
<b>Expenditures:</b>				
Current:				
Judicial				
Juvenile Division Special Project				
Other Expenditures	0	15,700	15,700	0
<i>Total Expenditures</i>	0	15,700	15,700	0
Net Change in Fund Balance	4,500	(11,200)	(11,170)	30
Fund Balance at Beginning of Year	15,192	15,192	15,192	0
Fund Balance at End of Year	\$19,692	\$3,992	\$4,022	\$30

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$2,500	\$2,500	\$3,450	\$950
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>3,450</u>	<u>950</u>
<b>Expenditures:</b>				
Current:				
Judicial				
Probate Division Special Project				
Other Expenditures	0	7,000	7,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
Net Change in Fund Balance	2,500	(4,500)	(3,550)	950
Fund Balance at Beginning of Year	<u>7,708</u>	<u>7,708</u>	<u>7,708</u>	<u>0</u>
Fund Balance at End of Year	<u>\$10,208</u>	<u>\$3,208</u>	<u>\$4,158</u>	<u>\$950</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$100	\$100	\$116	\$16
<i>Total Revenues</i>	100	100	116	16
<b>Expenditures:</b>				
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	116	16
Fund Balance at Beginning of Year	403	403	403	0
Fund Balance at End of Year	\$503	\$503	\$519	\$16

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$26,000	\$28,095	\$28,095	\$0
Charges for Services	0	1,400	1,400	0
<i>Total Revenues</i>	<u>26,000</u>	<u>29,495</u>	<u>29,495</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Judicial				
Law Library Resources				
Personal Services	7,342	7,341	6,992	349
Fringe Benefits	1,029	1,679	1,202	477
Other Expenditures	22,630	21,312	16,172	5,140
<i>Total Expenditures</i>	<u>31,001</u>	<u>30,332</u>	<u>24,366</u>	<u>5,966</u>
Net Change in Fund Balance	(5,001)	(837)	5,129	5,966
Fund Balance at Beginning of Year	<u>837</u>	<u>837</u>	<u>837</u>	<u>0</u>
Fund Balance at End of Year	<u><u>(\$4,164)</u></u>	<u><u>\$0</u></u>	<u><u>\$5,966</u></u>	<u><u>\$5,966</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$252,801	\$252,801	\$0
<i>Total Revenues</i>	<u>0</u>	<u>252,801</u>	<u>252,801</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Health				
ODH MIECHV Grant				
Personal Services	0	113,449	107,055	6,394
Fringe Benefits	37	74,180	70,994	3,186
Materials and Supplies	81	9,281	8,866	415
Contractual Services	0	68,417	55,000	13,417
Other Expenditures	0	14,080	13,153	927
Total Health	<u>118</u>	<u>279,407</u>	<u>255,068</u>	<u>24,339</u>
Capital Outlay	<u>1,847</u>	<u>8,500</u>	<u>8,500</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,965</u>	<u>287,907</u>	<u>263,568</u>	<u>24,339</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,965)</u>	<u>(35,106)</u>	<u>(10,767)</u>	<u>24,339</u>
<b>Other Financing Sources (Uses):</b>				
Advance - In	0	75,000	75,000	0
Advance - Out	0	0	(75,000)	(75,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>(75,000)</u>
Net Change in Fund Balance	(1,965)	39,894	(10,767)	(50,661)
Fund Balance at Beginning of Year	9,936	9,936	9,936	0
Prior Year Encumbrances	<u>2,359</u>	<u>2,359</u>	<u>2,359</u>	<u>0</u>
Fund Balance at End of Year	<u>\$10,330</u>	<u>\$52,189</u>	<u>\$1,528</u>	<u>(\$50,661)</u>

**PIKE COUNTY**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)*  
*Juvenile Division Special Project Drug Court Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$4,045	\$4,045
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>4,045</u>	<u>4,045</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Juvenile Division Special Project Drug Court				
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	0	0	4,045	4,045
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$4,045</u></u>	<u><u>\$4,045</u></u>

**PIKE COUNTY**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)*  
*Juvenile Division Special Project Family Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$4,142	\$4,142
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>4,142</u>	<u>4,142</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Juvenile Division Special Project Family				
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	0	0	4,142	4,142
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>\$4,142</u></u>	<u><u>\$4,142</u></u>

**PIKE COUNTY**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)*  
*Common Pleas Court Special Projects Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$4,875	\$4,875
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>4,875</u>	<u>4,875</u>
<b>Expenditures:</b>				
Current:				
Judicial				
Common Pleas Court Special Projects				
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	0	0	4,875	4,875
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>\$4,875</u></u>	<u><u>\$4,875</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$244,500	\$255,022	\$272,368	\$17,346
Intergovernmental	843,069	1,162,712	1,179,712	17,000
Other	20,000	112,594	112,594	0
<b>Total Revenues</b>	<b>1,107,569</b>	<b>1,530,328</b>	<b>1,564,674</b>	<b>34,346</b>
<b>Expenditures:</b>				
Current:				
Health				
Personal Services	124,000	123,488	123,349	139
Fringe Benefits	64,558	74,424	69,365	5,059
Supplies and Materials	1,000	4,145	3,543	602
Contractual Services	20,000	43,495	43,495	0
Other Expenditures	10,405	20,248	19,922	326
<b>Total Health</b>	<b>219,963</b>	<b>265,800</b>	<b>259,674</b>	<b>6,126</b>
Economic Development and Assistance				
Personal Services	68,064	167,118	206,686	(39,568)
Fringe Benefits	18,459	70,331	58,987	11,344
Supplies and Materials	6,200	8,388	6,569	1,819
Contractual Services	169,330	272,690	243,833	28,857
Other Expenditures	43,750	122,150	107,513	14,637
<b>Total Economic Development and Assistance</b>	<b>305,803</b>	<b>640,677</b>	<b>623,588</b>	<b>17,089</b>
Capital Outlay	69,460	883,125	868,511	14,614
<b>Total Expenditures</b>	<b>595,226</b>	<b>1,789,602</b>	<b>1,751,773</b>	<b>37,829</b>
Excess of Revenues Over (Under) Expenditures	512,343	(259,274)	(187,099)	72,175
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Capital Assets	5,000	5,000	3,544	(1,456)
Proceeds from Loan	0	0	41,064	41,064
Advances - In	0	0	30,386	30,386
Advances - Out	0	0	(30,386)	(30,386)
<b>Total Other Financing Sources (Uses)</b>	<b>5,000</b>	<b>5,000</b>	<b>44,608</b>	<b>39,608</b>
Net Change in Fund Balance	517,343	(254,274)	(142,491)	111,783
Fund Balance at Beginning of Year	364,252	364,252	364,252	0
Prior Year Encumbrances Appropriated	1,399	1,399	1,399	0
<b>Fund Balance at End of Year</b>	<b>\$882,994</b>	<b>\$111,377</b>	<b>\$223,160</b>	<b>\$111,783</b>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$45,498	\$45,498	\$45,497	(\$1)
<i>Total Revenues</i>	45,498	45,498	45,497	(1)
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
SVAA Grant				
Legislative & Executive				
Personal Services	37,773	37,773	37,773	0
Fringe Benefits	7,720	7,720	6,495	1,225
<i>Total Expenditures</i>	45,493	45,493	44,268	1,225
Excess of Revenues Over Expenditures	5	5	1,229	1,224
<b>Other Financing Sources (Uses):</b>				
Advance - In	0	0	1,555	1,555
Advance - Out	0	0	(1,555)	(1,555)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Net Change in Fund Balance	5	5	1,229	1,224
Fund Balance at Beginning of Year	23,602	23,602	23,602	0
Fund Balance at End of Year	<u>\$23,607</u>	<u>\$23,607</u>	<u>\$24,831</u>	<u>\$1,224</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$8	\$8
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>8</u>	<u>8</u>
<b>Expenditures:</b>				
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>8</u>	<u>8</u>
Fund Balance at Beginning of Year	<u>2,785</u>	<u>2,785</u>	<u>2,785</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,785</u></u>	<u><u>\$2,785</u></u>	<u><u>\$2,793</u></u>	<u><u>\$8</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$56,716	\$56,716
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>56,716</u>	<u>56,716</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	144,310	166,908	166,908	0
Interest and Fiscal Charges	122,258	132,657	132,657	0
<i>Total Expenditures</i>	<u>266,568</u>	<u>299,565</u>	<u>299,565</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(266,568)</u>	<u>(299,565)</u>	<u>(242,849)</u>	<u>56,716</u>
<b>Other Financing Sources:</b>				
Transfers - In	266,568	299,565	242,849	(56,716)
<i>Total Other Financing Sources</i>	<u>266,568</u>	<u>299,565</u>	<u>242,849</u>	<u>(56,716)</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$7,500	\$7,500	\$0
<i>Total Revenues</i>	0	7,500	7,500	0
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	0	11,250	11,250	0
<i>Total Expenditures</i>	0	11,250	11,250	0
Net Change in Fund Balance	0	(3,750)	(3,750)	0
Fund Balance at Beginning of Year	3,750	3,750	3,750	0
Fund Balance at End of Year	<u>\$3,750</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$9,375	\$9,375	\$0
<i>Total Revenues</i>	<u>0</u>	<u>9,375</u>	<u>9,375</u>	<u>0</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	0	9,375	9,375	0
Interest and Fiscal Charges	<u>0</u>	<u>4,688</u>	<u>4,688</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>14,063</u>	<u>14,063</u>	<u>0</u>
Net Change in Fund Balance	0	(4,688)	(4,688)	0
Fund Balance at Beginning of Year	<u>4,688</u>	<u>4,688</u>	<u>4,688</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,688</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)*  
*Airport Hangars Notes Debt Service Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$18,300	\$18,300	\$14,950	(\$3,350)
Other	0	0	7,547	7,547
<i>Total Revenues</i>	<u>18,300</u>	<u>18,300</u>	<u>22,497</u>	<u>4,197</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	19,000	6,112	6,100	12
Interest and Fiscal Charges	0	12,888	12,888	0
<i>Total Expenditures</i>	<u>19,000</u>	<u>19,000</u>	<u>18,988</u>	<u>12</u>
Net Change in Fund Balance	(700)	(700)	3,509	4,209
Fund Balance at Beginning of Year	<u>7,566</u>	<u>7,566</u>	<u>7,566</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,866</u></u>	<u><u>\$6,866</u></u>	<u><u>\$11,075</u></u>	<u><u>\$4,209</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		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$4,993</u>	<u>\$2,993</u>
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>4,993</u>	<u>2,993</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>
Net Change in Fund Balance	(250)	(250)	2,743	2,993
Fund Balance at Beginning of Year	<u>20,698</u>	<u>20,698</u>	<u>20,698</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$20,448</u></u>	<u><u>\$20,448</u></u>	<u><u>\$23,441</u></u>	<u><u>\$2,993</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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 Under Expenditures	<u>(10,286)</u>	<u>(10,286)</u>	<u>(10,286)</u>	<u>0</u>
<b>Other Financing Sources:</b>				
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	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**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*As of December 31, 2012*

	Issue II Grants	East Jackson Water Tap	Wastewater Treatment	Fairgrounds Improvement	Pike Health Care Addition
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$10,107	\$7,500	\$0	\$1,023	\$193,351
Due from Other Governments	10,695	0	0	0	0
<i>Total Assets</i>	<u>20,802</u>	<u>7,500</u>	<u>0</u>	<u>1,023</u>	<u>193,351</u>
<b>Liabilities:</b>					
Due to Other Funds	10,106	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	2,679	0
Notes Payable	0	0	0	91,000	0
<i>Total Liabilities</i>	<u>10,106</u>	<u>0</u>	<u>0</u>	<u>93,679</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	10,696	7,500	0	0	193,351
Unassigned	0	0	0	(92,656)	0
<i>Total Fund Balances</i>	<u>10,696</u>	<u>7,500</u>	<u>0</u>	<u>(92,656)</u>	<u>193,351</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,802</u>	<u>\$7,500</u>	<u>\$0</u>	<u>\$1,023</u>	<u>\$193,351</u>

Children Services Building	Pike Senior Services	DOE/SODI Airport Grant	Market Street Office Complex Capital	Sunfish Creek Road Waterline Capital
\$320	\$63,612	\$0	\$10,591	\$23,440
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>320</u>	<u>63,612</u>	<u>0</u>	<u>10,591</u>	<u>23,440</u>
0	0	0	0	0
0	0	0	0	0
0	12,855	0	0	0
<u>0</u>	<u>411,350</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>424,205</u>	<u>0</u>	<u>0</u>	<u>0</u>
320	0	0	10,591	23,440
<u>0</u>	<u>(360,593)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>320</u>	<u>(360,593)</u>	<u>0</u>	<u>10,591</u>	<u>23,440</u>
<u>\$320</u>	<u>\$63,612</u>	<u>\$0</u>	<u>\$10,591</u>	<u>\$23,440</u>

(Continued)

**PIKE COUNTY**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
As of December 31, 2012  
(Continued)

	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Northgate Sewer Line Capital Project	Pine Top Road Waterline Project	Pike Co. Record's Center
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$393,277	\$1,669	\$99,800	\$3,279	\$4
Due from Other Governments	0	0	0	0	0
<i>Total Assets</i>	<u>393,277</u>	<u>1,669</u>	<u>99,800</u>	<u>3,279</u>	<u>4</u>
<b>Liabilities:</b>					
Due to Other Funds	0	0	0	0	0
Contracts Payable	0	0	7,829	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>7,829</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	393,277	1,669	91,971	3,279	4
Unassigned	0	0	0	0	0
<i>Total Fund Balances</i>	<u>393,277</u>	<u>1,669</u>	<u>91,971</u>	<u>3,279</u>	<u>4</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$393,277</u>	<u>\$1,669</u>	<u>\$99,800</u>	<u>\$3,279</u>	<u>\$4</u>

Scioto Twp Waterline	Pike County Courthouse Improvement	Mifflin Twp Capital Project	ARRA_ Mifflin Township	Misc. Capital Projects	Total Nonmajor Capital Projects
\$1	\$2,000	\$0	\$0	\$96,801	\$906,775
0	0	0	0	0	10,695
1	2,000	0	0	96,801	917,470
0	0	0	0	0	10,106
0	0	0	0	0	7,829
0	0	0	0	0	15,534
0	0	0	0	0	502,350
0	0	0	0	0	535,819
1	2,000	0	0	96,801	834,900
0	0	0	0	0	(453,249)
1	2,000	0	0	96,801	381,651
\$1	\$2,000	\$0	\$0	\$96,801	\$917,470

**PIKE COUNTY**  
 Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 For the Year Ended December 31, 2012

	Issue II Grants	East Jackson Water Tap	Wastewater Treatment	Fairgrounds Improvement	Pike Health Care Addition
<b>Revenues:</b>					
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$81
Intergovernmental	1,350,362	0	0	0	0
Charges for Services	0	0	0	16,520	0
Interest	0	0	0	0	400
Other	0	0	21,883	0	42,992
<i>Total Revenues</i>	<u>1,350,362</u>	<u>0</u>	<u>21,883</u>	<u>16,520</u>	<u>43,473</u>
<b>Expenditures:</b>					
Current:					
Public Works	11,720	0	38,015	0	2,743
Capital Outlay	1,767,413	0	0	0	0
Debt Service:					
Principal Retirement	10,290	0	0	0	0
Interest and Fiscal Charges	0	0	0	4,076	0
<i>Total Expenditures</i>	<u>1,789,423</u>	<u>0</u>	<u>38,015</u>	<u>4,076</u>	<u>2,743</u>
Excess of Revenues Over (Under) Expenditures	<u>(439,061)</u>	<u>0</u>	<u>(16,132)</u>	<u>12,444</u>	<u>40,730</u>
<b>Other Financing Sources (Uses):</b>					
OPWC Loan Issued	347,420	0	0	0	0
Transfers - In	10,286	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>357,706</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(81,355)	0	(16,132)	12,444	40,730
Fund Balances (Deficit) at Beginning of Year	<u>92,051</u>	<u>7,500</u>	<u>16,132</u>	<u>(105,100)</u>	<u>152,621</u>
Fund Balances (Deficit) at End of Year	<u>\$10,696</u>	<u>\$7,500</u>	<u>\$0</u>	<u>(\$92,656)</u>	<u>\$193,351</u>

Children Services Building	Pike Senior Services	DOE/SODI Airport Grant	Market Street Office Complex Capital	Sunfish Creek Road Waterline Capital
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	25	0	0	4,993
0	25	0	0	4,993
0	0	8,070	0	0
0	0	0	0	0
0	83,300	0	0	2,250
0	87,282	0	0	0
0	170,582	8,070	0	2,250
0	(170,557)	(8,070)	0	2,743
0	0	0	0	0
0	216,894	0	0	0
0	216,894	0	0	0
0	46,337	(8,070)	0	2,743
320	(406,930)	8,070	10,591	20,697
<u>\$320</u>	<u>(\$360,593)</u>	<u>\$0</u>	<u>\$10,591</u>	<u>\$23,440</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2012  
(Continued)*

	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Northgate Sewer Line Capital Project	Pine Top Road Waterline Project	Pike Co. Records Center
<b>Revenues:</b>					
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0	0
Charges for Services	150	0	0	0	0
Interest	0	0	0	0	0
Other	71,657	0	0	0	0
<i>Total Revenues</i>	<u>71,807</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>					
Current:					
Public Works	0	0	54,690	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
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>54,690</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>71,807</u>	<u>0</u>	<u>(54,690)</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>					
OPWC Loan Issued	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>	71,807	0	(54,690)	0	0
Fund Balances (Deficit) at Beginning of Year	<u>321,470</u>	<u>1,669</u>	<u>146,661</u>	<u>3,279</u>	<u>4</u>
Fund Balances (Deficit) at End of Year	<u><u>\$393,277</u></u>	<u><u>\$1,669</u></u>	<u><u>\$91,971</u></u>	<u><u>\$3,279</u></u>	<u><u>\$4</u></u>



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	\$81
0	0	0	0	0	1,350,362
0	0	0	0	14,950	31,620
0	0	0	0	0	400
0	0	7,500	0	7,547	156,597
0	0	7,500	0	22,497	1,539,060
0	0	0	13,000	20,433	148,671
0	0	0	0	588	1,768,001
0	0	11,250	0	6,100	113,190
0	0	0	0	12,888	104,246
0	0	11,250	13,000	40,009	2,134,108
0	0	(3,750)	(13,000)	(17,512)	(595,048)
0	0	0	0	0	347,420
0	0	0	0	0	227,180
0	0	0	0	0	574,600
0	0	(3,750)	(13,000)	(17,512)	(20,448)
1	2,000	3,750	13,000	114,313	402,099
<u>\$1</u>	<u>\$2,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$96,801</u>	<u>\$381,651</u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$250,000	\$1,650,377	\$1,401,517	(\$248,860)
<i>Total Revenues</i>	<u>250,000</u>	<u>1,650,377</u>	<u>1,401,517</u>	<u>(248,860)</u>
<b>Expenditures:</b>				
Public Works				
Issue II				
Capital Outlay	250,000	1,680,576	1,769,031	(88,455)
<i>Total Expenditures</i>	<u>250,000</u>	<u>1,680,576</u>	<u>1,769,031</u>	<u>(88,455)</u>
Net Change in Fund Balance	<u>0</u>	<u>(30,199)</u>	<u>(367,514)</u>	<u>(337,315)</u>
<b>Other Financing Sources:</b>				
Proceed of Loans	<u>0</u>	<u>0</u>	<u>347,420</u>	<u>347,420</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>347,420</u>	<u>347,420</u>
Net Change in Fund Balance	0	(30,199)	(20,094)	10,105
Fund Balance at Beginning of Year	<u>30,199</u>	<u>30,199</u>	<u>30,199</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$30,199</u></u>	<u><u>\$0</u></u>	<u><u>\$10,105</u></u>	<u><u>\$10,105</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$21,883	\$21,883	\$0
<i>Total Revenues</i>	<u>0</u>	<u>21,883</u>	<u>21,883</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Wastewater Treatment				
Contractual Services	0	38,015	38,015	0
Total Public Works	<u>0</u>	<u>38,015</u>	<u>38,015</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>38,015</u>	<u>38,015</u>	<u>0</u>
Net Change in Fund Balance	0	(16,132)	(16,132)	0
Fund Balance at Beginning of Year	<u>16,132</u>	<u>16,132</u>	<u>16,132</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,132</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)*  
*Fairgrounds Improvement Capital Projects Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$16,520	\$16,520	\$0
<i>Total Revenues</i>	<u>0</u>	<u>16,520</u>	<u>16,520</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Fairgrounds Improvement				
Debt Service:				
Principal	0	103,000	103,000	0
Interest and Fiscal Charges	750	5,245	4,400	845
<i>Total Expenditures</i>	<u>750</u>	<u>108,245</u>	<u>107,400</u>	<u>845</u>
Excess of Revenues Under Expenditures	<u>(750)</u>	<u>(91,725)</u>	<u>(90,880)</u>	<u>845</u>
<b>Other Financing Sources (Uses):</b>				
Notes Issued	0	91,000	91,000	0
Advances - In	0	0	16,520	16,520
Advances - Out	0	0	(16,520)	(16,520)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>91,000</u>	<u>91,000</u>	<u>0</u>
Net Change in Fund Balance	(750)	(725)	120	845
Fund Balance at Beginning of Year	<u>903</u>	<u>903</u>	<u>903</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$153</u></u>	<u><u>\$178</u></u>	<u><u>\$1,023</u></u>	<u><u>\$845</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$494	\$494	\$0
Other	64,488	42,992	42,992	0
<i>Total Revenues</i>	64,488	43,486	43,486	0
<b>Expenditures:</b>				
Public Works				
Contractual Services	0	2,743	2,743	0
<i>Total Expenditures</i>	0	2,743	2,743	0
Net Change in Fund Balance	64,488	40,743	40,743	0
Fund Balance at Beginning of Year	152,527	152,527	152,527	0
Fund Balance at End of Year	\$217,015	\$193,270	\$193,270	\$0

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$25	\$25
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>25</u>	<u>25</u>
<b>Expenditures:</b>				
Public Works				
Pike Senior Services				
Debt Service:				
Principal	0	539,650	539,650	0
Interest and Fiscal Charges	850	89,434	88,469	965
<i>Total Expenditures</i>	<u>850</u>	<u>629,084</u>	<u>628,119</u>	<u>965</u>
Excess of Revenues Under Expenditures	<u>(850)</u>	<u>(629,084)</u>	<u>(628,094)</u>	<u>990</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Notes	0	411,350	411,350	0
Transfers - In	0	216,894	216,894	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>628,244</u>	<u>628,244</u>	<u>0</u>
Net Change in Fund Balance	(850)	(840)	150	990
Fund Balance at Beginning of Year	<u>63,462</u>	<u>63,462</u>	<u>63,462</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$62,612</u></u>	<u><u>\$62,622</u></u>	<u><u>\$63,612</u></u>	<u><u>\$990</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$15,000	\$0	\$0	\$0
<i>Total Revenues</i>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
DOE/SODI Airport				
Contractual Services	15,524	524	524	0
Other	500	7,547	7,547	0
<i>Total Expenditures</i>	<u>16,024</u>	<u>8,071</u>	<u>8,071</u>	<u>0</u>
Net Change in Fund Balance	(1,024)	(8,071)	(8,071)	0
Fund Balance at Beginning of Year	7,312	7,312	7,312	0
Prior Year Encumbrances Appropriated	759	759	759	0
Fund Balance at End of Year	<u><u>\$7,047</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)*  
*Market Street Office Complex Capital Projects Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$71,457	\$71,457	\$71,657	\$200
<i>Total Revenues</i>	<u>71,457</u>	<u>71,457</u>	<u>71,657</u>	<u>200</u>
<b>Expenditures:</b>				
Public Works				
Pike County Local Government Services Center				
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	71,457	71,457	71,657	200
Fund Balance at Beginning of Year	<u>321,470</u>	<u>321,470</u>	<u>321,470</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$392,927</u></u>	<u><u>\$392,927</u></u>	<u><u>\$393,127</u></u>	<u><u>\$200</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Northgate Sewer Line				
Contract Services	0	145,000	114,013	30,987
Other Expenditures	0	5,000	0	5,000
Total Public Works	<u>0</u>	<u>150,000</u>	<u>114,013</u>	<u>35,987</u>
<i>Total Expenditures</i>	<u>0</u>	<u>150,000</u>	<u>114,013</u>	<u>35,987</u>
Net Change in Fund Balance	0	(150,000)	(114,013)	35,987
Fund Balance at Beginning of Year	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$150,000</u></u>	<u><u>\$0</u></u>	<u><u>\$35,987</u></u>	<u><u>\$35,987</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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>
Net Change in Fund Balance	0	0	0	0
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>\$2,000</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)*  
*ARRA - Mifflin Twp Capital Projects Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Pike County Courthouse Improvement				
Other Expenditures	0	13,000	13,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
Net Change in Fund Balance	0	(13,000)	(13,000)	0
Fund Balance at Beginning of Year	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,000</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)*  
*Misc. Capital Projects Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Engineering				
Contract Services	0	17,160	17,160	0
Other Expenditures	0	4,538	3,861	677
Total Public Works	<u>0</u>	<u>21,698</u>	<u>21,021</u>	<u>677</u>
<i>Total Expenditures</i>	<u>0</u>	<u>21,698</u>	<u>21,021</u>	<u>677</u>
Net Change in Fund Balance	0	(21,698)	(21,021)	677
Fund Balance at Beginning of Year	<u>106,747</u>	<u>106,747</u>	<u>106,747</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$106,747</u></u>	<u><u>\$85,049</u></u>	<u><u>\$85,726</u></u>	<u><u>\$677</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$12,500	\$12,500	\$12,656	\$156
<i>Total Revenues</i>	12,500	12,500	12,656	156
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
County Recorder's Equipment				
Contractual Services	19,086	19,086	16,848	2,238
Capital Outlay	4,029	4,029	2,665	1,364
<i>Total Expenditures</i>	23,115	23,115	19,513	3,602
Net Change in Fund Balance	(10,615)	(10,615)	(6,857)	3,758
Fund Balance at Beginning of Year	10,346	10,346	10,346	0
Prior Year Encumbrances Appropriated	1,540	1,540	1,540	0
Fund Balance at End of Year	<u>\$1,271</u>	<u>\$1,271</u>	<u>\$5,029</u>	<u>\$3,758</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$165,000	\$165,000	\$191,353	\$26,353
<i>Total Revenues</i>	165,000	165,000	191,353	26,353
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Certificate of Title Administration				
Personal Services	77,892	77,892	68,840	9,052
Fringe Benefits	44,286	44,286	40,530	3,756
Supplies and Materials	5,000	5,000	3,882	1,118
Contractual Services	1,000	1,000	165	835
Other Expenditures	4,000	4,000	2,446	1,554
Total General Government - Judicial	132,178	132,178	115,863	16,315
Capital Outlay	4,639	4,639	757	3,882
<i>Total Expenditures</i>	136,817	136,817	116,620	20,197
Net Change in Fund Balance	28,183	28,183	74,733	46,550
Fund Balance at Beginning of Year	297,159	297,159	297,159	0
Prior Year Encumbrances Appropriated	638	638	638	0
Fund Balance at End of Year	\$325,980	\$325,980	\$372,530	\$46,550

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$54,495	\$45,045	(\$9,450)
<i>Total Revenues</i>	<u>0</u>	<u>54,495</u>	<u>45,045</u>	<u>(9,450)</u>
<b>Expenditures:</b>				
Current:				
Conservation and Recreation				
Airport Resurfacing Grant				
Contractual Services	0	55,693	46,243	9,450
<i>Total Expenditures</i>	<u>0</u>	<u>55,693</u>	<u>46,243</u>	<u>9,450</u>
Net Change in Fund Balance	0	(1,198)	(1,198)	0
Fund Balance at Beginning of Year	1,198	1,198	1,198	0
Fund Balance at End of Year	<u>\$1,198</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$1,800	\$1,800
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,800</u>	<u>1,800</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Unclaimed Monies				
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	1,800	1,800
Fund Balance at Beginning of Year	<u>193,315</u>	<u>193,315</u>	<u>193,315</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$193,315</u></u>	<u><u>\$193,315</u></u>	<u><u>\$195,115</u></u>	<u><u>\$1,800</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive Trust Fund				
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	0	0	0	0
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*

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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 Adena Pike Medical Center 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.

*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)*

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*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, 2012

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Soil and Water Conservation</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$28,783	\$111,510	\$104,021	\$36,272
<i>Total Assets</i>	<u>\$28,783</u>	<u>\$111,510</u>	<u>\$104,021</u>	<u>\$36,272</u>
<b>Liabilities:</b>				
Undistributed Monies	\$28,783	\$111,510	\$104,021	\$36,272
<i>Total Liabilities</i>	<u>\$28,783</u>	<u>\$111,510</u>	<u>\$104,021</u>	<u>\$36,272</u>
<b>Mental Health Levy</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$0	\$165,613	\$165,613	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$165,613</u>	<u>\$165,613</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Monies	\$0	\$165,613	\$165,613	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$165,613</u>	<u>\$165,613</u>	<u>\$0</u>
<b>District Board of Health</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$945,965	\$871,440	\$1,051,960	\$765,445
Due from Other Governments	0	1,706	0	1,706
<i>Total Assets</i>	<u>\$945,965</u>	<u>\$873,146</u>	<u>\$1,051,960</u>	<u>\$767,151</u>
<b>Liabilities:</b>				
Undistributed Monies	\$945,965	\$873,146	\$1,051,960	\$767,151
<i>Total Liabilities</i>	<u>\$945,965</u>	<u>\$873,146</u>	<u>\$1,051,960</u>	<u>\$767,151</u>

(Continued)

**PIKE COUNTY**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Year Ended December 31, 2012

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Delinquent Real Estate Tax Sales</b>				
<b>Assets:</b>				
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>
<b>Liabilities:</b>				
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>
<b>Hospital Levy</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$0	\$922,592	\$922,592	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$922,592</u>	<u>\$922,592</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$922,592	\$922,592	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$922,592</u>	<u>\$922,592</u>	<u>\$0</u>
<b>Garnet Wilson Public Library Special Levy</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$0	\$347,231	\$347,231	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$347,231</u>	<u>\$347,231</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$347,231	\$347,231	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$347,231</u>	<u>\$347,231</u>	<u>\$0</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>County Court Agency</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$138,194	\$3,379,834	\$3,324,950	\$193,078
<i>Total Assets</i>	<u>\$138,194</u>	<u>\$3,379,834</u>	<u>\$3,324,950</u>	<u>\$193,078</u>
<b>Liabilities:</b>				
Undistributed Monies	\$138,194	\$3,379,834	\$3,324,950	\$193,078
<i>Total Liabilities</i>	<u>\$138,194</u>	<u>\$3,379,834</u>	<u>\$3,324,950</u>	<u>\$193,078</u>
<b>Sheriff Agency</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$318,223	\$1,795,203	\$1,725,291	\$388,135
<i>Total Assets</i>	<u>\$318,223</u>	<u>\$1,795,203</u>	<u>\$1,725,291</u>	<u>\$388,135</u>
<b>Liabilities:</b>				
Undistributed Monies	\$318,223	\$1,795,203	\$1,725,291	\$388,135
<i>Total Liabilities</i>	<u>\$318,223</u>	<u>\$1,795,203</u>	<u>\$1,725,291</u>	<u>\$388,135</u>
<b>Inmate Agency</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$7,324	\$0	\$1,390	\$5,934
<i>Total Assets</i>	<u>\$7,324</u>	<u>\$0</u>	<u>\$1,390</u>	<u>\$5,934</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$7,324	\$0	\$1,390	\$5,934
<i>Total Liabilities</i>	<u>\$7,324</u>	<u>\$0</u>	<u>\$1,390</u>	<u>\$5,934</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b><i>Alimony and Child Support</i></b>				
<b><i>Assets:</i></b>				
Cash and Cash Equivalents in Segregated Accounts	\$100	\$268,593	\$268,693	\$0
<b><i>Total Assets</i></b>	<b><u>\$100</u></b>	<b><u>\$268,593</u></b>	<b><u>\$268,693</u></b>	<b><u>\$0</u></b>
<b><i>Liabilities:</i></b>				
Deposits Held and Due to Others	\$100	\$268,593	\$268,693	\$0
<b><i>Total Liabilities</i></b>	<b><u>\$100</u></b>	<b><u>\$268,593</u></b>	<b><u>\$268,693</u></b>	<b><u>\$0</u></b>
<b><i>Undivided Tax</i></b>				
<b><i>Assets:</i></b>				
Equity in Pooled Cash and Investments	\$1,015,488	\$31,742,201	\$31,635,583	\$1,122,106
Receivables:				
Taxes	18,339,453	17,603,596	18,339,453	17,603,596
Due From Other Governments	82,481	79,333	82,481	79,333
<b><i>Total Assets</i></b>	<b><u>\$19,437,422</u></b>	<b><u>\$49,425,130</u></b>	<b><u>\$50,057,517</u></b>	<b><u>\$18,805,035</u></b>
<b><i>Liabilities:</i></b>				
Due to Other Governments	\$19,437,422	\$49,425,130	\$50,057,517	\$18,805,035
<b><i>Total Liabilities</i></b>	<b><u>\$19,437,422</u></b>	<b><u>\$49,425,130</u></b>	<b><u>\$50,057,517</u></b>	<b><u>\$18,805,035</u></b>
<b><i>Undivided Income Tax</i></b>				
<b><i>Assets:</i></b>				
Equity in Pooled Cash and Investments	\$0	\$1,520,117	\$1,520,117	\$0
Due From Other Governments	282,793	625,199	282,793	625,199
<b><i>Total Assets</i></b>	<b><u>\$282,793</u></b>	<b><u>\$2,145,316</u></b>	<b><u>\$1,802,910</u></b>	<b><u>\$625,199</u></b>
<b><i>Liabilities:</i></b>				
Due to Other Governments	\$282,793	\$2,145,316	\$1,802,910	\$625,199
<b><i>Total Liabilities</i></b>	<b><u>\$282,793</u></b>	<b><u>\$2,145,316</u></b>	<b><u>\$1,802,910</u></b>	<b><u>\$625,199</u></b>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$270	\$70	\$340	\$0
<i>Total Assets</i>	<u>\$270</u>	<u>\$70</u>	<u>\$340</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Monies	\$270	\$70	\$340	\$0
<i>Total Liabilities</i>	<u>\$270</u>	<u>\$70</u>	<u>\$340</u>	<u>\$0</u>
<b>Family and Children First Council</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$189,481	\$278,789	\$406,970	\$61,300
<i>Total Assets</i>	<u>\$189,481</u>	<u>\$278,789</u>	<u>\$406,970</u>	<u>\$61,300</u>
<b>Liabilities:</b>				
Undistributed Monies	\$189,481	\$278,789	\$406,970	\$61,300
<i>Total Liabilities</i>	<u>\$189,481</u>	<u>\$278,789</u>	<u>\$406,970</u>	<u>\$61,300</u>
<b>Airport Fuel Sales</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$13,824	\$43,288	\$39,477	\$17,635
<i>Total Assets</i>	<u>\$13,824</u>	<u>\$43,288</u>	<u>\$39,477</u>	<u>\$17,635</u>
<b>Liabilities:</b>				
Undistributed Monies	\$13,824	\$43,288	\$39,477	\$17,635
<i>Total Liabilities</i>	<u>\$13,824</u>	<u>\$43,288</u>	<u>\$39,477</u>	<u>\$17,635</u>

(Continued)

**PIKE COUNTY**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Year Ended December 31, 2012

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Recorder's Housing Trust</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$20,262	\$92,354	\$88,556	\$24,060
<i>Total Assets</i>	<u>\$20,262</u>	<u>\$92,354</u>	<u>\$88,556</u>	<u>\$24,060</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$20,262	\$92,354	\$88,556	\$24,060
<i>Total Liabilities</i>	<u>\$20,262</u>	<u>\$92,354</u>	<u>\$88,556</u>	<u>\$24,060</u>
<b>Indigent Application &amp; Recoup</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$0	\$3,526	\$3,526	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,526</u>	<u>\$3,526</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Monies	\$0	\$3,526	\$3,526	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$3,526</u>	<u>\$3,526</u>	<u>\$0</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$68,390	\$9,533,571	\$9,531,524	\$70,437
<i>Total Assets</i>	<u>\$68,390</u>	<u>\$9,533,571</u>	<u>\$9,531,524</u>	<u>\$70,437</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$68,390	\$9,533,571	\$9,531,524	\$70,437
<i>Total Liabilities</i>	<u>\$68,390</u>	<u>\$9,533,571</u>	<u>\$9,531,524</u>	<u>\$70,437</u>

(Continued)

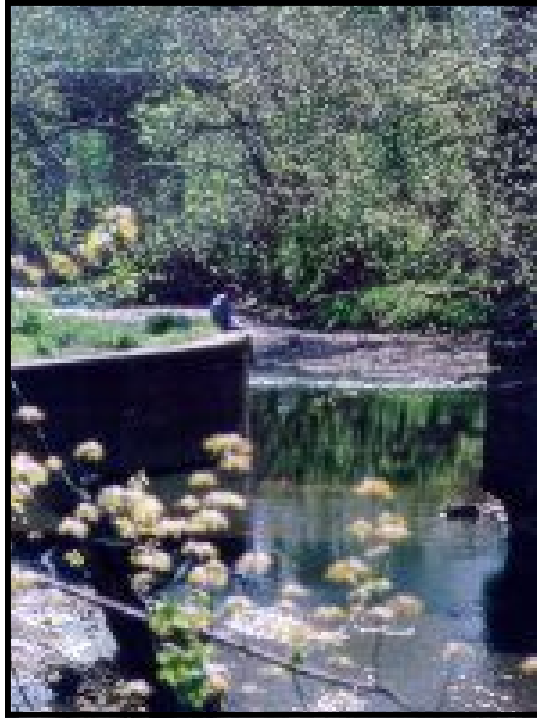
**PIKE COUNTY**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Total - All Agency Funds</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$2,451,918	\$45,632,302	\$45,817,510	\$2,266,710
Cash and Cash Equivalents in Segregated Accounts	463,841	5,443,630	5,320,324	587,147
Receivables:				
Taxes	18,339,453	17,603,596	18,339,453	17,603,596
Due from Other Governments	365,274	706,238	365,274	706,238
<b>Total Assets</b>	<u>\$21,620,486</u>	<u>\$69,385,766</u>	<u>\$69,842,561</u>	<u>\$21,163,691</u>
<b>Liabilities:</b>				
Due to Other Governments	\$19,720,215	\$52,840,269	\$53,130,250	\$19,430,234
Undistributed Monies	1,634,740	6,650,979	6,822,148	1,463,571
Deposits Held and Due to Others	265,531	9,894,518	9,890,163	269,886
<b>Total Liabilities</b>	<u>\$21,620,486</u>	<u>\$69,385,766</u>	<u>\$69,842,561</u>	<u>\$21,163,691</u>





# 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.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	250-259
<b>Revenue Capacity</b> 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.	260-264
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	265-271
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	272-276
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	277-279
<b>Other Information</b> This schedule contains miscellaneous information about the County.	280

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**Pike County**  
*Net Position by Component*  
*Last Ten Years*  
*(accrual basis of accounting)*

Fiscal Year	2003	2004	2005	2006*	2007
<b>Governmental Activities:</b>					
Net Investment in Capital Assets	\$5,837,948	\$6,712,411	\$7,373,204	\$25,870,056	\$25,626,797
Restricted for:					
Debt Service	(1)	(1)	0	0	0
Capital Projects	(1)	(1)	0	315,927	0
Community Development	(1)	(1)	2,037,609	1,857,227	1,565,737
Board of Developmental Disabilities	(1)	(1)	352,188	1,142,809	1,576,770
Motor Vehicle and Gas Tax	(1)	(1)	2,089,513	1,711,100	1,917,638
Job and Family Services	(1)	(1)	774,657	727,229	1,191,322
Emergency Medical Services	(1)	(1)	(1)	1,284,175	1,151,654
Child Support	(1)	(1)	(1)	436,501	440,257
Real Estate Assessment	(1)	(1)	(1)	366,201	458,786
Reclaim Ohio	(1)	(1)	(1)	(1)	(1)
Pike County Wireless	(1)	(1)	(1)	(1)	(1)
Children Services	(1)	(1)	(1)	(1)	(1)
Delinquent Real Estate	(1)	(1)	(1)	(1)	(1)
County Court Computer Legal Research	(1)	(1)	(1)	(1)	(1)
Pike Senior Services	(1)	(1)	(1)	(1)	(1)
Other Purposes	10,652,799	6,475,983	4,993,125	3,608,999	1,656,517
Unrestricted	<u>3,064,810</u>	<u>5,966,733</u>	<u>3,175,247</u>	<u>3,208,635</u>	<u>8,031,423</u>
Total Governmental Activities Net Position	<u>\$19,555,557</u>	<u>\$19,155,127</u>	<u>\$20,795,543</u>	<u>\$40,528,859</u>	<u>\$43,616,901</u>
<b>Business-type Activities:</b>					
Net Investment in Capital Assets	\$1,743,117	\$1,738,899	\$1,724,955	\$1,682,161	\$1,620,401
Unrestricted	<u>384,414</u>	<u>429,933</u>	<u>429,782</u>	<u>479,696</u>	<u>416,083</u>
Total Business-type Activities Net Position	<u>\$2,127,531</u>	<u>\$2,168,832</u>	<u>\$2,154,737</u>	<u>\$2,161,857</u>	<u>\$2,036,484</u>
<b>Primary Government:</b>					
Net Investment in Capital Assets	\$7,581,065	\$8,451,310	\$9,098,159	\$27,552,217	\$27,247,198
Restricted	10,652,799	6,475,983	10,247,092	11,450,168	9,958,681
Unrestricted	<u>3,449,224</u>	<u>6,396,666</u>	<u>3,605,029</u>	<u>3,688,331</u>	<u>8,447,506</u>
Total Primary Government Net Position	<u>\$21,683,088</u>	<u>\$21,323,959</u>	<u>\$22,950,280</u>	<u>\$42,690,716</u>	<u>\$45,653,385</u>

(1) 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.

(2) Implemented GASB Statement No. 63 in 2012 which changed terminology from "net assets" to "net position".

\* Amount restated in a prior year.

2008*	2009*	2010*	2011	2012(2)
\$27,467,561	\$30,694,765	\$31,865,223	\$32,381,674	\$40,704,846
1,250	0	0	0	0
0	265,239	3,015,580	2,569,740	2,590,778
1,133,567	2,358,326	1,168,777	1,834,278	996,752
1,642,525	3,529,843	4,309,128	4,835,523	4,866,519
2,108,823	1,599,774	1,633,270	1,323,855	1,205,401
0	0	51,495	91,508	261,376
1,263,644	1,313,671	1,102,395	1,312,065	1,627,840
407,284	239,469	193,365	467,550	472,659
613,990	676,738	695,427	691,646	808,866
215,393	0	0	0	0
151,311	0	0	0	0
111,769	478,526	476,927	570,420	696,995
272,823	255,839	239,492	218,941	221,954
180,777	0	0	0	0
0	425,612	359,581	370,895	379,230
3,863,397	2,316,862	3,414,300	3,379,265	3,460,047
7,063,507	7,384,463	7,886,340	8,803,071	10,654,688
<u>\$46,497,621</u>	<u>\$51,539,127</u>	<u>\$56,411,300</u>	<u>\$58,850,431</u>	<u>\$68,947,951</u>
\$1,596,826	\$1,535,325	\$1,468,091	\$1,408,024	\$1,355,026
373,641	443,920	435,136	442,142	463,197
<u>\$1,970,467</u>	<u>\$1,979,245</u>	<u>\$1,903,227</u>	<u>\$1,850,166</u>	<u>\$1,818,223</u>
\$29,064,387	\$32,230,090	\$33,333,314	\$33,789,698	\$42,059,872
11,966,553	13,459,899	16,659,737	17,665,686	17,588,417
7,437,148	7,828,383	8,321,476	9,245,213	11,117,885
<u>\$48,468,088</u>	<u>\$53,518,372</u>	<u>\$58,314,527</u>	<u>\$60,700,597</u>	<u>\$70,766,174</u>

**Pike County**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

Fiscal Year	2003	2004	2005	2006	2007
<b>Expenses</b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$2,762,280	\$2,895,835	\$2,961,625	\$2,957,258	\$3,199,826
Judicial	991,245	1,042,602	1,050,014	1,017,050	1,254,688
Public Safety	2,403,103	2,527,585	2,881,846	2,588,602	2,656,984
Public Works	5,696,165	3,635,873	3,391,316	5,179,047	6,757,222
Health	3,225,777	2,868,382	2,906,588	3,506,610	3,177,657
Human Services	5,614,296	5,313,075	5,489,692	6,198,202	6,557,840
Conservation and Recreation	233,216	22,722	235,325	319,488	226,335
Economic Development and Assistance	743,088	1,026,565	1,321,361	720,652	395,665
Other	17,755	307,060	0	0	0
Interest and Fiscal Charges	108,842	66,895	83,660	155,241	197,700
<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>	<u>24,423,917</u>
Business-type Activities:					
Sewer	400,068	400,255	409,920	426,039	634,508
<i>Total Business-type Activities Expenses</i>	<u>400,068</u>	<u>400,255</u>	<u>409,920</u>	<u>426,039</u>	<u>634,508</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>	<u>25,058,425</u>
<b>Program Revenues</b>					
<i>Charges for Services</i>					
Legislative and Executive	357,347	340,444	373,552	376,878	330,819
Judicial	119,171	238,375	245,851	240,358	341,154
Public Safety	271,999	308,524	314,188	301,435	293,009
Public Works	299,095	429,166	342,288	443,421	462,238
Health	222,170	317,933	231,940	331,051	334,838
Human Services	425,204	615,126	473,455	613,654	707,202
Conservation and Recreation	29,426	0	26,493	39,497	37,543
Economic Development and Assistance	59,160	115,531	96,961	67,761	40,570
Other	74	39,121	0	0	0
Interest and Fiscal Charges	5,547	0	0	1,736	3,227
<i>Operating Grants and Contributions</i>					
General Government:					
Legislative and Executive	318,594	287,816	312,968	226,128	252,094
Judicial	164,591	125,919	156,484	117,642	228,085
Public Safety	397,520	395,746	715,356	411,748	492,183
Public Works	2,499,660	2,356,485	2,928,488	3,399,860	2,989,113
Health	2,079,040	1,816,832	2,146,067	2,128,530	2,556,952
Human Services	3,500,679	3,336,855	3,912,102	4,619,813	5,149,919
Economic Development and Assistance	499,262	674,566	1,005,969	547,873	312,116
Interest and Fiscal Charges	29,838	0	0	11,764	24,007
<i>Capital Grants and Contributions</i>					
Public Works	2,567,162	825,610	493,174	905,773	1,312,017
Interest and Fiscal Charges	103,071	44,369	49,969	54,750	89,711
<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>	<u>15,956,797</u>

(1) 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.

2008	2009*	2010	2011	2012
\$3,316,222	\$3,529,212	\$3,983,608	\$4,097,392	\$3,984,278
1,281,008	1,390,551	1,249,126	1,274,646	1,461,617
2,715,026	2,848,362	2,940,383	3,256,751	3,801,047
4,976,249	4,846,311	5,735,405	5,099,969	5,865,121
3,569,590	3,444,891	3,740,545	3,949,619	4,645,254
6,197,286	5,297,730	5,404,580	4,902,583	4,427,938
281,150	429,284	301,670	371,803	282,783
667,838	338,668	406,270	958,564	1,323,671
0	0	0	0	0
215,187	253,623	238,433	255,119	161,473
<u>23,219,556</u>	<u>22,378,632</u>	<u>24,000,020</u>	<u>24,166,446</u>	<u>25,953,182</u>
511,078	477,353	550,063	681,336	595,826
<u>511,078</u>	<u>477,353</u>	<u>550,063</u>	<u>681,336</u>	<u>595,826</u>
<u>23,730,634</u>	<u>22,855,985</u>	<u>24,550,083</u>	<u>24,847,782</u>	<u>26,549,008</u>
339,276	340,749	414,071	476,272	504,684
410,590	419,124	454,203	395,565	487,317
289,155	300,915	296,849	390,595	504,817
408,737	561,455	395,987	515,419	829,123
366,880	448,570	490,401	615,082	836,012
652,055	691,943	718,761	768,793	782,296
28,748	37,037	42	42,012	33,524
68,173	42,506	52,645	147,846	79,060
0	0	0	0	0
3,268	4,701	6,414	9,985	14,037
255,934	385,482	527,803	595,616	382,224
245,270	312,307	253,570	175,237	268,933
437,220	645,357	531,019	787,273	781,763
2,697,969	3,501,279	2,246,437	2,672,069	3,062,542
2,452,699	2,811,353	2,953,768	3,363,975	3,193,907
4,104,941	4,172,186	4,175,350	4,043,854	2,916,202
458,548	268,554	319,367	814,227	304,487
21,328	27,874	30,328	27,265	13,206
690,531	1,835,140	4,249,001	161,442	9,318,611
137,444	36,985	351,961	35,027	442,749
<u>14,068,766</u>	<u>16,843,517</u>	<u>18,467,977</u>	<u>16,037,554</u>	<u>24,755,494</u>

(continued)

**Pike County**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(accrual basis of accounting)*

Fiscal Year	2003	2004	2005	2006	2007
<b>Business-type Activities:</b>					
<i>Charges for Services</i>					
Sewer	\$411,705	\$429,079	\$388,234	\$296,625	\$428,960
<i>Operating Grants and Contributions</i>	0	0	0	0	0
<i>Capital Grants and Contributions</i>	0	0	0	130,000	59,400
<i>Total Business-type Activities Program Revenues</i>	<u>411,705</u>	<u>429,079</u>	<u>388,234</u>	<u>426,625</u>	<u>488,360</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>	<u>16,445,157</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(7,847,157)	(7,438,176)	(6,496,122)	(7,802,478)	(8,467,120)
Business-type Activities	11,637	28,824	(21,686)	586	(146,148)
<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>	<u>(\$8,613,268)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Property Taxes Levied for:					
General Operating	\$2,994,328	\$2,870,273	\$3,673,611	\$3,012,073	\$3,454,990
Health - Board of DD	(1)	(1)	(1)	886,227	1,189,324
Human Services - Children's Services	(1)	(1)	(1)	444,870	570,712
Public Safety - Emergency Medical Services	(1)	(1)	(1)	272,341	383,986
Legislative and Executive - Pike Senior Services	(1)	(1)	(1)	0	0
Permissive Sales Tax Imposed for:					
General Operating	1,756,436	1,758,449	1,865,802	2,013,912	2,063,157
Fines & Forfeitures	89,451	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	378,274	451,750	459,033	440,746	586,724
Gain on Sale of Capital Assets	4,142	0	0	66,070	0
Investment Earnings	72,070	219,621	807,012	768,280	832,782
Miscellaneous	2,587,255	1,742,273	1,441,671	2,541,599	2,473,487
Transfers	(21,772)	0	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>	<u>11,555,162</u>
Business-type Activities:					
Miscellaneous	0	12,477	7,591	6,534	20,775
Transfers	21,772	0	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>	<u>20,775</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>	<u>11,575,937</u>
<b>Change in Net Position</b>					
Governmental Activities	13,027	(395,810)	1,751,007	2,643,640	3,088,042
Business-type Activities	33,409	41,301	(14,095)	7,120	(125,373)
<i>Total Primary Government Change in Net Position</i>	<u>\$46,436</u>	<u>(\$354,509)</u>	<u>\$1,736,912</u>	<u>\$2,650,760</u>	<u>\$2,962,669</u>

(1) 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.



2008	2009*	2010	2011	2012
\$445,061	\$486,131	\$465,952	\$512,475	\$541,019
0	0	0	0	0
0	0	0	94,300	0
<u>445,061</u>	<u>486,131</u>	<u>465,952</u>	<u>606,775</u>	<u>541,019</u>
14,513,827	486,131	465,952	606,775	541,019
(9,150,790)	(5,535,115)	(5,532,043)	(8,128,892)	(1,197,688)
(66,017)	8,778	(84,111)	(74,561)	(54,807)
<u>(S9,216,807)</u>	<u>(S5,526,337)</u>	<u>(S5,616,154)</u>	<u>(S8,203,453)</u>	<u>(S1,252,495)</u>
\$3,699,166	\$1,577,050	\$1,593,171	\$1,498,447	\$1,632,303
1,182,323	1,154,457	1,148,951	1,130,767	1,100,331
571,566	539,437	541,400	536,816	529,549
383,708	384,049	385,062	360,196	338,248
0	356,439	280,304	287,089	289,936
2,020,650	3,444,776	3,591,117	3,940,726	4,807,276
0	0	0	0	0
464,056	1,588,175	1,439,578	1,433,773	1,365,351
5,103	0	0	0	0
611,674	357,075	178,680	207,904	113,208
2,104,933	1,360,163	1,060,919	1,193,805	1,126,506
0	0	(5,615)	(21,500)	(7,500)
<u>11,043,179</u>	<u>10,761,621</u>	<u>10,213,567</u>	<u>10,568,023</u>	<u>11,295,208</u>
0	0	2,478	0	15,364
0	0	5,615	21,500	7,500
0	0	8,093	21,500	22,864
<u>11,043,179</u>	<u>10,761,621</u>	<u>10,221,660</u>	<u>10,589,523</u>	<u>11,318,072</u>
1,892,389	5,226,506	4,681,524	2,439,131	10,097,520
(66,017)	8,778	(76,018)	(53,061)	(31,943)
<u>\$1,826,372</u>	<u>\$5,235,284</u>	<u>\$4,605,506</u>	<u>\$2,386,070</u>	<u>\$10,065,577</u>

**Pike County**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund				
Reserved	\$102,960	\$36,986	\$92,440	\$64,178
Unreserved	2,682,152	2,099,943	1,882,432	2,932,859
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>2,785,112</u>	<u>2,136,929</u>	<u>1,974,872</u>	<u>2,997,037</u>
All Other Governmental Funds				
Reserved	2,246,361	2,312,163	1,831,452	2,052,003
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	5,460,231	4,649,662	6,263,985	6,877,112
Debt Service Funds	0	0	0	0
Capital Projects Funds	(2,886,897)	(2,673,982)	(2,563,240)	223,839
Restricted	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Other Governmental Funds	<u>4,819,695</u>	<u>4,287,843</u>	<u>5,532,197</u>	<u>9,152,954</u>
<i>Total Governmental Funds</i>	<u><u>\$7,604,807</u></u>	<u><u>\$6,424,772</u></u>	<u><u>\$7,507,069</u></u>	<u><u>\$12,149,991</u></u>

\* Amount restated in a prior year.

(1) Implementation of GASB 54

(2) Certain reclassifications were made to fund balance. These reclassifications had no effect on net position.

<u>2007</u>	<u>2008*</u>	<u>2009</u>	<u>2010*</u>	<u>2011 (1)(2)</u>	<u>2012</u>
\$107,470	\$133,051	\$76,443	\$250,195	\$0	\$0
4,024,202	4,853,941	5,152,890	5,830,689	0	0
0	0	0	0	190,649	195,656
0	0	0	0	175,194	599,623
0	0	0	0	6,096,403	7,121,308
<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>	<u>7,916,587</u>
2,227,025	2,354,455	2,228,646	2,149,219	0	0
7,960,965	8,462,259	9,051,297	9,905,585	0	0
0	1,250	0	0	0	0
(243,848)	(141,305)	(174,701)	(54,695)	0	0
0	0	0	0	13,623,967	13,906,501
0	0	0	0	(575,139)	(453,722)
<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>13,452,779</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>	<u>\$21,369,366</u>

**Pike County**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2003	2004	2005	2006	2007
<b>Revenues</b>					
Taxes	\$4,782,098	\$4,544,967	\$5,703,226	\$6,636,703	\$7,581,366
Charges for Services	1,776,912	2,279,115	1,977,022	2,289,316	2,340,417
Fees, Licenses and Permits	12,283	13,622	10,192	10,648	9,676
Fines and Forfeitures	89,451	111,483	117,514	115,827	200,506
Intergovernmental	12,701,401	10,361,572	12,056,296	12,803,500	13,377,599
Interest	72,070	219,621	807,012	768,280	832,782
Other	2,558,311	1,745,569	1,445,840	2,544,538	2,487,315
<i>Total Revenues</i>	<u>21,992,526</u>	<u>19,275,949</u>	<u>22,117,102</u>	<u>25,168,812</u>	<u>26,829,661</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	2,785,105	2,725,520	2,754,353	2,784,838	3,008,279
Judicial	977,431	1,023,652	1,040,290	1,012,757	1,272,146
Public Safety	2,207,834	2,479,344	2,732,596	2,483,785	2,609,455
Public Works	4,683,934	4,227,901	3,990,321	5,588,011	5,521,013
Health	3,113,939	2,690,218	2,786,758	3,395,890	3,097,257
Human Services	5,458,347	5,354,071	5,420,261	6,153,304	6,534,184
Conservation and Recreation	210,532	121	10	309,651	216,499
Economic Development and Assistance	819,217	950,852	1,334,301	689,723	377,232
Other	403	307,060	398,712	0	0
Capital Outlay	2,508,208	665,456	620,014	942,859	2,572,464
Debt Service:					
Principal Retirement	81,445	85,274	78,145	82,713	2,972,013
Interest and Fiscal Charges	108,842	66,895	83,660	77,541	260,710
<i>Total Expenditures</i>	<u>22,955,237</u>	<u>20,576,364</u>	<u>21,239,421</u>	<u>23,521,072</u>	<u>28,441,252</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(962,711)</u>	<u>(1,300,415)</u>	<u>877,681</u>	<u>1,647,740</u>	<u>(1,611,591)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	0	0	0	66,070	0
Inception of Capital Lease	25,696	0	8,283	0	471,414
Loans Issued	90,000	125,000	150,000	292,112	179,000
Bonds Issued	0	0	0	0	2,887,000
Notes Issued	0	0	0	2,637,000	0
Transfers In	570,621	158,669	222,685	341,153	499,948
Transfers Out	(592,393)	(158,669)	(222,685)	(341,153)	(499,948)
<i>Total Other Financing Sources (Uses)</i>	<u>93,924</u>	<u>125,000</u>	<u>158,283</u>	<u>2,995,182</u>	<u>3,537,414</u>
<i>Net Change in Fund Balances</i>	<u><u>(\$868,787)</u></u>	<u><u>(\$1,175,415)</u></u>	<u><u>\$1,035,964</u></u>	<u><u>\$4,642,922</u></u>	<u><u>\$1,925,823</u></u>
Debt Service as a Percentage of					
Noncapital Expenditures (1)	0.9%	0.8%	0.8%	0.7%	12.5%

(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.

2008	2009*	2010	2011	2012
\$7,790,906	\$7,109,886	\$7,512,631	\$7,669,897	\$8,622,726
2,231,547	2,519,994	2,501,035	3,115,277	3,789,163
64,164	57,638	8,008	6,536	7,137
271,171	269,367	320,330	239,756	274,570
13,533,864	14,442,841	15,027,293	14,112,643	22,718,595
611,674	357,075	178,680	207,904	113,208
2,108,957	1,360,852	1,060,919	1,193,805	1,126,506
<u>26,612,283</u>	<u>26,117,653</u>	<u>26,608,896</u>	<u>26,545,818</u>	<u>36,651,905</u>
3,146,237	3,327,699	3,706,318	3,804,858	3,695,835
1,302,044	1,398,050	1,249,672	1,260,387	1,505,129
2,721,073	2,805,429	2,767,171	2,882,268	3,412,447
4,103,968	5,350,433	4,122,664	3,709,700	4,751,625
3,475,417	3,366,298	3,621,343	3,852,427	4,685,087
6,249,430	5,257,440	5,388,428	4,909,243	4,665,581
271,313	378,975	251,361	360,910	260,995
655,623	316,039	414,815	919,036	430,166
0	0	0	0	0
4,020,200	4,872,943	3,264,441	3,006,890	11,290,846
422,412	563,571	532,478	638,220	659,784
216,186	186,100	241,615	250,134	162,985
<u>26,583,903</u>	<u>27,822,977</u>	<u>25,560,306</u>	<u>25,594,073</u>	<u>35,520,480</u>
<u>28,380</u>	<u>(1,705,324)</u>	<u>1,048,590</u>	<u>951,745</u>	<u>1,131,425</u>
17,149	805	23,039	47,189	0
0	92,662	37,700	6,601	108,278
250,000	82,781	452,055	287,945	490,585
0	2,200,000	0	0	0
225,977	0	0	158,101	135,504
386,255	442,195	665,379	870,056	652,092
<u>(386,255)</u>	<u>(442,195)</u>	<u>(670,994)</u>	<u>(891,556)</u>	<u>(659,592)</u>
<u>493,126</u>	<u>2,376,248</u>	<u>507,179</u>	<u>478,336</u>	<u>726,867</u>
<u>\$521,506</u>	<u>\$670,924</u>	<u>\$1,555,769</u>	<u>\$1,430,081</u>	<u>\$1,858,292</u>
2.8%	3.5%	3.4%	3.9%	3.4%

**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
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
2012	291,693,600	37,987,880	926,816,143	43,144,050	58,675,908

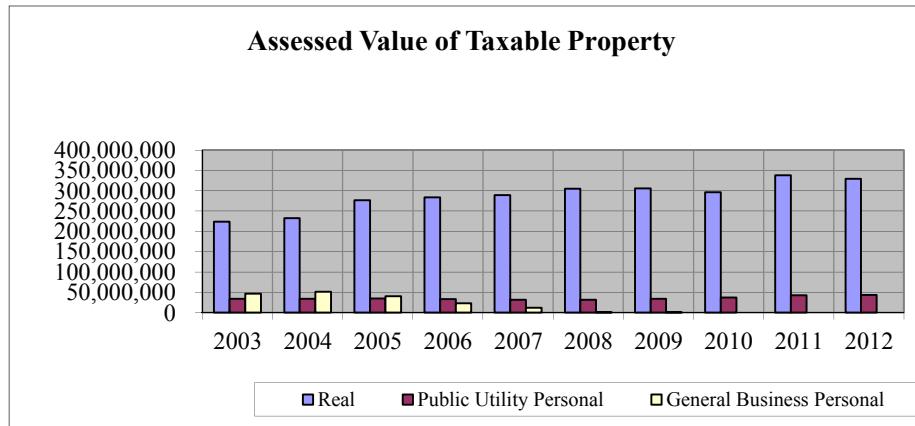
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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. 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 General Business		Total			Assessed Value as a Percentage of Estimated Actual Value	Total Direct Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
\$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	
0	0	372,825,530	985,492,051	37.83%	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
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%
2012	20,332,943	13,856,284	68.15%	1,120,653	14,976,937	73.66%	3,711,731	18.25%

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.

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>COUNTY UNITS:</b>										
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	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Senior Citizens	-	-	-	-	-	-	1.00	1.00	1.00	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	1.50
Total	9.20	10.20	11.70	11.70	11.70	11.70	12.70	12.70	12.70	12.70
<b>SCHOOL DISTRICTS:</b>										
Eastern Local	31.01	33.51	33.36	33.36	33.36	33.36	33.36	33.36	33.36	33.00
Western Local	26.65	33.15	32.75	32.75	32.75	32.75	32.75	32.75	32.75	32.70
Scioto Valley Local	24.11	30.19	29.75	28.90	28.90	27.60	27.60	27.60	27.60	27.60
Waverly City	37.12	43.62	44.25	39.25	39.25	39.25	39.25	39.25	39.25	39.30
<b>JOINT VOCATIONAL SCHOOL DISTRICT:</b>										
Pike County Joint Vocational School	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<b>CORPORATIONS:</b>										
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	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City of Waverly	16.30	16.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
<b>TOWNSHIPS:</b>										
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	7.00	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	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Pebble	7.20	5.20	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	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Sunfish	5.40	6.40	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	6.85
Seal Twp/Piketon V. Annex 2	-	-	-	5.10	5.10	5.10	5.10	5.10	5.10	6.60
<b>OTHER UNITS:</b>										
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

<b>2012</b>				
	<b>Real Estate Assessed Valuation</b>	<b>Personal Property Assessed Valuation</b>	<b>Total Assessed Valuation</b>	<b>Percentage of Total Assessed Valuation</b>
Ohio Power Co.	\$35,941,877	\$0	\$35,941,877	9.64%
Bristol Village Home	31,451,942	0	31,451,942	8.44%
Mill's Pride LTD.	9,849,456	0	9,849,456	2.64%
Scioto Land Co. LLC	6,202,113	0	6,202,113	1.66%
HCF Realty of Pleasant Hill Inc.	4,517,657	0	4,517,657	1.21%
LRM Limited an Ohio LTD	4,233,285	0	4,233,285	1.14%
Walmart Stores Inc.	4,173,942	0	4,173,942	1.12%
Ohio Valley Electric	3,613,175	0	3,613,175	0.97%
Montgomery, Skid and Charlotte	3,376,800	0	3,376,800	0.91%
Atomic Employees Credit Union	3,099,800	0	3,099,800	0.83%
Total	106,460,047	0	106,460,047	28.55%
All Others	223,221,433	43,144,050	266,365,483	71.45%
Total Assessed Valuation	<u>\$329,681,480</u>	<u>\$43,144,050</u>	<u>\$372,825,530</u>	<u>100.00%</u>

<b>2003</b>				
	<b>Real Estate Assessed Valuation</b>	<b>Personal Property Assessed Valuation</b>	<b>Total Assessed Valuation</b>	<b>Percentage of Total Assessed Valuation</b>
State of Ohio	\$46,081,400	\$0	\$46,081,400	15.15%
USEC	0	10,648,820	10,648,820	3.50%
Mills Pride	10,045,285	15,045,670	25,090,955	8.25%
Mead Corp.	3,723,028	0	3,723,028	1.22%
Ohio Power Company	6,335,332	0	6,335,332	2.08%
General Telephone	3,669,604	0	3,669,604	1.21%
H.C.F. Incorporated	3,692,828	67,170	3,759,998	1.24%
National Church Residences	30,866,770	50,330	30,917,100	10.16%
Walmart Stores, Inc.	3,577,257	1,117,490	4,694,747	1.54%
Columbus & Southern	13,601,561	0	13,601,561	4.47%
Total	121,593,065	26,929,480	148,522,545	48.83%
All Others	101,909,375	53,758,360	155,667,735	51.17%
Total Assessed Valuation	<u>\$223,502,440</u>	<u>\$80,687,840</u>	<u>\$304,190,280</u>	<u>100.00%</u>

Source: Pike County Auditor

**PIKE COUNTY**  
*Computation of Direct and Overlapping General Obligation Bonded Debt*  
 December 31, 2012

Jurisdiction	Debt Outstanding (1)	Percentage Applicable to Pike County (2)	Amount Applicable to Pike County
<b>Direct Debt:</b>			
Pike County	\$2,955,544	100%	\$2,955,544
<b>Overlapping Debt:</b>			
City of Waverly	0	100%	0
Scioto Valley School District	600,000	100%	600,000
Eastern Local School District	987,290	100%	987,290
Waverly City School District	5,034,992	100%	5,034,992
Pike County Joint Vocational School	2,998,307	100%	2,998,307
Western Local School District	410,000	100%	410,000
Overlapping Debt	10,030,589		10,030,589
Total Direct and Overlapping Debt	<u>\$12,986,133</u>		<u>\$12,986,133</u>

(1) Includes only general obligation bonds supported by general revenue. Does not include general obligation bonds recorded in Enterprise funds.

(2) Some political subdivisions are not wholly located with the legal boundaries of Pike County. For those entities, amounts applicable to Pike County is determined by dividing the assessed valuation of the Pike County portion of the subdivision by the total assessed valuation.

Source - Pike County Auditor  
 - Pike County School Treasurers  
 - Village of Waverly Auditor

**PIKE COUNTY**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2003	2004	2005	2006
Tax Valuation	<u>\$304,190,280</u>	<u>\$317,246,218</u>	<u>\$351,672,021</u>	<u>\$339,007,631</u>
Debt Limit (1)	<u>\$6,062,854</u>	<u>\$6,258,693</u>	<u>\$6,775,080</u>	<u>\$6,585,114</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds/Notes/ OPWC and OWDA Loans	(4,046,214)	(4,001,045)	(4,102,451)	(5,359,420)
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>(4,046,214)</u>	<u>(4,001,045)</u>	<u>(4,102,451)</u>	<u>(5,359,420)</u>
Legal Debt Margin	<u>\$2,016,640</u>	<u>\$2,257,648</u>	<u>\$2,672,629</u>	<u>\$1,225,694</u>
Legal Debt Margin as a Percentage of the Debt Limit	33.26%	36.07%	39.45%	18.61%
Unvoted Debt Limit (2)	\$3,041,903	\$3,172,462	\$3,516,720	\$3,390,076
Amount of Debt Subject to Limit	<u>(4,046,214)</u>	<u>(4,001,045)</u>	<u>(4,102,451)</u>	<u>(5,359,420)</u>
Unvoted Legal Debt Margin	<u>(\$1,004,311)</u>	<u>(\$828,583)</u>	<u>(\$585,731)</u>	<u>(\$1,969,344)</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	-33.02%	-26.12%	-16.66%	-58.09%

(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

2007	2008	2009	2010	2011	2012
<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>\$372,825,530</u>
<u>\$6,489,147</u>	<u>\$6,553,118</u>	<u>\$6,602,182</u>	<u>\$6,825,397</u>	<u>\$8,021,823</u>	<u>\$7,820,638</u>
(5,425,692)	(5,467,501)	(4,892,151)	(4,800,236)	(4,117,276)	(5,211,713)
<u>0</u>	<u>1,250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>(5,211,713)</u>
<u>\$1,063,455</u>	<u>\$1,086,867</u>	<u>\$1,710,031</u>	<u>\$2,025,161</u>	<u>\$3,904,547</u>	<u>\$2,608,925</u>
16.39%	16.59%	25.90%	29.67%	48.67%	33.36%
\$3,326,098	\$3,368,745	\$3,401,455	\$3,330,159	\$3,808,729	\$3,728,255
(5,425,692)	(5,467,501)	(4,892,151)	(4,800,236)	(4,117,276)	(5,211,713)
<u>(\$2,099,594)</u>	<u>(\$2,098,756)</u>	<u>(\$1,490,696)</u>	<u>(\$1,470,077)</u>	<u>(\$308,547)</u>	<u>(\$1,483,458)</u>
-63.12%	-62.30%	-43.83%	-44.14%	-8.10%	-39.79%

**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			
2003	27,695	a	\$721,318,497	\$0	\$0	\$0	\$0	0.00%	0.00	
2004	27,695	a	913,954,450	0	0	0	0	0.00%	0.00	
2005	28,058	b	998,786,667	0	0	0	0	0.00%	0.00	
2006	28,269	b	835,411,568	0	0	0	0	0.00%	0.00	
2007	27,695	b	914,052,410	2,701,330	0	0	2,701,330	0.30%	97.54	
2008	27,918	b	916,069,862	2,840,007	0	1,250	2,838,757	0.31%	101.68	
2009	27,722	b	921,023,864	2,565,849	2,200,000	0	4,765,849	0.52%	171.92	
2010	28,709	b	802,724,290	2,361,011	2,122,200	0	4,483,211	0.56%	156.16	
2011	28,674	c	1,024,234,575	2,146,971	2,041,700	0	4,188,671	0.41%	146.08	
2012	28,674	c	985,492,051	1,953,194	1,958,400	0	3,911,594	0.40%	136.42	

**Sources:** (1) U.S. Bureau of Census, Census of Population  
(a) 2000 Federal Census  
(b) Bureau of Economic Analysis  
(c) 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
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
2012	1,002,350	1,953,194	1,958,400	2,256,169	141,633

**Source:** Office of the Auditor, Pike County, Ohio

\* \$2,637,000 of these notes payable were considered long-term as they were refinanced in fiscal year 2007.

(1) Amount restated in a prior year.



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
\$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
0	0	0	259,687	7,571,433	1.51%	263.73

**PIKE COUNTY**  
*Demographic and Economic Statistics*  
*Last Ten Years*

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<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate (2)</u>	<u>K-12 School Enrollment</u>
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
2012	28,709	502,235	17,494	13.70%	5,008

**Sources:** (1) 2003-2004; 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*

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Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (in Thousands)
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
2012	2,582,410	329,681,480	243,913

(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*

		2012	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
WEMS	Manufacturing	166	1.61%
Adena Hospital	Health Care	195	1.89%
Pike County	Government	312	3.03%
VR Waverly Inc.	Manufacturing	310	3.01%
U.S Enrichment Corp.	Manufacturing	2,441	23.70%
Total		<u>3,424</u>	<u>33.24%</u>
Total Employment within the County		<u>10,300</u>	

		2003	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Mills Pride	Manufacturing	2,530	21.26%
U.S. Enrichment Corp.	Manufacturing	1,215	10.21%
Brown Corp. of Waverly	Manufacturing	239	2.01%
Total		<u>3,984</u>	<u>33.48%</u>
Total Employment within the County		<u>11,900</u>	

Sources: Pike County Auditor's Office and Ohio Department of Job and Family Services

**PIKE COUNTY**  
County Agricultural Statistics - 2011\*

Number of Farms (1)				538
Average Farm Size				150 acres
Land in Farms				80,636 acres
Total Cash Receipts				\$19,334,000
Average Receipts per Farm				\$35,103
	<b>COMMODITIES</b>	<b>NUMBER</b>	<b>YIELD</b>	<b>CASH RECEIPTS</b>
Cattle		7,000 head		\$2,531,000
Soybeans		12,400 acres	47 bu/A	6,429,000
Corn		9,180 acres	164.4 bu/A	4,985,000
Hogs		1,000 head		285,000
Dairy		400 head		1,424,000
Other Crops (2)				1,910,000
Hay and Oats		12,600 acres	2.5 ton/A	1,209,000
Wheat				140,000
Other Livestock (3)				421,000

- (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 2011 Annual Report and Statistics

**PIKE COUNTY**  
**PROPERTY TAX EVALUATION REPORT BY SCHOOL DISTRICT**  
**FOR THE TAX YEARS 2010, 2011, AND 2012**

2010 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 JVS	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
<b>2011</b> 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 JVS	81,685,910		211,255,310		0		12,321,420		32,914,840		42,695,430		1,063,530		0		381,936,440
County Totals	81,685,910		211,255,310		0		12,321,420		32,914,840		42,695,430		1,063,530		0		381,936,440
<b>2012</b> SCHOOL DISTRICT	AGRICULTURAL		RESIDENTIAL		MINERAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		PERSONAL PROPERTY		TOTAL VALUE
Eastern LSD (Pike County)	\$15,241,910		\$25,690,010		\$0		\$53,050		\$1,144,010		\$4,262,640		\$322,850		\$0		\$44,714,470
Scioto Valley LSD (Pike County)	27,204,490		52,133,640		0		1,787,620		12,142,150		23,438,160		484,230		0		117,190,290
Waverly CSD	21,547,310		111,488,040		0		3,370,360		18,331,050		11,908,760		285,100		0		166,930,620
Western LSD	18,155,890		22,232,310		0		68,580		1,091,060		3,534,490		1,340		0		45,083,670
Pike County Area JVS	82,149,600		209,544,000		0		5,279,610		32,708,270		43,144,050		1,093,520		0		373,919,050
County Totals	82,149,600		209,544,000		0		5,279,610		32,708,270		43,144,050		1,093,520		0		373,919,050

\* 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 Seven Years (1)*

	2006*	2007	2008	2009	2010	2011	2012
General Government							
Legislative & Executive	45.5	44.5	40.5	46.5	46.0	47.0	48.5
Judicial	31.0	26.5	27.0	29.0	26.0	27.5	28.5
Public Safety	32.5	24.0	25.0	28.5	29.0	29.5	31.5
Public Works	26.5	26.5	25.5	25.0	24.0	23.0	23.0
Health	38.5	33.0	34.5	34.5	30.5	30.0	34.0
Human Services	94.5	95.0	91.0	91.5	107.0	106.0	107.5
Community Development	9.0	7.0	5.0	5.0	5.0	7.0	6.0
Sewer	3.0	3.0	3.0	3.0	3.0	3.0	4.0
<b>Total</b>	<b>280.5</b>	<b>259.5</b>	<b>251.5</b>	<b>263.0</b>	<b>270.5</b>	<b>273.0</b>	<b>283.0</b>

\* 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 3 years prior to 2006 were not available.

**PIKE COUNTY**  
*Operating Indicators by Function*  
*Last Seven Years*

	2006(a)	2007	2008	2009	2010	2011	2012
<b>General Government</b>							
<b>Legislative &amp; Executive (1)</b>							
Value of New Construction	\$5,433,880	\$5,944,980	\$2,884,020	\$4,268,750	\$4,398,020	\$2,123,620	\$2,582,410
Number of Parcels	20,792	21,240	24,000	24,200	22,833	22,904	23,533
Purchase Orders Issued	3,588	3,703	3,272	3,138	2,796	6,131	2,970
Payroll Checks Processed	6,977	6,940	7,195	7,096	7,217	7,102	8,137
Number of Resolutions	765	820	801	917	965	996	1,065
Number of Meetings	51	51	81	92	98	91	99
<b>Judicial</b>							
<b>Municipal Court Cases (2)</b>							
Traffic	1,305	3,388	1,011	1,312	774	932	1,166
Criminal	1,109	1,062	1,046	1,239	1,129	854	845
Common Pleas Court Cases (3)	433	320	306	305	281	266	239
Juvenile Court Cases (4)	796	740	666	634	837	957	772
Probate Court Cases (4)	391	442	679	614	305	320	362
Domestic Relations Court Cases (5)	179	220	186	175	164	249	219
DUI Court Cases (2)	201	306	22	22	26	(b)	(b)
<b>Public Safety</b>							
Construction Permits Issued (6)	51	39	42	37	37	21	33
Total Arrests (7)	1,095	1,252	1,248	1,098	1,017	1,095	1,027
Number of Prisoners (7)	1,095	1,202	1,248	1,098	1,036	1,141	1,035
Motor Vehicle Accidents (7)	7,104	216	214	374	400	223	167
Calls for Service (7)	6,993	6,164	6,989	6,915	4,349	5,562	6,206
<b>Public Works</b>							
Miles of Roads Resurfaced (8)	40	44	63	53	14	43	12
Number of Bridges Improved (8)	7	3	9	7	5	13	9
Tons of Snow Melting Salt Used (8)	2,000	2,000	2,500	2,000	2,000	800	500
<b>Human Services (9)</b>							
Child Support Payments Collected	3,341,265	\$3,415,545	\$3,697,350	\$3,688,844	\$3,987,714	\$4,220,035	\$4,203,398
Number of Foster Parents	7	5	5	5	4	2	1
Children Service Cases Processed	350	368	293	245	247	265	240
Amount of Food Stamps Administered	5,764,563	\$5,971,741	\$6,581,530	\$10,375,710	\$11,847,130	\$12,530,409	\$12,533,132
Visits to Workforce Resource Center	6,259	6,679	4,238	4,697	4,663	4,118	7,211
Visits to MASCO Transition Center	0	0	0	0	2,841	5,682	Closed
<b>Water and Sewer (10)</b>							
Water and Sewer Bills Processed	(b)	(b)	712	780	727	792	729

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 3 years prior to 2006 were not available.

(b) information unavailable



**PIKE COUNTY**  
*Capital Asset Statistics by Function*  
*Last Seven Years*

	2006(1)	2007	2008	2009	2010	2011	2012
<b>General Government</b>							
<b>Legislative and Executive</b>							
<b>Commissioners</b>							
Administrative office space (sq. ft.)	1,607	1,607	1,607	1,607	1,607	1,607	1,607
<b>Auditor</b>							
Administrative office space	2,662	2,662	2,662	2,662	2,662	2,662	2,662
<b>Treasurer</b>							
Administrative office space	1,477	1,477	1,477	1,477	1,477	1,477	1,477
<b>Prosecuting Attorney</b>							
Administrative office space	800	800	800	800	800	800	800
<b>Board of Elections</b>							
Administrative office space	1,578	1,578	1,578	1,578	1,578	1,578	1,578
<b>Recorder</b>							
Administrative office space	1,511	1,511	1,511	1,511	1,511	1,511	1,511
<b>Buildings and Grounds</b>							
Administrative office space	200	200	200	200	200	200	200
<b>Veteran's Office</b>							
Administrative office space	1,664	1,664	1,664	1,664	1,664	1,664	1,664
<b>Judicial</b>							
<b>Common Pleas Court</b>							
Administrative office and courtroom space	3,024	3,024	3,024	3,024	3,024	3,024	3,024
<b>Probate/Juvenile Court</b>							
Administrative office and courtroom space	3,687	3,687	3,687	3,687	3,687	3,687	3,687
<b>County Court</b>							
Administrative office and courtroom space	4,250	4,250	4,250	4,250	4,250	4,250	4,250
<b>Clerk of Courts</b>							
Administrative office space	1,249	1,249	1,249	1,249	1,249	1,249	1,249
<b>Public Safety</b>							
<b>Sheriff</b>							
Administrative office space	4,992	4,992	4,992	4,992	4,992	4,992	4,992
<b>Sewer District</b>							
Number of treatment facilities	2	2	2	2	2	2	1
<b>Health</b>							
<b>DD</b>							
Number and type of facilities	2	2	4	4	4	4	4
<b>Mental Health</b>							
Number of facilities	1	1	1	1	1	1	1
<b>Human Services</b>							
<b>Jobs and Family Services</b>							
Administrative office space	12,000	12,000	12,000	12,000	12,000	12,000	12,000
<b>Veteran Services</b>							
Administrative office space	1,664	1,664	1,664	1,664	1,664	1,664	1,664
<b>Conservation and Recreation</b>							
<b>Parks</b>							
Number of parks	2	2	2	2	2	2	2

**Source:** Pike County Departments

(1) Previous 3 years not available

**PIKE COUNTY**  
Miscellaneous Statistics  
December 31, 2012

<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 2012 (2010 Census) 28,709 Area 441.5 County Seat Waverly Labor Market 10,300 Unemployment 13.7%</p> <p><u>Major Cities and Villages:</u></p> <p>Waverly</p> <p>Population 2010 Census 4,408 Type Of Government Mayor/Council Municipal Planning Commission Yes Police Waverly</p> <p>Fire Waverly Water Waverly Maximum Capacity 0.78 MGD Average Capacity 0.50 MGD Sewer Waverly Maximum Capacity 1.00 MGD</p> <p>Piketon</p> <p>Population 2010 Census 2,181 Type Of Government Mayor/Council Municipal Planning Commission Yes Police Piketon Fire Piketon Water Piketon Maximum Capacity 0.729 MGD Average Capacity 0.513 MGD Sewer Piketon Maximum Capacity 1.00 MGD</p>	<p><u>Transportation:</u></p> <p>Major Highways U.S. 23 and U.S. 32 Nearest Interstates I-71 and I-70 Bus Service Greyhound Railroad Freight Lines Norfolk Southern, CSX Private/General Aviation Pike County Airport Commercial Airport Columbus</p> <p><u>Communication:</u></p> <p>Television Broadcast 0 Cable Systems 2 Radio 1 AM, 2 FM Daily Newspapers 0 Bi-weekly Newspapers 1 Phone Systems Verizon North</p> <p><u>Education:</u></p> <p>Enrollment Public Primary and Secondary Schools 5,008 (including Vocational School)</p> <p>Private Primary Schools 223 Graduation Rate 2008 89.60%</p> <p><u>Medical Services:</u></p> <p>Hospitals 1 Number of Beds 66 Physicians &amp; Dentists 22</p> <p><u>Financial Institutions:</u></p> <p>Banks 4 Savings and Loans 1 Credit Unions 1</p>	<p><u>Special Attractions:</u></p> <p>Lake White State Park South of Waverly Pike Lake State Park Western Pike County Dogwood Festival Last full weekend in April in Piketon Pike County Springfest Mid-May, Canal Park in Waverly Pike County Fair Late July/Early August in Piketon Festival of Trees Weekend before Thanksgiving at the Waverly American Legion Beaver Oktoberfest First full weekend in October</p>
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Source - OSU Piketon Research and Extension Service

# PIKE COUNTY, OHIO



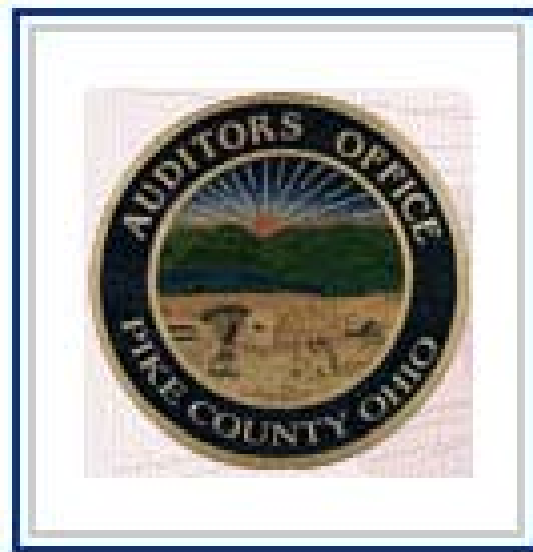
*Ohio's Perfect Tree*  
*Located in Marion Township*  
*Pike County, Ohio*

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2012

# PIKE COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2012



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**

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# PIKE COUNTY, OHIO



*Long's Retreat Resort*  
*Latham, Ohio*

## ***Introductory Section***

**PIKE COUNTY**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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# **TEDDY L. WHEELER**

## **Pike County Auditor**

Pike County Government Center  
230 Waverly Plaza, Suite 200  
Waverly, Ohio 45690-1222  
Telephone 740-947-2713



June 21, 2013

### **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, 2012. This CAFR conforms to accounting principles generally accepted in the United States of America (GAAP) as applicable to local government entities and follows the new 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 squares 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 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 United States Department of Energy Facility is the county's largest employer in calendar year 2012, comprised of 1,445 employees working for Fluor B&W Portsmouth; 510 for USEC, Inc.; 184 for Babcock & Wilcox Conversion, 17 for DOE and 169 for Wastren EnergyX Mission Support, LLC (WEMS) for a total of 2,948 workers on plant site. It should be noted that an additional 588 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 and 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 are 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

In 2012 at year end, USEC and the Department of Energy were executing a \$350 million cooperative research, development and demonstration (RD&D) program to confirm the technical readiness of the American Centrifuge, the next-generation U.S. uranium enrichment technology. The RD&D program supports building, installing, operating, and testing commercial plant support systems and a 120-machine cascade that would be incorporated in the full commercial plant in Piketon, Ohio, which is planned to operate 96 identical cascades. The cooperative agreement between USEC and DOE defines the scope, funding and technical goals for the program. The total investment in the program will be up to \$350 million, with DOE providing 80 percent, or \$280 million, and USEC providing 20 percent, or \$70 million, of the total. 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, 2012, 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 Pillsbury and Jenos 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 of 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.

The good news is that the Masco Waverly Industrial Campus sold in December 2012 to a team of developers interested in bringing businesses to the plantsite. Real-estate development partners Christopher Semarjian, who runs Industrial Commerce Ltd., in Macedonia near Cleveland, and Stuart Lichter, who heads Industrial Realty Group, in Downey near Los Angeles, and a third partner bought the former Mill's Pride plant in Waverly from Michigan-based Masco Corp. for \$5 million in late December 2012. The third partner, Everett Hannah, planned to begin a lumber operation at the Waverly plant in mid February 2013 that immediately would employ up to 28 workers and then expand, said spokesman David Bailey. Hannah is owner and president of Gilco International Lumber, a company with headquarters in Varney, W.Va., that exports lumber to furniture and flooring manufacturers in Europe and Asia. Gilco also is negotiating with a Chinese furniture manufacturer to make its

products in the Waverly plant, Bailey said. Lichter said that he couldn't predict how many companies would lease or buy space at the large industrial property or how many jobs they would bring. But based on his experience in adapting other idled factory buildings for reuse, the Waverly project should be successful, he said.

There were 29 new commercial businesses started in Pike County in 2011 and 359 active businesses according to the latest published statistics by the Ohio Department of Development, Office of Strategic Research. 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 commercial zone located on U.S. 23 south of Waverly through 2012.

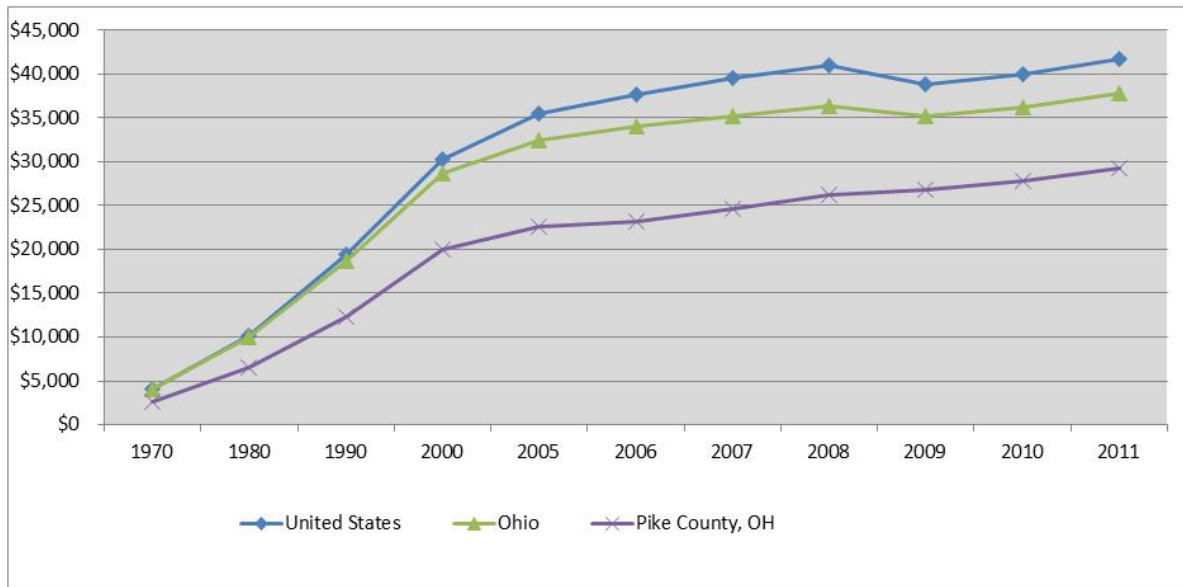
The addition of Wal-Mart in the county has greatly affected consumer shopping patterns and the sales tax base in the county. The Waverly Wal-Mart has notably decreased the amount of shopping outside the county by servicing local shoppers. Pike County's permissive sales tax rate in 2012 was 1.50% and the total countywide sales tax rate was 7%. Significant local income continued to be spent locally in 2012 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 6.22% for year 2012 versus 2011 in comparison to a 3.68% increase for the same period for years 2011 and 2010. However, sales tax receipts in 2012 were approximately 20.76% higher than the record high 2011 sales tax level. This spike was due primarily to \$700,259.22 in use tax amnesty receipts collected through the Ohio Use Tax Amnesty Program created during the passage of Ohio's biennial budget bill in July 2011 by the Ohio Legislature. The bill included a massive tax break for businesses delinquent in filing Use Tax returns. Use tax is a tax on the storage, use or consumption of a tangible personal property and certain taxable services in Ohio. It is a complement to Ohio sales tax. The program created a one-time opportunity for businesses to save thousands of dollars in use tax, interest and penalties through the use tax amnesty program.

Personal per capita income in Pike County increased at an average of 4.20% per year from 2000 through 2011, compared to 2.73% for Ohio and 3.40% for the U.S. Annual per capita income in Pike County increased from \$27,823 in 2010 to \$29,322 in 2011. The latest figures for Pike County available at the time of publication of this report were for calendar year 2011. Ohio's per capita income figure for 2012 was \$39,289 compared to the latest national average figure available of \$42,693. The most recent 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, Ohio

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	\$29,322





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 100 workers in 2012 to 10,300 with 8,900 people employed and 1,300 unemployed for an average unemployment rate of 12.9% 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
Avg-2012	10,300	8,900	1,300	12.9

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 commenced began experiencing a downturn losing business establishments starting in 2007 (419) and continuing thru 2011 (359). Pike County in the late part of 2008 commenced 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%. However, some signs of a small economic recovery surfaced in 2012 as the unemployment rate rebounded slightly to 12.9%.

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, 2012 by the Board of Pike County Commissioners included the continuation of Pike County's Homeland Security Plan and Equipment Project, the courthouse modernization 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 2012 are listed in the following table:

### COMPLETED CALENDAR YEAR 2012 CAPITAL PROJECTS

<u>Project Name</u>	<u>Funding Sources</u>	<u>Estimated</u>	<u>Date of Completion</u>
		<u>Cost</u>	
Morgans Fork Road Bridge	OPWC/Local	\$ 139,100.00	11/1/2012
Perdue Hollow Bridge	OPWC/Local	\$ 247,544.66	10/1/2012
Boswell Run Road Bridge	OPWC/Local	\$ 82,940.70	10/1/2012
Dry Bone Road Bridge	OPWC/Local	\$ 105,913.00	10/1/2012
River Road Box Culvert	OPWC/Local	\$ 166,013.00	11/1/2012
River Road Slip Repair	OPWC/Local	\$ 947,333.00	10/1/2012
Salyers Road Paving	OPWC/Local	\$ 166,145.34	9/1/2012
Rapp Montgomery Road Paving	OPWC/Local	\$ 140,902.48	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	12/31/2011
Watson Road Slip, 50-03.52	FEDERAL	\$ 423,010.04	6/30/2012
Germany Road Slip, 66-01.06	FEDERAL	\$ 305,979.70	11/10/2011

SCIP Denotes State Capital Improvement Program, (Issue II)  
 ODOD Denotes Funds provided by Ohio Department of Development  
 LTIP Denotes Local Transportation Improvement Program state funds (Issue II)  
 Local Funds Denotes County's Motor Vehicle and Gas Tax Funds

BRO Funds Denotes federal bridge replacement funds  
Credit Bridge Funds Denotes federal bridge credit funds earned by Pike County  
FHWAER Funds Denotes Federal Highway Administration Emergency Repair Funds  
CSTP Denotes Federal Aid Surface Transportation Program Funds

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 2012. 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 planned for completion in calendar year 2013.

The Board of Pike County Commissioners worked with the South Central Ohio Computer Association (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 2012 with plans for completion in 2013.

## **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 2012 year. It was anticipated the project would be completed in late 2013 but has been deferred to late 2014 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 Plant site'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 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 commenced 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's travel expeditions 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 4½ 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, a 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 15 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 Picketon 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 Picketon 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 Picketon 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 Picketon DOE site and has been filled by Dr. Vincent Adams, a former site manager at Picketon, graduate of Ohio University and longtime DOE public servant.

Other future major initiatives currently in progress or in the planning process include the Pike County Commissioners planned construction of the Pike County Impound Facility and Recycling Center project in addition to a host of future major capital construction projects planned by County Engineer Denny Salisbury for calendar year 2013 listed in the following table:

**PLANNED 2013 CAPITAL PROJECTS**

<u>Project Name</u>	<u>Funding Sources</u>	<u>Estimated</u>	<u>Date of Completion</u>
Simmons Hollow Road Bridge	OPWC & Local	200,000	11/15/2013
Pleasant Hill Road Relocation	OPWC & Local	200,000	12/1/2013
Red Hollow Road Bridge	OPWC & Local	100,000	11/30/2013
Buchanan Road Bridge	OPWC & Local	75,000	11/1/2013
Hunting Run Road Bridge	OPWC	75,000	11/30/2013
Marcus Run Road Bridge	OPWC & Local	100,000	11/30/2013
Swift Creek Road Bridge	OPWC & Local	75,000	11/30/2013
Turner Lane Road Bridge	OPWC & Local	75,000	12/15/2013
Mutton Run Road Bridge	OPWC & Local	100,000	12/1/2013
Smokey Hollow Road Bridge	OPWC (Pending) & Local	100,000	12/30/2013
Mossbarger- Detty Road Bridge	OPWC (Pending) & Local	75,000	12/30/2013
Federal Guardrail Project	Federal	223,000	7/31/2013

CIP Denotes State Capital Improvement Program, (Issue II)  
 ODDOD Denotes Funds provided by Ohio Department of Development  
 LTIP Denotes Local Transportation Improvement Program state funds (Issue II)  
 Local Funds Denotes county's Motor Vehicle and Gas Tax Funds  
 BRO Funds Denotes federal bridge replacement funds  
 Credit Bridge Funds Denotes federal bridge credit funds earned by Pike County  
 FHWAER Funds Denotes Federal Highway Administration Emergency Repair Funds  
 CSTP Denotes Federal Aid Surface Transportation Program Funds  
 LS Denotes Pike County Engineer's Local Share

The Pike County Impound Facility and Recycling Center Project is planned for commencement in the spring of 2013 consisting of the construction of a 7,104 square feet building and the fencing of a portion of the 15 acre parcel of land owned by the Pike County Commissioners at the Zahns Corner Industrial Park in Seal Township.

The Impound Facility portion of the project is planned to provide office space and a multi acre fenced yard for vehicles impounded by the Pike County Sheriff's Department. The vehicle storage facility will be managed and operated by the Pike County Sheriff who is tasked with responsibility for the impoundment and release of vehicles that have been wrecked, abandoned, or recovered, and also for vehicles belonging to prisoners as well as other vehicles involved in various police investigations. The Sheriff maintains a database to track vehicles that are brought to the Vehicle Storage Impound Lot.

The Recycling Center part of the planned project consists of using a sizeable portion of the 7,104 square feet building to house the Pike County Solid Waste District's recycling efforts. The Ohio EPA and Pike County's local solid waste management district are responsible for implementing statewide waste reduction, recycling, recycling market development and litter prevention programs. An important part of this duty is implementing Ohio's Solid Waste Management Plan and encouraging Ohioans to reduce waste, recycle materials and buy recycled-content products. A major goal of the new center is to enhance the County's recycling efforts.

The Pike County Impound Facility and Recycling Center Multiplex will enable the County to consolidate these two services into a central location in the county in addition to eliminating leasehold costs associated with the operation of the current impound and recycling facilities.

## **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 2012 operating budget in late December 2011. 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 6 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.'s 62, 63 and 65 for the year ended December 31, 2012 as more fully described in Note 22 to the basic financial statements. Also as more fully described in Note 22, Pike Health Services, Inc. entered into an affiliation agreement with Adena Health System and changed their name to Adena Pike Medical Center. Adena Pike Medical Center is no longer considered a component unit of Pike County and was eliminated from the accompanying financial statements effective January 1, 2012.

## **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, 2012. 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

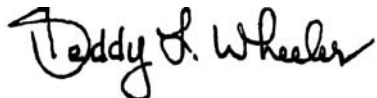
The GFOA has awarded us the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2011. The County has received this prestigious award for nineteen consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and 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 Karlena 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, 2011

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.



*Christopher P. Morill*

President

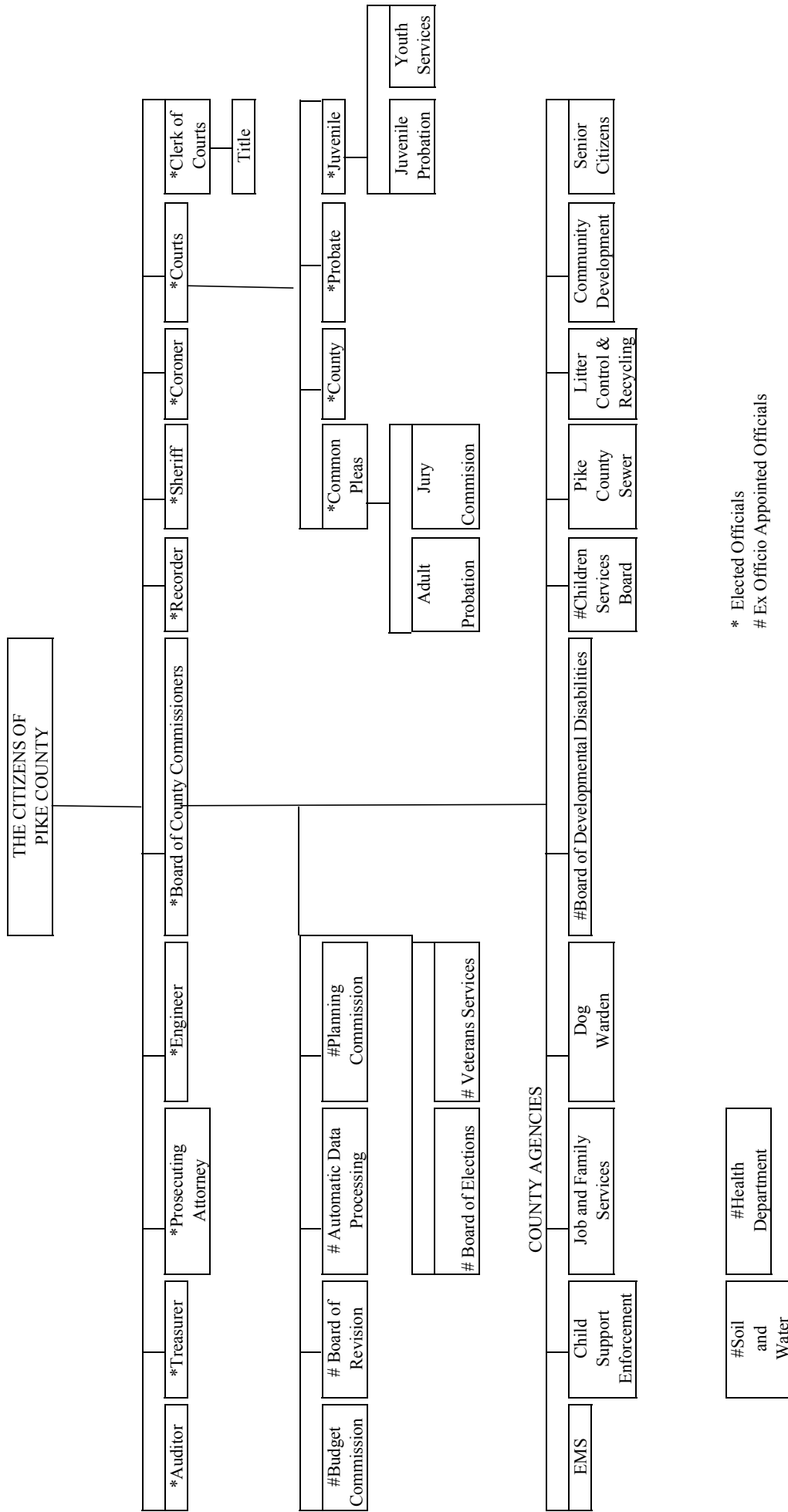
*Jeffrey R. Emer*

Executive Director

**PIKE COUNTY**  
**ELECTED OFFICIALS**  
**AS OF DECEMBER 31, 2012**

<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
Robert N. Rosenberger	Probate/Juvenile Judge
Vacant	County Court Judge

PIKE COUNTY, OHIO  
Organizational Chart  
December 31, 2012



\* Elected Officials  
# Ex Officio Appointed Officials



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# PIKE COUNTY, OHIO



*Lake White Club  
Pike County, Ohio*

## ***Financial Section***

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# Balestra, Harr & Scherer, CPAs, Inc.

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

[www.bhscpas.com](http://www.bhscpas.com)

## **Independent Auditor's Report**

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

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

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

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle Gas Tax Fund, Job and Family Services Fund, and Board of Developmental Disabilities Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As described in Note 22, to the financial statements, during the year ended December 31, 2012, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting*, Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows, and Net Position*, and Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

***Other Matters***

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements.

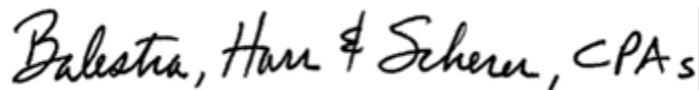
Board of County Commissioners  
Pike County  
Independent Auditor's Report

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, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated June 21, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



Balestra, Harr & Scherer, CPAs, Inc.  
Piketon, Ohio  
June 21, 2013

**PIKE COUNTY**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

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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, 2012. 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 2012 are as follows:

- The County's net position increased \$10,065,577 as a result of this year's operations. Net position of our business-type activities decreased \$31,943, and net position of our governmental activities increased \$10,097,520.
- General revenues for governmental activities accounted for \$11,302,708 in revenue or 31 percent of all revenues. Program specific revenues for governmental activities in the form of charges for services and sales, grants and contributions accounted for \$24,755,494 or 69 percent of total revenues of \$36,058,202.
- The County had \$25,953,182 in expenses related to governmental activities; \$24,755,494 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 position 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 Position 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 2012?" The statement of net position and the statement of activities answer this question. These statements include all assets, liabilities, and deferred inflows of resources 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 position and changes in net position. This change in net position 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, 2012*  
*Unaudited*

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In the statement of net position and the statement of activities, the County is divided into two 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.

***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 Center 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 position 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*** These 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**

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

**PIKE COUNTY**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

Table 1 provides a summary of the County's net position for 2012 compared to the prior year:

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Assets</b>						
Current and Other Assets	\$33,081,341	\$31,192,141	\$510,962	\$515,653	\$33,592,303	\$31,707,794
Capital Assets, Net	48,272,525	39,675,837	1,614,713	1,409,826	49,887,238	41,085,663
<b>Total Assets</b>	<b>81,353,866</b>	<b>70,867,978</b>	<b>2,125,675</b>	<b>1,925,479</b>	<b>83,479,541</b>	<b>72,793,457</b>
<b>Liabilities</b>						
Current and Other Liabilities	2,427,733	4,905,515	40,956	40,594	2,468,689	4,946,109
Long-Term Liabilities	7,029,514	7,112,032	266,496	34,719	7,296,010	7,146,751
<b>Total Liabilities</b>	<b>9,457,247</b>	<b>12,017,547</b>	<b>307,452</b>	<b>75,313</b>	<b>9,764,699</b>	<b>12,092,860</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes not Levied to						
Finance Current Year Operations	2,899,839	0	0	0	2,899,839	0
Unavailable Revenue	48,829	0	0	0	48,829	0
<b>Total Deferred Inflows of Resources</b>	<b>2,948,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,948,668</b>	<b>0</b>
<b>Net Position</b>						
Net Investment in Capital Assets	40,704,846	32,381,674	1,355,026	1,408,024	42,059,872	33,789,698
Restricted	17,588,417	17,665,686	0	0	17,588,417	17,665,686
Unrestricted	10,654,688	8,803,071	463,197	442,142	11,117,885	9,245,213
<b>Total Net Position</b>	<b>\$68,947,951</b>	<b>\$58,850,431</b>	<b>\$1,818,223</b>	<b>\$1,850,166</b>	<b>\$70,766,174</b>	<b>\$60,700,597</b>

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 loans and taxes receivable which was partially offset by a decrease in due from other governments. The increase in capital assets is primarily a result of current year additions, which is partially offset by depreciation expense. Total liabilities for governmental activities decreased \$2,560,300 as a result of debt payments and the effects of the implementation of new GASB pronouncements. Deferred inflows of resources increased as a result of the GASB pronouncement implementations (see Note 22 for additional information).

Business-type activities in 2012 had increases in capital assets as the County issued debt to finance several sewer projects.

Total liabilities of business-type activities increased \$232,139 due mainly to incurring new debt, which was partially offset by current year debt payments.

**PIKE COUNTY**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

Table 2 shows the changes in net position for the year 2012 compared to the prior year.

Table 2  
Changes in Net Position

	Governmental Activities		Business Type Activities		Total	
	2012	2011*	2012	2011	2012	2011*
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales	\$4,070,870	\$3,361,569	\$541,019	\$512,475	\$4,611,889	\$3,874,044
Operating Grants and Contributions	10,923,264	12,067,995	0	0	10,923,264	12,067,995
Capital Grants and Contributions	9,761,360	607,990	0	94,300	9,761,360	702,290
Total Program Revenues	24,755,494	16,037,554	541,019	606,775	25,296,513	16,644,329
General Revenues:						
Property & Sales Taxes	8,697,643	7,754,041	0	0	8,697,643	7,754,041
Grants and Entitlements	1,365,351	1,433,773	0	0	1,365,351	1,433,773
Unrestricted Investment Earnings	113,208	207,904	0	0	113,208	207,904
Other	1,126,506	1,193,805	15,364	0	1,141,870	1,193,805
Total General Revenues	11,302,708	10,589,523	15,364	0	11,318,072	10,589,523
 Total Revenues	 36,058,202	 26,627,077	 556,383	 606,775	 36,614,585	 27,233,852
<b>Program Expenses</b>						
General Government -						
Legislative and Executive	3,984,278	4,097,392	0	0	3,984,278	4,097,392
General Government - Judicial	1,461,617	1,274,646	0	0	1,461,617	1,274,646
Public Safety	3,801,047	3,256,751	0	0	3,801,047	3,256,751
Public Works	5,865,121	5,099,969	0	0	5,865,121	5,099,969
Health	4,645,254	3,949,619	0	0	4,645,254	3,949,619
Human Services	4,427,938	4,902,583	0	0	4,427,938	4,902,583
Conservation and Recreation	282,783	371,803	0	0	282,783	371,803
Economic Development and Assistance	1,323,671	958,564	0	0	1,323,671	958,564
Interest and Fiscal Charges	161,473	255,119	0	0	161,473	255,119
Pike County Sewer Fund	0	0	595,826	681,336	595,826	681,336
Total Expenses	25,953,182	24,166,446	595,826	681,336	26,549,008	24,847,782
Increase (Decrease) in Net Position Before Transfers	10,105,020	2,460,631	(39,443)	(74,561)	10,065,577	2,386,070
Transfers	(7,500)	(21,500)	7,500	21,500	0	0
Increase (Decrease) in Net Position	10,097,520	2,439,131	(31,943)	(53,061)	10,065,577	2,386,070
Beginning Net Position	58,850,431	56,411,300	1,850,166	1,903,227	60,700,597	58,314,527
Ending Net Position	<u>\$68,947,951</u>	<u>\$58,850,431</u>	<u>\$1,818,223</u>	<u>\$1,850,166</u>	<u>\$70,766,174</u>	<u>\$60,700,597</u>

\*Certain restatements were made between line items. These restatements had no effect on net position.

The decrease in operating grants and contributions is due to a decrease in operating grants received in the Job and Family Services, Motor Vehicle and Gas Tax, and Child Support Enforcement Agency programs. The increase in Charges for Services receipts is due to coding classifications and increased services provided by the Board of Developmental Disabilities program. The increase to public works expenses is primarily due to additional expenses made in the current year for capitalized assets. The increase in taxes was primarily due to increased revenue generated from sales taxes. The increase in capital grants and contributions and assistance is due to additional monies received by the Ohio Department of Transportation projects on behalf of the County. The increase in Public Safety expenses was primarily due to increased Public Safety expenses in the Federal Highway ADM-ER program.

**PIKE COUNTY**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*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	
	2012	2011	2012	2011
General Government - Legislative and Executive	\$3,984,278	\$4,097,392	\$3,097,370	\$3,025,504
General Government - Judicial	1,461,617	1,274,646	705,367	703,844
Public Safety	3,801,047	3,256,751	2,514,467	2,078,883
Public Works	5,865,121	5,099,969	(7,345,155)	1,751,039
Health	4,645,254	3,949,619	615,335	(29,438)
Human Services	4,427,938	4,902,583	729,440	89,936
Conservation and Recreation	282,783	371,803	249,259	329,791
Economic Development and Assistance	1,323,671	958,564	940,124	(3,509)
Interest and Fiscal Charges	161,473	255,119	(308,519)	182,842
<b>Total Expenses</b>	<b>\$25,953,182</b>	<b>\$24,166,446</b>	<b>\$1,197,688</b>	<b>\$8,128,892</b>

The County is dependent upon tax revenues for the funding of governmental activities. Nearly all of health, conservation and recreation, 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 \$556,383, transfers in of \$7,500, and expenses of \$595,826 for the year 2012. 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 \$38,038,364 and expenditures and other financing uses of \$36,180,072. The net change in fund balance for the year was most significant in the General Fund. The fund balance increased \$1,454,341 as a result of increased tax revenue.

The Board of Developmental Disabilities Fund had an increase of \$213,367. The Motor Vehicle and Gas Tax had a decrease in fund balance in the amount of \$57,777. The decrease is attributed to expenditures exceeding revenues. The Job and Family Services Fund had a decrease of \$50,101. The Pike Manufacturing Center Fund had an increase in fund balance of \$62,636. The increase is due primarily to revenues and proceeds from OWDA loans issued exceeding expenditures.



**PIKE COUNTY**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*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 2012 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 and other financing sources were \$5,419,506, which was below final budget estimates of \$7,730,360. The increase is primarily due to increases to taxes and charges for services. 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, intergovernmental, and miscellaneous revenues. Advances out of \$79,767 were not budgeted by the County. Original budget basis expenditures were \$7,170,607, which was below final budget estimates of \$8,842,993, due mainly to increases in legislative and executive and public safety expenditures and capital outlay. Actual expenditures were monitored closely and resulted in lower than expected spending primarily for general government and capital outlay.

The County's 2012 ending unobligated General Fund cash balance was \$2,131,398 above the final budgeted amount.

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of the 2012 the County had \$49,887,238 invested in land, construction in progress, furniture and fixtures, buildings and improvements, machinery and equipment, vehicles, improvements other than buildings, and infrastructure, of which \$48,272,525 was in governmental activities. Table 4 shows 2012 as compared to 2011 balances.

Table 4  
 Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$1,395,664	\$1,422,064	\$7,000	\$7,000	\$1,402,664	\$1,429,064
Construction in Progress	499,366	1,414,752	259,687	0	759,053	1,414,752
Furniture and Fixtures	91,887	86,045	0	0	91,887	86,045
Buildings and Improvements	6,615,297	6,669,903	25,977	28,822	6,641,274	6,698,725
Machinery and Equipment	1,417,305	1,603,763	23,753	25,731	1,441,058	1,629,494
Vehicles	371,742	523,536	16,637	8,523	388,379	532,059
Infrastructure	37,881,264	27,955,774	1,281,659	1,339,750	39,162,923	29,295,524
<b>Totals</b>	<b>\$48,272,525</b>	<b>\$39,675,837</b>	<b>\$1,614,713</b>	<b>\$1,409,826</b>	<b>\$49,887,238</b>	<b>\$41,085,663</b>

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

**Debt**

As of December 31, 2012 the County had \$6,434,259 in bonds and loans outstanding, with \$531,106 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, 2012*  
*Unaudited*

Table 5  
 Outstanding Debt, at Year End

	Governmental Activities		Business-Type Activities	
	2012	2011	2012	2011
General Obligation Bonds	\$1,953,194	\$2,146,971	\$0	\$0
Revenue Bonds	1,958,400	2,041,700	0	0
OWDA Loan	120,976	23,625	259,687	0
USDA Loans	616,500	663,900	0	0
OPWC Loans	1,518,693	1,282,780	0	1,802
<b>Total</b>	<b>\$6,167,763</b>	<b>\$6,158,976</b>	<b>\$259,687</b>	<b>\$1,802</b>

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, 2012 is \$2,608,925.

**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 appears 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. Furthermore, two years ago in 2011, citing a dire financial situation, the State imposed cuts on Local Governments in terms of Local Government Funds, Tangible Personal Property reimbursements, and Public Utility Personal Property reimbursements that amounted to approximately a 57% reduction statewide in 2013. The projected "savings" to the State of Ohio one could say was not a state tax cut at all, but instead a local intergovernmental revenue cut proposed by the governor and passed by the legislature.

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](mailto:teddywheeler@pike-co.org) or telephone at (740) 947-4125.

## BASIC FINANCIAL STATEMENTS

**PIKE COUNTY**  
*Statement of Net Position*  
December 31, 2012

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$19,131,394	\$452,831	\$19,584,225
Cash and Cash Equivalents:			
in Segregated Accounts	25,548	0	25,548
with Fiscal Agents	1,880,677	0	1,880,677
Receivables:			
Taxes	4,858,741	0	4,858,741
Accounts	123,472	58,131	181,603
Interest	11,165	0	11,165
Due From Other Governments	5,552,786	0	5,552,786
Loans Receivable (Net of Allowance)	1,497,558	0	1,497,558
Restricted Assets:			
Non-Depreciable Capital Assets	1,895,030	266,687	2,161,717
Depreciable Capital Assets, net of depreciation	46,377,495	1,348,026	47,725,521
 Total Assets	 <u>\$81,353,866</u>	 <u>\$2,125,675</u>	 <u>\$83,479,541</u>
<b>Liabilities</b>			
Accounts Payable	\$115,828	\$23,226	\$139,054
Accrued Wages and Benefits	338,640	5,371	344,011
Contracts Payable	324,665	8,212	332,877
Due to Other Governments	491,721	4,147	495,868
Matured Compensated Absences Payable	3,803	0	3,803
Claims Payable	41,582	0	41,582
Accrued Interest Payable	109,144	0	109,144
Notes Payable	1,002,350	0	1,002,350
Long-Term Liabilities:			
Due Within One Year	607,216	5,022	612,238
Due in More than One Year	6,422,298	261,474	6,683,772
 Total Liabilities	 <u>9,457,247</u>	 <u>307,452</u>	 <u>9,764,699</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes not Levied to Finance Current Year Operations	2,899,839	0	2,899,839
Unavailable Revenue	48,829	0	48,829
 Total Deferred Inflows of Resources	 <u>2,948,668</u>	 <u>0</u>	 <u>2,948,668</u>
<b>Net Position</b>			
Net Investment in Capital Assets	40,704,846	1,355,026	42,059,872
Restricted for:			
Capital Projects	2,590,778	0	2,590,778
Job and Family Services	261,376	0	261,376
Community Development	996,752	0	996,752
Board of Developmental Disabilities	4,866,519	0	4,866,519
Motor Vehicle and Gas Tax	1,205,401	0	1,205,401
Emergency Medical Services	1,627,840	0	1,627,840
Child Support	472,659	0	472,659
Real Estate Assessment	808,866	0	808,866
Pike Senior Service	379,230	0	379,230
Children Services	696,995	0	696,995
Delinquent Real Estate	221,954	0	221,954
Other Purposes	3,460,047	0	3,460,047
Unrestricted	10,654,688	463,197	11,117,885
 Total Net Position	 <u>\$68,947,951</u>	 <u>\$1,818,223</u>	 <u>\$70,766,174</u>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Activities*  
For the Year Ended December 31, 2012

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
<b>Primary Government:</b>							
Governmental Activities:							
General Government:							
Legislative and Executive	\$3,984,278	\$504,684	\$382,224	\$0	(\$3,097,370)		(\$3,097,370)
Judicial	1,461,617	487,317	268,933	0	(705,367)		(705,367)
Public Safety	3,801,047	504,817	781,763	0	(2,514,467)		(2,514,467)
Public Works	5,865,121	829,123	3,062,542	9,318,611	7,345,155		7,345,155
Health	4,645,254	836,012	3,193,907	0	(615,335)		(615,335)
Human Services	4,427,938	782,296	2,916,202	0	(729,440)		(729,440)
Conservation and Recreation	282,783	33,524	0	0	(249,259)		(249,259)
Economic Development and Assistance	1,323,671	79,060	304,487	0	(940,124)		(940,124)
Interest and Fiscal Charges	161,473	14,037	13,206	442,749	308,519		308,519
<b>Total Governmental Activities</b>	<b>25,953,182</b>	<b>4,070,870</b>	<b>10,923,264</b>	<b>9,761,360</b>	<b>(1,197,688)</b>		<b>(1,197,688)</b>
Business-Type Activities:							
Pike County Sewer Fund	595,826	541,019	0	0		(\$54,807)	(54,807)
<b>Total Business-Type Activities</b>	<b>595,826</b>	<b>541,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(54,807)</b>	<b>(54,807)</b>
<b>Total Primary Government</b>	<b>\$26,549,008</b>	<b>\$4,611,889</b>	<b>\$10,923,264</b>	<b>\$9,761,360</b>	<b>(1,197,688)</b>	<b>(54,807)</b>	<b>(1,252,495)</b>
General revenues and transfers:							
Taxes:							
Property taxes, levied for general purposes					1,632,303	0	1,632,303
Property taxes, levied for emergency medical services					338,248	0	338,248
Property taxes, levied for board of developmental disabilities					1,100,331	0	1,100,331
Property taxes, levied for children services					529,549	0	529,549
Property taxes, levied for senior center					289,936	0	289,936
Sales					4,807,276	0	4,807,276
Grants and Contributions Not Restricted to Specific Programs					1,365,351	0	1,365,351
Unrestricted Investment Earnings					113,208	0	113,208
Other					1,126,506	15,364	1,141,870
Transfers					(7,500)	7,500	0
<b>Total general revenues and transfers</b>					<b>11,295,208</b>	<b>22,864</b>	<b>11,318,072</b>
Change in net position					10,097,520	(31,943)	10,065,577
Net position - January 1, 2012 - As Restated - See Note 22					58,850,431	1,850,166	60,700,597
Net position - December 31, 2012					\$68,947,951	\$1,818,223	\$70,766,174

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2012*

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$7,303,871	\$1,193,797	\$4,229,126
Cash and Cash Equivalents:			
In Segregated Accounts	24,987	0	465
With Fiscal Agents	0	0	764,444
Receivables:			
Taxes	2,725,769	0	920,094
Interest	11,165	0	0
Accounts	0	0	0
Due from Other Governments	353,346	1,846,850	403,945
Due from Other Funds	3,060	57,087	0
Loans Receivable (Net of Allowance)	0	0	0
<i>Total Assets</i>	<u>\$10,422,198</u>	<u>\$3,097,734</u>	<u>\$6,318,074</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$23,083	\$23,112	\$7,186
Accrued Wages and Benefits	121,594	37,782	53,866
Contracts Payable	0	21,073	0
Due to Other Funds	0	0	0
Due to Other Governments	144,586	47,538	151,877
Matured Compensated Absences Payable	1,801	0	0
Accrued Interest Payable	0	12,105	0
Notes Payable	0	500,000	0
<i>Total Liabilities</i>	<u>291,064</u>	<u>641,610</u>	<u>212,929</u>
<b>Deferred Inflows of Resources:</b>			
Property Taxes not Levied to Finance Current Year Operations	1,281,237	0	694,929
Unavailable Revenue	933,310	1,190,486	386,717
<i>Total Deferred Inflows of Resources</i>	<u>2,214,547</u>	<u>1,190,486</u>	<u>1,081,646</u>
<b>Fund Balances</b>			
Nonspendable	195,656	0	0
Restricted	0	1,265,638	5,023,499
Assigned	599,623	0	0
Unassigned	7,121,308	0	0
<i>Total Fund Balances</i>	<u>7,916,587</u>	<u>1,265,638</u>	<u>5,023,499</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$10,422,198</u>	<u>\$3,097,734</u>	<u>\$6,318,074</u>

See accompanying notes to the basic financial statements

Job and Family Services	Pike Manufacturing Center	Other Governmental Funds	Total Governmental Funds
\$88,068	\$2,027	\$6,314,505	\$19,131,394
0	0	96	25,548
0	0	0	764,444
0	0	1,212,878	4,858,741
0	0	0	11,165
0	0	123,472	123,472
61,450	2,209,600	677,595	5,552,786
9,332	0	0	69,479
0	0	1,497,558	1,497,558
<u>\$158,850</u>	<u>\$2,211,627</u>	<u>\$9,826,104</u>	<u>\$32,034,587</u>
\$3,604	\$0	\$58,843	\$115,828
58,937	0	66,461	338,640
0	0	303,592	324,665
0	2,500	66,979	69,479
76,699	0	71,021	491,721
0	0	2,002	3,803
0	0	15,534	27,639
0	0	502,350	1,002,350
<u>139,240</u>	<u>2,500</u>	<u>1,086,782</u>	<u>2,374,125</u>
0	0	923,673	2,899,839
0	2,209,600	671,144	5,391,257
0	2,209,600	1,594,817	8,291,096
0	0	0	195,656
19,610	0	7,597,754	13,906,501
0	0	0	599,623
0	(473)	(453,249)	6,667,586
<u>19,610</u>	<u>(473)</u>	<u>7,144,505</u>	<u>21,369,366</u>
<u>\$158,850</u>	<u>\$2,211,627</u>	<u>\$9,826,104</u>	<u>\$32,034,587</u>





**PIKE COUNTY**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2012*

<b>Total Governmental Fund Balances</b>		\$21,369,366
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		48,272,525
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	1,123,051	
Intergovernmental	4,219,377	
Total	5,342,428	5,342,428
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 position.		1,074,651
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	(141,633)	
Compensated Absences	(720,118)	
Interest Payable	(81,505)	
Revenue Bonds	(1,958,400)	
USDA Loans Payable	(616,500)	
General Obligation Bonds	(1,953,194)	
OWDA Loan Payable	(120,976)	
OPWC Loans Payable	(1,518,693)	
Total	(7,111,019)	(7,111,019)
<b>Net Position of Governmental Activities</b>		<b>\$68,947,951</b>

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, 2012*

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
<b>Revenues</b>			
Taxes	\$6,374,126	\$0	\$1,103,948
Intergovernmental	1,145,942	12,071,290	2,677,605
Interest	67,183	1,785	43,817
Charges for Services	921,476	412,045	485,810
Fees, License and Permits	6,982	0	0
Fines and Forfeitures	195,839	21,244	0
Other	524,591	86,014	75,652
<i>Total Revenues</i>	<u>9,236,139</u>	<u>12,592,378</u>	<u>4,386,832</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	3,146,493	0	0
Judicial	1,115,490	0	0
Public Safety	2,348,783	0	0
Public Works	97,492	4,252,720	0
Health	52,276	0	4,013,941
Human Services	195,451	0	0
Conservation and Recreation	260,995	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	204,043	8,341,690	112,073
Debt Service:			
Principal	18,697	41,300	159,656
Interest and Fiscal Charges	2,499	14,445	2,067
<i>Total Expenditures</i>	<u>7,442,219</u>	<u>12,650,155</u>	<u>4,287,737</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,793,920</u>	<u>(57,777)</u>	<u>99,095</u>
<b>Other Financing Sources (Uses)</b>			
Notes Issued	0	0	135,504
OPWC Loans Issued	0	0	0
OWDA Loans Issued	0	0	0
Inception of Capital Lease	54,031	0	21,411
Transfers In	0	0	0
Transfers Out	(393,610)	0	(42,643)
<i>Total Other Financing Sources (Uses)</i>	<u>(339,579)</u>	<u>0</u>	<u>114,272</u>
<i>Net Change in Fund Balances</i>	1,454,341	(57,777)	213,367
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>6,462,246</u>	<u>1,323,415</u>	<u>4,810,132</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$7,916,587</u></u>	<u><u>\$1,265,638</u></u>	<u><u>\$5,023,499</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	\$1,144,652	\$8,622,726
2,689,773	35,243	4,098,742	22,718,595
0	0	423	113,208
1,568	0	1,968,264	3,789,163
0	0	155	7,137
0	0	57,487	274,570
400	0	439,849	1,126,506
<u>2,691,741</u>	<u>35,243</u>	<u>7,709,572</u>	<u>36,651,905</u>
0	0	549,342	3,695,835
0	0	389,639	1,505,129
0	0	1,063,664	3,412,447
0	68,346	333,067	4,751,625
0	0	618,870	4,685,087
2,838,046	0	1,632,084	4,665,581
0	0	0	260,995
0	0	430,166	430,166
46,780	3,862	2,582,398	11,290,846
9,485	2,500	428,146	659,784
2,430	0	141,544	162,985
<u>2,896,741</u>	<u>74,708</u>	<u>8,168,920</u>	<u>35,520,480</u>
<u>(205,000)</u>	<u>(39,465)</u>	<u>(459,348)</u>	<u>1,131,425</u>
0	0	0	135,504
0	0	347,420	347,420
0	102,101	41,064	143,165
32,836	0	0	108,278
122,063	0	530,029	652,092
0	0	(223,339)	(659,592)
<u>154,899</u>	<u>102,101</u>	<u>695,174</u>	<u>726,867</u>
(50,101)	62,636	235,826	1,858,292
<u>69,711</u>	<u>(63,109)</u>	<u>6,908,679</u>	<u>19,511,074</u>
<u>\$19,610</u>	<u>(\$473)</u>	<u>\$7,144,505</u>	<u>\$21,369,366</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, 2012*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		<b>\$1,858,292</b>
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>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.</p>		
Capital Asset Additions	11,236,254	
Current Year Depreciation	<u>(2,346,798)</u>	
Total		8,889,456
<p>Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.</p>		
Loss on Disposal of Capital Assets	<u>(292,768)</u>	
Total		(292,768)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Taxes	74,917	
Intergovernmental	<u>(668,620)</u>	
Total		(593,703)
<p>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.</p>		
		(626,089)
<p>Repayment of loan and bond principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net position and does not result in an expense in the statement of activities.</p>		
		617,302
<p>Repayment of capital leases obligations are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net position and does not result in an expense in the statement of activities.</p>		
		42,482
<p>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.</p>		
		(108,278)
<p>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.</p>		
		152,213
<p>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.</p>		
Decrease in Compensated Absences	157,101	
Decrease in Interest Payable	<u>1,512</u>	
Total		<u>158,613</u>
<b>Net Change in Net Position of Governmental Activities</b>		<b><u><u>\$10,097,520</u></u></b>

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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$4,258,281	\$6,368,281	\$6,803,868	\$435,587
Charges for Services	557,175	708,375	731,863	23,488
Fees, Licenses and Permits	5,250	5,250	6,982	1,732
Fines and Forfeitures	150,000	180,750	180,865	115
Intergovernmental	341,000	359,904	627,815	267,911
Interest	100,000	100,000	81,096	(18,904)
Other	7,550	7,550	489,044	481,494
<b>Total Revenues</b>	<b>5,419,256</b>	<b>7,730,110</b>	<b>8,921,533</b>	<b>1,191,423</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	3,099,223	3,577,499	3,303,914	273,585
Judicial	1,017,507	1,087,389	1,027,500	59,889
Public Safety	2,049,197	2,459,618	2,390,200	69,418
Public Works	78,662	88,162	78,379	9,783
Health	36,361	36,361	33,207	3,154
Human Services	334,071	337,124	323,346	13,778
Conservation and Recreation	256,054	296,499	293,602	2,897
Capital Outlay	105,772	688,794	210,347	478,447
<b>Total Expenditures</b>	<b>6,976,847</b>	<b>8,571,446</b>	<b>7,660,495</b>	<b>910,951</b>
Excess of Revenues Over (Under) Expenditures	<b>(1,557,591)</b>	<b>(841,336)</b>	<b>1,261,038</b>	<b>2,102,374</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	250	250	32,334	32,084
Advances In	0	0	76,707	76,707
Transfers Out	(193,760)	(271,547)	(271,547)	0
Advances Out	0	0	(79,767)	(79,767)
<b>Total Other Financing Sources and Uses</b>	<b>(193,510)</b>	<b>(271,297)</b>	<b>(242,273)</b>	<b>29,024</b>
<b>Net Change in Fund Balance</b>	<b>(1,751,101)</b>	<b>(1,112,633)</b>	<b>1,018,765</b>	<b>2,131,398</b>
Fund Balance at Beginning of Year	5,156,220	5,156,220	5,156,220	0
Prior Year Encumbrances Appropriated	234,888	234,888	234,888	0
<b>Fund Balance at End of Year</b>	<b>\$3,640,007</b>	<b>\$4,278,475</b>	<b>\$6,409,873</b>	<b>\$2,131,398</b>

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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$50,000	\$673,044	\$623,044	(\$50,000)
Fines and Forfeitures	15,000	15,000	21,816	6,816
Intergovernmental	11,618,244	11,710,244	12,003,731	293,487
Interest	150,000	149,028	1,931	(147,097)
Other	0	61,144	86,014	24,870
<b>Total Revenues</b>	<b>11,833,244</b>	<b>12,608,460</b>	<b>12,736,536</b>	<b>128,076</b>
<b>Expenditures</b>				
Current:				
Public Works	3,902,761	4,891,480	4,486,505	404,975
Capital Outlay	8,589,244	8,620,744	8,377,000	243,744
Debt Service:				
Principal Retirements	122,592	622,592	621,892	700
Interest and Fiscal Charges	35,000	35,000	46,649	(11,649)
<b>Total Expenditures</b>	<b>12,649,597</b>	<b>14,169,816</b>	<b>13,532,046</b>	<b>637,770</b>
Excess of Revenues Under Expenditures	<b>(816,353)</b>	<b>(1,561,356)</b>	<b>(795,510)</b>	<b>765,846</b>
<b>Other Financing Sources</b>				
Notes Issued	0	500,000	500,000	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(816,353)</b>	<b>(1,061,356)</b>	<b>(295,510)</b>	<b>765,846</b>
Fund Balance at Beginning of Year	771,896	771,896	771,896	0
Prior Year Encumbrances Appropriated	378,573	378,573	378,573	0
<b>Fund Balance at End of Year</b>	<b>\$334,116</b>	<b>\$89,113</b>	<b>\$854,959</b>	<b>\$765,846</b>

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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$660,143	\$1,098,500	\$1,106,644	\$8,144
Charges for Services	208,097	487,674	476,052	(11,622)
Intergovernmental	1,772,500	2,607,490	2,627,933	20,443
Other	13,342	36,000	46,490	10,490
<b>Total Revenues</b>	<b>2,654,082</b>	<b>4,229,664</b>	<b>4,257,119</b>	<b>27,455</b>
<b>Expenditures</b>				
Current:				
Health	3,206,442	3,593,367	3,444,627	148,740
Capital Outlay	30,033	102,783	90,699	12,084
Debt Service:				
Principal Retirements	158,101	158,101	158,101	0
Interest and Fiscal Charges	11,910	11,910	11,910	0
<b>Total Expenditures</b>	<b>3,406,486</b>	<b>3,866,161</b>	<b>3,705,337</b>	<b>160,824</b>
Excess of Revenues Over (Under) Expenditures	<b>(752,404)</b>	<b>363,503</b>	<b>551,782</b>	<b>188,279</b>
<b>Other Financing Sources (Uses)</b>				
Notes Issued	135,504	135,504	135,504	0
Advances - In	0	0	125,364	125,364
Advances - Out	0	0	(125,364)	(125,364)
Transfers -Out	(42,568)	(42,643)	(42,643)	0
<b>Total Other Financing Sources (Uses)</b>	<b>92,936</b>	<b>92,861</b>	<b>92,861</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(659,468)</b>	<b>456,364</b>	<b>644,643</b>	<b>188,279</b>
Fund Balance at Beginning of Year	3,258,162	3,258,162	3,258,162	0
Prior Year Encumbrances Appropriated	124,948	124,948	124,948	0
<b>Fund Balance at End of Year</b>	<b>\$2,723,642</b>	<b>\$3,839,474</b>	<b>\$4,027,753</b>	<b>\$188,279</b>

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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget: Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$2,579,982	\$2,415,631	\$2,678,410	\$262,779
Other	201,200	261,378	400	(260,978)
Total Revenues	<u>2,781,182</u>	<u>2,677,009</u>	<u>2,678,810</u>	<u>1,801</u>
<b>Expenditures</b>				
Current:				
Human Services	2,902,216	2,912,761	2,878,279	34,482
Capital Outlay	13,000	13,944	13,944	0
Total Expenditures	<u>2,915,216</u>	<u>2,926,705</u>	<u>2,892,223</u>	<u>34,482</u>
Excess of Revenues Under Expenditures	<u>(134,034)</u>	<u>(249,696)</u>	<u>(213,413)</u>	<u>36,283</u>
<b>Other Financing Sources:</b>				
Transfers In	118,748	122,063	122,063	0
Total Other Financing Sources	<u>118,748</u>	<u>122,063</u>	<u>122,063</u>	<u>0</u>
Net Change in Fund Balance	(15,286)	(127,633)	(91,350)	36,283
Fund Balance at Beginning of Year	82,880	82,880	82,880	0
Prior Year Encumbrances Appropriated	45,334	45,334	45,334	0
Fund Balance at End of Year	<u><u>\$112,928</u></u>	<u><u>\$581</u></u>	<u><u>\$36,864</u></u>	<u><u>\$36,283</u></u>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Net Position*  
*Proprietary Funds*  
*December 31, 2012*

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
<b>Assets</b>		
<i>Current Assets</i>		
Equity in Pooled Cash and Investments	\$452,831	\$0
Cash and Cash Equivalents with Fiscal Agents	0	1,116,233
Accounts Receivable	58,131	0
<b>Total Current Assets</b>	<b>510,962</b>	<b>1,116,233</b>
<i>Noncurrent Assets</i>		
Nondepreciable Capital Assets	266,687	0
Depreciable Capital Assets, net	1,348,026	0
<b>Total Noncurrent Assets</b>	<b>1,614,713</b>	<b>0</b>
<b>Total Assets</b>	<b>\$2,125,675</b>	<b>\$1,116,233</b>
<b>Liabilities</b>		
<i>Current Liabilities</i>		
Accounts Payable	\$23,226	\$0
Accrued Wages and Benefits	5,371	0
Contracts Payable	8,212	0
Due to Other Governments	4,147	0
Claims Payable	0	41,582
<b>Total Current Liabilities</b>	<b>40,956</b>	<b>41,582</b>
<i>Noncurrent Liabilities</i>		
Long-Term Liabilities:		
Long-Term Notes Payable	259,687	0
Compensated Absences Payable	6,809	0
<b>Total Noncurrent Liabilities</b>	<b>266,496</b>	<b>0</b>
<b>Total Liabilities</b>	<b>307,452</b>	<b>41,582</b>
<b>Net Position</b>		
Investment in Capital Assets	1,355,026	0
Unrestricted	463,197	1,074,651
<b>Total Net Position</b>	<b>\$1,818,223</b>	<b>\$1,074,651</b>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Revenues, Expenses and  
 Changes in Fund Net Position  
 Proprietary Funds  
 For the Year Ended December 31, 2012*

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
<b>Operating Revenues</b>		
Charges for Services	\$541,019	\$2,574,913
Total Operating Revenues	541,019	2,574,913
<b>Operating Expenses</b>		
Personal Services	107,210	0
Fringe Benefits	38,625	0
Contractual Services	337,098	2,129,978
Materials & Supplies	15,634	0
Other	29,027	0
Claims	0	292,931
Depreciation Expense	67,830	0
Total Operating Expenses	595,424	2,422,909
Operating Income (Loss)	(54,405)	152,004
<b>Nonoperating Revenues</b>		
Interest	0	209
Other Revenues	15,364	0
Interest and Fiscal Charges	(402)	0
Total Nonoperating Revenues	14,962	209
Net Income (Loss) Before Transfers	(39,443)	152,213
Transfers-In	7,500	0
Change in Net Position	(31,943)	152,213
Net Position at Beginning of Year	1,850,166	922,438
Net Position at End of Year	<u>\$1,818,223</u>	<u>\$1,074,651</u>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2012*

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents:</b>		
<b>Cash Flows from Operating Activities:</b>		
Cash Received from Customers	\$556,402	\$2,574,913
Cash Payments to Suppliers for Goods and Services	(385,022)	(2,129,978)
Cash Payments to Employees for Services and Benefits	(168,318)	0
Cash Payments for Claims	0	(268,679)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>3,062</u>	<u>176,256</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Other Non-operating Revenue	15,364	0
Transfers In	7,500	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>22,864</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>		
Interest on Investments	0	209
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Proceeds from OPWC Loan	259,687	0
Payments for Capital Acquisitions	(272,717)	0
Principal Payments	(1,802)	0
Interest Payments	(402)	0
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>(15,234)</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	10,692	176,465
Cash and Cash Equivalents at Beginning of Year	442,139	939,768
Cash and Cash Equivalents at End of Year	<u><u>\$452,831</u></u>	<u><u>\$1,116,233</u></u>

(Continued)

**PIKE COUNTY**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2012  
(Continued)

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>		
Operating Income (Loss)	(\$54,405)	\$152,004
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>		
Depreciation	67,830	0
Changes in Assets and Liabilities:		
Decrease in Accounts Receivable	15,383	0
Increase in Accounts Payable	15,776	0
Increase in Contracts Payable	8,212	0
Increase in Accrued Wages and Benefits	1,639	0
Decrease in Compensated Absences Payable	(26,108)	0
Increase in Claims Payable	0	24,252
Decrease in Due to Other Governments	(25,265)	0
Total Adjustments	57,467	24,252
Net Cash Provided by Operating Activities	\$3,062	\$176,256

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2012*

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	<u>Agency</u>
<b>Assets</b>	
Equity in Pooled Cash and Investments	\$2,266,710
Cash and Cash Equivalents in Segregated Accounts	587,147
Receivables:	
Taxes	17,603,596
Due from Other Governments	<u>706,238</u>
 Total Assets	 <u><u>\$21,163,691</u></u>
 <b>Liabilities</b>	
Due to Other Governments	\$19,430,234
Undistributed Monies	1,463,571
Deposits Held and Due to Others	<u>269,886</u>
 Total Liabilities	 <u><u>\$21,163,691</u></u>

See accompanying notes to the basic financial statements

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**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. The County has no blended or discretely presented component units.

**Discretely Presented Component Unit:** Pike Health Services, Inc. entered into an affiliation agreement with Adena Health Systems effective March 1, 2012. As more fully described in Note 22, Pike Health Systems, Inc. is no longer considered to be a discretely presented component unit of Pike County.

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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

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 position 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 position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. 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.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The 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.



**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

**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 plus deferred inflows of resources 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 Center 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).

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

Enterprise funds 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 position and changes in net position. 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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**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 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 unavailable 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, liabilities, and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

**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, current liabilities, deferred inflows of resources, 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 position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds 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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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.

***Deferred Outflows and Deferred Inflows of Resources*** As more fully described in Note 22 to the basic financial statements, the County has implemented both GASB Statement No. 63 and GASB Statement No. 65, effective for fiscal year 2012. Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County did not have any deferred outflows as of December 31, 2012. The County also reports a deferred inflow of resources which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of intergovernmental receivables which are not collected in the available period. Property taxes for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance fiscal year 2013 operations, have been recorded as deferred inflows of resources. The difference between deferred inflows on the Statement of Net Position and the Balance Sheet is due to grants and entitlements not received during the available period. These were reported as revenues on the Statement of Activities and not recorded as deferred inflows on the Statement of Net Position.

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

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. 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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgetary schedules are reported but no annual budgets were adopted for the following funds: East Jackson Water Tap Notes, 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, St. Homeland Sec. Part I, Pike County Records Center, Children Services Building Notes, Buffer Zone Protection Program, OPD Citizens Corps Program, Tuberculosis Levy, DARE Grant, HAVA Voter Registration, Byrne Memorial D02 Victim, FY07 Homeland Security Grant, Airport Authority Grant, Unclaimed Monies, Trust, Juvenile Division Special Project Drug Court, Juvenile Division Special Project Family, Common Pleas Court Special Projects, Armintrout, and Pike County Courthouse Improvement.

Budgetary schedules are not reported and budgets are not adopted for the following funds: Pike County Water, Children Services Building, Sunfish Creek Waterline Capital, Scioto Twp Waterline, Mifflin Township Capital Project, 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 position.

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.

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 2012, investments were limited to Federal Home Loan Bank Securities, Federal Home Loan Mortgage Corporation Securities, Federal National Mortgage Association Securities, US Treasury Notes, 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 2012 amounted to \$113,208.

**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 "Restricted Fund Balance." The expenditure is recorded when the loan is made.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**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 position; 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 position 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 position 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 2012 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.

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:

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

***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.

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 Position:** Net position represents the difference between assets, liabilities and deferred inflows/outflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings and the effect of deferred outflows and inflows related to the acquisition, construction or improvement of those assets.

Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions, or enabling legislation adopted or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Other purposes restricted net position include various grants and other resources restricted for various purposes. The County’s policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Of the County’s restricted net position, none are 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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**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 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.

**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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**NOTE 3 - CONVERSION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS** (Continued)

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	\$1,454,341	\$(57,777)	\$213,367	\$(50,101)
Net Adjustments for:				
Revenue Accruals	(8,742)	644,158	(25,760)	(45,767)
Expenditure Accruals	(164,882)	(545,531)	649,392	55,725
Perspective Difference:				
Activity of Funds Reclassified For GAAP Reporting Purposes	(102,320)	0	0	0
Encumbrances	(159,632)	(336,360)	(192,356)	(51,207)
Budget Basis	\$1,018,765	\$(295,510)	\$644,643	\$(91,350)

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE**

**Accountability - Fund Balance Deficits:** The following funds have a fund balance deficit as of December 31, 2012:

<b><u>Major Fund</u></b>		
Pike Manufacturing Center		\$473
<b><u>Nonmajor Funds</u></b>		
<b><u>Capital Projects Funds</u></b>		
Fairgrounds Improvement Fund		92,656
Pike Senior Services Fund		360,593

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 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;



**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 5 - DEPOSITS AND INVESTMENTS** (Continued)

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;
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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 5 - DEPOSITS AND INVESTMENTS** (Continued)

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.”

**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 \$12,681,814 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, 2012, the County had the following investments and maturities:

	Carrying/Fair Value	Weighted Average Maturity	
		Less Than One Year	1-3 Years
Federal Home Loan Bank	\$4,884,746	\$3,633,795	\$1,250,951
Federal Home Loan Mortgage Corporation	1,330,796	0	1,330,796
US Treasury Note	355,152	0	355,153
Federal National Mortgage Association	4,459,128	704,032	3,755,096
Money Market Mutual Fund	3,436	3,436	0
<b>Total Investments</b>	<b>\$11,033,258</b>	<b>\$4,341,263</b>	<b>\$6,691,996</b>

**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 44% in Federal Home Loan Bank, 12% in Federal Home Loan Mortgage Corporation, 3% in US Treasury Note, 40% in Federal National Mortgage Association, and one percent in Money Market Mutual Fund.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 5 - DEPOSITS AND INVESTMENTS** (Continued)

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.

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility 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.

Public utility real 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 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 and public utility taxes which were measurable and unpaid as of December 31, 2012. 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 2012 operations.

The full tax rate for all County operations for the year ended December 31, 2012, was \$12.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2012 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$329,681,480
Public Utility Personal Property	<u>43,144,050</u>
Total Property Taxes	<u>\$372,825,530</u>

**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 2012 amounted to \$4,807,276.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2012, 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, \$671,055 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 \$91,834 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	\$ 353,346
Motor Vehicle and Gas Tax	1,846,850
Board of Developmental Disabilities Grants	403,945
Job and Family Services Grants	61,450
Pike Manufacturing Center	2,209,600
Non-major Funds	
Community Development	334,352
EMS	46,303
County Court Special Project	152
Children Services	30,872
Pike Senior Services	23,742
State Issue II	10,695
Community Corrections Act Grant	27,790
FEMA Windstorm Assistance Grant	53,848
ODH MIECHV Grant	127,091
Miscellaneous Special Grants	<u>22,750</u>
Total Non-major Funds	<u>677,595</u>
Total Governmental Activities	<u>\$ 5,552,786</u>

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**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 2012, 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 \$31,480,882 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 \$41,582 reported in the self-insurance fund at December 31, 2012, 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>
2010	\$6,796	\$144,641	\$126,677	\$24,760
2011	24,760	224,894	232,324	17,330
2012	17,330	292,931	268,679	41,582

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, 2012

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2012:

	Balance 12/31/2011	Additions	Deletions	Balance 12/31/2012
<b>Governmental Activities:</b>				
<i>Non-Depreciable Capital Assets</i>				
Land	\$1,422,064	\$0	(\$26,400)	\$1,395,664
Construction in Progress	1,414,752	303,197	(1,218,583)	499,366
<b>Total Non-Depreciable Capital Assets</b>	<b>2,836,816</b>	<b>303,197</b>	<b>(1,244,983)</b>	<b>1,895,030</b>
<i>Depreciable Capital Assets</i>				
Furniture and Fixtures	325,026	31,927	(9,748)	347,205
Buildings and Improvements	9,962,221	208,768	(114,420)	10,056,569
Machinery and Equipment	3,641,705	258,861	(119,377)	3,781,189
Vehicles	3,435,353	73,403	(45,828)	3,462,928
Improvements other than Buildings	2,925,089	0	0	2,925,089
Infrastructure	40,010,237	11,605,081	(392,642)	51,222,676
<b>Total Depreciable Capital Assets</b>	<b>60,299,631</b>	<b>12,178,040</b>	<b>(682,015)</b>	<b>71,795,656</b>
Less Accumulated Depreciation:				
Furniture and Fixtures	(238,981)	(16,337)	0	(255,318)
Buildings and Improvements	(3,292,318)	(272,839)	123,885	(3,441,272)
Machinery and Equipment	(2,037,942)	(350,152)	24,210	(2,363,884)
Vehicles	(2,911,817)	(221,933)	42,564	(3,091,186)
Improvements other than Buildings	(2,925,089)	0	0	(2,925,089)
Infrastructure	(12,054,463)	(1,485,537)	198,588	(13,341,412)
<b>Total Accumulated Depreciation</b>	<b>(23,460,610)</b>	<b>(2,346,798)</b>	<b>389,247</b>	<b>(25,418,161)</b>
<b>Net Depreciable Capital Assets</b>	<b>36,839,021</b>	<b>9,831,242</b>	<b>(292,768)</b>	<b>46,377,495</b>
<b>Governmental Activities - Capital Assets, Net</b>	<b>\$39,675,837</b>	<b>\$10,134,439</b>	<b>(\$1,537,751)</b>	<b>\$48,272,525</b>

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$254,622
Judicial	17,184
Public Works	1,697,365
Public Safety	253,086
Human Services	26,657
Conservation and Recreation	21,788
Economic Development and Assistance	17,615
Health	<u>58,481</u>
<b>Total Depreciation Expense</b>	<b><u>\$2,346,798</u></b>

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 10 - CAPITAL ASSETS** (Continued)

	Balance 12/31/2011	Additions	Deletions	Balance 12/31/2012
<b>Business-Type Activities:</b>				
<i>Non-Depreciable Capital Assets</i>				
Land	\$7,000	\$0	\$0	\$7,000
Construction in Process	0	259,687	0	259,687
Total Capital Assets, Not Being Depreciated	7,000	259,687	0	266,687
 <i>Depreciable Capital Assets</i>				
Buildings and Improvements	85,352	0	0	85,352
Machinery and Equipment	82,232	0	0	82,232
Vehicles	36,104	13,030	0	49,134
Infrastructure	2,930,970	0	0	2,930,970
Total Depreciable Capital Assets	3,134,658	13,030	0	3,147,688
Less Accumulated Depreciation:				
Buildings and Improvements	(56,530)	(2,845)	0	(59,375)
Machinery and Equipment	(56,501)	(1,978)	0	(58,479)
Vehicles	(27,581)	(4,916)	0	(32,497)
Infrastructure	(1,591,220)	(58,091)	0	(1,649,311)
Total Accumulated Depreciation	(1,731,832)	(67,830)	0	(1,799,662)
Net Depreciable Capital Assets	1,402,826	(54,800)	0	1,348,026
Business Type Activities - Capital Assets, Net	\$1,409,826	\$204,887	\$0	\$1,614,713

**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, 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, 2012*

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**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>, by 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 2012 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 2012, 2011, and 2010 member contribution rates were 10.0%, 10.0%, and 10.0%, respectively, for members in state and local classifications and 11.5% and 12.10%, 11.0% and 11.6%, and 10.5% and 11.1%, respectively for members in public safety and law enforcement. Effective January 1, 2013, the member contribution rates for public safety and law enforcement members increased to 12.0% and 12.6% respectively.

The 2012, 2011, and 2010 employer contribution rates for members in state and local classifications were 14.0%, 14.0%, and 14.0%, respectively, of covered payroll. For both public safety and law enforcement divisions, the employer contribution rates were 18.10%, 18.10%, and 17.87%, respectively.

The County's contributions to OPERS for the years ended December 31, 2012, 2011, and 2010 were \$1,292,901, \$1,172,117, and \$1,280,534, respectively; 86 percent has been contributed for 2012 and 100 percent for 2011 and 2010. \$180,266, representing the unpaid contribution for 2012, 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, 2012*

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**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, 2012, 2011, and 2010 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, 2012, 2011, and 2010 were \$25,319, \$22,354, and \$20,811, respectively; 88 percent has been contributed for fiscal year 2012 and 100 percent for fiscal years 2011 and 2010. Of the 2012 amount, \$2,914 representing the unpaid contribution for 2012 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](http://www.strsoh.org).

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**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>, by 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 contributions are expressed as a percentage of the covered payroll of active members. In 2012, 2011, and 2010, local government employer units contributed at 14.0%, 14.0%, and 14.0%, respectively, of covered payroll, and public safety and law enforcement employer units contributed at 18.10%, 18.10%, and 17.87%, respectively. These are the maximum employer contribution rates permitted by the Ohio Revised Code. 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. For 2012 and 2011, the employer contributions allocated to the health care for members in the Traditional was 4.0%. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar years 2012 and 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 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, 2012, 2011, and 2010 were \$369,382, \$334,874, and \$464,955, 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, 2012*

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**NOTE 12 - POSTEMPLOYMENT BENEFITS** (Continued)

- C. Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

**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](http://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, 2012, 2011 and 2010. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$1,809, \$1,597, and \$1,487, for the years ended December 31, 2012, 2011, and 2010, 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, 2012*

**NOTE 15 - CAPITALIZED LEASES - LESSEE DISCLOSURE**

During 2012, 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 position for governmental activities in the amount of \$718,958 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 position for governmental activities. Principal payments in fiscal year 2012 totaled \$42,482 in the governmental funds.

The assets acquired through the capital lease are as follows:

	<u>Asset Value</u>	<u>Accum. Depreciation</u>	<u>Net Book Value</u>
Copiers	\$111,589	\$111,589	\$0
Hardware/Software	417,604	328,119	89,485
2010 Copiers	37,700	18,851	18,849
2011 Probate Copier	6,601	2,475	4,126
2012 Mail Machine	49,320	4,932	44,388
2012 Copier	14,995	1,500	13,496
2012 Cannon Fax	15,024	1,502	13,522
2012 Cannon Color	19,318	1,932	17,386
2012 Computers DD	10,080	1,008	9,072
2012 Copier DD	14,191	1,419	12,772
2012 Xerox	7,656	383	7,273
2012 Mailing System	14,880	1,488	13,392

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, 2012.

<u>Year Ending December 31,</u>	<u>Long-Term Debt</u>
2013	\$51,521
2014	41,312
2015	31,135
2016	26,074
2017	9,208
Total Minimum Lease Payments	159,250
Less: Amount Representing Interest	(17,617)
Present Value of Minimum Lease Payments	\$141,633

**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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 16 - LONG-TERM DEBT** (Continued)

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.

The County issued an OWDA loan in 2012 in the amount of \$41,064 for the residential septic system project. The OWDA loan is paid by grant funding from the American Reinvestment and Recovery Act.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the River Road Emergency Slip Repair project. The total amount awarded in 2012 was \$1,569. No amortization is available at this time.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the Three Bridge Replacement project. The total amount awarded in 2012 was \$24,302. No amortization is available at this time.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the Bridge Replacement & Salyers. The total amount awarded was \$300,000. No amortization is available at this time.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the Lake White Road Emergency Road Repair. The total amount awarded was \$21,549. No amortization is available at this time.

The Ohio Water Development Authority (OWDA) loan issued in 2012 consists of money owed to OWDA for the Manufacturing Center Improvements. The total amount awarded was \$102,101. The OWDA payable is payable solely from gross revenues of the Pike Manufacturing Center Fund. No amortization schedule is reported at this time as only principal payments are being made. An amortization schedule will be included once the project is considered complete and the amortization schedule is available.

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. This loan was repaid during 2012.

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.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**NOTE 16 - LONG-TERM DEBT** (Continued)

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.

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 \$225,958 and principal and interest paid was \$216,894 for 2012.

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.

The Ohio Water Development Authority (OWDA) loan issued during 2012 consists of money owed to the OWDA for Hospital Hill Sanitation Sewer project. The total loan amount awarded was \$54,183. The OWDA loan is payable solely from the gross revenues of the Sewer fund.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**NOTE 16 - LONG-TERM DEBT** (Continued)

The Ohio Water Development Authority (OWDA) loan issued during 2012 consists of money owed to the OWDA for North Sewer System project. The total loan amount awarded was \$205,504. The OWDA 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.

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

<u>Types / Issues</u>	<u>Outstanding at 01/01/12</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/12</u>	<u>Due in One Year</u>
<b><u>Governmental Funds</u></b>					
<b><u>Long-Term Obligations</u></b>					
Compensated Absences	\$877,219	\$1,652,815	\$1,809,916	\$720,118	\$39,174
<b>Laparell Road</b>					
Loan 0.00% - 1995					
Ohio Public Works Commission	37,500	0	9,375	28,125	9,375
<b>Buchanan Road</b>					
Loan 0.00% - 1998					
Ohio Public Works Commission	64,500	0	10,500	54,000	10,500
<b>OWDA-Water Pollution Control</b>					
Loan 0.00% - 2002					
OWDA/EPA Loan	23,625	0	2,250	21,375	2,250
<b>Tanglewood Bridge</b>					
Loan 0.00% - 2002					
Ohio Public Works Commission	24,972	0	2,378	22,594	2,378
<b>American Blvd.</b>					
Loan 0.00% - 2002					
Ohio Public Works Commission	10,290	0	10,290	0	0
<b>River Road</b>					
Loan 0.00% - 2002					
Ohio Public Works Commission	65,625	0	6,250	59,375	6,250
<b>River Road Emergency Slip Repair</b>					
Loan 0.00% - 2012					
Ohio Public Works Commission	0	1,569	0	1,569	0
<b>Three Bridge Replacement</b>					
Loan 0.00% - 2012					
Ohio Public Works Commission	0	24,302	0	24,302	0
<b>Bridge Replacement &amp; Salyers</b>					
Loan 0.00% - 2012					
Ohio Public Works Commission	0	300,000	0	300,000	0
<b>Lake White Road Emergency Road Repair</b>					
Loan 0.00% - 2012					
Ohio Public Works Commission	0	21,549	0	21,549	0

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 16 - LONG-TERM DEBT** (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/12</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/12</u>	<u>Due in One Year</u>
<b>Manufacturing Center Improvements</b>					
Loan 4.05% - 2012					
Ohio Water Development Authority	0	102,101	2,500	99,601	5,000
<b>Residential Septic System</b>					
Loan 0.00% - 2012					
Ohio Water Development Authority	0	41,064	41,064	0	0
<b>Buck Hollow Road</b>					
Loan 0.00% - 2004					
Ohio Public Works Commission	22,293	0	1,858	20,435	1,858
<b>Loy's Run</b>					
Loan 0.00% - 2003					
Ohio Public Works Commission	49,500	0	4,500	45,000	4,500
<b>Pike Lake Road</b>					
Loan 0.00% - 1998					
Ohio Public Works Commission	40,000	0	5,000	35,000	5,000
<b>Coal Dock Road</b>					
Loan 0.00% - 2004					
Ohio Public Works Commission	75,000	0	6,250	68,750	6,250
<b>Owl Creek Road</b>					
Loan 0.00% - 2005					
Ohio Public Works Commission	97,500	0	7,500	90,000	7,500
<b>Auerville Road</b>					
Loan 0.00% - 2006					
Ohio Public Works Commission	207,850	0	14,606	193,244	14,606
<b>Morgan's Fork Road</b>					
Loan 0.00% - 2008					
Ohio Public Works Commission	200,000	0	12,500	187,500	12,500
<b>Adams Road Bridge</b>					
Loan 0.00% - 2009					
Ohio Public Works Commission	166,500	0	9,250	157,250	9,250
<b>Little Creek Water Line</b>					
Loan 0.00% - 2010					
Ohio Public Works Commission	221,250	0	11,250	210,000	11,250
<b>General Obligation Bonds</b>					
2007 – 4.4325%	1,988,870	0	171,180	1,817,690	149,110
<b>General Obligation Bonds</b>					
2008 – 3.90%	158,101	135,504	158,101	135,504	135,504
<b>USDA – Dump Trucks</b>					
2008 – 4.375%	58,000	0	7,300	50,700	7,500
<b>Revenue Bonds</b>					
2009 – 3.50%	2,041,700	0	83,300	1,958,400	86,300



**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 16 - LONG-TERM DEBT** (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/12</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/12</u>	<u>Due in One Year</u>
<b>USDA Loan – Gradall XL3100</b> 2007 – 4.125%	90,700	0	13,700	77,000	14,100
<b>USDA Loan – Volvo Backhoe</b> 2007 – 4.375%	21,600	0	4,000	17,600	4,100
<b>USDA Loan – Airport Hangar</b> 2010 – 4.00%	322,200	0	6,100	316,100	6,400
<b>USDA Loan – International Dump Trucks</b> 2010 – 4.00%	119,200	0	11,300	107,900	11,700
<b>USDA Loan - Backhoe</b> 2010 – 3.75%	52,200	0	5,000	47,200	5,200
Capital Leases	75,837	108,278	42,482	141,633	39,661
Total Governmental Obligations	<u>\$7,112,032</u>	<u>\$2,387,182</u>	<u>\$2,469,700</u>	<u>\$7,029,514</u>	<u>\$607,216</u>

Business-Type Activities  
Long-Term Obligations

**Hospital Hill Sanitation Sewer Rehab**

Loan 0.00% - 2012

Ohio Water Development Authority	\$0	\$54,183	\$0	\$54,183	\$0
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**North Sewer System**

Loan 1.50% - 2012

Ohio Water Development Authority	0	205,504	0	205,504	2,725
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Compensated Absences	32,917	16,794	42,902	6,809	2,297
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**OPWC Loan – Industrial Park**

<b>Pump Station</b> 2011 – 0%	<u>1,802</u>	<u>0</u>	<u>1,802</u>	<u>0</u>	<u>0</u>
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Total Business-Type Activities	<u>\$34,719</u>	<u>\$276,481</u>	<u>\$44,704</u>	<u>\$266,496</u>	<u>\$5,022</u>
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**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 16 - LONG-TERM DEBT** (Continued)

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

	OPWC Tanglewood	OWDA Water Pollution	OPWC River Road	OPWC Buck Hollow	OPWC Lapparell Road	OPWC Adams Road	USDA - Backhoe	
							Principal	Interest
2013	\$2,378	\$2,250	\$6,250	\$1,858	\$9,375	\$9,250	\$4,100	\$770
2014	2,378	2,250	6,250	1,858	9,375	9,250	4,300	591
2015	2,378	2,250	6,250	1,858	9,375	9,250	4,500	403
2016	2,378	2,250	6,250	1,858	0	9,250	4,700	206
2017	2,378	2,250	6,250	1,858	0	9,250	0	0
2018-2022	10,704	10,125	28,125	9,290	0	46,250	0	0
2023-2027	0	0	0	1,855	0	46,250	0	0
2028-2030	0	0	0	0	0	18,500	0	0
<b>Total</b>	<b>\$22,594</b>	<b>\$21,375</b>	<b>\$59,375</b>	<b>\$20,435</b>	<b>\$28,125</b>	<b>\$157,250</b>	<b>\$17,600</b>	<b>\$1,970</b>

	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
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	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2018-2022	1,500	10,000	22,500	31,250	37,500	73,030	62,500
2023-2027	0	0	0	6,250	15,000	47,184	62,500
<b>Total</b>	<b>\$54,000</b>	<b>\$35,000</b>	<b>\$45,000</b>	<b>\$68,750</b>	<b>\$90,000</b>	<b>\$193,244</b>	<b>\$187,500</b>

	USDA - Gradall		OWDA North Sewer		General Obligation - Governmental		OPWC Little Creek	USDA - Airport Hanger	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2013	\$14,100	\$3,176	\$2,725	\$1,541	\$284,614	\$91,366	\$7,500	\$6,400	\$12,643
2014	14,800	2,594	5,511	3,021	156,570	82,400	7,500	6,500	12,390
2015	15,400	1,984	5,594	2,938	150,610	74,300	7,500	6,900	12,127
2016	16,000	1,352	5,678	2,854	101,710	68,576	7,500	7,100	11,853
2017	16,700	689	5,763	2,768	106,800	60,948	7,500	7,400	11,568
2018-2022	0	0	30,145	12,514	589,780	225,474	37,500	41,700	53,158
2023-2027	0	0	32,484	10,175	563,110	92,319	37,500	50,700	44,127
2028-2032	0	0	35,004	7,655	0	0	37,500	61,700	33,139
2033-2037	0	0	37,720	4,939	0	0	37,500	75,100	17,017
2038-2042	0	0	40,646	2,013	0	0	22,500	52,600	7,020
2043	0	0	4,234	32	0	0	0	0	0
<b>Total</b>	<b>\$77,000</b>	<b>\$9,796</b>	<b>\$205,504</b>	<b>\$50,450</b>	<b>\$1,953,194</b>	<b>\$695,383</b>	<b>\$210,000</b>	<b>\$316,100</b>	<b>\$215,042</b>

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**NOTE 16 - LONG-TERM DEBT** (Continued)

	USDA – Dump Truck		Revenue Bond		USDA – Dump Trucks 2010		USDA – Backhoe 2010	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	9,000	805	99,000	55,818	13,700	2,334	5,900	949
2018-2022	9,400	411	549,300	224,637	44,500	3,604	19,400	1,471
2023-2027	0	0	652,400	121,538	0	0	0	0
2028-2029	0	0	294,100	15,530	0	0	0	0
Total	\$50,700	\$8,052	\$1,958,400	\$673,153	\$107,900	\$20,330	\$47,200	\$8,310

The County's legal debt margin as of December 31, 2012 is \$2,608,925.

**NOTE 17 - NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2012 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/12</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/12</u>
<i>Major Fund</i>				
Motor Vehicle and Gas Tax	\$500,000	\$500,000	\$500,000	\$500,000
<i>Capital Projects Funds</i>				
<u>Non-Major Funds</u>				
Fairgrounds Improvement	103,000	91,000	103,000	91,000
Pike Senior Services	456,350	411,350	456,350	411,350
Total Non-Major				
Capital Project Funds	559,350	502,350	559,350	502,350
Total Governmental Activities	\$1,059,350	\$1,002,350	\$1,059,350	\$1,002,350

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, 2012*

**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, 2012, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<i>Major Funds</i>		
General Fund	\$0	\$393,610
Board of Developmental Disabilities Fund	0	42,643
Job and Family Services Fund	122,063	0
Pike County Sewer	7,500	0
<i>Non-Major Governmental Funds</i>	<u>530,029</u>	<u>223,339</u>
Total All Funds	<u>\$659,592</u>	<u>\$659,592</u>

Interfund balances at December 31, 2012, consist of the following individual fund receivables and payables:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<i>Major Funds</i>		
General Fund	\$3,060	\$0
Job and Family Services Fund	9,332	0
Pike Manufacturing Center Fund	0	2,500
Motor Vehicle & Gas Tax Fund	57,087	0
<i>Non-Major Governmental Funds</i>	<u>0</u>	<u>66,979</u>
Total All Funds	<u>\$69,479</u>	<u>\$69,479</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, 2012*

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**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](http://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 2012, Pike County contributed \$165,613 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 2012, Pike County contributed \$74,853 to the Center.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**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 (PIC)**

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 2012.

**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 2012.

**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**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 \$764,444 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 2012.

**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 2012.

**Pike Adult Activities Center**

The Pike Adult Activities Center is a nonprofit organization that is governed by a board appointed by the County Commissioners and Probate Judge. The Pike 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 Adult Activities Center was \$8,500 for 2012.

**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, 2012*

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**NOTE 22 – CHANGE IN ACCOUNTING PRINCIPLES/ REPORTING ENTITY**

For 2012 the County implemented GASB Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,” GASB Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position” and GASB Statement No. 65, “Items Previously Reported as Assets and Liabilities”.

Statement No. 62 incorporated into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants’ (AICPA) Committee on Accounting Procedure issued on or before November 30, 1989 which does not conflict with or contradict GASB pronouncements.

Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. GASB 63 standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government’s net position.

Statement No. 65 provides guidance on how to properly classify items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources. In addition, guidance is provided on recognizing certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

Other than the component unit elimination as described in the following paragraph, the implementation of these GASB Statements had no impact on beginning of year fund balance/net position.

Effective March 1, 2012, Pike Health Services, Inc. entered into an affiliation agreement with Adena Health System and changed their name to Adena Pike Medical Center. Adena Health System took steps and retired the outstanding long-term debt of Pike Health Services, Inc. during 2012. The Adena Health System’s board took over the effective control of Adena Pike Medical Center as of March 1, 2012. Adena Pike Medical Center is no longer considered a component unit of Pike County. The net effect on beginning net position for component unit reporting is as follows:

	Component Unit <u>Pike Health Services</u>
Net Position, January 1, 2012	\$2,371,724
Elimination of Component Unit	<u>(2,371,724)</u>
Restated Net Position, January 1, 2012	<u>\$ 0</u>



**PIKE COUNTY**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**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
<b>Nonspendable</b>							
Unclaimed Monies	\$195,656	\$0	\$0	\$0	\$0	\$0	\$195,656
<b>Total of Nonspendable</b>	<u>195,656</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>195,656</u>
<b>Restricted For:</b>							
Loans	0	0	0	0	0	1,497,558	1,497,558
Capital Projects	0	0	0	0	0	339,615	339,615
Debt Service	0	0	0	0	0	495,285	495,285
Community Development	0	0	0	0	0	37,775	37,775
Human Services	0	0	0	19,610	0	0	19,610
Law Enforcement	0	0	0	0	0	496,955	496,955
Children Services	0	0	0	0	0	692,679	692,679
Child Support Enforcement	0	0	0	0	0	470,232	470,232
Motor Vehicle Gas Tax	0	1,265,638	0	0	0	0	1,265,638
Court Services	0	0	0	0	0	404,149	404,149
Senior Citizens	0	0	0	0	0	375,403	375,403
Board of Developmental Disabilities	0	0	5,023,499	0	0	44,096	5,067,595
Emergency Medical Services	0	0	0	0	0	1,498,315	1,498,315
Real Estate Assessment	0	0	0	0	0	1,035,258	1,035,258
Other Purposes	0	0	0	0	0	210,434	210,434
<b>Total Restricted</b>	<u>0</u>	<u>1,265,638</u>	<u>5,023,499</u>	<u>19,610</u>	<u>0</u>	<u>7,597,754</u>	<u>13,906,501</u>
<b>Assigned</b>	599,623	0	0	0	0	0	599,623
<b>Unassigned (deficit)</b>	7,121,308	0	0	0	(473)	(453,249)	6,667,586
<b>Total Fund Balances</b>	<u>\$7,916,587</u>	<u>\$1,265,638</u>	<u>\$5,023,499</u>	<u>\$19,610</u>	<u>(\$473)</u>	<u>\$7,144,505</u>	<u>\$21,369,366</u>



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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$4,258,281	\$6,368,281	\$6,803,868	\$435,587
Charges for Services	557,175	708,375	731,863	23,488
Fees, Licenses and Permits	5,250	5,250	6,982	1,732
Fines and Forfeitures	150,000	180,750	180,865	115
Intergovernmental	341,000	359,904	627,815	267,911
Interest	100,000	100,000	81,096	(18,904)
Other	7,550	7,550	489,044	481,494
<b>Total Revenues</b>	<b>5,419,256</b>	<b>7,730,110</b>	<b>8,921,533</b>	<b>1,191,423</b>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Commissioners				
Salaries	228,799	229,099	229,087	12
Fringe Benefits	125,580	120,183	116,106	4,077
Supplies and Materials	2,500	5,000	3,815	1,185
Contractual Services	13,209	26,862	24,861	2,001
Other Expenditures	3,050	7,300	4,285	3,015
<b>Total Commissioners</b>	<b>373,138</b>	<b>388,444</b>	<b>378,154</b>	<b>10,290</b>
		0		
County Auditor				
Salaries	199,256	200,077	200,077	0
Fringe Benefits	111,593	107,936	106,611	1,325
Supplies and Materials	12,665	11,786	10,378	1,408
Contractual Services	500	500	0	500
Other Expenditures	16,585	20,300	15,022	5,278
<b>Total County Auditor</b>	<b>340,599</b>	<b>340,599</b>	<b>332,088</b>	<b>8,511</b>
Personal Property				
Salaries	31,146	31,146	27,149	3,997
Fringe Benefits	6,058	6,058	4,746	1,312
Supplies and Materials	575	575	0	575
<b>Total Personal Property</b>	<b>37,779</b>	<b>37,779</b>	<b>31,895</b>	<b>5,884</b>

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Appraisal of Real Property				
Supplies and Materials	310	310	0	310
Total Appraisal of Real Property	310	310	0	310
County Treasurer				
Salaries	135,616	135,616	126,295	9,321
Fringe Benefits	55,335	57,143	55,687	1,456
Supplies and Materials	3,500	4,597	3,789	808
Contractual Services	15,000	15,000	15,000	0
Other Expenditures	21,900	23,003	19,205	3,798
Total County Treasurer	231,351	235,359	219,976	15,383
Prosecuting Attorney				
Salaries	268,658	279,958	279,958	0
Fringe Benefits	113,786	113,564	112,931	633
Supplies and Materials	3,000	3,000	2,908	92
Contractual Services	8,800	16,441	16,127	314
Other Expenditures	28,213	28,213	28,113	100
Total Prosecuting Attorney	422,457	441,176	440,037	1,139
Budget Commission				
Supplies and Materials	420	420	119	301
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	65,200	107,400	106,392	1,008
County Planning Commission				
Salaries	66,020	66,022	66,020	2
Fringe Benefits	28,146	27,360	26,535	825
Supplies and Materials	400	400	77	323
Contractual Services	0	720	506	214
Other Expenditures	2,500	2,580	2,100	480
Total County Planning Commission	97,066	97,082	95,238	1,844

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Data Processing				
Supplies and Materials	4,300	4,300	2,655	1,645
Other Expenditures	150	150	0	150
Total Data Processing	4,450	4,450	2,655	1,795
Board of Elections				
Salaries	202,130	202,130	198,377	3,753
Fringe Benefits	66,792	65,856	65,843	13
Supplies and Materials	25,000	27,396	24,016	3,380
Contractual Services	41,000	40,900	39,759	1,141
Other Expenditures	5,500	12,573	8,803	3,770
Total Board of Elections	340,422	348,855	336,798	12,057
Buildings and Grounds - Maintenance				
Salaries	147,969	152,969	152,836	133
Fringe Benefits	86,182	85,057	83,110	1,947
Supplies and Materials	7,650	17,794	16,993	801
Contractual Services	109,219	248,991	232,590	16,401
Other Expenditures	27,500	110,254	100,142	10,112
Total Buildings and Grounds - Maintenance	378,520	615,065	585,671	29,394
Recorder				
Salaries	135,857	135,857	132,684	3,173
Fringe Benefits	47,361	44,538	43,930	608
Supplies and Materials	4,000	4,000	1,577	2,423
Other Expenditures	2,600	2,600	1,916	684
Total Recorder	189,818	186,995	180,107	6,888
Insurance, Pensions, Taxes				
Contractual Services	235,000	235,000	227,381	7,619
Miscellaneous				
Other Expenditures	382,539	538,411	367,403	171,008
Total General Government - Legislative and Executive	3,099,223	3,577,499	3,303,914	273,585
General Government - Judicial				
Court of Appeals				
Other Expenditures	9,500	9,500	9,164	336

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Common Pleas Court				
Salaries	104,586	113,254	109,773	3,481
Fringe Benefits	37,066	35,987	35,382	605
Supplies and Materials	3,000	5,992	3,553	2,439
Contractual Services	3,309	1,900	1,707	193
Other Expenditures	33,100	52,027	35,627	16,400
Total Common Pleas Court	181,061	209,160	186,042	23,118
Adult Probation				
Salaries	600	600	496	104
Fringe Benefits	117	117	94	23
Supplies and Materials	2,500	1,600	1,227	373
Other Expenditures	900	900	478	422
Total Adult Probation	4,117	3,217	2,295	922
Jury Commission				
Supplies and Materials	500	500	345	155
Contractual Services	200	200	0	200
Other Expenditures	2,351	2,351	1,985	366
Total Jury Commission	3,051	3,051	2,330	721
Juvenile Court				
Salaries	92,579	92,579	92,578	1
Fringe Benefits	48,617	46,437	39,010	7,427
Supplies and Materials	4,586	3,836	3,592	244
Contractual Services	1,000	850	838	12
Other Expenditures	14,750	24,179	21,026	3,153
Total Juvenile Court	161,532	167,881	157,044	10,837
Probate Court				
Salaries	66,719	62,227	62,227	0
Fringe Benefits	48,151	46,496	45,291	1,205
Supplies and Materials	2,801	4,456	3,722	734
Contractual Services	300	300	0	300
Other Expenditures	2,520	7,520	2,994	4,526
Total Probate Court	120,491	120,999	114,234	6,765

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	134,418	134,418	134,418	0
Fringe Benefits	83,967	81,666	80,168	1,498
Supplies and Materials	5,500	7,700	7,026	674
Contractual Services	2,250	20,496	19,325	1,171
Other Expenditures	1,250	1,250	646	604
<b>Total Clerk of Courts</b>	<b>227,385</b>	<b>245,530</b>	<b>241,583</b>	<b>3,947</b>
County Court				
Personal Services	145,978	153,541	151,822	1,719
Fringe Benefits	85,942	83,612	72,548	11,064
Supplies and Materials	250	0	0	0
Other Expenditures	3,000	3,000	2,685	315
<b>Total County Court</b>	<b>235,170</b>	<b>240,153</b>	<b>227,055</b>	<b>13,098</b>
Public Defender				
Contractual Services	75,200	87,898	87,753	145
<b>Total Public Defender</b>	<b>75,200</b>	<b>87,898</b>	<b>87,753</b>	<b>145</b>
<b>Total General Government - Judicial</b>	<b>1,017,507</b>	<b>1,087,389</b>	<b>1,027,500</b>	<b>59,889</b>
Public Safety				
Coroner				
Personal Services	28,074	28,074	28,074	0
Fringe Benefits	26,751	26,774	25,997	777
Supplies and Materials	100	100	0	100
Contractual Services	38,300	38,300	19,407	18,893
Other Expenditures	1,200	1,367	1,281	86
<b>Total Coroner</b>	<b>94,425</b>	<b>94,615</b>	<b>74,759</b>	<b>19,856</b>

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Juvenile Probation				
Personal Services	44,408	46,567	46,567	0
Fringe Benefits	30,604	29,653	28,933	720
Supplies and Materials	300	550	185	365
Contractual Services	10,837	8,917	6,177	2,740
Other Expenditures	2,700	2,550	2,150	400
Total Juvenile Probation	88,849	88,237	84,012	4,225
Sheriff				
Personal Services	837,276	917,208	917,208	0
Fringe Benefits	419,141	416,492	404,720	11,772
Supplies and Materials	10,361	10,605	10,578	27
Contractual Services	481,085	698,536	683,441	15,095
Other Expenditures	117,060	227,125	209,223	17,902
Total Sheriff	1,864,923	2,269,966	2,225,170	44,796
Disaster Services				
Other Expenditures	1,000	6,800	6,259	541
Total Disaster Services	1,000	6,800	6,259	541
Total Public Safety	2,049,197	2,459,618	2,390,200	69,418
Public Works				
Engineer				
Personal Services	42,000	47,500	42,943	4,557
Fringe Benefits	29,669	33,169	28,659	4,510
Supplies and Materials	2,993	3,993	3,465	528
Contractual Services	1,000	550	400	150
Other Expenditures	3,000	2,950	2,912	38
Total Public Works	78,662	88,162	78,379	9,783
Health				
Other Health				
Fees-Vital Statistics	280	280	271	9
Crippled Children Aid	34,081	34,081	31,139	2,942
Contractual Services	2,000	2,000	1,797	203
Total Health	36,361	36,361	33,207	3,154

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Soldiers' Relief				
Salaries	95,570	95,570	90,589	4,981
Fringe Benefits	55,540	58,003	55,622	2,381
Supplies and Materials	2,175	2,175	2,041	134
Contractual Services	48,638	47,913	42,365	5,548
Other Expenditures	9,200	9,700	9,240	460
Total Soldiers' Relief	<u>211,123</u>	<u>213,361</u>	<u>199,857</u>	<u>13,504</u>
Veterans' Services				
Contractual Services	4,200	1,700	1,426	274
Other Human Services				
Welfare Assistance	118,748	122,063	122,063	0
Total Human Services	<u>334,071</u>	<u>337,124</u>	<u>323,346</u>	<u>13,778</u>
Conservation and Recreation				
Airport				
Personal Services	6,938	6,940	6,938	2
Fringe Benefits	3,242	3,245	3,070	175
Supplies and Materials	500	800	630	170
Contractual Services	16,184	35,896	35,472	424
Other Expenditures	3,000	2,428	1,957	471
Total Airport	<u>29,864</u>	<u>49,309</u>	<u>48,067</u>	<u>1,242</u>
Agriculture				
Contractual Services	226,190	247,190	245,535	1,655
Total Agriculture	<u>226,190</u>	<u>247,190</u>	<u>245,535</u>	<u>1,655</u>
Total Conservation and Recreation	<u>256,054</u>	<u>296,499</u>	<u>293,602</u>	<u>2,897</u>
Capital Outlay	105,772	688,794	210,347	478,447
<i>Total Expenditures</i>	<u>6,976,847</u>	<u>8,571,446</u>	<u>7,660,495</u>	<u>910,951</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,557,591)</u>	<u>(841,336)</u>	<u>1,261,038</u>	<u>2,102,374</u>

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b><i>Other Financing Sources (Uses):</i></b>				
Proceeds from Sale of Assets	250	250	32,334	32,084
Advances - In	0	0	76,707	76,707
Advances - Out	0	0	(79,767)	(79,767)
Transfers - Out	(193,760)	(271,547)	(271,547)	0
<i>Total Other Financing Sources (Uses)</i>	(193,510)	(271,297)	(242,273)	29,024
Net Change in Fund Balance	(1,751,101)	(1,112,633)	1,018,765	2,131,398
Fund Balance at Beginning of Year	5,156,220	5,156,220	5,156,220	0
Prior Year Encumbrances Appropriated	234,888	234,888	234,888	0
Fund Balance at End of Year	<u>\$3,640,007</u>	<u>\$4,278,475</u>	<u>\$6,409,873</u>	<u>\$2,131,398</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$50,000	\$673,044	\$623,044	(\$50,000)
Fines and Forfeitures	15,000	15,000	21,816	6,816
Intergovernmental	11,618,244	11,710,244	12,003,731	293,487
Interest	150,000	149,028	1,931	(147,097)
Other	0	61,144	86,014	24,870
<b>Total Revenues</b>	<b>11,833,244</b>	<b>12,608,460</b>	<b>12,736,536</b>	<b>128,076</b>
<b>Expenditures:</b>				
Current:				
Public Works				
Engineer				
Personal Services	1,150,450	1,046,450	1,139,386	(92,936)
Fringe Benefits	585,175	551,068	449,478	101,590
Supplies and Materials	811,084	621,757	494,212	127,545
Contractual Services	1,220,993	2,340,836	2,107,996	232,840
Other Expenditures	135,059	331,369	295,433	35,936
<b>Total Engineer</b>	<b>3,902,761</b>	<b>4,891,480</b>	<b>4,486,505</b>	<b>404,975</b>
Debt Service:				
Principal Retirements	122,592	622,592	621,892	700
Interest and Fiscal Charges	35,000	35,000	46,649	(11,649)
Capital Outlay	8,589,244	8,620,744	8,377,000	243,744
<b>Total Expenditures</b>	<b>12,649,597</b>	<b>14,169,816</b>	<b>13,532,046</b>	<b>637,770</b>
Excess of Revenues Under Expenditures	(816,353)	(1,561,356)	(795,510)	765,846
<b>Other Financing Sources:</b>				
Notes Issued	0	500,000	500,000	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>
Net Change in Fund Balance	(816,353)	(1,061,356)	(295,510)	765,846
Fund Balance at Beginning of Year	771,896	771,896	771,896	0
Prior Year Encumbrances Appropriated	378,573	378,573	378,573	0
<b>Fund Balance at End of Year</b>	<b>\$334,116</b>	<b>\$89,113</b>	<b>\$854,959</b>	<b>\$765,846</b>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$660,143	\$1,098,500	\$1,106,644	\$8,144
Charges for Services	208,097	487,674	476,052	(11,622)
Intergovernmental	1,772,500	2,607,490	2,627,933	20,443
Other	13,342	36,000	46,490	10,490
<i>Total Revenues</i>	<u>2,654,082</u>	<u>4,229,664</u>	<u>4,257,119</u>	<u>27,455</u>
<b>Expenditures:</b>				
Current:				
Health				
Board of DD				
Personal Services	1,350,000	1,364,036	1,352,126	11,910
Fringe Benefits	551,637	641,108	581,705	59,403
Supplies and Materials	93,464	93,464	78,163	15,301
Contractual Services	1,143,317	1,440,578	1,399,057	41,521
Other Expenditures	68,024	54,181	33,576	20,605
Total Health	<u>3,206,442</u>	<u>3,593,367</u>	<u>3,444,627</u>	<u>148,740</u>
Capital Outlay	<u>30,033</u>	<u>102,783</u>	<u>90,699</u>	<u>12,084</u>
Debt Service:				
Principal Retirement	158,101	158,101	158,101	0
Interest and Fiscal Charges	11,910	11,910	11,910	0
<i>Total Expenditures</i>	<u>3,406,486</u>	<u>3,866,161</u>	<u>3,705,337</u>	<u>160,824</u>
Excess of Revenues Over (Under) Expenditures	<u>(752,404)</u>	<u>363,503</u>	<u>551,782</u>	<u>188,279</u>
<b>Other Financing Sources (Uses):</b>				
Notes Issued	135,504	135,504	135,504	0
Advances - In	0	0	125,364	125,364
Advances - Out	0	0	(125,364)	(125,364)
Transfers - Out	(42,568)	(42,643)	(42,643)	0
<i>Total Other Financing Source (Uses)</i>	<u>92,936</u>	<u>92,861</u>	<u>92,861</u>	<u>0</u>
Net Change in Fund Balance	(659,468)	456,364	644,643	188,279
Fund Balance at Beginning of Year	3,258,162	3,258,162	3,258,162	0
Prior Year Encumbrances Appropriated	<u>124,948</u>	<u>124,948</u>	<u>124,948</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,723,642</u></u>	<u><u>\$3,839,474</u></u>	<u><u>\$4,027,753</u></u>	<u><u>\$188,279</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$2,579,982	\$2,415,631	\$2,678,410	\$262,779
Other	201,200	261,378	400	(260,978)
<i>Total Revenues</i>	<u>2,781,182</u>	<u>2,677,009</u>	<u>2,678,810</u>	<u>1,801</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	1,540,000	1,633,974	1,633,974	0
Fringe Benefits	717,948	613,123	593,641	19,482
Supplies and Materials	47,937	65,632	65,632	0
Contractual Services	171,068	94,689	94,689	0
Other Expenditures	425,263	505,343	490,343	15,000
Total Human Services	2,902,216	2,912,761	2,878,279	34,482
Capital Outlay	13,000	13,944	13,944	0
<i>Total Expenditures</i>	<u>2,915,216</u>	<u>2,926,705</u>	<u>2,892,223</u>	<u>34,482</u>
Excess of Revenues Under Expenditures	(134,034)	(249,696)	(213,413)	36,283
<b>Other Financing Sources:</b>				
Transfers - In	118,748	122,063	122,063	0
<i>Total Other Financing Sources</i>	<u>118,748</u>	<u>122,063</u>	<u>122,063</u>	<u>0</u>
Net Change in Fund Balance	(15,286)	(127,633)	(91,350)	36,283
Fund Balance at Beginning of Year	82,880	82,880	82,880	0
Prior Year Encumbrances Appropriated	45,334	45,334	45,334	0
Fund Balance at End of Year	<u>\$112,928</u>	<u>\$581</u>	<u>\$36,864</u>	<u>\$36,283</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$1,300,000	\$44,956	\$35,243	(\$9,713)
Other	350,000	88,526	0	(88,526)
<i>Total Revenues</i>	<u>1,650,000</u>	<u>133,482</u>	<u>35,243</u>	<u>(98,239)</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Personal Services	40,000	0	0	0
Fringe Benefits	20,180	0	0	0
Supplies and Materials	1,000	131,339	131,339	0
Contractual Services	800,000	2,027	3,862	(1,835)
Other Expenditures	6,600	0	0	0
Total Public Works	867,780	133,366	135,201	(1,835)
Debt Service:				
Principal Retirements	0	2,500	2,500	0
Capital Outlay	0	5,282	5,282	0
<i>Total Expenditures</i>	<u>867,780</u>	<u>141,148</u>	<u>142,983</u>	<u>(1,835)</u>
Excess of Revenues Over (Under) Expenditures	782,220	(7,666)	(107,740)	(100,074)
<b>Other Financing Sources:</b>				
Transfers - In	0	0	102,101	102,101
Advances - In	0	2,500	2,500	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>2,500</u>	<u>104,601</u>	<u>102,101</u>
Net Change in Fund Balance	782,220	(5,166)	(3,139)	2,027
Fund Balance at Beginning of Year	<u>5,166</u>	<u>5,166</u>	<u>5,166</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$787,386</u></u>	<u><u>\$0</u></u>	<u><u>\$2,027</u></u>	<u><u>\$2,027</u></u>

**PIKE COUNTY**  
*Schedule of Revenues, Expenditures and Changes*  
*In Net Position - Budget and Actual (Non-GAAP Budgetary Basis)*  
*Pike County Sewer Enterprise Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Operating Revenues:</b>				
Charges for Services	\$498,000	\$498,000	\$557,015	\$59,015
<i>Total Operating Revenues</i>	<u>498,000</u>	<u>498,000</u>	<u>557,015</u>	<u>59,015</u>
<b>Operating Expenses:</b>				
Personal Services	112,032	132,102	129,693	2,409
Fringe Benefits	33,456	45,370	38,625	6,745
Contractual Services	376,414	661,889	614,367	47,522
Materials and Supplies	13,012	18,476	16,163	2,313
Capital Outlay	2,500	26,304	24,255	2,049
Other	26,526	35,021	33,448	1,573
<i>Total Operating Expenses</i>	<u>563,940</u>	<u>919,162</u>	<u>856,551</u>	<u>62,611</u>
Excess of Revenues Over (Under) Expenses	<u>(65,940)</u>	<u>(421,162)</u>	<u>(299,536)</u>	<u>121,626</u>
<b>Other Non-Operating Revenues (Expenses):</b>				
OPWC Loans Issued	0	205,504	259,687	54,183
Other Non-Operating Revenue	2,700	6,268	15,364	9,096
Notes Issued	0	44,765	0	(44,765)
Principal Retirement	0	(1,803)	(1,803)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>2,700</u>	<u>254,734</u>	<u>273,248</u>	<u>18,514</u>
Net Change in Net Position before Transfers	<u>(63,240)</u>	<u>(166,428)</u>	<u>(26,288)</u>	<u>140,140</u>
Transfers-In	<u>0</u>	<u>3,165</u>	<u>7,500</u>	<u>4,335</u>
Net Change in Net Position	(63,240)	(163,263)	(18,788)	144,475
Net Position at Beginning of Year	403,955	403,955	403,955	0
Prior Year Encumbrances Appropriated	<u>37,568</u>	<u>37,568</u>	<u>37,568</u>	<u>0</u>
Net Position at End of Year	<u>\$378,283</u>	<u>\$278,260</u>	<u>\$422,735</u>	<u>\$144,475</u>



**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*

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***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)*

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*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)*

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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)*

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*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.

*FEMA Windstorm Assistance Grant Fund*

To account for the revenues and expenditures incurred in the administration of the FEMA Windstorm Grant awarded to the County Engineer's Office for the purpose of emergency clearing of trees and the cleanup of debris from ditches and County right of ways as a result of a storm that occurred on June 29, 2012 in Pike County.

*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.

*Continued*

**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
*(Continued)*

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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.

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.

09 St Homeland Security Grant Fund

To account for the revenues and expenditures incurred in the administration of the FY09 State Homeland Security Program Grant awarded to the Pike County Emergency Management Agency from the Ohio Emergency Management Agency.

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.

*Continued*

**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
*(Continued)*

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*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.

*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)

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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.

Juvenile Division Special Project Drug Court Fund

To account for the revenues and expenditures incurred in the administration of the Juvenile Division Projects Drug Court Fund. The purpose of the fund is to account for fees collected for each criminal case, civil action proceeding or judgment by confession which will be used to pay for special needs of the Court of Common Pleas of Pike County – Juvenile Division.

Juvenile Division Special Project Family Fund

To account for the revenues and expenditures incurred in the administration of the Juvenile Division Special Projects Family Dependency Court Fund.

Common Pleas Court Special Projects Fund

To account for the revenues and expenditures incurred in the administration of the Common Pleas General Division Special Projects Fund. The purpose of the fund is to account for a \$25 fee that is collected with each criminal case, civil action proceeding, or judgment by confession which be used to pay for special needs of the County of Common Pleas of Pike County – General Division.

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.

*Continued*

**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
(Continued)

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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.

Lapperell Cynthia 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.

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.

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.

*Continued*



**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
*(Continued)*

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*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.

*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.

*Continued*

**PIKE COUNTY**  
*Combining Statements - Nonmajor Governmental Funds*  
(Continued)

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*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.

*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, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
<b>Assets:</b>				
Equity in Pooled Cash and Investments Cash and Cash Equivalents in Segregated Accounts	\$5,407,730 96	\$0 0	\$906,775 0	\$6,314,505 96
Receivables:				
Taxes	1,212,878	0	0	1,212,878
Accounts	123,472	0	0	123,472
Loans Receivable (Net of Allowance for Doubtful Accounts)	1,497,558	0	0	1,497,558
Due from Other Governments	666,900	0	10,695	677,595
<b>Total Assets</b>	<b>8,908,634</b>	<b>0</b>	<b>917,470</b>	<b>9,826,104</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances:</b>				
<b>Liabilities:</b>				
Accounts Payable	58,843	0	0	58,843
Contracts Payable	295,763	0	7,829	303,592
Accrued Wages and Benefits	66,461	0	0	66,461
Accrued Interest Payable	0	0	15,534	15,534
Due to Other Funds	56,873	0	10,106	66,979
Matured Compensated Absences Payable	2,002	0	0	2,002
Due to Other Governments	71,021	0	0	71,021
Notes Payable	0	0	502,350	502,350
<b>Total Liabilities</b>	<b>550,963</b>	<b>0</b>	<b>535,819</b>	<b>1,086,782</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes not Levied to Finance Current Year Operations	923,673	0	0	923,673
Unavailable Revenue	671,144	0	0	671,144
<b>Total Deferred Inflows of Resources</b>	<b>1,594,817</b>	<b>0</b>	<b>0</b>	<b>1,594,817</b>
<b>Fund Balances:</b>				
Restricted	6,762,854	0	834,900	7,597,754
Unassigned	0	0	(453,249)	(453,249)
<b>Total Fund Balances</b>	<b>6,762,854</b>	<b>0</b>	<b>381,651</b>	<b>7,144,505</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$8,908,634</b>	<b>\$0</b>	<b>\$917,470</b>	<b>\$9,826,104</b>

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures,  
And Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
<b>Revenues:</b>				
Taxes	\$1,144,652	\$0	\$0	\$1,144,652
Charges for Services	1,936,644	0	31,620	1,968,264
Fees, Licenses and Permits	155	0	0	155
Fines and Forfeitures	57,406	0	81	57,487
Intergovernmental	2,748,380	0	1,350,362	4,098,742
Interest	23	0	400	423
Other	226,536	56,716	156,597	439,849
<b>Total Revenues</b>	<b>6,113,796</b>	<b>56,716</b>	<b>1,539,060</b>	<b>7,709,572</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	549,342	0	0	549,342
Judicial	389,639	0	0	389,639
Public Safety	1,063,664	0	0	1,063,664
Public Works	184,396	0	148,671	333,067
Health	618,870	0	0	618,870
Human Services	1,632,084	0	0	1,632,084
Economic Development and Assistance	430,166	0	0	430,166
Capital Outlay	814,397	0	1,768,001	2,582,398
Debt Service:				
Principal	52,497	262,459	113,190	428,146
Interest and Fiscal Charges	192	37,106	104,246	141,544
<b>Total Expenditures</b>	<b>5,735,247</b>	<b>299,565</b>	<b>2,134,108</b>	<b>8,168,920</b>
Excess of Revenues Over (Under) Expenditures	378,549	(242,849)	(595,048)	(459,348)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	60,000	242,849	227,180	530,029
Transfers - Out	(223,339)	0	0	(223,339)
OPWC Loans Issued	0	0	347,420	347,420
OWDA Loans Issued	41,064	0	0	41,064
<b>Total Other Financing Sources (Uses)</b>	<b>(122,275)</b>	<b>242,849</b>	<b>574,600</b>	<b>695,174</b>
Net Change in Fund Balances	256,274	0	(20,448)	235,826
Fund Balances at Beginning of Year	6,506,580	0	402,099	6,908,679
Fund Balances at End of Year	<b>\$6,762,854</b>	<b>\$0</b>	<b>\$381,651</b>	<b>\$7,144,505</b>

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Sheriff Concealed Handgun
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$13,234	\$560	\$499,692	\$6,097	\$37,127
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>13,234</u>	<u>560</u>	<u>499,692</u>	<u>6,097</u>	<u>37,127</u>
 <b>Liabilities:</b>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	1,959	0	9,649	0	0
Due to Other Funds	0	0	9,332	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	1,071	0	10,479	0	0
<i>Total Liabilities</i>	<u>3,030</u>	<u>0</u>	<u>29,460</u>	<u>0</u>	<u>0</u>
 <b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <b>Fund Balances:</b>					
Restricted	10,204	560	470,232	6,097	37,127
<i>Total Fund Balances</i>	<u>10,204</u>	<u>560</u>	<u>470,232</u>	<u>6,097</u>	<u>37,127</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$13,234</u>	<u>\$560</u>	<u>\$499,692</u>	<u>\$6,097</u>	<u>\$37,127</u>

<u>Real Estate Assessment</u>	<u>Youth Services Subsidy Grant</u>	<u>Tuberculosis Levy</u>	<u>County Court Computerization</u>	<u>County Court Computer Legal Research</u>
\$831,977	\$33,565	\$7,271	\$56,874	\$121,110
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>831,977</u>	<u>33,565</u>	<u>7,271</u>	<u>56,874</u>	<u>121,110</u>
6,889	0	0	0	0
0	0	0	0	0
3,680	0	0	0	0
0	0	0	0	0
0	0	0	0	0
8,104	0	0	0	0
<u>18,673</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>813,304</u>	<u>33,565</u>	<u>7,271</u>	<u>56,874</u>	<u>121,110</u>
<u>813,304</u>	<u>33,565</u>	<u>7,271</u>	<u>56,874</u>	<u>121,110</u>
<u>\$831,977</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$56,874</u>	<u>\$121,110</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	DARE Grant	Juvenile Court Computerization	Emergency Medical Services
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$1,113	\$3,539	\$6,619	\$2,187	\$1,407,033
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	253,671
Accounts	0	0	0	0	88,426
Due from Other Governments	0	0	0	0	46,303
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>1,113</u>	<u>3,539</u>	<u>6,619</u>	<u>2,187</u>	<u>1,795,433</u>
<b>Liabilities:</b>					
Accounts Payable	0	0	0	0	6,324
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	13,168
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	0	0	0	17,588
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,080</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	180,781
Unavailable Revenue	0	0	0	0	79,257
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>260,038</u>
<b>Fund Balances:</b>					
Restricted	1,113	3,539	6,619	2,187	1,498,315
<b>Total Fund Balances</b>	<u>1,113</u>	<u>3,539</u>	<u>6,619</u>	<u>2,187</u>	<u>1,498,315</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$1,113</u>	<u>\$3,539</u>	<u>\$6,619</u>	<u>\$2,187</u>	<u>\$1,795,433</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>	<u>Juvenile Court Computer Legal Research</u>
\$3,151	\$1,649	\$16,428	\$10,709	\$3,036
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>3,151</u>	<u>1,649</u>	<u>16,428</u>	<u>10,709</u>	<u>3,036</u>
0	0	0	0	0
0	0	0	0	0
0	0	65	0	0
0	0	0	0	0
0	0	0	0	0
0	0	33	0	0
0	0	98	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>3,151</u>	<u>1,649</u>	<u>16,330</u>	<u>10,709</u>	<u>3,036</u>
<u>3,151</u>	<u>1,649</u>	<u>16,330</u>	<u>10,709</u>	<u>3,036</u>
<u>\$3,151</u>	<u>\$1,649</u>	<u>\$16,428</u>	<u>\$10,709</u>	<u>\$3,036</u>

(Continued)

**PIKE COUNTY**  
 Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 As of December 31, 2012  
 (Continued)

	Children Services	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$741,464	\$6,166	\$1,165	\$17,727	\$5,655
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	637,382	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	30,872	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>1,409,718</u>	<u>6,166</u>	<u>1,165</u>	<u>17,727</u>	<u>5,655</u>
<b>Liabilities:</b>					
Accounts Payable	45,630	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	14,418	0	0	0	1,570
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	13,456	0	0	0	775
<b>Total Liabilities</b>	<u>73,504</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,345</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	511,966	0	0	0	0
Unavailable Revenue	131,569	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>643,535</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	692,679	6,166	1,165	17,727	3,310
<b>Total Fund Balances</b>	<u>692,679</u>	<u>6,166</u>	<u>1,165</u>	<u>17,727</u>	<u>3,310</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$1,409,718</u>	<u>\$6,166</u>	<u>\$1,165</u>	<u>\$17,727</u>	<u>\$5,655</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>	<u>Indigent Drivers Alcohol Treatment</u>
\$224,212	\$5,463	\$22,050	\$42,699	\$18,644
0	96	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>224,212</u>	<u>5,559</u>	<u>22,050</u>	<u>42,699</u>	<u>18,644</u>
0	0	0	0	0
0	0	0	0	0
1,415	0	0	291	0
0	0	0	0	0
0	0	0	0	0
843	0	13	146	1,717
<u>2,258</u>	<u>0</u>	<u>13</u>	<u>437</u>	<u>1,717</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>221,954</u>	<u>5,559</u>	<u>22,037</u>	<u>42,262</u>	<u>16,927</u>
<u>221,954</u>	<u>5,559</u>	<u>22,037</u>	<u>42,262</u>	<u>16,927</u>
<u>\$224,212</u>	<u>\$5,559</u>	<u>\$22,050</u>	<u>\$42,699</u>	<u>\$18,644</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Enforcement and Education	Felony and Delinquent Care	Probate Alternative	Community Corrections Act Grant	Law Enforcement Block Grant
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$50	\$165,949	\$8,252	\$7,637	\$7,594
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	27,790	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>50</u>	<u>165,949</u>	<u>8,252</u>	<u>35,427</u>	<u>7,594</u>
<b>Liabilities:</b>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	3,145	0	1,212	229
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	2,334	0	616	170
<b>Total Liabilities</b>	<u>0</u>	<u>5,479</u>	<u>0</u>	<u>1,828</u>	<u>399</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue	0	0	0	13,895	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,895</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	50	160,470	8,252	19,704	7,195
<b>Total Fund Balances</b>	<u>50</u>	<u>160,470</u>	<u>8,252</u>	<u>19,704</u>	<u>7,195</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$50</u>	<u>\$165,949</u>	<u>\$8,252</u>	<u>\$35,427</u>	<u>\$7,594</u>

FEMA Flood Assistance Grant	Federal Highway	VOCA Grant	FEMA Windstorm Assistance Grant	Court Security Grant
\$7,656	\$0	\$1,129	\$39,325	\$709
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	53,848	0
0	0	0	0	0
<u>7,656</u>	<u>0</u>	<u>1,129</u>	<u>93,173</u>	<u>709</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
7,656	0	0	39,325	0
0	0	0	0	0
0	0	0	0	0
<u>7,656</u>	<u>0</u>	<u>0</u>	<u>39,325</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	1,129	53,848	709
0	0	1,129	53,848	709
<u>\$7,656</u>	<u>\$0</u>	<u>\$1,129</u>	<u>\$93,173</u>	<u>\$709</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Byrne Memorial D02 Victim	Electronic Monitor House Arrest	County Court Probation	Juvenile Accountability	Dept. of Justice Equip. Grant
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$15,686	\$20,280	\$25,335	\$1,307	\$4,306
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
<b>Total Assets</b>	<u>15,686</u>	<u>20,280</u>	<u>25,335</u>	<u>1,307</u>	<u>4,306</u>
<b>Liabilities:</b>					
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
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	27	0	0	0	0
<b>Total Liabilities</b>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	15,659	20,280	25,335	1,307	4,306
<b>Total Fund Balances</b>	<u>15,659</u>	<u>20,280</u>	<u>25,335</u>	<u>1,307</u>	<u>4,306</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$15,686</u>	<u>\$20,280</u>	<u>\$25,335</u>	<u>\$1,307</u>	<u>\$4,306</u>

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FEMA 02 Plan	Pre-Disaster Mitigation	St. Homeland Security Part I	09 St Homeland Security Grant	HAVA Voter Registration
\$2,688	\$5,403	\$162	\$0	\$552
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>2,688</u>	<u>5,403</u>	<u>162</u>	<u>0</u>	<u>552</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
<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>0</u>	<u>552</u>
<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>0</u>	<u>552</u>
<u>\$2,688</u>	<u>\$5,403</u>	<u>\$162</u>	<u>\$0</u>	<u>\$552</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	FY07 Homeland Security Grant	Mediation	FY08 Homeland Security Grant	County Court Special Project	OPD Citizens Corps Program
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$1,090	\$24,754	\$364	\$90,208	\$337
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	152	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>1,090</u>	<u>24,754</u>	<u>364</u>	<u>90,360</u>	<u>337</u>
<b>Liabilities:</b>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	1,991	0
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	0	0	1,040	0
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,031</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	1,090	24,754	364	87,329	337
<b>Total Fund Balances</b>	<u>1,090</u>	<u>24,754</u>	<u>364</u>	<u>87,329</u>	<u>337</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$1,090</u>	<u>\$24,754</u>	<u>\$364</u>	<u>\$90,360</u>	<u>\$337</u>



<u>Airport Community Day</u>	<u>Buffer Zone Protection Program</u>	<u>Pike County Wireless Govt Assist</u>	<u>Ohio Pet</u>	<u>Ohio Peace Officer Training</u>
\$194	\$149	\$107,293	\$0	\$371
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>194</u>	<u>149</u>	<u>107,293</u>	<u>0</u>	<u>371</u>
0	0	0	0	0
0	0	0	0	0
0	0	3,050	0	0
0	0	0	0	0
0	0	0	0	0
0	0	2,290	0	0
<u>0</u>	<u>0</u>	<u>5,340</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>194</u>	<u>149</u>	<u>101,953</u>	<u>0</u>	<u>371</u>
<u>194</u>	<u>149</u>	<u>101,953</u>	<u>0</u>	<u>371</u>
<u>\$194</u>	<u>\$149</u>	<u>\$107,293</u>	<u>\$0</u>	<u>\$371</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Sheriff Police Service Contract	County Commissioners M & R	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$3,040	\$62,237	\$357,631	\$4,294	\$4,333
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	321,825	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	0	23,742	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<u>3,040</u>	<u>62,237</u>	<u>703,198</u>	<u>4,294</u>	<u>4,333</u>
<b>Liabilities:</b>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	640	0	0	0	0
Due to Other Funds	560	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	172	0	0	0	0
<b>Total Liabilities</b>	<u>1,372</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes not Levied to Finance Current Year Operations	0	0	230,926	0	0
Unavailable Revenue	0	0	96,869	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>327,795</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	1,668	62,237	375,403	4,294	4,333
<b>Total Fund Balances</b>	<u>1,668</u>	<u>62,237</u>	<u>375,403</u>	<u>4,294</u>	<u>4,333</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$3,040</u>	<u>\$62,237</u>	<u>\$703,198</u>	<u>\$4,294</u>	<u>\$4,333</u>

<u>Juvenile Indigent Drivers Alcohol Treatment</u>	<u>Law Library Resources</u>	<u>ODH MIECHV Grant</u>	<u>Juvenile Division Special Project Drug Court</u>	<u>Juvenile Division Special Project Family</u>
\$521	\$7,523	\$3,153	\$4,301	\$4,427
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	127,091	0	0
0	0	0	0	0
<u>521</u>	<u>7,523</u>	<u>130,244</u>	<u>4,301</u>	<u>4,427</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	98	1,421	0	0
0	98	1,421	0	0
0	0	0	0	0
0	0	84,727	0	0
0	0	84,727	0	0
<u>521</u>	<u>7,425</u>	<u>44,096</u>	<u>4,301</u>	<u>4,427</u>
<u>521</u>	<u>7,425</u>	<u>44,096</u>	<u>4,301</u>	<u>4,427</u>
<u>\$521</u>	<u>\$7,523</u>	<u>\$130,244</u>	<u>\$4,301</u>	<u>\$4,427</u>

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*As of December 31, 2012*  
*(Continued)*

	Common Pleas Court Special Projects	Community Development	Misc. Special Grant	Armintrout
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$5,675	\$235,973	\$24,832	\$2,794
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	35,046	0	0
Due from Other Governments	0	334,352	22,750	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	1,497,558	0	0
<b>Total Assets</b>	<u>5,675</u>	<u>2,102,929</u>	<u>47,582</u>	<u>2,794</u>
<b>Liabilities:</b>				
Accounts Payable	0	0	0	0
Contracts Payable	0	295,763	0	0
Accrued Wages and Benefits	0	8,526	1,453	0
Due to Other Funds	0	0	0	0
Matured Compensated Absences Payable	0	2,002	0	0
Due to Other Governments	0	7,853	775	0
<b>Total Liabilities</b>	<u>0</u>	<u>314,144</u>	<u>2,228</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>				
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0
Unavailable Revenue	0	253,452	11,375	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>253,452</u>	<u>11,375</u>	<u>0</u>
<b>Fund Balances:</b>				
Restricted	<u>5,675</u>	<u>1,535,333</u>	<u>33,979</u>	<u>2,794</u>
<b>Total Fund Balances</b>	<u>5,675</u>	<u>1,535,333</u>	<u>33,979</u>	<u>2,794</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$5,675</u>	<u>\$2,102,929</u>	<u>\$47,582</u>	<u>\$2,794</u>

Pike County Water	Total Nonmajor Special Revenue
\$0	\$5,407,730
0	96
0	1,212,878
0	123,472
0	666,900
0	1,497,558
0	8,908,634
0	58,843
0	295,763
0	66,461
0	56,873
0	2,002
0	71,021
0	550,963
0	923,673
0	671,144
0	1,594,817
0	6,762,854
0	6,762,854
\$0	\$8,908,634

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012*

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Sheriff Concealed Handgun
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	24,650	8,580	105,646	0	22,339
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	520	0	0	228	0
Intergovernmental	0	0	385,800	0	0
Interest	0	0	0	0	0
Other	3,491	0	0	0	0
<i>Total Revenues</i>	<u>28,661</u>	<u>8,580</u>	<u>491,446</u>	<u>228</u>	<u>22,339</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	9,123
Public Works	0	0	0	0	0
Health	91,509	8,450	0	0	0
Human Services	0	0	489,842	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	10,638
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>91,509</u>	<u>8,450</u>	<u>489,842</u>	<u>0</u>	<u>19,761</u>
Excess of Revenues Over (Under) Expenditures	<u>(62,848)</u>	<u>130</u>	<u>1,604</u>	<u>228</u>	<u>2,578</u>
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Transfers - In	60,000	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>60,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(2,848)</u>	<u>130</u>	<u>1,604</u>	<u>228</u>	<u>2,578</u>
Fund Balances at Beginning of Year	<u>13,052</u>	<u>430</u>	<u>468,628</u>	<u>5,869</u>	<u>34,549</u>
Fund Balances at End of Year	<u>\$10,204</u>	<u>\$560</u>	<u>\$470,232</u>	<u>\$6,097</u>	<u>\$37,127</u>

Real Estate Assessment	Youth Services Subsidy Grant	Tuberculosis Levy	County Court Computerization	County Court Computer Legal Research
\$0	\$0	\$0	\$0	\$0
405,892	0	0	12,142	287
155	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
1,369	0	0	50,000	0
<u>407,416</u>	<u>0</u>	<u>0</u>	<u>62,142</u>	<u>287</u>
288,736	0	0	0	0
0	0	0	101,033	0
0	0	0	0	50,000
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>288,736</u>	<u>0</u>	<u>0</u>	<u>101,033</u>	<u>50,000</u>
<u>118,680</u>	<u>0</u>	<u>0</u>	<u>(38,891)</u>	<u>(49,713)</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
118,680	0	0	(38,891)	(49,713)
<u>694,624</u>	<u>33,565</u>	<u>7,271</u>	<u>95,765</u>	<u>170,823</u>
<u>\$813,304</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$56,874</u>	<u>\$121,110</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	DARE Grant	Juvenile Court Computerization	Emergency Medical Services
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$330,352
Charges for Services	0	0	0	1,837	402,283
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	9,195	0	0	0	54,614
Interest	0	0	0	0	0
Other	0	0	0	0	1,500
<b>Total Revenues</b>	<b>9,195</b>	<b>0</b>	<b>0</b>	<b>1,837</b>	<b>788,749</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	6,228	0
Public Safety	0	365	0	0	564,839
Public Works	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	8,501	2,914	0	0	36,598
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<b>Total Expenditures</b>	<b>8,501</b>	<b>3,279</b>	<b>0</b>	<b>6,228</b>	<b>601,437</b>
Excess of Revenues Over (Under) Expenditures	694	(3,279)	0	(4,391)	187,312
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Transfers - In	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>694</b>	<b>(3,279)</b>	<b>0</b>	<b>(4,391)</b>	<b>187,312</b>
Fund Balances at Beginning of Year	419	6,818	6,619	6,578	1,311,003
Fund Balances at End of Year	\$1,113	\$3,539	\$6,619	\$2,187	\$1,498,315



Probate Court Computerization	Probate Court Computer Legal Research	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Juvenile Court Computer Legal Research
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
4,224	407	9,360	1,107	549
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
4,224	407	9,360	1,107	549
0	0	0	0	0
36,985	0	1,971	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
36,985	0	1,971	0	0
(32,761)	407	7,389	1,107	549
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(32,761)	407	7,389	1,107	549
35,912	1,242	8,941	9,602	2,487
\$3,151	\$1,649	\$16,330	\$10,709	\$3,036

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Children Services	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
<b>Revenues:</b>					
Taxes	\$526,918	\$0	\$0	\$0	\$0
Charges for Services	381,955	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	331,239	0	0	0	35,065
Interest	0	0	0	0	0
Other	35,116	0	0	3,780	0
<i>Total Revenues</i>	<u>1,275,228</u>	<u>0</u>	<u>0</u>	<u>3,780</u>	<u>35,065</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	68,806
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	1,142,242	0	0	0	0
Economic Development and Assistance	0	0	0	10,665	0
Capital Outlay	2,732	0	0	0	470
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,144,974</u>	<u>0</u>	<u>0</u>	<u>10,665</u>	<u>69,276</u>
Excess of Revenues Over (Under) Expenditures	<u>130,254</u>	<u>0</u>	<u>0</u>	<u>(6,885)</u>	<u>(34,211)</u>
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	(6,445)	0	0	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,445)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	123,809	0	0	(6,885)	(34,211)
Fund Balances at Beginning of Year	568,870	6,166	1,165	24,612	37,521
Fund Balances at End of Year	<u>\$692,679</u>	<u>\$6,166</u>	<u>\$1,165</u>	<u>\$17,727</u>	<u>\$3,310</u>

Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship	Community Right to Know Emergency	Indigent Drivers Alcohol Treatment
\$0	\$0	\$0	\$0	\$0
29,755	6,550	2,700	0	0
0	0	0	0	0
0	0	0	0	12,752
29,755	0	0	10,421	0
0	0	0	0	0
0	5,467	300	0	0
<u>59,510</u>	<u>12,017</u>	<u>3,000</u>	<u>10,421</u>	<u>12,752</u>
56,497	0	0	0	0
0	0	5,616	0	0
0	8,592	0	9,119	7,558
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>56,497</u>	<u>8,592</u>	<u>5,616</u>	<u>9,119</u>	<u>7,558</u>
<u>3,013</u>	<u>3,425</u>	<u>(2,616)</u>	<u>1,302</u>	<u>5,194</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,013	3,425	(2,616)	1,302	5,194
<u>218,941</u>	<u>2,134</u>	<u>24,653</u>	<u>40,960</u>	<u>11,733</u>
<u>\$221,954</u>	<u>\$5,559</u>	<u>\$22,037</u>	<u>\$42,262</u>	<u>\$16,927</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Enforcement and Education	Felony and Delinquent Care	Probate Alternative	Community Corrections Act Grant	Law Enforcement Block Grant
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	2,054	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	219	0	0	0	0
Intergovernmental	0	104,792	0	56,081	10,720
Interest	0	0	0	0	14
Other	0	0	0	0	0
<b>Total Revenues</b>	<b>219</b>	<b>104,792</b>	<b>2,054</b>	<b>56,081</b>	<b>10,734</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	93,174	0	0	0
Public Safety	901	0	0	55,679	10,280
Public Works	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	10,809	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<b>Total Expenditures</b>	<b>901</b>	<b>103,983</b>	<b>0</b>	<b>55,679</b>	<b>10,280</b>
Excess of Revenues Over (Under) Expenditures	(682)	809	2,054	402	454
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Transfers - In	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>(682)</b>	<b>809</b>	<b>2,054</b>	<b>402</b>	<b>454</b>
Fund Balances at Beginning of Year	732	159,661	6,198	19,302	6,741
Fund Balances at End of Year	<u>\$50</u>	<u>\$160,470</u>	<u>\$8,252</u>	<u>\$19,704</u>	<u>\$7,195</u>

FEMA Flood Assistance Grant	Federal Highway	VOCA Grant	FEMA Windstorm Assistance Grant	Court Security Grant
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
32,906	3,200	0	93,173	0
0	0	0	0	0
0	0	0	0	0
<u>32,906</u>	<u>3,200</u>	<u>0</u>	<u>93,173</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	173,126	0	0	0
140,383	0	0	39,325	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>140,383</u>	<u>173,126</u>	<u>0</u>	<u>39,325</u>	<u>0</u>
<u>(107,477)</u>	<u>(169,926)</u>	<u>0</u>	<u>53,848</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
(107,477)	(169,926)	0	53,848	0
<u>107,477</u>	<u>169,926</u>	<u>1,129</u>	<u>0</u>	<u>709</u>
<u>\$0</u>	<u>\$0</u>	<u>\$1,129</u>	<u>\$53,848</u>	<u>\$709</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Byrne Memorial D02 Victim	Electronic Monitor House Arrest	County Court Probation	Juvenile Accountability	Dept. of Justice Equip. Grant
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	70	3,632	0	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
<b>Total Revenues</b>	<b>0</b>	<b>70</b>	<b>3,632</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	27	852	0	0	0
Public Works	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
<b>Total Expenditures</b>	<b>27</b>	<b>852</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(27)	(782)	3,632	0	0
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Transfers - In	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>(27)</b>	<b>(782)</b>	<b>3,632</b>	<b>0</b>	<b>0</b>
Fund Balances at Beginning of Year	15,686	21,062	21,703	1,307	4,306
Fund Balances at End of Year	<u>\$15,659</u>	<u>\$20,280</u>	<u>\$25,335</u>	<u>\$1,307</u>	<u>\$4,306</u>

FEMA 02 Plan	Pre-Disaster Mitigation	St. Homeland Security Part I	09 St Homeland Security Grant	HAVA Voter Registration
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	44,285	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	44,285	0
0	0	0	0	0
0	0	0	0	0
0	0	0	24,929	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	19,356	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	44,285	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
2,688	5,403	162	0	552
\$2,688	\$5,403	\$162	\$0	\$552

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	FY07		FY08		County	OPD
	Homeland		Homeland		Court	Citizens
	Security		Security		Special	Corps
	Grant	Mediation	Grant		Project	Program
<b>Revenues:</b>						
Taxes	\$0	\$0	\$0		\$0	\$0
Charges for Services	0	12,625	0		54,743	0
Fees, Licenses and Permits	0	0	0		0	0
Fines and Forfeitures	0	0	0		0	0
Intergovernmental	0	0	0		152	0
Interest	0	0	0		0	0
Other	0	0	0		0	0
<i>Total Revenues</i>	<u>0</u>	<u>12,625</u>	<u>0</u>		<u>54,895</u>	<u>0</u>
<b>Expenditures:</b>						
Current:						
General Government:						
Legislative and Executive	0	0	0		0	0
Judicial	0	17,186	0		80,404	0
Public Safety	0	0	588		0	0
Public Works	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
<i>Total Expenditures</i>	<u>0</u>	<u>17,186</u>	<u>588</u>		<u>80,404</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(4,561)</u>	<u>(588)</u>		<u>(25,509)</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>						
OWDA Loans Issued	0	0	0		0	0
Transfers - Out	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>	0	(4,561)	(588)		(25,509)	0
Fund Balances at Beginning of Year	1,090	29,315	952		112,838	337
Fund Balances at End of Year	<u>\$1,090</u>	<u>\$24,754</u>	<u>\$364</u>		<u>\$87,329</u>	<u>\$337</u>



Airport Community Day	Buffer Zone Protection Program	Pike County Wireless Govt Assist	Ohio Pet	Ohio Peace Officer Training
\$0	\$0	\$0	\$0	\$0
0	0	90,000	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	90,000	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	70,755	0	1,905
0	0	0	0	0
0	0	0	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	2,148	0	0
0	0	0	0	0
0	0	0	0	0
0	0	72,903	2,000	1,905
0	0	17,097	0	(1,905)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	17,097	0	(1,905)
194	149	84,856	0	2,276
\$194	\$149	\$101,953	\$0	\$371

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Sheriff Police Service Contract	County Commissioners M & R	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project
<b>Revenues:</b>					
Taxes	\$0	\$0	\$287,382	\$0	\$0
Charges for Services	5,432	50,863	0	4,452	3,425
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	46,576	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>5,432</u>	<u>50,863</u>	<u>333,958</u>	<u>4,452</u>	<u>3,425</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	52,500	108,000	0	0
Judicial	0	0	0	15,700	7,000
Public Safety	5,695	0	0	0	0
Public Works	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
<i>Total Expenditures</i>	<u>5,695</u>	<u>52,500</u>	<u>108,000</u>	<u>15,700</u>	<u>7,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(263)</u>	<u>(1,637)</u>	<u>225,958</u>	<u>(11,248)</u>	<u>(3,575)</u>
<b>Other Financing Sources (Uses):</b>					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	(216,894)	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(216,894)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(263)</u>	<u>(1,637)</u>	<u>9,064</u>	<u>(11,248)</u>	<u>(3,575)</u>
Fund Balances at Beginning of Year	<u>1,931</u>	<u>63,874</u>	<u>366,339</u>	<u>15,542</u>	<u>7,908</u>
Fund Balances at End of Year	<u>\$1,668</u>	<u>\$62,237</u>	<u>\$375,403</u>	<u>\$4,294</u>	<u>\$4,333</u>

Juvenile Indigent Drivers Alcohol Treatment	Law Library Resources	ODH MIECHV Grant	Juvenile Division Special Project Drug Court	Juvenile Division Special Project Family
\$0	\$0	\$0	\$0	\$0
0	1,400	0	4,301	4,427
0	0	0	0	0
113	27,927	0	0	0
0	0	225,019	0	0
0	0	0	0	0
0	0	0	0	0
113	29,327	225,019	4,301	4,427
0	0	0	0	0
0	24,342	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	254,317	0	0
0	0	0	0	0
0	0	0	0	0
0	0	8,500	0	0
0	0	0	0	0
0	0	0	0	0
0	24,342	262,817	0	0
113	4,985	(37,798)	4,301	4,427
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
113	4,985	(37,798)	4,301	4,427
408	2,440	81,894	0	0
\$521	\$7,425	\$44,096	\$4,301	\$4,427

(Continued)

**PIKE COUNTY**  
*Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2012  
 (Continued)*

	Common Pleas Court Special Projects	Community Development	Misc. Special Grant	Armintrout
<b>Revenues:</b>				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	5,675	288,929	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	1,227,889	45,498	0
Interest	0	0	0	9
Other	0	116,138	0	0
<i>Total Revenues</i>	<u>5,675</u>	<u>1,632,956</u>	<u>45,498</u>	<u>9</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	43,609	0
Judicial	0	0	0	0
Public Safety	0	0	525	0
Public Works	0	0	0	0
Health	0	262,594	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	419,501	0	0
Capital Outlay	0	711,731	0	0
Debt Service:				
Principal Retirement	0	43,122	0	0
Interest and Fiscal Charges	0	192	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>1,437,140</u>	<u>44,134</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>5,675</u>	<u>195,816</u>	<u>1,364</u>	<u>9</u>
<b>Other Financing Sources (Uses):</b>				
OWDA Loans Issued	0	41,064	0	0
Transfers - Out	0	0	0	0
Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>41,064</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	5,675	236,880	1,364	9
Fund Balances at Beginning of Year	<u>0</u>	<u>1,298,453</u>	<u>32,615</u>	<u>2,785</u>
Fund Balances at End of Year	<u>\$5,675</u>	<u>\$1,535,333</u>	<u>\$33,979</u>	<u>\$2,794</u>

Pike County Water	Total Nonmajor Special Revenue
\$0	\$1,144,652
0	1,936,644
0	155
0	57,406
0	2,748,380
0	23
9,375	226,536
9,375	6,113,796
0	549,342
0	389,639
0	1,063,664
4,688	184,396
0	618,870
0	1,632,084
0	430,166
0	814,397
9,375	52,497
0	192
14,063	5,735,247
(4,688)	378,549
0	41,064
0	(223,339)
0	60,000
0	(122,275)
(4,688)	256,274
4,688	6,506,580
\$0	\$6,762,854

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$20,000	\$20,000	\$24,469	\$4,469
Fines and Forfeitures	650	650	520	(130)
Other	400	400	3,491	3,091
<i>Total Revenues</i>	<u>21,050</u>	<u>21,050</u>	<u>28,480</u>	<u>7,430</u>
<b>Expenditures:</b>				
Current:				
Health				
Dog and Kennel				
Personal Services	53,001	49,540	49,096	444
Fringe Benefits	25,614	37,699	19,901	17,798
Materials and Supplies	5,616	8,616	7,809	807
Other Expenditures	8,466	17,201	16,729	472
<i>Total Expenditures</i>	<u>92,697</u>	<u>113,056</u>	<u>93,535</u>	<u>19,521</u>
Excess of Revenues Under Expenditures	<u>(71,647)</u>	<u>(92,006)</u>	<u>(65,055)</u>	<u>26,951</u>
<b>Other Financing Sources:</b>				
Transfers In	<u>80,000</u>	<u>80,000</u>	<u>60,000</u>	<u>(20,000)</u>
<i>Total Other Financing Sources</i>	<u>80,000</u>	<u>80,000</u>	<u>60,000</u>	<u>(20,000)</u>
Net Change in Fund Balance	8,353	(12,006)	(5,055)	6,951
Fund Balance at Beginning of Year	15,028	15,028	15,028	0
Prior Year Encumbrances Appropriated	<u>1,257</u>	<u>1,257</u>	<u>1,257</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,638</u></u>	<u><u>\$4,279</u></u>	<u><u>\$11,230</u></u>	<u><u>\$6,951</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$7,500	\$8,450	\$8,450	\$0
<i>Total Revenues</i>	<u>7,500</u>	<u>8,450</u>	<u>8,450</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Health				
Marriage License Special				
Other Expenditures	7,500	8,450	8,450	0
<i>Total Expenditures</i>	<u>7,500</u>	<u>8,450</u>	<u>8,450</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$78,000	\$78,000	\$103,327	\$25,327
Intergovernmental	397,460	397,460	433,967	36,507
<i>Total Revenues</i>	<u>475,460</u>	<u>475,460</u>	<u>537,294</u>	<u>61,834</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	234,000	246,500	246,079	421
Fringe Benefits	82,460	82,560	52,593	29,967
Materials and Supplies	3,000	3,000	1,932	1,068
Other Expenditures	162,259	239,659	195,946	43,713
Total Human Services	<u>481,719</u>	<u>571,719</u>	<u>496,550</u>	<u>75,169</u>
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>484,719</u>	<u>574,719</u>	<u>496,550</u>	<u>78,169</u>
Net Change in Fund Balance	(9,259)	(99,259)	40,744	140,003
Fund Balance at Beginning of Year	424,799	424,799	424,799	0
Prior Year Encumbrances Appropriated	<u>12,300</u>	<u>12,300</u>	<u>12,300</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$427,840</u></u>	<u><u>\$337,840</u></u>	<u><u>\$477,843</u></u>	<u><u>\$140,003</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$150	\$150	\$226	\$76
<i>Total Revenues</i>	150	150	226	76
<b>Expenditures:</b>				
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	226	76
Fund Balance at Beginning of Year	5,855	5,855	5,855	0
Fund Balance at End of Year	<u>\$6,005</u>	<u>\$6,005</u>	<u>\$6,081</u>	<u>\$76</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$15,000	\$15,000	\$24,063	\$9,063
<i>Total Revenues</i>	15,000	15,000	24,063	9,063
<b>Expenditures:</b>				
Current:				
Public Safety				
Sheriff Concealed Handgun				
Materials and Supplies	1,500	1,500	0	1,500
Other Expenditures	7,500	12,500	9,123	3,377
Total Public Safety	9,000	14,000	9,123	4,877
Capital Outlay	2,000	12,519	10,638	1,881
<i>Total Expenditures</i>	11,000	26,519	19,761	6,758
Net Change in Fund Balance	4,000	(11,519)	4,302	15,821
Fund Balance at Beginning of Year	30,715	30,715	30,715	0
Fund Balance at End of Year	<u>\$34,715</u>	<u>\$19,196</u>	<u>\$35,017</u>	<u>\$15,821</u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$350,000	\$350,000	\$405,892	\$55,892
Fees, License and Permits	125	125	155	30
Other	2,000	2,000	1,369	(631)
<i>Total Revenues</i>	<u>352,125</u>	<u>352,125</u>	<u>407,416</u>	<u>55,291</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Real Estate Assessment				
Personal Services	93,438	93,438	93,438	0
Fringe Benefits	27,166	27,166	24,526	2,640
Materials and Supplies	29,000	29,160	4,594	24,566
Contractual Services	544,275	644,275	381,020	263,255
Other Expenditures	37,720	67,720	18,003	49,717
<i>Total Expenditures</i>	<u>731,599</u>	<u>861,759</u>	<u>521,581</u>	<u>340,178</u>
Net Change in Fund Balance	(379,474)	(509,634)	(114,165)	395,469
Fund Balance at Beginning of Year	603,684	603,684	603,684	0
Prior Year Encumbrances Appropriated	<u>99,225</u>	<u>99,225</u>	<u>99,225</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$323,435</u></u>	<u><u>\$193,275</u></u>	<u><u>\$588,744</u></u>	<u><u>\$395,469</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0	0
<b>Expenditures:</b>				
Current:				
Public Safety				
Youth Services Subsidy				
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	33,565	33,565	33,565	0
Fund Balance at End of Year	<u>\$33,565</u>	<u>\$33,565</u>	<u>\$33,565</u>	<u>\$0</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Health				
Tuberculosis Clinic				
Contractual Services	500	500	0	500
<i>Total Expenditures</i>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
Net Change in Fund Balance	(500)	(500)	0	500
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>\$6,771</u></u>	<u><u>\$6,771</u></u>	<u><u>\$7,271</u></u>	<u><u>\$500</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$10,000	\$11,336	\$12,212	\$876
Other	0	50,000	50,000	0
<i>Total Revenues</i>	<u>10,000</u>	<u>61,336</u>	<u>62,212</u>	<u>876</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial County Court Computerization Other Expenditures	<u>50,000</u>	<u>117,000</u>	<u>108,733</u>	<u>8,267</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>117,000</u>	<u>108,733</u>	<u>8,267</u>
Net Change in Fund Balance	(40,000)	(55,664)	(46,521)	9,143
Fund Balance at Beginning of Year	<u>94,986</u>	<u>94,986</u>	<u>94,986</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$54,986</u></u>	<u><u>\$39,322</u></u>	<u><u>\$48,465</u></u>	<u><u>\$9,143</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$400	\$400	\$282	(\$118)
<i>Total Revenues</i>	400	400	282	(118)
<b>Expenditures:</b>				
Current:				
General Government - Judicial County Court Computer Legal Research Other Expenditures	65,000	115,000	50,000	65,000
<i>Total Expenditures</i>	65,000	115,000	50,000	65,000
Net Change in Fund Balance	(64,600)	(114,600)	(49,718)	64,882
Fund Balance at Beginning of Year	170,807	170,807	170,807	0
Fund Balance at End of Year	\$106,207	\$56,207	\$121,089	\$64,882

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$10,000	\$10,000	\$9,195	(\$805)
<i>Total Revenues</i>	10,000	10,000	9,195	(805)
<b>Expenditures:</b>				
Current:				
Public Safety				
Federal DOE in Principle				
Materials and Supplies	0	0	0	0
Total Public Safety	0	0	0	0
Capital Outlay	10,000	10,000	8,501	1,499
<i>Total Expenditures</i>	10,000	10,000	8,501	1,499
Excess of Revenues Over Expenditures	0	0	694	694
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	0	10,000	10,000
Advances - Out	0	0	(10,000)	(10,000)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Net Change in Fund Balance	0	0	694	694
Fund Balance at Beginning of Year	419	419	419	0
Fund Balance at End of Year	\$419	\$419	\$1,113	\$694



**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Law Enforcement Trust				
Materials and Supplies	1,875	1,875	365	1,510
Capital Outlay	4,789	4,789	2,914	1,875
<i>Total Expenditures</i>	<u>6,664</u>	<u>6,664</u>	<u>3,279</u>	<u>3,385</u>
Excess of Revenues Under Expenditures	<u>(6,664)</u>	<u>(6,664)</u>	<u>(3,279)</u>	<u>3,385</u>
<b>Other Financing Sources:</b>				
Proceeds From Sale of Capital Assets	1,000	0	0	0
<i>Total Other Financing Sources</i>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,664)	(6,664)	(3,279)	3,385
Fund Balance at Beginning of Year	3,904	3,904	3,904	0
Prior Year Encumbrances	2,914	2,914	2,914	0
Fund Balance at End of Year	<u>\$1,154</u>	<u>\$154</u>	<u>\$3,539</u>	<u>\$3,385</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
DARE Program				
Other Expenditures	<u>0</u>	<u>0</u>	<u>33</u>	<u>(33)</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>33</u>	<u>(33)</u>
Net Change in Fund Balance	0	0	(33)	(33)
Fund Balance at Beginning of Year	<u>6,652</u>	<u>6,652</u>	<u>6,652</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,652</u></u>	<u><u>\$6,652</u></u>	<u><u>\$6,619</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$2,000	\$1,867	\$1,867	\$0
<i>Total Revenues</i>	2,000	1,867	1,867	0
<b>Expenditures:</b>				
Current:				
General Government - Judicial Juvenile Court Computerization Other Expenditures	6,500	8,305	6,228	2,077
<i>Total Expenditures</i>	6,500	8,305	6,228	2,077
Net Change in Fund Balance	(4,500)	(6,438)	(4,361)	2,077
Fund Balance at Beginning of Year	6,438	6,438	6,438	0
Fund Balance at End of Year	<u>\$1,938</u>	<u>\$0</u>	<u>\$2,077</u>	<u>\$2,077</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$186,970	\$323,970	\$331,014	\$7,044
Charges for Services	150,000	345,000	355,508	10,508
Intergovernmental	0	22,500	25,790	3,290
<i>Total Revenues</i>	<u>336,970</u>	<u>691,470</u>	<u>712,312</u>	<u>20,842</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Emergency Medical Services				
Personal Services	174,000	276,695	248,197	28,498
Fringe Benefits	34,500	67,875	62,704	5,171
Materials and Supplies	65,267	100,267	91,709	8,558
Contractual Services	19,195	44,806	31,284	13,522
Other Expenditures	103,573	167,974	157,440	10,534
Total Public Safety	<u>396,535</u>	<u>657,617</u>	<u>591,334</u>	<u>66,283</u>
Capital Outlay	0	40,003	36,598	3,405
<i>Total Expenditures</i>	<u>396,535</u>	<u>697,620</u>	<u>627,932</u>	<u>69,688</u>
Excess of Revenues Over (Under) Expenditures	<u>(59,565)</u>	<u>(6,150)</u>	<u>84,380</u>	<u>90,530</u>
<b>Other Financing Sources:</b>				
Proceeds from Sale of Capital Assets	0	0	1,500	1,500
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Net Change in Fund Balance	(59,565)	(6,150)	85,880	92,030
Fund Balance at Beginning of Year	1,247,813	1,247,813	1,247,813	0
Prior Year Encumbrances Appropriated	40,651	40,651	40,651	0
Fund Balance at End of Year	<u>\$1,228,899</u>	<u>\$1,282,314</u>	<u>\$1,374,344</u>	<u>\$92,030</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$2,500	\$2,500	\$4,224	\$1,724
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>4,224</u>	<u>1,724</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial Probate Court Computerization Other Expenditures	10,000	37,000	36,985	15
<i>Total Expenditures</i>	<u>10,000</u>	<u>37,000</u>	<u>36,985</u>	<u>15</u>
Net Change in Fund Balance	(7,500)	(34,500)	(32,761)	1,739
Fund Balance at Beginning of Year	<u>35,662</u>	<u>35,662</u>	<u>35,662</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$28,162</u></u>	<u><u>\$1,162</u></u>	<u><u>\$2,901</u></u>	<u><u>\$1,739</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$300	\$300	\$410	\$110
<i>Total Revenues</i>	<u>300</u>	<u>300</u>	<u>410</u>	<u>110</u>
<b>Expenditures:</b>				
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	300	300	410	110
Fund Balance at Beginning of Year	<u>1,218</u>	<u>1,218</u>	<u>1,218</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,518</u></u>	<u><u>\$1,518</u></u>	<u><u>\$1,628</u></u>	<u><u>\$110</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$7,000	\$7,000	\$8,790	\$1,790
<i>Total Revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>8,790</u>	<u>1,790</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Common Pleas Ct. Computerization				
Personal Services	1,690	1,690	1,690	0
Fringe Benefits	346	346	286	60
Other Expenditures	9,214	9,214	0	9,214
<i>Total Expenditures</i>	<u>11,250</u>	<u>11,250</u>	<u>1,976</u>	<u>9,274</u>
Net Change in Fund Balance	(4,250)	(4,250)	6,814	11,064
Fund Balance at Beginning of Year	<u>8,564</u>	<u>8,564</u>	<u>8,564</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,314</u></u>	<u><u>\$4,314</u></u>	<u><u>\$15,378</u></u>	<u><u>\$11,064</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$1,000	\$1,000	\$1,080	\$80
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>1,080</u>	<u>80</u>
<b>Expenditures:</b>				
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	1,000	1,000	1,080	80
Fund Balance at Beginning of Year	<u>9,557</u>	<u>9,557</u>	<u>9,557</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,557</u></u>	<u><u>\$10,557</u></u>	<u><u>\$10,637</u></u>	<u><u>\$80</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$615	\$615	\$558	(\$57)
<i>Total Revenues</i>	<u>615</u>	<u>615</u>	<u>558</u>	<u>(57)</u>
<b>Expenditures:</b>				
Current:				
Judicial				
Juvenile Ct. Comp. 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	615	615	558	(57)
Fund Balance at Beginning of Year	<u>2,445</u>	<u>2,445</u>	<u>2,445</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,060</u></u>	<u><u>\$3,060</u></u>	<u><u>\$3,003</u></u>	<u><u>(57)</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$356,150	\$522,150	\$528,427	\$6,277
Charges for Services	350,000	350,000	381,980	31,980
Intergovernmental	240,000	271,260	273,337	2,077
Other	24,398	52,898	35,116	(17,782)
<b>Total Revenues</b>	<b>970,548</b>	<b>1,196,308</b>	<b>1,218,860</b>	<b>22,552</b>
<b>Expenditures:</b>				
Current:				
Human Services				
Children Services				
Personal Services	415,500	415,500	374,198	41,302
Fringe Benefits	211,774	212,974	190,226	22,748
Materials and Supplies	5,587	6,088	5,456	632
Contractual Services	532,846	582,846	533,194	49,652
Other Expenditures	193,514	154,055	111,815	42,240
<b>Total Human Services</b>	<b>1,359,221</b>	<b>1,371,463</b>	<b>1,214,889</b>	<b>156,574</b>
Capital Outlay	1,500	3,100	2,732	368
<b>Total Expenditures</b>	<b>1,360,721</b>	<b>1,374,563</b>	<b>1,217,621</b>	<b>156,942</b>
Excess of Revenues Over (Under) Expenditures	(390,173)	(178,255)	1,239	179,494
<b>Other Financing Uses:</b>				
Transfers - Out	(6,315)	(6,446)	(6,445)	1
<b>Total Other Financing Uses</b>	<b>(6,315)</b>	<b>(6,446)</b>	<b>(6,445)</b>	<b>1</b>
Net Change in Fund Balance	(396,488)	(184,701)	(5,206)	179,495
Fund Balance at Beginning of Year	553,552	553,552	553,552	0
Prior Year Encumbrances Appropriated	62,916	62,916	62,916	0
Fund Balance at End of Year	<u>\$219,980</u>	<u>\$431,767</u>	<u>\$611,262</u>	<u>\$179,495</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
County Emergency Preparedness				
Materials and Supplies	0	2,000	0	2,000
Other Expenditures	0	2,166	0	2,166
Total Public Safety	<u>0</u>	<u>4,166</u>	<u>0</u>	<u>4,166</u>
Capital Outlay	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>0</u>	<u>6,166</u>	<u>0</u>	<u>6,166</u>
Net Change in Fund Balance	0	(6,166)	0	6,166
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>\$0</u></u>	<u><u>\$6,166</u></u>	<u><u>\$6,166</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
County EMA Terrorism Planning				
Materials and Supplies	0	1,165	0	1,165
<i>Total Expenditures</i>	<u>0</u>	<u>1,165</u>	<u>0</u>	<u>1,165</u>
Net Change in Fund Balance	0	(1,165)	0	1,165
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>\$0</u></u>	<u><u>\$1,165</u></u>	<u><u>\$1,165</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$4,000	\$4,000	\$3,780	(\$220)
<i>Total Revenues</i>	<u>4,000</u>	<u>4,000</u>	<u>3,780</u>	<u>(220)</u>
<b>Expenditures:</b>				
Current:				
Economic Development & Assistance				
CHIP Housing Revolving Loan				
Contractual Services	12,000	10,826	9,500	1,326
Other Expenditures	<u>0</u>	<u>1,174</u>	<u>1,165</u>	<u>9</u>
<i>Total Expenditures</i>	<u>12,000</u>	<u>12,000</u>	<u>10,665</u>	<u>1,335</u>
Net Change in Fund Balance	(8,000)	(8,000)	(6,885)	1,115
Fund Balance at Beginning of Year	<u>24,612</u>	<u>24,612</u>	<u>24,612</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,612</u></u>	<u><u>\$16,612</u></u>	<u><u>\$17,727</u></u>	<u><u>\$1,115</u></u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$38,177	\$35,065	\$35,065	\$0
<i>Total Revenues</i>	<u>38,177</u>	<u>35,065</u>	<u>35,065</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Emergency Management Assistance				
Cooperation Agreement				
Personal Services	39,902	39,902	39,902	0
Fringe Benefits	18,275	25,186	23,938	1,248
Materials and Supplies	0	1,000	309	691
Contractual Services	358	6,358	4,038	2,320
Other Expenditures	0	2,000	1,072	928
Total Public Safety	<u>58,535</u>	<u>74,446</u>	<u>69,259</u>	<u>5,187</u>
Capital Outlay	0	480	470	10
<i>Total Expenditures</i>	<u>58,535</u>	<u>74,926</u>	<u>69,729</u>	<u>5,197</u>
Net Change in Fund Balance	(20,358)	(39,861)	(34,664)	5,197
Fund Balance at Beginning of Year	39,499	39,499	39,499	0
Prior Year Encumbrances Appropriated	<u>444</u>	<u>444</u>	<u>444</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$19,585</u></u>	<u><u>\$82</u></u>	<u><u>\$5,279</u></u>	<u><u>\$5,197</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$30,000	\$29,755	\$29,755	\$0
Intergovernmental	30,000	30,000	29,755	(245)
Other	100	50	0	(50)
<i>Total Revenues</i>	<u>60,100</u>	<u>59,805</u>	<u>59,510</u>	<u>(295)</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Treasurer				
Personal Services	17,273	20,873	20,592	281
Fringe Benefits	3,360	4,175	3,485	690
Other Expenditures	1,000	1,000	0	1,000
Total Treasurer	<u>21,633</u>	<u>26,048</u>	<u>24,077</u>	<u>1,971</u>
Prosecuting Attorney				
Personal Services	36,162	24,959	24,862	97
Fringe Benefits	6,388	8,363	8,114	249
Total Prosecuting Attorney	<u>42,550</u>	<u>33,322</u>	<u>32,976</u>	<u>346</u>
Total General Government - Legislative and Executive	<u>64,183</u>	<u>59,370</u>	<u>57,053</u>	<u>2,317</u>
Capital Outlay	<u>4,000</u>	<u>4,000</u>	<u>490</u>	<u>3,510</u>
<i>Total Expenditures</i>	<u>68,183</u>	<u>63,370</u>	<u>57,543</u>	<u>5,827</u>
Excess of Revenues Over (Under) Expenditures	(8,083)	(3,565)	1,967	5,532
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	0	12,555	12,555
Advances - Out	0	0	(12,555)	(12,555)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(8,083)	(3,565)	1,967	5,532
Fund Balance at Beginning of Year	<u>222,244</u>	<u>222,244</u>	<u>222,244</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$214,161</u></u>	<u><u>\$218,679</u></u>	<u><u>\$224,211</u></u>	<u><u>\$5,532</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$6,550	\$6,550	\$0
<i>Total Revenues</i>	<u>0</u>	<u>6,550</u>	<u>6,550</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Drug Law Enforcement				
Other Expenditures	700	1,825	1,825	0
<i>Total Expenditures</i>	<u>700</u>	<u>1,825</u>	<u>1,825</u>	<u>0</u>
Net Change in Fund Balance	(700)	4,725	4,725	0
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>\$37</u></u>	<u><u>\$5,462</u></u>	<u><u>\$5,462</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$2,750	\$2,750
Other	0	0	300	300
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>3,050</u>	<u>3,050</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Indigent Guardianship				
Supplies and Materials	0	3,012	12	3,000
Other Expenditures	9,300	9,300	4,800	4,500
Total General Government - Judicial	<u>9,300</u>	<u>12,312</u>	<u>4,812</u>	<u>7,500</u>
Capital Outlay	<u>0</u>	<u>7,000</u>	<u>6,776</u>	<u>224</u>
<i>Total Expenditures</i>	<u>9,300</u>	<u>19,312</u>	<u>11,588</u>	<u>7,724</u>
Net Change in Fund Balance	(9,300)	(19,312)	(8,538)	10,774
Fund Balance at Beginning of Year	<u>24,515</u>	<u>24,515</u>	<u>24,515</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,215</u></u>	<u><u>\$5,203</u></u>	<u><u>\$15,977</u></u>	<u><u>\$10,774</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$15,000	\$10,421	\$10,421	\$0
<i>Total Revenues</i>	15,000	10,421	10,421	0
<b>Expenditures:</b>				
Current:				
Public Safety				
Community Right to Know Emergency				
Personal Services	8,850	8,850	7,530	1,320
Fringe Benefits	1,450	1,450	1,239	211
Materials and Supplies	1,000	1,000	0	1,000
Other Expenditures	3,000	3,000	358	2,642
Total Public Safety	14,300	14,300	9,127	5,173
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	17,300	17,300	9,127	8,173
Net Change in Fund Balance	(2,300)	(6,879)	1,294	8,173
Fund Balance at Beginning of Year	41,404	41,404	41,404	0
Fund Balance at End of Year	\$39,104	\$34,525	\$42,698	\$8,173

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$4,500	\$4,500	\$13,241	\$8,741
<i>Total Revenues</i>	4,500	4,500	13,241	8,741
<b>Expenditures:</b>				
Current:				
General Government - Judicial Indigent Drivers Alcohol Treatment Contractual Services	12,000	12,000	5,841	6,159
<i>Total Expenditures</i>	12,000	12,000	5,841	6,159
Net Change in Fund Balance	(7,500)	(7,500)	7,400	14,900
Fund Balance at Beginning of Year	10,918	10,918	10,918	0
Fund Balance at End of Year	<u>\$3,418</u>	<u>\$3,418</u>	<u>\$18,318</u>	<u>\$14,900</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$1,500	\$0	\$0	\$0
<i>Total Revenues</i>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Enforcement and Education				
Materials and Supplies	1,000	995	995	0
Other Expenditures	<u>975</u>	<u>40</u>	<u>0</u>	<u>40</u>
<i>Total Expenditures</i>	<u>1,975</u>	<u>1,035</u>	<u>995</u>	<u>40</u>
Net Change in Fund Balance	(475)	(1,035)	(995)	40
Fund Balance at Beginning of Year	<u>1,035</u>	<u>1,035</u>	<u>1,035</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$560</u></u>	<u><u>\$0</u></u>	<u><u>\$40</u></u>	<u><u>\$40</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$25,000	\$104,792	\$104,792	\$0
<i>Total Revenues</i>	25,000	104,792	104,792	0
<b>Expenditures:</b>				
Current:				
Judicial				
Felony and Delinquent Care				
Personal Services	48,994	51,368	50,181	1,187
Fringe Benefits	18,672	20,226	18,762	1,464
Contractual Services	63,000	41,191	5,415	35,776
Other Expenditures	10,631	25,611	16,339	9,272
Total Judicial	141,297	138,396	90,697	47,699
Capital Outlay	3,000	10,995	10,809	186
<i>Total Expenditures</i>	144,297	149,391	101,506	47,885
Net Change in Fund Balance	(119,297)	(44,599)	3,286	47,885
Fund Balance at Beginning of Year	162,363	162,363	162,363	0
Prior Year Encumbrances	299	299	299	0
Fund Balance at End of Year	\$43,365	\$118,063	\$165,948	\$47,885

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$1,650	\$1,650	\$2,064	\$414
<i>Total Revenues</i>	1,650	1,650	2,064	414
<b>Expenditures:</b>				
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	2,064	414
Fund Balance at Beginning of Year	6,078	6,078	6,078	0
Fund Balance at End of Year	<u>\$7,728</u>	<u>\$7,728</u>	<u>\$8,142</u>	<u>\$414</u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$55,581	\$56,081	\$56,081	\$0
<i>Total Revenues</i>	<u>55,581</u>	<u>56,081</u>	<u>56,081</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Community Corrections				
Personal Services	30,992	31,232	31,232	0
Fringe Benefits	13,601	12,899	12,876	23
Materials and Supplies	131	131	131	0
Contractual Services	9,749	10,610	10,568	42
Other Expenditures	870	1,195	1,195	0
<i>Total Expenditures</i>	<u>55,343</u>	<u>56,067</u>	<u>56,002</u>	<u>65</u>
Net Change in Fund Balance	238	14	79	65
Fund Balance at Beginning of Year	6,507	6,507	6,507	0
Prior Year Encumbrances Appropriated	802	802	802	0
Fund Balance at End of Year	<u><u>\$7,547</u></u>	<u><u>\$7,323</u></u>	<u><u>\$7,388</u></u>	<u><u>\$65</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$26,510	\$10,720	\$10,720	\$0
Interest	0	15	15	0
<i>Total Revenues</i>	<u>26,510</u>	<u>10,735</u>	<u>10,735</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Law Enforcement Block Grant				
Personal Services	18,000	13,915	8,985	4,930
Fringe Benefits	4,545	4,545	1,886	2,659
<i>Total Expenditures</i>	<u>22,545</u>	<u>18,460</u>	<u>10,871</u>	<u>7,589</u>
Net Change in Fund Balance	3,965	(7,725)	(136)	7,589
Fund Balance at Beginning of Year	<u>7,725</u>	<u>7,725</u>	<u>7,725</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,690</u></u>	<u><u>\$0</u></u>	<u><u>\$7,589</u></u>	<u><u>\$7,589</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$140,383	\$140,383	\$0
<i>Total Revenues</i>	<u>0</u>	<u>140,383</u>	<u>140,383</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
FEMA Flood Assistance - Engineer				
Contractual Services	0	140,383	140,383	0
<i>Total Expenditures</i>	<u>0</u>	<u>140,383</u>	<u>140,383</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$3,200	\$3,200	\$0
<i>Total Revenues</i>	<u>0</u>	<u>3,200</u>	<u>3,200</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Federal Highway				
Other Expenditures	0	173,126	173,126	0
<i>Total Expenditures</i>	<u>0</u>	<u>173,126</u>	<u>173,126</u>	<u>0</u>
Net Change in Fund Balance	0	(169,926)	(169,926)	0
Fund Balance at Beginning of Year	169,926	169,926	169,926	0
Fund Balance at End of Year	<u>\$169,926</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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)*  
*FEMA Windstorm Assistance Grant Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$39,325	\$39,325	\$0
<i>Total Revenues</i>	<u>0</u>	<u>39,325</u>	<u>39,325</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Works				
FEMA Windstorm Assistance				
Contractual Services	0	39,325	39,325	0
<i>Total Expenditures</i>	<u>0</u>	<u>39,325</u>	<u>39,325</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)*  
*Court Security Grant Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
Fund Balance at Beginning of Year	15,686	15,686	15,686	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$175	\$175	\$60	(\$115)
<i>Total Revenues</i>	<u>175</u>	<u>175</u>	<u>60</u>	<u>(115)</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Electronic Monitor House				
Contractual Services	2,500	2,500	852	1,648
Other Expenditures	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>852</u>	<u>4,148</u>
Net Change in Fund Balance	(4,825)	(4,825)	(792)	4,033
Fund Balance at Beginning of Year	<u>21,062</u>	<u>21,062</u>	<u>21,062</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,237</u></u>	<u><u>\$16,237</u></u>	<u><u>\$20,270</u></u>	<u><u>\$4,033</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$4,500	\$4,500	\$3,887	(\$613)
<i>Total Revenues</i>	<u>4,500</u>	<u>4,500</u>	<u>3,887</u>	<u>(613)</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
County Court Probation				
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	4,500	4,500	3,887	(613)
Fund Balance at Beginning of Year	<u>21,363</u>	<u>21,363</u>	<u>21,363</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$25,863</u></u>	<u><u>\$25,863</u></u>	<u><u>\$25,250</u></u>	<u><u>(\$613)</u></u>



**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
Fund Balance at Beginning of Year	1,307	1,307	1,307	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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 Security Part I Special Revenue Fund  
 For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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)*  
*09 St. Homeland Security Grant Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$18,900	\$44,285	\$44,285	\$0
<i>Total Revenues</i>	<u>18,900</u>	<u>44,285</u>	<u>44,285</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
09 St. Homeland Security Grant				
Other Expenditures	<u>0</u>	<u>24,929</u>	<u>24,929</u>	<u>0</u>
Total Public Safety	<u>0</u>	<u>24,929</u>	<u>24,929</u>	<u>0</u>
Capital Outlay	<u>0</u>	<u>19,356</u>	<u>19,356</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>44,285</u>	<u>44,285</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>18,900</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>				
Advances-In	0	0	3,956	3,956
Advances - Out	<u>0</u>	<u>0</u>	<u>(3,956)</u>	<u>(3,956)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	18,900	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>\$18,900</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)*  
*HAVA Voter Registration Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
Fund Balance at Beginning of Year	<u>552</u>	<u>552</u>	<u>552</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$552</u></u>	<u><u>\$552</u></u>	<u><u>\$552</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)*  
*FY07 Homeland Security Grant Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$12,000	\$12,000	\$12,525	\$525
<i>Total Revenues</i>	12,000	12,000	12,525	525
<b>Expenditures:</b>				
Current:				
Judicial				
Mediation				
Other Expenditures	0	20,000	17,186	2,814
<i>Total Expenditures</i>	0	20,000	17,186	2,814
Net Change in Fund Balance	12,000	(8,000)	(4,661)	3,339
Fund Balance at Beginning of Year	28,565	28,565	28,565	0
Fund Balance at End of Year	\$40,565	\$20,565	\$23,904	\$3,339

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
FY08 Homeland Security				
Materials and Supplies	0	588	588	0
<i>Total Expenditures</i>	<u>0</u>	<u>588</u>	<u>588</u>	<u>0</u>
Net Change in Fund Balance	0	(588)	(588)	0
Fund Balance at Beginning of Year	<u>952</u>	<u>952</u>	<u>952</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$952</u></u>	<u><u>\$364</u></u>	<u><u>\$364</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 Special Project Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$37,500	\$37,500	\$55,416	\$17,916
<i>Total Revenues</i>	<u>37,500</u>	<u>37,500</u>	<u>55,416</u>	<u>17,916</u>
<b>Expenditures:</b>				
Judicial				
County Court Special Project				
Personal Services	50,467	50,467	50,152	315
Fringe Benefits	31,014	31,014	29,472	1,542
Materials and Supplies	1,000	1,000	0	1,000
Other Expenditures	3,500	3,500	574	2,926
<i>Total Expenditures</i>	<u>85,981</u>	<u>85,981</u>	<u>80,198</u>	<u>5,783</u>
Net Change in Fund Balance	(48,481)	(48,481)	(24,782)	23,699
Fund Balance at Beginning of Year	<u>112,134</u>	<u>112,134</u>	<u>112,134</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$63,653</u></u>	<u><u>\$63,653</u></u>	<u><u>\$87,352</u></u>	<u><u>\$23,699</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Safety				
Buffer Zone Protection 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	0	0	0	0
Fund Balance at Beginning of Year	<u>149</u>	<u>149</u>	<u>149</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$149</u></u>	<u><u>\$149</u></u>	<u><u>\$149</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 Wireless Govt Assist Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$90,000	\$90,000	\$90,000	\$0
<i>Total Revenues</i>	90,000	90,000	90,000	0
<b>Expenditures:</b>				
Public Safety				
Pike County Wireless Govt Assist				
Personal Services	55,000	55,000	49,417	5,583
Fringe Benefits	12,850	11,850	8,174	3,676
Contractual Services	5,023	12,023	10,875	1,148
Other Expenditures	10,000	10,000	0	10,000
Total Public Safety	82,873	88,873	68,466	20,407
Capital Outlay	5,000	5,000	2,148	2,852
<i>Total Expenditures</i>	87,873	93,873	70,614	23,259
Net Change in Fund Balance	2,127	(3,873)	19,386	23,259
Fund Balance at Beginning of Year	80,408	80,408	80,408	0
Fund Balance at End of Year	\$82,535	\$76,535	\$99,794	\$23,259

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$2,000	\$2,000	\$2,000	\$0
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<b>Expenditures:</b>				
Health				
Ohio Pet				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<b>Other Financing Uses:</b>				
Advance - Out	(2,000)	(2,000)	(2,000)	0
<i>Total Other Financing Uses</i>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</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)*  
*Ohio Peace Officer Training Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$2,500	\$0	\$0	\$0
<i>Total Revenues</i>	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Safety				
Ohio Peace Officer Training				
Other Expenditures	2,895	2,275	1,905	370
<i>Total Expenditures</i>	<u>2,895</u>	<u>2,275</u>	<u>1,905</u>	<u>370</u>
Net Change in Fund Balance	(395)	(2,275)	(1,905)	370
Fund Balance at Beginning of Year	1,881	1,881	1,881	0
Prior Year Encumbrances	<u>394</u>	<u>394</u>	<u>394</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,880</u></u>	<u><u>\$0</u></u>	<u><u>\$370</u></u>	<u><u>\$370</u></u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$15,000	\$4,604	\$4,604	\$0
<i>Total Revenues</i>	15,000	4,604	4,604	0
<b>Expenditures:</b>				
Public Safety				
Sheriff Police Service Contract				
Personal Services	12,296	4,568	4,568	0
Fringe Benefits	2,704	2,686	949	1,737
<i>Total Expenditures</i>	15,000	7,254	5,517	1,737
Excess of Revenues Over (Under) Expenditures	0	(2,650)	(913)	1,737
<b>Other Financing Sources (Uses):</b>				
Advance - In	0	2,295	2,295	0
Advance - Out	0	0	(1,735)	(1,735)
<i>Total Other Financing Sources (Uses)</i>	0	2,295	560	(1,735)
Net Change in Fund Balance	0	(355)	(353)	2
Fund Balance at Beginning of Year	355	355	355	0
Fund Balance at End of Year	\$355	\$0	\$2	\$2

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$55,000	\$18,333	\$18,333	\$0
<i>Total Revenues</i>	<u>55,000</u>	<u>18,333</u>	<u>18,333</u>	<u>0</u>
<b>Expenditures:</b>				
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	2,500	(34,167)	(34,167)	0
Fund Balance at Beginning of Year	59,291	59,291	59,291	0
Fund Balance at End of Year	<u>\$61,791</u>	<u>\$25,124</u>	<u>\$25,124</u>	<u>\$0</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$270,476	\$288,047	\$288,228	\$181
Intergovernmental	0	22,469	46,576	24,107
<i>Total Revenues</i>	<u>270,476</u>	<u>310,516</u>	<u>334,804</u>	<u>24,288</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Pike Senior Service Levy				
Other Expenditures	138,000	147,000	108,000	39,000
<i>Total Expenditures</i>	<u>138,000</u>	<u>147,000</u>	<u>108,000</u>	<u>39,000</u>
Excess of Revenues Over (Under) Expenditures	<u>132,476</u>	<u>163,516</u>	<u>226,804</u>	<u>63,288</u>
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	0	(216,894)	(216,894)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(216,894)</u>	<u>(216,894)</u>	<u>0</u>
Net Change in Fund Balance	132,476	(53,378)	9,910	63,288
Fund Balance at Beginning of Year	<u>347,721</u>	<u>347,721</u>	<u>347,721</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$480,197</u></u>	<u><u>\$294,343</u></u>	<u><u>\$357,631</u></u>	<u><u>\$63,288</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$4,500	\$4,500	\$4,530	\$30
<i>Total Revenues</i>	4,500	4,500	4,530	30
<b>Expenditures:</b>				
Current:				
Judicial				
Juvenile Division Special Project				
Other Expenditures	0	15,700	15,700	0
<i>Total Expenditures</i>	0	15,700	15,700	0
Net Change in Fund Balance	4,500	(11,200)	(11,170)	30
Fund Balance at Beginning of Year	15,192	15,192	15,192	0
Fund Balance at End of Year	\$19,692	\$3,992	\$4,022	\$30

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$2,500	\$2,500	\$3,450	\$950
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>3,450</u>	<u>950</u>
<b>Expenditures:</b>				
Current:				
Judicial				
Probate Division Special Project				
Other Expenditures	0	7,000	7,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
Net Change in Fund Balance	2,500	(4,500)	(3,550)	950
Fund Balance at Beginning of Year	<u>7,708</u>	<u>7,708</u>	<u>7,708</u>	<u>0</u>
Fund Balance at End of Year	<u>\$10,208</u>	<u>\$3,208</u>	<u>\$4,158</u>	<u>\$950</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$100	\$100	\$116	\$16
<i>Total Revenues</i>	100	100	116	16
<b>Expenditures:</b>				
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	116	16
Fund Balance at Beginning of Year	403	403	403	0
Fund Balance at End of Year	\$503	\$503	\$519	\$16

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$26,000	\$28,095	\$28,095	\$0
Charges for Services	0	1,400	1,400	0
<i>Total Revenues</i>	26,000	29,495	29,495	0
<b>Expenditures:</b>				
Current:				
Judicial				
Law Library Resources				
Personal Services	7,342	7,341	6,992	349
Fringe Benefits	1,029	1,679	1,202	477
Other Expenditures	22,630	21,312	16,172	5,140
<i>Total Expenditures</i>	31,001	30,332	24,366	5,966
Net Change in Fund Balance	(5,001)	(837)	5,129	5,966
Fund Balance at Beginning of Year	837	837	837	0
Fund Balance at End of Year	(\$4,164)	\$0	\$5,966	\$5,966



**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$252,801	\$252,801	\$0
<i>Total Revenues</i>	<u>0</u>	<u>252,801</u>	<u>252,801</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Health				
ODH MIECHV Grant				
Personal Services	0	113,449	107,055	6,394
Fringe Benefits	37	74,180	70,994	3,186
Materials and Supplies	81	9,281	8,866	415
Contractual Services	0	68,417	55,000	13,417
Other Expenditures	0	14,080	13,153	927
Total Health	<u>118</u>	<u>279,407</u>	<u>255,068</u>	<u>24,339</u>
Capital Outlay	<u>1,847</u>	<u>8,500</u>	<u>8,500</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,965</u>	<u>287,907</u>	<u>263,568</u>	<u>24,339</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,965)</u>	<u>(35,106)</u>	<u>(10,767)</u>	<u>24,339</u>
<b>Other Financing Sources (Uses):</b>				
Advance - In	0	75,000	75,000	0
Advance - Out	0	0	(75,000)	(75,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>(75,000)</u>
Net Change in Fund Balance	(1,965)	39,894	(10,767)	(50,661)
Fund Balance at Beginning of Year	9,936	9,936	9,936	0
Prior Year Encumbrances	<u>2,359</u>	<u>2,359</u>	<u>2,359</u>	<u>0</u>
Fund Balance at End of Year	<u>\$10,330</u>	<u>\$52,189</u>	<u>\$1,528</u>	<u>(\$50,661)</u>

**PIKE COUNTY**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)*  
*Juvenile Division Special Project Drug Court Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$4,045	\$4,045
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>4,045</u>	<u>4,045</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Juvenile Division Special Project Drug Court				
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	0	0	4,045	4,045
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$4,045</u></u>	<u><u>\$4,045</u></u>

**PIKE COUNTY**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)*  
*Juvenile Division Special Project Family Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$4,142	\$4,142
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>4,142</u>	<u>4,142</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Juvenile Division Special Project Family				
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	0	0	4,142	4,142
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>\$4,142</u></u>	<u><u>\$4,142</u></u>

**PIKE COUNTY**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)*  
*Common Pleas Court Special Projects Special Revenue Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$4,875	\$4,875
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>4,875</u>	<u>4,875</u>
<b>Expenditures:</b>				
Current:				
Judicial				
Common Pleas Court Special Projects				
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	0	0	4,875	4,875
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>\$4,875</u></u>	<u><u>\$4,875</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, 2012*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget: Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$244,500	\$255,022	\$272,368	\$17,346
Intergovernmental	843,069	1,162,712	1,179,712	17,000
Other	20,000	112,594	112,594	0
<b>Total Revenues</b>	<b>1,107,569</b>	<b>1,530,328</b>	<b>1,564,674</b>	<b>34,346</b>
<b>Expenditures:</b>				
Current:				
Health				
Personal Services	124,000	123,488	123,349	139
Fringe Benefits	64,558	74,424	69,365	5,059
Supplies and Materials	1,000	4,145	3,543	602
Contractual Services	20,000	43,495	43,495	0
Other Expenditures	10,405	20,248	19,922	326
<b>Total Health</b>	<b>219,963</b>	<b>265,800</b>	<b>259,674</b>	<b>6,126</b>
Economic Development and Assistance				
Personal Services	68,064	167,118	206,686	(39,568)
Fringe Benefits	18,459	70,331	58,987	11,344
Supplies and Materials	6,200	8,388	6,569	1,819
Contractual Services	169,330	272,690	243,833	28,857
Other Expenditures	43,750	122,150	107,513	14,637
<b>Total Economic Development and Assistance</b>	<b>305,803</b>	<b>640,677</b>	<b>623,588</b>	<b>17,089</b>
Capital Outlay	69,460	883,125	868,511	14,614
<b>Total Expenditures</b>	<b>595,226</b>	<b>1,789,602</b>	<b>1,751,773</b>	<b>37,829</b>
Excess of Revenues Over (Under) Expenditures	512,343	(259,274)	(187,099)	72,175
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Capital Assets	5,000	5,000	3,544	(1,456)
Proceeds from Loan	0	0	41,064	41,064
Advances - In	0	0	30,386	30,386
Advances - Out	0	0	(30,386)	(30,386)
<b>Total Other Financing Sources (Uses)</b>	<b>5,000</b>	<b>5,000</b>	<b>44,608</b>	<b>39,608</b>
Net Change in Fund Balance	517,343	(254,274)	(142,491)	111,783
Fund Balance at Beginning of Year	364,252	364,252	364,252	0
Prior Year Encumbrances Appropriated	1,399	1,399	1,399	0
<b>Fund Balance at End of Year</b>	<b>\$882,994</b>	<b>\$111,377</b>	<b>\$223,160</b>	<b>\$111,783</b>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$45,498	\$45,498	\$45,497	(\$1)
<i>Total Revenues</i>	45,498	45,498	45,497	(1)
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
SVAA Grant				
Legislative & Executive				
Personal Services	37,773	37,773	37,773	0
Fringe Benefits	7,720	7,720	6,495	1,225
<i>Total Expenditures</i>	45,493	45,493	44,268	1,225
Excess of Revenues Over Expenditures	5	5	1,229	1,224
<b>Other Financing Sources (Uses):</b>				
Advance - In	0	0	1,555	1,555
Advance - Out	0	0	(1,555)	(1,555)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Net Change in Fund Balance	5	5	1,229	1,224
Fund Balance at Beginning of Year	23,602	23,602	23,602	0
Fund Balance at End of Year	<u>\$23,607</u>	<u>\$23,607</u>	<u>\$24,831</u>	<u>\$1,224</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$8	\$8
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>8</u>	<u>8</u>
<b>Expenditures:</b>				
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>8</u>	<u>8</u>
Fund Balance at Beginning of Year	<u>2,785</u>	<u>2,785</u>	<u>2,785</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,785</u></u>	<u><u>\$2,785</u></u>	<u><u>\$2,793</u></u>	<u><u>\$8</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$56,716	\$56,716
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>56,716</u>	<u>56,716</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	144,310	166,908	166,908	0
Interest and Fiscal Charges	122,258	132,657	132,657	0
<i>Total Expenditures</i>	<u>266,568</u>	<u>299,565</u>	<u>299,565</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(266,568)</u>	<u>(299,565)</u>	<u>(242,849)</u>	<u>56,716</u>
<b>Other Financing Sources:</b>				
Transfers - In	266,568	299,565	242,849	(56,716)
<i>Total Other Financing Sources</i>	<u>266,568</u>	<u>299,565</u>	<u>242,849</u>	<u>(56,716)</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$7,500	\$7,500	\$0
<i>Total Revenues</i>	0	7,500	7,500	0
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	0	11,250	11,250	0
<i>Total Expenditures</i>	0	11,250	11,250	0
Net Change in Fund Balance	0	(3,750)	(3,750)	0
Fund Balance at Beginning of Year	3,750	3,750	3,750	0
Fund Balance at End of Year	<u>\$3,750</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$9,375	\$9,375	\$0
<i>Total Revenues</i>	<u>0</u>	<u>9,375</u>	<u>9,375</u>	<u>0</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	0	9,375	9,375	0
Interest and Fiscal Charges	<u>0</u>	<u>4,688</u>	<u>4,688</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>14,063</u>	<u>14,063</u>	<u>0</u>
Net Change in Fund Balance	0	(4,688)	(4,688)	0
Fund Balance at Beginning of Year	<u>4,688</u>	<u>4,688</u>	<u>4,688</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,688</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)*  
*Airport Hangars Notes Debt Service Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$18,300	\$18,300	\$14,950	(\$3,350)
Other	0	0	7,547	7,547
<i>Total Revenues</i>	<u>18,300</u>	<u>18,300</u>	<u>22,497</u>	<u>4,197</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	19,000	6,112	6,100	12
Interest and Fiscal Charges	0	12,888	12,888	0
<i>Total Expenditures</i>	<u>19,000</u>	<u>19,000</u>	<u>18,988</u>	<u>12</u>
Net Change in Fund Balance	(700)	(700)	3,509	4,209
Fund Balance at Beginning of Year	<u>7,566</u>	<u>7,566</u>	<u>7,566</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,866</u></u>	<u><u>\$6,866</u></u>	<u><u>\$11,075</u></u>	<u><u>\$4,209</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		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$2,000	\$2,000	\$4,993	\$2,993
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>4,993</u>	<u>2,993</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	2,250	2,250	2,250	0
<i>Total Expenditures</i>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>
Net Change in Fund Balance	(250)	(250)	2,743	2,993
Fund Balance at Beginning of Year	<u>20,698</u>	<u>20,698</u>	<u>20,698</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$20,448</u></u>	<u><u>\$20,448</u></u>	<u><u>\$23,441</u></u>	<u><u>\$2,993</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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 Under Expenditures	<u>(10,286)</u>	<u>(10,286)</u>	<u>(10,286)</u>	<u>0</u>
<b>Other Financing Sources:</b>				
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	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**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*As of December 31, 2012*

	Issue II Grants	East Jackson Water Tap	Wastewater Treatment	Fairgrounds Improvement	Pike Health Care Addition
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$10,107	\$7,500	\$0	\$1,023	\$193,351
Due from Other Governments	10,695	0	0	0	0
<i>Total Assets</i>	<u>20,802</u>	<u>7,500</u>	<u>0</u>	<u>1,023</u>	<u>193,351</u>
<b>Liabilities:</b>					
Due to Other Funds	10,106	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	2,679	0
Notes Payable	0	0	0	91,000	0
<i>Total Liabilities</i>	<u>10,106</u>	<u>0</u>	<u>0</u>	<u>93,679</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	10,696	7,500	0	0	193,351
Unassigned	0	0	0	(92,656)	0
<i>Total Fund Balances</i>	<u>10,696</u>	<u>7,500</u>	<u>0</u>	<u>(92,656)</u>	<u>193,351</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,802</u>	<u>\$7,500</u>	<u>\$0</u>	<u>\$1,023</u>	<u>\$193,351</u>

Children Services Building	Pike Senior Services	DOE/SODI Airport Grant	Market Street Office Complex Capital	Sunfish Creek Road Waterline Capital
\$320	\$63,612	\$0	\$10,591	\$23,440
0	0	0	0	0
320	63,612	0	10,591	23,440
0	0	0	0	0
0	0	0	0	0
0	12,855	0	0	0
0	411,350	0	0	0
0	424,205	0	0	0
320	0	0	10,591	23,440
0	(360,593)	0	0	0
320	(360,593)	0	10,591	23,440
\$320	\$63,612	\$0	\$10,591	\$23,440

(Continued)

**PIKE COUNTY**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*As of December 31, 2012*  
*(Continued)*

	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Northgate Sewer Line Capital Project	Pine Top Road Waterline Project	Pike Co. Record's Center
<b>Assets:</b>					
Equity in Pooled Cash and Investments	\$393,277	\$1,669	\$99,800	\$3,279	\$4
Due from Other Governments	0	0	0	0	0
<i>Total Assets</i>	<u>393,277</u>	<u>1,669</u>	<u>99,800</u>	<u>3,279</u>	<u>4</u>
<b>Liabilities:</b>					
Due to Other Funds	0	0	0	0	0
Contracts Payable	0	0	7,829	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>7,829</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Restricted	393,277	1,669	91,971	3,279	4
Unassigned	0	0	0	0	0
<i>Total Fund Balances</i>	<u>393,277</u>	<u>1,669</u>	<u>91,971</u>	<u>3,279</u>	<u>4</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$393,277</u>	<u>\$1,669</u>	<u>\$99,800</u>	<u>\$3,279</u>	<u>\$4</u>

Scioto Twp Waterline	Pike County Courthouse Improvement	Mifflin Twp Capital Project	ARRA_ Mifflin Township	Misc. Capital Projects	Total Nonmajor Capital Projects
\$1	\$2,000	\$0	\$0	\$96,801	\$906,775
0	0	0	0	0	10,695
1	2,000	0	0	96,801	917,470
0	0	0	0	0	10,106
0	0	0	0	0	7,829
0	0	0	0	0	15,534
0	0	0	0	0	502,350
0	0	0	0	0	535,819
1	2,000	0	0	96,801	834,900
0	0	0	0	0	(453,249)
1	2,000	0	0	96,801	381,651
\$1	\$2,000	\$0	\$0	\$96,801	\$917,470

**PIKE COUNTY**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2012

	Issue II Grants	East Jackson Water Tap	Wastewater Treatment	Fairgrounds Improvement	Pike Health Care Addition
<b>Revenues:</b>					
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$81
Intergovernmental	1,350,362	0	0	0	0
Charges for Services	0	0	0	16,520	0
Interest	0	0	0	0	400
Other	0	0	21,883	0	42,992
<i>Total Revenues</i>	<u>1,350,362</u>	<u>0</u>	<u>21,883</u>	<u>16,520</u>	<u>43,473</u>
<b>Expenditures:</b>					
Current:					
Public Works	11,720	0	38,015	0	2,743
Capital Outlay	1,767,413	0	0	0	0
Debt Service:					
Principal Retirement	10,290	0	0	0	0
Interest and Fiscal Charges	0	0	0	4,076	0
<i>Total Expenditures</i>	<u>1,789,423</u>	<u>0</u>	<u>38,015</u>	<u>4,076</u>	<u>2,743</u>
Excess of Revenues Over (Under) Expenditures	<u>(439,061)</u>	<u>0</u>	<u>(16,132)</u>	<u>12,444</u>	<u>40,730</u>
<b>Other Financing Sources (Uses):</b>					
OPWC Loan Issued	347,420	0	0	0	0
Transfers - In	10,286	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>357,706</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(81,355)	0	(16,132)	12,444	40,730
Fund Balances (Deficit) at Beginning of Year	<u>92,051</u>	<u>7,500</u>	<u>16,132</u>	<u>(105,100)</u>	<u>152,621</u>
Fund Balances (Deficit) at End of Year	<u>\$10,696</u>	<u>\$7,500</u>	<u>\$0</u>	<u>(\$92,656)</u>	<u>\$193,351</u>

Children Services Building	Pike Senior Services	DOE/SODI Airport Grant	Market Street Office Complex Capital	Sunfish Creek Road Waterline Capital
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	25	0	0	4,993
0	25	0	0	4,993
0	0	8,070	0	0
0	0	0	0	0
0	83,300	0	0	2,250
0	87,282	0	0	0
0	170,582	8,070	0	2,250
0	(170,557)	(8,070)	0	2,743
0	0	0	0	0
0	216,894	0	0	0
0	216,894	0	0	0
0	46,337	(8,070)	0	2,743
320	(406,930)	8,070	10,591	20,697
<u>\$320</u>	<u>(\$360,593)</u>	<u>\$0</u>	<u>\$10,591</u>	<u>\$23,440</u>

(Continued)

**PIKE COUNTY**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2012  
(Continued)

	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Northgate Sewer Line Capital Project	Pine Top Road Waterline Project	Pike Co. Records Center
<b>Revenues:</b>					
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0	0
Charges for Services	150	0	0	0	0
Interest	0	0	0	0	0
Other	71,657	0	0	0	0
<b>Total Revenues</b>	<b>71,807</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>					
Current:					
Public Works	0	0	54,690	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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>54,690</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	71,807	0	(54,690)	0	0
<b>Other Financing Sources (Uses):</b>					
OPWC Loan Issued	0	0	0	0	0
Transfers - In	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>71,807</b>	<b>0</b>	<b>(54,690)</b>	<b>0</b>	<b>0</b>
Fund Balances (Deficit) at Beginning of Year	321,470	1,669	146,661	3,279	4
Fund Balances (Deficit) at End of Year	<u>\$393,277</u>	<u>\$1,669</u>	<u>\$91,971</u>	<u>\$3,279</u>	<u>\$4</u>



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	\$81
0	0	0	0	0	1,350,362
0	0	0	0	14,950	31,620
0	0	0	0	0	400
0	0	7,500	0	7,547	156,597
0	0	7,500	0	22,497	1,539,060
0	0	0	13,000	20,433	148,671
0	0	0	0	588	1,768,001
0	0	11,250	0	6,100	113,190
0	0	0	0	12,888	104,246
0	0	11,250	13,000	40,009	2,134,108
0	0	(3,750)	(13,000)	(17,512)	(595,048)
0	0	0	0	0	347,420
0	0	0	0	0	227,180
0	0	0	0	0	574,600
0	0	(3,750)	(13,000)	(17,512)	(20,448)
1	2,000	3,750	13,000	114,313	402,099
<u>\$1</u>	<u>\$2,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$96,801</u>	<u>\$381,651</u>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$250,000	\$1,650,377	\$1,401,517	(\$248,860)
<i>Total Revenues</i>	<u>250,000</u>	<u>1,650,377</u>	<u>1,401,517</u>	<u>(248,860)</u>
<b>Expenditures:</b>				
Public Works				
Issue II				
Capital Outlay	250,000	1,680,576	1,769,031	(88,455)
<i>Total Expenditures</i>	<u>250,000</u>	<u>1,680,576</u>	<u>1,769,031</u>	<u>(88,455)</u>
Net Change in Fund Balance	<u>0</u>	<u>(30,199)</u>	<u>(367,514)</u>	<u>(337,315)</u>
<b>Other Financing Sources:</b>				
Proceed of Loans	<u>0</u>	<u>0</u>	<u>347,420</u>	<u>347,420</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>347,420</u>	<u>347,420</u>
Net Change in Fund Balance	0	(30,199)	(20,094)	10,105
Fund Balance at Beginning of Year	<u>30,199</u>	<u>30,199</u>	<u>30,199</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$30,199</u></u>	<u><u>\$0</u></u>	<u><u>\$10,105</u></u>	<u><u>\$10,105</u></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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$21,883	\$21,883	\$0
<i>Total Revenues</i>	<u>0</u>	<u>21,883</u>	<u>21,883</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Wastewater Treatment				
Contractual Services	0	38,015	38,015	0
Total Public Works	<u>0</u>	<u>38,015</u>	<u>38,015</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>38,015</u>	<u>38,015</u>	<u>0</u>
Net Change in Fund Balance	0	(16,132)	(16,132)	0
Fund Balance at Beginning of Year	<u>16,132</u>	<u>16,132</u>	<u>16,132</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,132</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)*  
*Fairgrounds Improvement Capital Projects Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$16,520	\$16,520	\$0
<i>Total Revenues</i>	<u>0</u>	<u>16,520</u>	<u>16,520</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Fairgrounds Improvement				
Debt Service:				
Principal	0	103,000	103,000	0
Interest and Fiscal Charges	750	5,245	4,400	845
<i>Total Expenditures</i>	<u>750</u>	<u>108,245</u>	<u>107,400</u>	<u>845</u>
Excess of Revenues Under Expenditures	<u>(750)</u>	<u>(91,725)</u>	<u>(90,880)</u>	<u>845</u>
<b>Other Financing Sources (Uses):</b>				
Notes Issued	0	91,000	91,000	0
Advances - In	0	0	16,520	16,520
Advances - Out	0	0	(16,520)	(16,520)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>91,000</u>	<u>91,000</u>	<u>0</u>
Net Change in Fund Balance	(750)	(725)	120	845
Fund Balance at Beginning of Year	<u>903</u>	<u>903</u>	<u>903</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$153</u></u>	<u><u>\$178</u></u>	<u><u>\$1,023</u></u>	<u><u>\$845</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$494	\$494	\$0
Other	64,488	42,992	42,992	0
<i>Total Revenues</i>	64,488	43,486	43,486	0
<b>Expenditures:</b>				
Public Works				
Contractual Services	0	2,743	2,743	0
<i>Total Expenditures</i>	0	2,743	2,743	0
Net Change in Fund Balance	64,488	40,743	40,743	0
Fund Balance at Beginning of Year	152,527	152,527	152,527	0
Fund Balance at End of Year	\$217,015	\$193,270	\$193,270	\$0

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$25	\$25
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>25</u>	<u>25</u>
<b>Expenditures:</b>				
Public Works				
Pike Senior Services				
Debt Service:				
Principal	0	539,650	539,650	0
Interest and Fiscal Charges	850	89,434	88,469	965
<i>Total Expenditures</i>	<u>850</u>	<u>629,084</u>	<u>628,119</u>	<u>965</u>
Excess of Revenues Under Expenditures	<u>(850)</u>	<u>(629,084)</u>	<u>(628,094)</u>	<u>990</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Notes	0	411,350	411,350	0
Transfers - In	0	216,894	216,894	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>628,244</u>	<u>628,244</u>	<u>0</u>
Net Change in Fund Balance	(850)	(840)	150	990
Fund Balance at Beginning of Year	<u>63,462</u>	<u>63,462</u>	<u>63,462</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$62,612</u></u>	<u><u>\$62,622</u></u>	<u><u>\$63,612</u></u>	<u><u>\$990</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$15,000	\$0	\$0	\$0
<i>Total Revenues</i>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
DOE/SODI Airport				
Contractual Services	15,524	524	524	0
Other	500	7,547	7,547	0
<i>Total Expenditures</i>	<u>16,024</u>	<u>8,071</u>	<u>8,071</u>	<u>0</u>
Net Change in Fund Balance	(1,024)	(8,071)	(8,071)	0
Fund Balance at Beginning of Year	7,312	7,312	7,312	0
Prior Year Encumbrances Appropriated	759	759	759	0
Fund Balance at End of Year	<u><u>\$7,047</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)*  
*Market Street Office Complex Capital Projects Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$71,457	\$71,457	\$71,657	\$200
<i>Total Revenues</i>	<u>71,457</u>	<u>71,457</u>	<u>71,657</u>	<u>200</u>
<b>Expenditures:</b>				
Public Works				
Pike County Local Government Services Center				
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	71,457	71,457	71,657	200
Fund Balance at Beginning of Year	<u>321,470</u>	<u>321,470</u>	<u>321,470</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$392,927</u></u>	<u><u>\$392,927</u></u>	<u><u>\$393,127</u></u>	<u><u>\$200</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Northgate Sewer Line				
Contract Services	0	145,000	114,013	30,987
Other Expenditures	0	5,000	0	5,000
Total Public Works	<u>0</u>	<u>150,000</u>	<u>114,013</u>	<u>35,987</u>
<i>Total Expenditures</i>	<u>0</u>	<u>150,000</u>	<u>114,013</u>	<u>35,987</u>
Net Change in Fund Balance	0	(150,000)	(114,013)	35,987
Fund Balance at Beginning of Year	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$150,000</u></u>	<u><u>\$0</u></u>	<u><u>\$35,987</u></u>	<u><u>\$35,987</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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>
Net Change in Fund Balance	0	0	0	0
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>\$2,000</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)*  
*ARRA - Mifflin Twp Capital Projects Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Pike County Courthouse Improvement				
Other Expenditures	0	13,000	13,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
Net Change in Fund Balance	0	(13,000)	(13,000)	0
Fund Balance at Beginning of Year	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,000</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)*  
*Misc. Capital Projects Fund*  
*For the Fiscal Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Public Works				
Engineering				
Contract Services	0	17,160	17,160	0
Other Expenditures	0	4,538	3,861	677
Total Public Works	<u>0</u>	<u>21,698</u>	<u>21,021</u>	<u>677</u>
<i>Total Expenditures</i>	<u>0</u>	<u>21,698</u>	<u>21,021</u>	<u>677</u>
Net Change in Fund Balance	0	(21,698)	(21,021)	677
Fund Balance at Beginning of Year	<u>106,747</u>	<u>106,747</u>	<u>106,747</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$106,747</u></u>	<u><u>\$85,049</u></u>	<u><u>\$85,726</u></u>	<u><u>\$677</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$12,500	\$12,500	\$12,656	\$156
<i>Total Revenues</i>	12,500	12,500	12,656	156
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
County Recorder's Equipment				
Contractual Services	19,086	19,086	16,848	2,238
Capital Outlay	4,029	4,029	2,665	1,364
<i>Total Expenditures</i>	23,115	23,115	19,513	3,602
Net Change in Fund Balance	(10,615)	(10,615)	(6,857)	3,758
Fund Balance at Beginning of Year	10,346	10,346	10,346	0
Prior Year Encumbrances Appropriated	1,540	1,540	1,540	0
Fund Balance at End of Year	\$1,271	\$1,271	\$5,029	\$3,758

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$165,000	\$165,000	\$191,353	\$26,353
<i>Total Revenues</i>	<u>165,000</u>	<u>165,000</u>	<u>191,353</u>	<u>26,353</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Certificate of Title Administration				
Personal Services	77,892	77,892	68,840	9,052
Fringe Benefits	44,286	44,286	40,530	3,756
Supplies and Materials	5,000	5,000	3,882	1,118
Contractual Services	1,000	1,000	165	835
Other Expenditures	4,000	4,000	2,446	1,554
Total General Government - Judicial	<u>132,178</u>	<u>132,178</u>	<u>115,863</u>	<u>16,315</u>
Capital Outlay	<u>4,639</u>	<u>4,639</u>	<u>757</u>	<u>3,882</u>
<i>Total Expenditures</i>	<u>136,817</u>	<u>136,817</u>	<u>116,620</u>	<u>20,197</u>
Net Change in Fund Balance	28,183	28,183	74,733	46,550
Fund Balance at Beginning of Year	297,159	297,159	297,159	0
Prior Year Encumbrances Appropriated	<u>638</u>	<u>638</u>	<u>638</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$325,980</u></u>	<u><u>\$325,980</u></u>	<u><u>\$372,530</u></u>	<u><u>\$46,550</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
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	0	0	0	0
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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$54,495	\$45,045	(\$9,450)
<i>Total Revenues</i>	<u>0</u>	<u>54,495</u>	<u>45,045</u>	<u>(9,450)</u>
<b>Expenditures:</b>				
Current:				
Conservation and Recreation				
Airport Resurfacing Grant				
Contractual Services	0	55,693	46,243	9,450
<i>Total Expenditures</i>	<u>0</u>	<u>55,693</u>	<u>46,243</u>	<u>9,450</u>
Net Change in Fund Balance	0	(1,198)	(1,198)	0
Fund Balance at Beginning of Year	1,198	1,198	1,198	0
Fund Balance at End of Year	<u>\$1,198</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$1,800	\$1,800
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,800</u>	<u>1,800</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Unclaimed Monies				
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	1,800	1,800
Fund Balance at Beginning of Year	<u>193,315</u>	<u>193,315</u>	<u>193,315</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$193,315</u></u>	<u><u>\$193,315</u></u>	<u><u>\$195,115</u></u>	<u><u>\$1,800</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive Trust Fund				
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	0	0	0	0
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*

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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 Adena Pike Medical Center 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.

*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)*

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*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, 2012

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Soil and Water Conservation</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$28,783	\$111,510	\$104,021	\$36,272
<i>Total Assets</i>	<u>\$28,783</u>	<u>\$111,510</u>	<u>\$104,021</u>	<u>\$36,272</u>
<b>Liabilities:</b>				
Undistributed Monies	\$28,783	\$111,510	\$104,021	\$36,272
<i>Total Liabilities</i>	<u>\$28,783</u>	<u>\$111,510</u>	<u>\$104,021</u>	<u>\$36,272</u>
<b>Mental Health Levy</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$0	\$165,613	\$165,613	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$165,613</u>	<u>\$165,613</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Monies	\$0	\$165,613	\$165,613	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$165,613</u>	<u>\$165,613</u>	<u>\$0</u>
<b>District Board of Health</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$945,965	\$871,440	\$1,051,960	\$765,445
Due from Other Governments	0	1,706	0	1,706
<i>Total Assets</i>	<u>\$945,965</u>	<u>\$873,146</u>	<u>\$1,051,960</u>	<u>\$767,151</u>
<b>Liabilities:</b>				
Undistributed Monies	\$945,965	\$873,146	\$1,051,960	\$767,151
<i>Total Liabilities</i>	<u>\$945,965</u>	<u>\$873,146</u>	<u>\$1,051,960</u>	<u>\$767,151</u>

(Continued)

**PIKE COUNTY**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Year Ended December 31, 2012

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Delinquent Real Estate Tax Sales</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$169,455	\$0	\$0	\$169,455
<b>Total Assets</b>	<u>\$169,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,455</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$169,455	\$0	\$0	\$169,455
<b>Total Liabilities</b>	<u>\$169,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,455</u>
<b>Hospital Levy</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$0	\$922,592	\$922,592	\$0
<b>Total Assets</b>	<u>\$0</u>	<u>\$922,592</u>	<u>\$922,592</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$922,592	\$922,592	\$0
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$922,592</u>	<u>\$922,592</u>	<u>\$0</u>
<b>Garnet Wilson Public Library Special Levy</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$0	\$347,231	\$347,231	\$0
<b>Total Assets</b>	<u>\$0</u>	<u>\$347,231</u>	<u>\$347,231</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$347,231	\$347,231	\$0
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$347,231</u>	<u>\$347,231</u>	<u>\$0</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>County Court Agency</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$138,194	\$3,379,834	\$3,324,950	\$193,078
<i>Total Assets</i>	<u>\$138,194</u>	<u>\$3,379,834</u>	<u>\$3,324,950</u>	<u>\$193,078</u>
<b>Liabilities:</b>				
Undistributed Monies	\$138,194	\$3,379,834	\$3,324,950	\$193,078
<i>Total Liabilities</i>	<u>\$138,194</u>	<u>\$3,379,834</u>	<u>\$3,324,950</u>	<u>\$193,078</u>
<b>Sheriff Agency</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$318,223	\$1,795,203	\$1,725,291	\$388,135
<i>Total Assets</i>	<u>\$318,223</u>	<u>\$1,795,203</u>	<u>\$1,725,291</u>	<u>\$388,135</u>
<b>Liabilities:</b>				
Undistributed Monies	\$318,223	\$1,795,203	\$1,725,291	\$388,135
<i>Total Liabilities</i>	<u>\$318,223</u>	<u>\$1,795,203</u>	<u>\$1,725,291</u>	<u>\$388,135</u>
<b>Inmate Agency</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$7,324	\$0	\$1,390	\$5,934
<i>Total Assets</i>	<u>\$7,324</u>	<u>\$0</u>	<u>\$1,390</u>	<u>\$5,934</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$7,324	\$0	\$1,390	\$5,934
<i>Total Liabilities</i>	<u>\$7,324</u>	<u>\$0</u>	<u>\$1,390</u>	<u>\$5,934</u>

(Continued)

**PIKE COUNTY**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b><i>Alimony and Child Support</i></b>				
<b><i>Assets:</i></b>				
Cash and Cash Equivalents in Segregated Accounts	\$100	\$268,593	\$268,693	\$0
<b><i>Total Assets</i></b>	<b><u>\$100</u></b>	<b><u>\$268,593</u></b>	<b><u>\$268,693</u></b>	<b><u>\$0</u></b>
<b><i>Liabilities:</i></b>				
Deposits Held and Due to Others	\$100	\$268,593	\$268,693	\$0
<b><i>Total Liabilities</i></b>	<b><u>\$100</u></b>	<b><u>\$268,593</u></b>	<b><u>\$268,693</u></b>	<b><u>\$0</u></b>
<b><i>Undivided Tax</i></b>				
<b><i>Assets:</i></b>				
Equity in Pooled Cash and Investments	\$1,015,488	\$31,742,201	\$31,635,583	\$1,122,106
Receivables:				
Taxes	18,339,453	17,603,596	18,339,453	17,603,596
Due From Other Governments	82,481	79,333	82,481	79,333
<b><i>Total Assets</i></b>	<b><u>\$19,437,422</u></b>	<b><u>\$49,425,130</u></b>	<b><u>\$50,057,517</u></b>	<b><u>\$18,805,035</u></b>
<b><i>Liabilities:</i></b>				
Due to Other Governments	\$19,437,422	\$49,425,130	\$50,057,517	\$18,805,035
<b><i>Total Liabilities</i></b>	<b><u>\$19,437,422</u></b>	<b><u>\$49,425,130</u></b>	<b><u>\$50,057,517</u></b>	<b><u>\$18,805,035</u></b>
<b><i>Undivided Income Tax</i></b>				
<b><i>Assets:</i></b>				
Equity in Pooled Cash and Investments	\$0	\$1,520,117	\$1,520,117	\$0
Due From Other Governments	282,793	625,199	282,793	625,199
<b><i>Total Assets</i></b>	<b><u>\$282,793</u></b>	<b><u>\$2,145,316</u></b>	<b><u>\$1,802,910</u></b>	<b><u>\$625,199</u></b>
<b><i>Liabilities:</i></b>				
Due to Other Governments	\$282,793	\$2,145,316	\$1,802,910	\$625,199
<b><i>Total Liabilities</i></b>	<b><u>\$282,793</u></b>	<b><u>\$2,145,316</u></b>	<b><u>\$1,802,910</u></b>	<b><u>\$625,199</u></b>

(Continued)

**PIKE COUNTY**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Year Ended December 31, 2012

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$270	\$70	\$340	\$0
<b>Total Assets</b>	<b>\$270</b>	<b>\$70</b>	<b>\$340</b>	<b>\$0</b>
<b>Liabilities:</b>				
Undistributed Monies	\$270	\$70	\$340	\$0
<b>Total Liabilities</b>	<b>\$270</b>	<b>\$70</b>	<b>\$340</b>	<b>\$0</b>
<b>Family and Children First Council</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$189,481	\$278,789	\$406,970	\$61,300
<b>Total Assets</b>	<b>\$189,481</b>	<b>\$278,789</b>	<b>\$406,970</b>	<b>\$61,300</b>
<b>Liabilities:</b>				
Undistributed Monies	\$189,481	\$278,789	\$406,970	\$61,300
<b>Total Liabilities</b>	<b>\$189,481</b>	<b>\$278,789</b>	<b>\$406,970</b>	<b>\$61,300</b>
<b>Airport Fuel Sales</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$13,824	\$43,288	\$39,477	\$17,635
<b>Total Assets</b>	<b>\$13,824</b>	<b>\$43,288</b>	<b>\$39,477</b>	<b>\$17,635</b>
<b>Liabilities:</b>				
Undistributed Monies	\$13,824	\$43,288	\$39,477	\$17,635
<b>Total Liabilities</b>	<b>\$13,824</b>	<b>\$43,288</b>	<b>\$39,477</b>	<b>\$17,635</b>

(Continued)

**PIKE COUNTY**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Year Ended December 31, 2012

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Recorder's Housing Trust</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$20,262	\$92,354	\$88,556	\$24,060
<i>Total Assets</i>	<u>\$20,262</u>	<u>\$92,354</u>	<u>\$88,556</u>	<u>\$24,060</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$20,262	\$92,354	\$88,556	\$24,060
<i>Total Liabilities</i>	<u>\$20,262</u>	<u>\$92,354</u>	<u>\$88,556</u>	<u>\$24,060</u>
<b>Indigent Application &amp; Recoup</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$0	\$3,526	\$3,526	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,526</u>	<u>\$3,526</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Monies	\$0	\$3,526	\$3,526	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$3,526</u>	<u>\$3,526</u>	<u>\$0</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$68,390	\$9,533,571	\$9,531,524	\$70,437
<i>Total Assets</i>	<u>\$68,390</u>	<u>\$9,533,571</u>	<u>\$9,531,524</u>	<u>\$70,437</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$68,390	\$9,533,571	\$9,531,524	\$70,437
<i>Total Liabilities</i>	<u>\$68,390</u>	<u>\$9,533,571</u>	<u>\$9,531,524</u>	<u>\$70,437</u>

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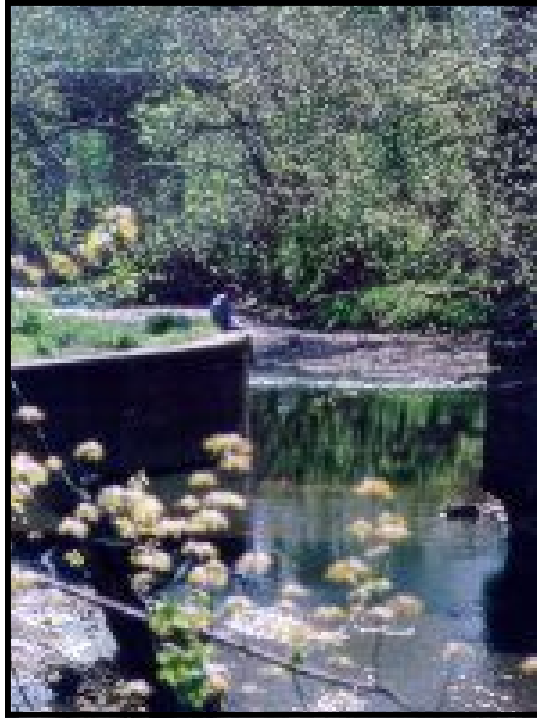
**PIKE COUNTY**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Balance at 01/01/12	Additions	Reductions	Balance at 12/31/12
<b>Total - All Agency Funds</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$2,451,918	\$45,632,302	\$45,817,510	\$2,266,710
Cash and Cash Equivalents in Segregated Accounts	463,841	5,443,630	5,320,324	587,147
Receivables:				
Taxes	18,339,453	17,603,596	18,339,453	17,603,596
Due from Other Governments	365,274	706,238	365,274	706,238
<b>Total Assets</b>	<u><u>\$21,620,486</u></u>	<u><u>\$69,385,766</u></u>	<u><u>\$69,842,561</u></u>	<u><u>\$21,163,691</u></u>
<b>Liabilities:</b>				
Due to Other Governments	\$19,720,215	\$52,840,269	\$53,130,250	\$19,430,234
Undistributed Monies	1,634,740	6,650,979	6,822,148	1,463,571
Deposits Held and Due to Others	265,531	9,894,518	9,890,163	269,886
<b>Total Liabilities</b>	<u><u>\$21,620,486</u></u>	<u><u>\$69,385,766</u></u>	<u><u>\$69,842,561</u></u>	<u><u>\$21,163,691</u></u>





# 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.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	250-259
<b>Revenue Capacity</b> 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.	260-264
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	265-271
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	272-276
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	277-279
<b>Other Information</b> This schedule contains miscellaneous information about the County.	280

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**Pike County**  
*Net Position by Component*  
*Last Ten Years*  
*(accrual basis of accounting)*

Fiscal Year	2003	2004	2005	2006*	2007
<b>Governmental Activities:</b>					
Net Investment in Capital Assets	\$5,837,948	\$6,712,411	\$7,373,204	\$25,870,056	\$25,626,797
Restricted for:					
Debt Service	(1)	(1)	0	0	0
Capital Projects	(1)	(1)	0	315,927	0
Community Development	(1)	(1)	2,037,609	1,857,227	1,565,737
Board of Developmental Disabilities	(1)	(1)	352,188	1,142,809	1,576,770
Motor Vehicle and Gas Tax	(1)	(1)	2,089,513	1,711,100	1,917,638
Job and Family Services	(1)	(1)	774,657	727,229	1,191,322
Emergency Medical Services	(1)	(1)	(1)	1,284,175	1,151,654
Child Support	(1)	(1)	(1)	436,501	440,257
Real Estate Assessment	(1)	(1)	(1)	366,201	458,786
Reclaim Ohio	(1)	(1)	(1)	(1)	(1)
Pike County Wireless	(1)	(1)	(1)	(1)	(1)
Children Services	(1)	(1)	(1)	(1)	(1)
Delinquent Real Estate	(1)	(1)	(1)	(1)	(1)
County Court Computer Legal Research	(1)	(1)	(1)	(1)	(1)
Pike Senior Services	(1)	(1)	(1)	(1)	(1)
Other Purposes	10,652,799	6,475,983	4,993,125	3,608,999	1,656,517
Unrestricted	<u>3,064,810</u>	<u>5,966,733</u>	<u>3,175,247</u>	<u>3,208,635</u>	<u>8,031,423</u>
Total Governmental Activities Net Position	<u>\$19,555,557</u>	<u>\$19,155,127</u>	<u>\$20,795,543</u>	<u>\$40,528,859</u>	<u>\$43,616,901</u>
<b>Business-type Activities:</b>					
Net Investment in Capital Assets	\$1,743,117	\$1,738,899	\$1,724,955	\$1,682,161	\$1,620,401
Unrestricted	<u>384,414</u>	<u>429,933</u>	<u>429,782</u>	<u>479,696</u>	<u>416,083</u>
Total Business-type Activities Net Position	<u>\$2,127,531</u>	<u>\$2,168,832</u>	<u>\$2,154,737</u>	<u>\$2,161,857</u>	<u>\$2,036,484</u>
<b>Primary Government:</b>					
Net Investment in Capital Assets	\$7,581,065	\$8,451,310	\$9,098,159	\$27,552,217	\$27,247,198
Restricted	10,652,799	6,475,983	10,247,092	11,450,168	9,958,681
Unrestricted	<u>3,449,224</u>	<u>6,396,666</u>	<u>3,605,029</u>	<u>3,688,331</u>	<u>8,447,506</u>
Total Primary Government Net Position	<u>\$21,683,088</u>	<u>\$21,323,959</u>	<u>\$22,950,280</u>	<u>\$42,690,716</u>	<u>\$45,653,385</u>

(1) 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.

(2) Implemented GASB Statement No. 63 in 2012 which changed terminology from "net assets" to "net position".

\* Amount restated in a prior year.

2008*	2009*	2010*	2011	2012(2)
\$27,467,561	\$30,694,765	\$31,865,223	\$32,381,674	\$40,704,846
1,250	0	0	0	0
0	265,239	3,015,580	2,569,740	2,590,778
1,133,567	2,358,326	1,168,777	1,834,278	996,752
1,642,525	3,529,843	4,309,128	4,835,523	4,866,519
2,108,823	1,599,774	1,633,270	1,323,855	1,205,401
0	0	51,495	91,508	261,376
1,263,644	1,313,671	1,102,395	1,312,065	1,627,840
407,284	239,469	193,365	467,550	472,659
613,990	676,738	695,427	691,646	808,866
215,393	0	0	0	0
151,311	0	0	0	0
111,769	478,526	476,927	570,420	696,995
272,823	255,839	239,492	218,941	221,954
180,777	0	0	0	0
0	425,612	359,581	370,895	379,230
3,863,397	2,316,862	3,414,300	3,379,265	3,460,047
7,063,507	7,384,463	7,886,340	8,803,071	10,654,688
<u>\$46,497,621</u>	<u>\$51,539,127</u>	<u>\$56,411,300</u>	<u>\$58,850,431</u>	<u>\$68,947,951</u>
\$1,596,826	\$1,535,325	\$1,468,091	\$1,408,024	\$1,355,026
373,641	443,920	435,136	442,142	463,197
<u>\$1,970,467</u>	<u>\$1,979,245</u>	<u>\$1,903,227</u>	<u>\$1,850,166</u>	<u>\$1,818,223</u>
\$29,064,387	\$32,230,090	\$33,333,314	\$33,789,698	\$42,059,872
11,966,553	13,459,899	16,659,737	17,665,686	17,588,417
7,437,148	7,828,383	8,321,476	9,245,213	11,117,885
<u>\$48,468,088</u>	<u>\$53,518,372</u>	<u>\$58,314,527</u>	<u>\$60,700,597</u>	<u>\$70,766,174</u>

**Pike County**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

Fiscal Year	2003	2004	2005	2006	2007
<b>Expenses</b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$2,762,280	\$2,895,835	\$2,961,625	\$2,957,258	\$3,199,826
Judicial	991,245	1,042,602	1,050,014	1,017,050	1,254,688
Public Safety	2,403,103	2,527,585	2,881,846	2,588,602	2,656,984
Public Works	5,696,165	3,635,873	3,391,316	5,179,047	6,757,222
Health	3,225,777	2,868,382	2,906,588	3,506,610	3,177,657
Human Services	5,614,296	5,313,075	5,489,692	6,198,202	6,557,840
Conservation and Recreation	233,216	22,722	235,325	319,488	226,335
Economic Development and Assistance	743,088	1,026,565	1,321,361	720,652	395,665
Other	17,755	307,060	0	0	0
Interest and Fiscal Charges	108,842	66,895	83,660	155,241	197,700
<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>	<u>24,423,917</u>
Business-type Activities:					
Sewer	400,068	400,255	409,920	426,039	634,508
<i>Total Business-type Activities Expenses</i>	<u>400,068</u>	<u>400,255</u>	<u>409,920</u>	<u>426,039</u>	<u>634,508</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>	<u>25,058,425</u>
<b>Program Revenues</b>					
<i>Charges for Services</i>					
Legislative and Executive	357,347	340,444	373,552	376,878	330,819
Judicial	119,171	238,375	245,851	240,358	341,154
Public Safety	271,999	308,524	314,188	301,435	293,009
Public Works	299,095	429,166	342,288	443,421	462,238
Health	222,170	317,933	231,940	331,051	334,838
Human Services	425,204	615,126	473,455	613,654	707,202
Conservation and Recreation	29,426	0	26,493	39,497	37,543
Economic Development and Assistance	59,160	115,531	96,961	67,761	40,570
Other	74	39,121	0	0	0
Interest and Fiscal Charges	5,547	0	0	1,736	3,227
<i>Operating Grants and Contributions</i>					
General Government:					
Legislative and Executive	318,594	287,816	312,968	226,128	252,094
Judicial	164,591	125,919	156,484	117,642	228,085
Public Safety	397,520	395,746	715,356	411,748	492,183
Public Works	2,499,660	2,356,485	2,928,488	3,399,860	2,989,113
Health	2,079,040	1,816,832	2,146,067	2,128,530	2,556,952
Human Services	3,500,679	3,336,855	3,912,102	4,619,813	5,149,919
Economic Development and Assistance	499,262	674,566	1,005,969	547,873	312,116
Interest and Fiscal Charges	29,838	0	0	11,764	24,007
<i>Capital Grants and Contributions</i>					
Public Works	2,567,162	825,610	493,174	905,773	1,312,017
Interest and Fiscal Charges	103,071	44,369	49,969	54,750	89,711
<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>	<u>15,956,797</u>

(1) 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.

2008	2009*	2010	2011	2012
\$3,316,222	\$3,529,212	\$3,983,608	\$4,097,392	\$3,984,278
1,281,008	1,390,551	1,249,126	1,274,646	1,461,617
2,715,026	2,848,362	2,940,383	3,256,751	3,801,047
4,976,249	4,846,311	5,735,405	5,099,969	5,865,121
3,569,590	3,444,891	3,740,545	3,949,619	4,645,254
6,197,286	5,297,730	5,404,580	4,902,583	4,427,938
281,150	429,284	301,670	371,803	282,783
667,838	338,668	406,270	958,564	1,323,671
0	0	0	0	0
215,187	253,623	238,433	255,119	161,473
<u>23,219,556</u>	<u>22,378,632</u>	<u>24,000,020</u>	<u>24,166,446</u>	<u>25,953,182</u>
511,078	477,353	550,063	681,336	595,826
<u>511,078</u>	<u>477,353</u>	<u>550,063</u>	<u>681,336</u>	<u>595,826</u>
<u>23,730,634</u>	<u>22,855,985</u>	<u>24,550,083</u>	<u>24,847,782</u>	<u>26,549,008</u>
339,276	340,749	414,071	476,272	504,684
410,590	419,124	454,203	395,565	487,317
289,155	300,915	296,849	390,595	504,817
408,737	561,455	395,987	515,419	829,123
366,880	448,570	490,401	615,082	836,012
652,055	691,943	718,761	768,793	782,296
28,748	37,037	42	42,012	33,524
68,173	42,506	52,645	147,846	79,060
0	0	0	0	0
3,268	4,701	6,414	9,985	14,037
255,934	385,482	527,803	595,616	382,224
245,270	312,307	253,570	175,237	268,933
437,220	645,357	531,019	787,273	781,763
2,697,969	3,501,279	2,246,437	2,672,069	3,062,542
2,452,699	2,811,353	2,953,768	3,363,975	3,193,907
4,104,941	4,172,186	4,175,350	4,043,854	2,916,202
458,548	268,554	319,367	814,227	304,487
21,328	27,874	30,328	27,265	13,206
690,531	1,835,140	4,249,001	161,442	9,318,611
137,444	36,985	351,961	35,027	442,749
<u>14,068,766</u>	<u>16,843,517</u>	<u>18,467,977</u>	<u>16,037,554</u>	<u>24,755,494</u>

(continued)

**Pike County**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(accrual basis of accounting)*

Fiscal Year	2003	2004	2005	2006	2007
<b>Business-type Activities:</b>					
<i>Charges for Services</i>					
Sewer	\$411,705	\$429,079	\$388,234	\$296,625	\$428,960
<i>Operating Grants and Contributions</i>	0	0	0	0	0
<i>Capital Grants and Contributions</i>	0	0	0	130,000	59,400
<i>Total Business-type Activities Program Revenues</i>	<u>411,705</u>	<u>429,079</u>	<u>388,234</u>	<u>426,625</u>	<u>488,360</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>	<u>16,445,157</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(7,847,157)	(7,438,176)	(6,496,122)	(7,802,478)	(8,467,120)
Business-type Activities	11,637	28,824	(21,686)	586	(146,148)
<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>	<u>(\$8,613,268)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Property Taxes Levied for:					
General Operating	\$2,994,328	\$2,870,273	\$3,673,611	\$3,012,073	\$3,454,990
Health - Board of DD	(1)	(1)	(1)	886,227	1,189,324
Human Services - Children's Services	(1)	(1)	(1)	444,870	570,712
Public Safety - Emergency Medical Services	(1)	(1)	(1)	272,341	383,986
Legislative and Executive - Pike Senior Services	(1)	(1)	(1)	0	0
Permissive Sales Tax Imposed for:					
General Operating	1,756,436	1,758,449	1,865,802	2,013,912	2,063,157
Fines & Forfeitures	89,451	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	378,274	451,750	459,033	440,746	586,724
Gain on Sale of Capital Assets	4,142	0	0	66,070	0
Investment Earnings	72,070	219,621	807,012	768,280	832,782
Miscellaneous	2,587,255	1,742,273	1,441,671	2,541,599	2,473,487
Transfers	(21,772)	0	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>	<u>11,555,162</u>
Business-type Activities:					
Miscellaneous	0	12,477	7,591	6,534	20,775
Transfers	21,772	0	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>	<u>20,775</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>	<u>11,575,937</u>
<b>Change in Net Position</b>					
Governmental Activities	13,027	(395,810)	1,751,007	2,643,640	3,088,042
Business-type Activities	33,409	41,301	(14,095)	7,120	(125,373)
<i>Total Primary Government Change in Net Position</i>	<u>\$46,436</u>	<u>(\$354,509)</u>	<u>\$1,736,912</u>	<u>\$2,650,760</u>	<u>\$2,962,669</u>

(1) 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.



2008	2009*	2010	2011	2012
\$445,061	\$486,131	\$465,952	\$512,475	\$541,019
0	0	0	0	0
0	0	0	94,300	0
<u>445,061</u>	<u>486,131</u>	<u>465,952</u>	<u>606,775</u>	<u>541,019</u>
14,513,827	486,131	465,952	606,775	541,019
(9,150,790)	(5,535,115)	(5,532,043)	(8,128,892)	(1,197,688)
(66,017)	8,778	(84,111)	(74,561)	(54,807)
<u>(S9,216,807)</u>	<u>(S5,526,337)</u>	<u>(S5,616,154)</u>	<u>(S8,203,453)</u>	<u>(S1,252,495)</u>
\$3,699,166	\$1,577,050	\$1,593,171	\$1,498,447	\$1,632,303
1,182,323	1,154,457	1,148,951	1,130,767	1,100,331
571,566	539,437	541,400	536,816	529,549
383,708	384,049	385,062	360,196	338,248
0	356,439	280,304	287,089	289,936
2,020,650	3,444,776	3,591,117	3,940,726	4,807,276
0	0	0	0	0
464,056	1,588,175	1,439,578	1,433,773	1,365,351
5,103	0	0	0	0
611,674	357,075	178,680	207,904	113,208
2,104,933	1,360,163	1,060,919	1,193,805	1,126,506
0	0	(5,615)	(21,500)	(7,500)
<u>11,043,179</u>	<u>10,761,621</u>	<u>10,213,567</u>	<u>10,568,023</u>	<u>11,295,208</u>
0	0	2,478	0	15,364
0	0	5,615	21,500	7,500
0	0	8,093	21,500	22,864
<u>11,043,179</u>	<u>10,761,621</u>	<u>10,221,660</u>	<u>10,589,523</u>	<u>11,318,072</u>
1,892,389	5,226,506	4,681,524	2,439,131	10,097,520
(66,017)	8,778	(76,018)	(53,061)	(31,943)
<u>\$1,826,372</u>	<u>\$5,235,284</u>	<u>\$4,605,506</u>	<u>\$2,386,070</u>	<u>\$10,065,577</u>

**Pike County**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund				
Reserved	\$102,960	\$36,986	\$92,440	\$64,178
Unreserved	2,682,152	2,099,943	1,882,432	2,932,859
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>2,785,112</u>	<u>2,136,929</u>	<u>1,974,872</u>	<u>2,997,037</u>
All Other Governmental Funds				
Reserved	2,246,361	2,312,163	1,831,452	2,052,003
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	5,460,231	4,649,662	6,263,985	6,877,112
Debt Service Funds	0	0	0	0
Capital Projects Funds	(2,886,897)	(2,673,982)	(2,563,240)	223,839
Restricted	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Other Governmental Funds	<u>4,819,695</u>	<u>4,287,843</u>	<u>5,532,197</u>	<u>9,152,954</u>
<i>Total Governmental Funds</i>	<u><u>\$7,604,807</u></u>	<u><u>\$6,424,772</u></u>	<u><u>\$7,507,069</u></u>	<u><u>\$12,149,991</u></u>

\* Amount restated in a prior year.

(1) Implementation of GASB 54

(2) Certain reclassifications were made to fund balance. These reclassifications had no effect on net position.

<u>2007</u>	<u>2008*</u>	<u>2009</u>	<u>2010*</u>	<u>2011 (1)(2)</u>	<u>2012</u>
\$107,470	\$133,051	\$76,443	\$250,195	\$0	\$0
4,024,202	4,853,941	5,152,890	5,830,689	0	0
0	0	0	0	190,649	195,656
0	0	0	0	175,194	599,623
0	0	0	0	6,096,403	7,121,308
<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>	<u>7,916,587</u>
2,227,025	2,354,455	2,228,646	2,149,219	0	0
7,960,965	8,462,259	9,051,297	9,905,585	0	0
0	1,250	0	0	0	0
(243,848)	(141,305)	(174,701)	(54,695)	0	0
0	0	0	0	13,623,967	13,906,501
0	0	0	0	(575,139)	(453,722)
<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>13,452,779</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>	<u>\$21,369,366</u>

**Pike County**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2003	2004	2005	2006	2007
<b>Revenues</b>					
Taxes	\$4,782,098	\$4,544,967	\$5,703,226	\$6,636,703	\$7,581,366
Charges for Services	1,776,912	2,279,115	1,977,022	2,289,316	2,340,417
Fees, Licenses and Permits	12,283	13,622	10,192	10,648	9,676
Fines and Forfeitures	89,451	111,483	117,514	115,827	200,506
Intergovernmental	12,701,401	10,361,572	12,056,296	12,803,500	13,377,599
Interest	72,070	219,621	807,012	768,280	832,782
Other	2,558,311	1,745,569	1,445,840	2,544,538	2,487,315
<i>Total Revenues</i>	<u>21,992,526</u>	<u>19,275,949</u>	<u>22,117,102</u>	<u>25,168,812</u>	<u>26,829,661</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	2,785,105	2,725,520	2,754,353	2,784,838	3,008,279
Judicial	977,431	1,023,652	1,040,290	1,012,757	1,272,146
Public Safety	2,207,834	2,479,344	2,732,596	2,483,785	2,609,455
Public Works	4,683,934	4,227,901	3,990,321	5,588,011	5,521,013
Health	3,113,939	2,690,218	2,786,758	3,395,890	3,097,257
Human Services	5,458,347	5,354,071	5,420,261	6,153,304	6,534,184
Conservation and Recreation	210,532	121	10	309,651	216,499
Economic Development and Assistance	819,217	950,852	1,334,301	689,723	377,232
Other	403	307,060	398,712	0	0
Capital Outlay	2,508,208	665,456	620,014	942,859	2,572,464
Debt Service:					
Principal Retirement	81,445	85,274	78,145	82,713	2,972,013
Interest and Fiscal Charges	108,842	66,895	83,660	77,541	260,710
<i>Total Expenditures</i>	<u>22,955,237</u>	<u>20,576,364</u>	<u>21,239,421</u>	<u>23,521,072</u>	<u>28,441,252</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(962,711)</u>	<u>(1,300,415)</u>	<u>877,681</u>	<u>1,647,740</u>	<u>(1,611,591)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	0	0	0	66,070	0
Inception of Capital Lease	25,696	0	8,283	0	471,414
Loans Issued	90,000	125,000	150,000	292,112	179,000
Bonds Issued	0	0	0	0	2,887,000
Notes Issued	0	0	0	2,637,000	0
Transfers In	570,621	158,669	222,685	341,153	499,948
Transfers Out	(592,393)	(158,669)	(222,685)	(341,153)	(499,948)
<i>Total Other Financing Sources (Uses)</i>	<u>93,924</u>	<u>125,000</u>	<u>158,283</u>	<u>2,995,182</u>	<u>3,537,414</u>
<i>Net Change in Fund Balances</i>	<u><u>(\$868,787)</u></u>	<u><u>(\$1,175,415)</u></u>	<u><u>\$1,035,964</u></u>	<u><u>\$4,642,922</u></u>	<u><u>\$1,925,823</u></u>
Debt Service as a Percentage of Noncapital Expenditures (1)	0.9%	0.8%	0.8%	0.7%	12.5%

(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.

2008	2009*	2010	2011	2012
\$7,790,906	\$7,109,886	\$7,512,631	\$7,669,897	\$8,622,726
2,231,547	2,519,994	2,501,035	3,115,277	3,789,163
64,164	57,638	8,008	6,536	7,137
271,171	269,367	320,330	239,756	274,570
13,533,864	14,442,841	15,027,293	14,112,643	22,718,595
611,674	357,075	178,680	207,904	113,208
2,108,957	1,360,852	1,060,919	1,193,805	1,126,506
<u>26,612,283</u>	<u>26,117,653</u>	<u>26,608,896</u>	<u>26,545,818</u>	<u>36,651,905</u>
3,146,237	3,327,699	3,706,318	3,804,858	3,695,835
1,302,044	1,398,050	1,249,672	1,260,387	1,505,129
2,721,073	2,805,429	2,767,171	2,882,268	3,412,447
4,103,968	5,350,433	4,122,664	3,709,700	4,751,625
3,475,417	3,366,298	3,621,343	3,852,427	4,685,087
6,249,430	5,257,440	5,388,428	4,909,243	4,665,581
271,313	378,975	251,361	360,910	260,995
655,623	316,039	414,815	919,036	430,166
0	0	0	0	0
4,020,200	4,872,943	3,264,441	3,006,890	11,290,846
422,412	563,571	532,478	638,220	659,784
216,186	186,100	241,615	250,134	162,985
<u>26,583,903</u>	<u>27,822,977</u>	<u>25,560,306</u>	<u>25,594,073</u>	<u>35,520,480</u>
<u>28,380</u>	<u>(1,705,324)</u>	<u>1,048,590</u>	<u>951,745</u>	<u>1,131,425</u>
17,149	805	23,039	47,189	0
0	92,662	37,700	6,601	108,278
250,000	82,781	452,055	287,945	490,585
0	2,200,000	0	0	0
225,977	0	0	158,101	135,504
386,255	442,195	665,379	870,056	652,092
<u>(386,255)</u>	<u>(442,195)</u>	<u>(670,994)</u>	<u>(891,556)</u>	<u>(659,592)</u>
<u>493,126</u>	<u>2,376,248</u>	<u>507,179</u>	<u>478,336</u>	<u>726,867</u>
<u>\$521,506</u>	<u>\$670,924</u>	<u>\$1,555,769</u>	<u>\$1,430,081</u>	<u>\$1,858,292</u>
2.8%	3.5%	3.4%	3.9%	3.4%

**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
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
2012	291,693,600	37,987,880	926,816,143	43,144,050	58,675,908

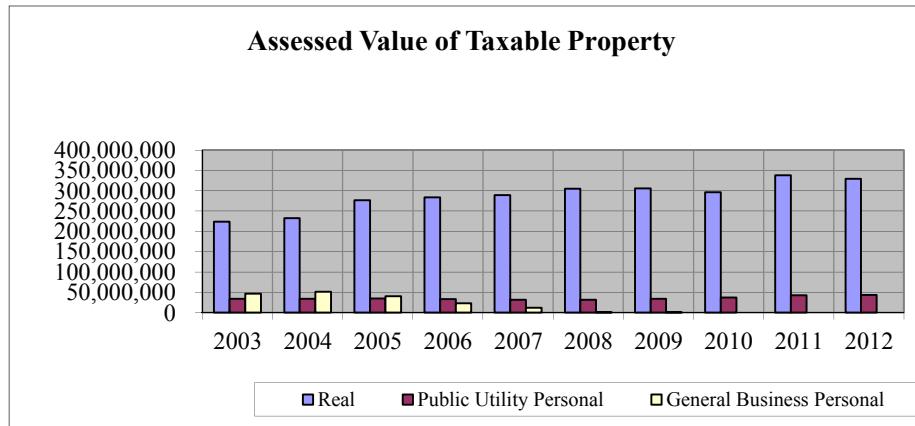
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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. 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 General Business		Total			Assessed Value as a Percentage of Estimated Actual Value	Total Direct Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
\$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	
0	0	372,825,530	985,492,051	37.83%	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
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%
2012	20,332,943	13,856,284	68.15%	1,120,653	14,976,937	73.66%	3,711,731	18.25%

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.

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>COUNTY UNITS:</b>										
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	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Senior Citizens	-	-	-	-	-	-	1.00	1.00	1.00	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	1.50
Total	9.20	10.20	11.70	11.70	11.70	11.70	12.70	12.70	12.70	12.70
<b>SCHOOL DISTRICTS:</b>										
Eastern Local	31.01	33.51	33.36	33.36	33.36	33.36	33.36	33.36	33.36	33.00
Western Local	26.65	33.15	32.75	32.75	32.75	32.75	32.75	32.75	32.75	32.70
Scioto Valley Local	24.11	30.19	29.75	28.90	28.90	27.60	27.60	27.60	27.60	27.60
Waverly City	37.12	43.62	44.25	39.25	39.25	39.25	39.25	39.25	39.25	39.30
<b>JOINT VOCATIONAL SCHOOL DISTRICT:</b>										
Pike County Joint Vocational School	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<b>CORPORATIONS:</b>										
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	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City of Waverly	16.30	16.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
<b>TOWNSHIPS:</b>										
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	7.00	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	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Pebble	7.20	5.20	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	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Sunfish	5.40	6.40	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	6.85
Seal Twp/Piketon V. Annex 2	-	-	-	5.10	5.10	5.10	5.10	5.10	5.10	6.60
<b>OTHER UNITS:</b>										
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

<b>2012</b>				
	<b>Real Estate Assessed Valuation</b>	<b>Personal Property Assessed Valuation</b>	<b>Total Assessed Valuation</b>	<b>Percentage of Total Assessed Valuation</b>
Ohio Power Co.	\$35,941,877	\$0	\$35,941,877	9.64%
Bristol Village Home	31,451,942	0	31,451,942	8.44%
Mill's Pride LTD.	9,849,456	0	9,849,456	2.64%
Scioto Land Co. LLC	6,202,113	0	6,202,113	1.66%
HCF Realty of Pleasant Hill Inc.	4,517,657	0	4,517,657	1.21%
LRM Limited an Ohio LTD	4,233,285	0	4,233,285	1.14%
Walmart Stores Inc.	4,173,942	0	4,173,942	1.12%
Ohio Valley Electric	3,613,175	0	3,613,175	0.97%
Montgomery, Skid and Charlotte	3,376,800	0	3,376,800	0.91%
Atomic Employees Credit Union	3,099,800	0	3,099,800	0.83%
Total	106,460,047	0	106,460,047	28.55%
All Others	223,221,433	43,144,050	266,365,483	71.45%
Total Assessed Valuation	<u>\$329,681,480</u>	<u>\$43,144,050</u>	<u>\$372,825,530</u>	<u>100.00%</u>

<b>2003</b>				
	<b>Real Estate Assessed Valuation</b>	<b>Personal Property Assessed Valuation</b>	<b>Total Assessed Valuation</b>	<b>Percentage of Total Assessed Valuation</b>
State of Ohio	\$46,081,400	\$0	\$46,081,400	15.15%
USEC	0	10,648,820	10,648,820	3.50%
Mills Pride	10,045,285	15,045,670	25,090,955	8.25%
Mead Corp.	3,723,028	0	3,723,028	1.22%
Ohio Power Company	6,335,332	0	6,335,332	2.08%
General Telephone	3,669,604	0	3,669,604	1.21%
H.C.F. Incorporated	3,692,828	67,170	3,759,998	1.24%
National Church Residences	30,866,770	50,330	30,917,100	10.16%
Walmart Stores, Inc.	3,577,257	1,117,490	4,694,747	1.54%
Columbus & Southern	13,601,561	0	13,601,561	4.47%
Total	121,593,065	26,929,480	148,522,545	48.83%
All Others	101,909,375	53,758,360	155,667,735	51.17%
Total Assessed Valuation	<u>\$223,502,440</u>	<u>\$80,687,840</u>	<u>\$304,190,280</u>	<u>100.00%</u>

Source: Pike County Auditor

**PIKE COUNTY**  
*Computation of Direct and Overlapping General Obligation Bonded Debt*  
 December 31, 2012

Jurisdiction	Debt Outstanding (1)	Percentage Applicable to Pike County (2)	Amount Applicable to Pike County
<b>Direct Debt:</b>			
Pike County	\$2,955,544	100%	\$2,955,544
<b>Overlapping Debt:</b>			
City of Waverly	0	100%	0
Scioto Valley School District	600,000	100%	600,000
Eastern Local School District	987,290	100%	987,290
Waverly City School District	5,034,992	100%	5,034,992
Pike County Joint Vocational School	2,998,307	100%	2,998,307
Western Local School District	410,000	100%	410,000
Overlapping Debt	10,030,589		10,030,589
Total Direct and Overlapping Debt	<u>\$12,986,133</u>		<u>\$12,986,133</u>

(1) Includes only general obligation bonds supported by general revenue. Does not include general obligation bonds recorded in Enterprise funds.

(2) Some political subdivisions are not wholly located with the legal boundaries of Pike County. For those entities, amounts applicable to Pike County is determined by dividing the assessed valuation of the Pike County portion of the subdivision by the total assessed valuation.

Source - Pike County Auditor  
 - Pike County School Treasurers  
 - Village of Waverly Auditor

**PIKE COUNTY**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2003	2004	2005	2006
Tax Valuation	<u>\$304,190,280</u>	<u>\$317,246,218</u>	<u>\$351,672,021</u>	<u>\$339,007,631</u>
Debt Limit (1)	<u>\$6,062,854</u>	<u>\$6,258,693</u>	<u>\$6,775,080</u>	<u>\$6,585,114</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds/Notes/ OPWC and OWDA Loans	(4,046,214)	(4,001,045)	(4,102,451)	(5,359,420)
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>(4,046,214)</u>	<u>(4,001,045)</u>	<u>(4,102,451)</u>	<u>(5,359,420)</u>
Legal Debt Margin	<u>\$2,016,640</u>	<u>\$2,257,648</u>	<u>\$2,672,629</u>	<u>\$1,225,694</u>
Legal Debt Margin as a Percentage of the Debt Limit	33.26%	36.07%	39.45%	18.61%
Unvoted Debt Limit (2)	\$3,041,903	\$3,172,462	\$3,516,720	\$3,390,076
Amount of Debt Subject to Limit	<u>(4,046,214)</u>	<u>(4,001,045)</u>	<u>(4,102,451)</u>	<u>(5,359,420)</u>
Unvoted Legal Debt Margin	<u>(\$1,004,311)</u>	<u>(\$828,583)</u>	<u>(\$585,731)</u>	<u>(\$1,969,344)</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	-33.02%	-26.12%	-16.66%	-58.09%

(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

2007	2008	2009	2010	2011	2012
<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>\$372,825,530</u>
<u>\$6,489,147</u>	<u>\$6,553,118</u>	<u>\$6,602,182</u>	<u>\$6,825,397</u>	<u>\$8,021,823</u>	<u>\$7,820,638</u>
(5,425,692)	(5,467,501)	(4,892,151)	(4,800,236)	(4,117,276)	(5,211,713)
<u>0</u>	<u>1,250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>(5,211,713)</u>
<u>\$1,063,455</u>	<u>\$1,086,867</u>	<u>\$1,710,031</u>	<u>\$2,025,161</u>	<u>\$3,904,547</u>	<u>\$2,608,925</u>
16.39%	16.59%	25.90%	29.67%	48.67%	33.36%
\$3,326,098	\$3,368,745	\$3,401,455	\$3,330,159	\$3,808,729	\$3,728,255
(5,425,692)	(5,467,501)	(4,892,151)	(4,800,236)	(4,117,276)	(5,211,713)
<u>(\$2,099,594)</u>	<u>(\$2,098,756)</u>	<u>(\$1,490,696)</u>	<u>(\$1,470,077)</u>	<u>(\$308,547)</u>	<u>(\$1,483,458)</u>
-63.12%	-62.30%	-43.83%	-44.14%	-8.10%	-39.79%

**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			
2003	27,695	a	\$721,318,497	\$0	\$0	\$0	\$0	0.00%	0.00	
2004	27,695	a	913,954,450	0	0	0	0	0.00%	0.00	
2005	28,058	b	998,786,667	0	0	0	0	0.00%	0.00	
2006	28,269	b	835,411,568	0	0	0	0	0.00%	0.00	
2007	27,695	b	914,052,410	2,701,330	0	0	2,701,330	0.30%	97.54	
2008	27,918	b	916,069,862	2,840,007	0	1,250	2,838,757	0.31%	101.68	
2009	27,722	b	921,023,864	2,565,849	2,200,000	0	4,765,849	0.52%	171.92	
2010	28,709	b	802,724,290	2,361,011	2,122,200	0	4,483,211	0.56%	156.16	
2011	28,674	c	1,024,234,575	2,146,971	2,041,700	0	4,188,671	0.41%	146.08	
2012	28,674	c	985,492,051	1,953,194	1,958,400	0	3,911,594	0.40%	136.42	

**Sources:** (1) U.S. Bureau of Census, Census of Population  
(a) 2000 Federal Census  
(b) Bureau of Economic Analysis  
(c) 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
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
2012	1,002,350	1,953,194	1,958,400	2,256,169	141,633

**Source:** Office of the Auditor, Pike County, Ohio

\* \$2,637,000 of these notes payable were considered long-term as they were refinanced in fiscal year 2007.

(1) Amount restated in a prior year.



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
\$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
0	0	0	259,687	7,571,433	1.51%	263.73

**PIKE COUNTY**  
*Demographic and Economic Statistics*  
*Last Ten Years*

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<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate (2)</u>	<u>K-12 School Enrollment</u>
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
2012	28,709	502,235	17,494	13.70%	5,008

**Sources:** (1) 2003-2004; 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*

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Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (in Thousands)
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
2012	2,582,410	329,681,480	243,913

(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*

		2012	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
WEMS	Manufacturing	166	1.61%
Adena Hospital	Health Care	195	1.89%
Pike County	Government	312	3.03%
VR Waverly Inc.	Manufacturing	310	3.01%
U.S Enrichment Corp.	Manufacturing	2,441	23.70%
Total		<u>3,424</u>	<u>33.24%</u>
Total Employment within the County		<u>10,300</u>	

		2003	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Mills Pride	Manufacturing	2,530	21.26%
U.S. Enrichment Corp.	Manufacturing	1,215	10.21%
Brown Corp. of Waverly	Manufacturing	239	2.01%
Total		<u>3,984</u>	<u>33.48%</u>
Total Employment within the County		<u>11,900</u>	

Sources: Pike County Auditor's Office and Ohio Department of Job and Family Services

**PIKE COUNTY**  
County Agricultural Statistics - 2011\*

Number of Farms (1)				538
Average Farm Size				150 acres
Land in Farms				80,636 acres
Total Cash Receipts				\$19,334,000
Average Receipts per Farm				\$35,103
	<b>COMMODITIES</b>	<b>NUMBER</b>	<b>YIELD</b>	<b>CASH RECEIPTS</b>
Cattle		7,000 head		\$2,531,000
Soybeans		12,400 acres	47 bu/A	6,429,000
Corn		9,180 acres	164.4 bu/A	4,985,000
Hogs		1,000 head		285,000
Dairy		400 head		1,424,000
Other Crops (2)				1,910,000
Hay and Oats		12,600 acres	2.5 ton/A	1,209,000
Wheat				140,000
Other Livestock (3)				421,000

- (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 2011 Annual Report and Statistics

**PIKE COUNTY**  
**PROPERTY TAX EVALUATION REPORT BY SCHOOL DISTRICT**  
**FOR THE TAX YEARS 2010, 2011, AND 2012**

2010 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 JVS	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
<b>2011</b> 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 JVS	81,685,910		211,255,310		0		12,321,420		32,914,840		42,695,430		1,063,530		0		381,936,440
County Totals	81,685,910		211,255,310		0		12,321,420		32,914,840		42,695,430		1,063,530		0		381,936,440
<b>2012</b> SCHOOL DISTRICT	AGRICULTURAL		RESIDENTIAL		MINERAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		PERSONAL PROPERTY		TOTAL VALUE
Eastern LSD (Pike County)	\$15,241,910		\$25,690,010		\$0		\$53,050		\$1,144,010		\$4,262,640		\$322,850		\$0		\$44,714,470
Scioto Valley LSD (Pike County)	27,204,490		52,133,640		0		1,787,620		12,142,150		23,438,160		484,230		0		117,190,290
Waverly CSD	21,547,310		111,488,040		0		3,370,360		18,331,050		11,908,760		285,100		0		166,930,620
Western LSD	18,155,890		22,232,310		0		68,580		1,091,060		3,534,490		1,340		0		45,083,670
Pike County Area JVS	82,149,600		209,544,000		0		5,279,610		32,708,270		43,144,050		1,093,520		0		373,919,050
County Totals	82,149,600		209,544,000		0		5,279,610		32,708,270		43,144,050		1,093,520		0		373,919,050

\* 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 Seven Years (1)*

	2006*	2007	2008	2009	2010	2011	2012
General Government							
Legislative & Executive	45.5	44.5	40.5	46.5	46.0	47.0	48.5
Judicial	31.0	26.5	27.0	29.0	26.0	27.5	28.5
Public Safety	32.5	24.0	25.0	28.5	29.0	29.5	31.5
Public Works	26.5	26.5	25.5	25.0	24.0	23.0	23.0
Health	38.5	33.0	34.5	34.5	30.5	30.0	34.0
Human Services	94.5	95.0	91.0	91.5	107.0	106.0	107.5
Community Development	9.0	7.0	5.0	5.0	5.0	7.0	6.0
Sewer	3.0	3.0	3.0	3.0	3.0	3.0	4.0
<b>Total</b>	<b>280.5</b>	<b>259.5</b>	<b>251.5</b>	<b>263.0</b>	<b>270.5</b>	<b>273.0</b>	<b>283.0</b>

\* 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 3 years prior to 2006 were not available.

**PIKE COUNTY**  
*Operating Indicators by Function*  
*Last Seven Years*

	2006(a)	2007	2008	2009	2010	2011	2012
<b>General Government</b>							
<b>Legislative &amp; Executive (1)</b>							
Value of New Construction	\$5,433,880	\$5,944,980	\$2,884,020	\$4,268,750	\$4,398,020	\$2,123,620	\$2,582,410
Number of Parcels	20,792	21,240	24,000	24,200	22,833	22,904	23,533
Purchase Orders Issued	3,588	3,703	3,272	3,138	2,796	6,131	2,970
Payroll Checks Processed	6,977	6,940	7,195	7,096	7,217	7,102	8,137
Number of Resolutions	765	820	801	917	965	996	1,065
Number of Meetings	51	51	81	92	98	91	99
<b>Judicial</b>							
<b>Municipal Court Cases (2)</b>							
Traffic	1,305	3,388	1,011	1,312	774	932	1,166
Criminal	1,109	1,062	1,046	1,239	1,129	854	845
Common Pleas Court Cases (3)	433	320	306	305	281	266	239
Juvenile Court Cases (4)	796	740	666	634	837	957	772
Probate Court Cases (4)	391	442	679	614	305	320	362
Domestic Relations Court Cases (5)	179	220	186	175	164	249	219
DUI Court Cases (2)	201	306	22	22	26	(b)	(b)
<b>Public Safety</b>							
Construction Permits Issued (6)	51	39	42	37	37	21	33
Total Arrests (7)	1,095	1,252	1,248	1,098	1,017	1,095	1,027
Number of Prisoners (7)	1,095	1,202	1,248	1,098	1,036	1,141	1,035
Motor Vehicle Accidents (7)	7,104	216	214	374	400	223	167
Calls for Service (7)	6,993	6,164	6,989	6,915	4,349	5,562	6,206
<b>Public Works</b>							
Miles of Roads Resurfaced (8)	40	44	63	53	14	43	12
Number of Bridges Improved (8)	7	3	9	7	5	13	9
Tons of Snow Melting Salt Used (8)	2,000	2,000	2,500	2,000	2,000	800	500
<b>Human Services (9)</b>							
Child Support Payments Collected	3,341,265	\$3,415,545	\$3,697,350	\$3,688,844	\$3,987,714	\$4,220,035	\$4,203,398
Number of Foster Parents	7	5	5	5	4	2	1
Children Service Cases Processed	350	368	293	245	247	265	240
Amount of Food Stamps Administered	5,764,563	\$5,971,741	\$6,581,530	\$10,375,710	\$11,847,130	\$12,530,409	\$12,533,132
Visits to Workforce Resource Center	6,259	6,679	4,238	4,697	4,663	4,118	7,211
Visits to MASCO Transition Center	0	0	0	0	2,841	5,682	Closed
<b>Water and Sewer (10)</b>							
Water and Sewer Bills Processed	(b)	(b)	712	780	727	792	729

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 3 years prior to 2006 were not available.

(b) information unavailable



**PIKE COUNTY**  
*Capital Asset Statistics by Function*  
*Last Seven Years*

	2006(1)	2007	2008	2009	2010	2011	2012
<b>General Government</b>							
<b>Legislative and Executive</b>							
<b>Commissioners</b>							
Administrative office space (sq. ft.)	1,607	1,607	1,607	1,607	1,607	1,607	1,607
<b>Auditor</b>							
Administrative office space	2,662	2,662	2,662	2,662	2,662	2,662	2,662
<b>Treasurer</b>							
Administrative office space	1,477	1,477	1,477	1,477	1,477	1,477	1,477
<b>Prosecuting Attorney</b>							
Administrative office space	800	800	800	800	800	800	800
<b>Board of Elections</b>							
Administrative office space	1,578	1,578	1,578	1,578	1,578	1,578	1,578
<b>Recorder</b>							
Administrative office space	1,511	1,511	1,511	1,511	1,511	1,511	1,511
<b>Buildings and Grounds</b>							
Administrative office space	200	200	200	200	200	200	200
<b>Veteran's Office</b>							
Administrative office space	1,664	1,664	1,664	1,664	1,664	1,664	1,664
<b>Judicial</b>							
<b>Common Pleas Court</b>							
Administrative office and courtroom space	3,024	3,024	3,024	3,024	3,024	3,024	3,024
<b>Probate/Juvenile Court</b>							
Administrative office and courtroom space	3,687	3,687	3,687	3,687	3,687	3,687	3,687
<b>County Court</b>							
Administrative office and courtroom space	4,250	4,250	4,250	4,250	4,250	4,250	4,250
<b>Clerk of Courts</b>							
Administrative office space	1,249	1,249	1,249	1,249	1,249	1,249	1,249
<b>Public Safety</b>							
<b>Sheriff</b>							
Administrative office space	4,992	4,992	4,992	4,992	4,992	4,992	4,992
<b>Sewer District</b>							
Number of treatment facilities	2	2	2	2	2	2	1
<b>Health</b>							
<b>DD</b>							
Number and type of facilities	2	2	4	4	4	4	4
<b>Mental Health</b>							
Number of facilities	1	1	1	1	1	1	1
<b>Human Services</b>							
<b>Jobs and Family Services</b>							
Administrative office space	12,000	12,000	12,000	12,000	12,000	12,000	12,000
<b>Veteran Services</b>							
Administrative office space	1,664	1,664	1,664	1,664	1,664	1,664	1,664
<b>Conservation and Recreation</b>							
<b>Parks</b>							
Number of parks	2	2	2	2	2	2	2

**Source:** Pike County Departments

(1) Previous 3 years not available

**PIKE COUNTY**  
Miscellaneous Statistics  
December 31, 2012

<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 2012 (2010 Census) 28,709 Area 441.5 County Seat Waverly Labor Market 10,300 Unemployment 13.7%</p> <p><u>Major Cities and Villages:</u></p> <p>Waverly</p> <p>Population 2010 Census 4,408 Type Of Government Mayor/Council Municipal Planning Commission Yes Police Waverly</p> <p>Fire Waverly Water Waverly Maximum Capacity 0.78 MGD Average Capacity 0.50 MGD Sewer Waverly Maximum Capacity 1.00 MGD</p> <p>Piketon</p> <p>Population 2010 Census 2,181 Type Of Government Mayor/Council Municipal Planning Commission Yes Police Piketon Fire Piketon Water Piketon Maximum Capacity 0.729 MGD Average Capacity 0.513 MGD Sewer Piketon Maximum Capacity 1.00 MGD</p>	<p><u>Transportation:</u></p> <p>Major Highways U.S. 23 and U.S. 32 Nearest Interstates I-71 and I-70 Bus Service Greyhound Railroad Freight Lines Norfolk Southern, CSX Private/General Aviation Pike County Airport Commercial Airport Columbus</p> <p><u>Communication:</u></p> <p>Television Broadcast 0 Cable Systems 2 Radio 1 AM, 2 FM Daily Newspapers 0 Bi-weekly Newspapers 1 Phone Systems Verizon North</p> <p><u>Education:</u></p> <p>Enrollment Public Primary and Secondary Schools 5,008 (including Vocational School) Private Primary Schools 223 Graduation Rate 2008 89.60%</p> <p><u>Medical Services:</u></p> <p>Hospitals 1 Number of Beds 66 Physicians &amp; Dentists 22</p> <p><u>Financial Institutions:</u></p> <p>Banks 4 Savings and Loans 1 Credit Unions 1</p>	<p><u>Special Attractions:</u></p> <p>Lake White State Park South of Waverly Pike Lake State Park Western Pike County Dogwood Festival Last full weekend in April in Piketon Pike County Springfest Mid-May, Canal Park in Waverly Pike County Fair Late July/Early August in Piketon Festival of Trees Weekend before Thanksgiving at the Waverly American Legion Beaver Oktoberfest First full weekend in October</p>
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Source - OSU Piketon Research and Extension Service



# 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  
JULY 30, 2013