



Dave Yost • Auditor of State

PIKE COUNTY
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Pike County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2014

Federal Grantor Pass-Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Disbursements
United States Department of Agriculture			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1415-11-5414	10.561	<u>\$263,736</u>
<i>Direct from Federal Government:</i>			
Rural Housing Preservation Grants	N	10.433	<u>1,974</u>
Total United States Department of Agriculture			265,710
United States Department of Commerce			
<i>Direct from Federal Government:</i>			
Investments for Public Works and Economic Development Facilities	N	11.300	<u>1,866,102</u>
Total United States Department of Commerce			1,866,102
United States Department of Housing and Urban Development			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii:			
Community Development Program	B-E-11-1CI-1	14.228	1,979
Community Development Program	B-F-13-1CI-1	14.228	19,200
Appalachian Regional Commission Program	B-C-13-1CI-1	14.228	63,898
Appalachian Regional Commission Program	B-P-13-1CI-4	14.228	242,885
Community Development Program	B-P-13-1CI-1	14.228	67,249
Neighborhood Stabilization Program	B-W-13-1CI-1	14.228	120,448
Community Development Program	B-E-12-1CI-1	14.228	<u>8,592</u>
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			524,251
HOME Investment Partnerships Program:			
HOME Investment Partnerships Program	B-C-13-1CI-2	14.239	<u>70,551</u>
Total HOME Investment Partnerships Program			<u>70,551</u>
Total United States Department of Housing and Urban Development			594,802
United States Department of Transportation			
<i>Direct from the Federal Government:</i>			
Airport Improvement Program	3-39-0088-0911	20.106	28,290
Airport Improvement Program	3-39-0088-1013	20.106	32,342
Airport Improvement Program	3-39-0088--011-2014	20.106	<u>162,259</u>
Total Airport Improvement Program			222,891
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 92742	20.205	<u>1,516</u>
Total Highway Planning and Construction			1,516
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety	N/A	20.600	<u>36,248</u>
Total United States Department of Transportation			260,655
United States Department of Education			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education-Grants to States	6B-SF	84.027	10,502
Special Education-Preschool Grants	PG-S1	84.173	<u>503</u>
Total Special Education Cluster			11,005
<i>Passed through the Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families FY12	N/A	84.181	<u>32,051</u>
			32,051
Total United States Department of Education			43,056

(continued)

Pike County, Ohio
Schedule of Federal Awards Expenditures (continued)
For the Year Ended December 31, 2014

Federal Grantor Pass-Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Disbursements
United States Department of Homeland Security			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA 4002-DR-131USEYE	97.036	730,446
Emergency Management Performance Grant	EMW-2013-EP-00060-S01	97.042	<u>24,008</u>
Total United States Department of Homeland Security			754,454
United States Election Assistance Commission			
<i>Passed Through the Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	N/A	90.401	<u>1,237</u>
Total United States Election Assistance Commission			1,237
United States Department of Health and Human Services			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Family	N/A	93.556	13,445
Child Support Enforcement	G-1415-11-5414	93.563	284,784
Child Abuse Prevention Grants	N/A	93.590	2,000
Child Welfare Services_State Grants	N/A	93.645	58,474
Foster Care_Title IV-E	N/A	93.658	359,753
Adoption Assistance	N/A	93.659	108,413
Children's Helath Insurance Program	G-1415-11-5414	93.767	720
<i>Temporary Assistance for Needy Families:</i>			
Temporary Assistance for Needy Families	G-1415-11-5414	93.558	<u>1,577,938</u>
Total Temporary Assistance for Needy Families			1,577,938
<i>Child Care and Development Block Grant Cluster:</i>			
Child Care and Development Block Grant	G-1415-11-5414	93.575	<u>52,117</u>
Total Child Care and Development Block Grant Cluster			52,117
<i>Passed Through Ohio Department of Job and Family Services:</i>			
<i>Medical Assistance Program:</i>			
Targeted Case Management	G-1415-11-5414	93.778	640,683
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
<i>Medical Assistance Program:</i>			
Targeted Case Management	N/A	93.778	<u>152,919</u>
Total Medical Assistance Program			793,602
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Social Services Block Grant	G-1415-11-5414	93.667	304,399
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	N/A	93.667	<u>28,048</u>
Total Social Services Block Grant			332,447
<i>Passed through the Ohio Department of Health:</i>			
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	N/A	93.505	<u>197,050</u>
Total United States Department of Health and Human Services			3,780,743
Total Federal Awards Expenditures			<u>\$7,566,759</u>

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, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2014

Note A – Significant Accounting Policies

The accompanying schedule of expenditures of federal awards 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 2014 is as follows:

Beginning loans receivable balance as of January 01, 2014*	\$1,105,969
Loans made	0
Loan principal repaid on loans issued	<u>(132,769)</u>
Ending loans receivable balance as of December 31, 2014	973,200
Cash balance on hand in the revolving loan fund as of December 31, 2014	315,720
Administrative costs expenditures during 2014	<u>10,191</u>
Total value of RLF portion of the CDBG 14.228 program	1,299,111
Other grants administered through the 14.228 program	<u>514,060</u>
Total CDBG CFDA #14.228 program	<u>\$1,813,171</u>
Delinquent amounts due as of December 31, 2014	<u>\$238,140</u>

* Restated from \$115,747 to properly reflect actual balance due.

Activity in the HOME housing revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 01, 2014*	\$3,406
Loans made	0
Loan principal repaid on loans issued	<u>(1,501)</u>
Ending loans receivable balance as of December 31, 2014	1,905
Cash balance on hand in the revolving loan fund as of December 31, 2014	13,295
Administrative costs expenditures during 2014	<u>0</u>
Total value of RLF portion of the CDBG 14.239 program	15,200
Other grants administered through the 14.239 program	<u>70,551</u>
Total CDBG CFDA #14.239 program	<u>\$85,751</u>
Delinquent amounts due as of December 31, 2014	<u>\$0</u>

* Restated from \$13,008 to properly reflect actual balance due.

Pike County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2014

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 \$488,492.



Dave Yost • Auditor of State

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

Pike County
230 Waverly Plaza
Waverly, Ohio 45690

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 29, 2015.

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. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of that we consider to be a significant deficiency in internal control. We consider finding 2014-001 to be a significant deficiency.

Compliance and Other Matters

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

Corporate Centre of Blue Ash, 11117 Kenwood Road, Blue Ash, Ohio 45242
Phone: 513-361-8550 or 800-368-7419 Fax: 513-361-8577

www.ohioauditor.gov

Entity's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

September 29, 2105



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Pike County
230 Waverly Plaza
Waverly, Ohio 45690

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited 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 the County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and 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.

Basis for Qualified Opinion on Community Development Block Grant and Social Services Block Grant

As described in findings 2014-002 and 2014-003 in the accompanying schedule of findings, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2014-002	14.228	Community Development Block Grant	Cash Management
2014-003	93.667	Social Services Block Grant	Reporting

Compliance with these requirements is necessary, in our opinion, for the County to comply with the requirements applicable to these programs.

Qualified Opinion on Community Development Block Grant and Social Services Block Grant

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Community Development Block Grant and Social Services Block Grant* paragraph, Pike County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Community Development Block Grant and Social Services Block Grant for the year ended December 31, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Pike County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2014.

Other Matters

The County's responses to our noncompliance findings are described in the accompanying schedule of findings and / or corrective action plan. We did not audit the County's responses and, accordingly, we express no opinion on them.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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's compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2014-002 through 2014-004 to be material weaknesses.

The County's responses to our internal control over compliance findings are described in the accompanying schedule of findings and / or corrective action plan. We did not audit the County's responses and, accordingly, we express no opinion on them.

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

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Pike County (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 29, 2015]. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures 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. 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

September 29, 2015

PIKE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified on Cash Management for CDBG Qualified on Reporting for and SSBG Unmodified all others
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #11.300 Investments for Public Works and Economic Development Facilities CFDA #14.228 CDBG CFDA #97.036 Disaster Grants – Public Assistance CFDA #93.667 Social Services Block Grant CFDA #93.658 Foster Care
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2014-001

Significant Deficiency

Governments are required to maintain an accounting system and accounting records sufficient to identify, assemble, analyze, classify and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements. All local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted appropriation balances.

We noted the following conditions related to the County accounting and financial reporting:

- Tangible personal property tax reimbursements were posted as taxes instead of intergovernmental revenue in the Pike County Developmental Disabilities Fund in the amount of \$353,349.
- Tangible personal property tax reimbursements were posted as taxes instead of intergovernmental revenue in the General Fund in the amount of \$350,939.
- Payments in lieu of taxes were posted as miscellaneous revenue instead of intergovernmental revenue in the General Fund in the amount of \$200,000.
- A contract payable was not included in the contracts payable calculation for the Pike Sewer Fund in the amount of \$20,328.
- The County did not record \$175,166 in 2014 business-type capital asset additions.
- The County's detailed report of capital assets did not agree to financial statements. The variance resulted in a \$25,778 understatement of depreciation expense and a \$25,778 overstatement capital assets in the Business-Type Activities financial statements.
- The County recorded \$93,624 as current year capital assets additions in the Business-Type Activity financial statements; however these capital assets should have been recorded as prior period adjustments in the current year. This overstated current year construction in progress additions and understated the beginning Business-Type Activity construction in progress balance.

The County has posted these adjustments to the financial statements and accounting records where appropriate.

Inaccurate recording of transaction and assets reduces management's ability to monitor of County assets and funds and increases the risk that errors, theft or fraud could occur and not be detected in a timely manner.

**FINDING NUMBER 2014-001
 (Continued)**

We recommend that the County accurately record financial transactions, record capital asset additions and deletions in the year the transactions occur.

Officials' Response:

We will address the classification of revenue issues denoted first and discuss how we intend to address these issues. The tangible personal property tax reimbursements had inadvertently been coded as tax revenues in the General Fund and the Pike County Developmental Disabilities Fund and should have been coded as intergovernmental revenue. The payments in lieu of taxes were also inadvertently coded as miscellaneous revenue instead of intergovernmental revenue in the General Fund. Our County handles millions of dollars in revenue each year so we are committed to maintaining effective control over such revenues. It is important to understand that classification of revenue does not mean that there was any overstatement or understatement of total revenues, but rather that the classification of revenue was not proper. As the County Auditor who took office in March of this year I understand the importance of properly classifying revenues and our office has already taken steps to ensure that these revenues will be properly recorded for 2015.

The omission of \$20,328 in contracts payable for the Pike County Sewer Fund was an oversight; however, the amount reported represents less than 4.6% of current liabilities and 3.1% of total liabilities which we don't believe is material to this fund. We will take action to review payments made subsequent to year end even more thoroughly to ensure that such payables are properly stated in the future.

The omission of \$175,166 in business-type capital additions was due to certain expenses being recorded as contractual services rather than capital outlay during 2014 which resulted in these additions not being recorded. The understatement of depreciation expense and overstatement of capital assets was due to the antiquated capital asset management system which resulted in some depreciation calculation issues in 2014. The issue regarding the \$93,624 in current year capital asset additions which should have been recorded as prior period adjustments was due to the County making the decision that the 5.4% prior period adjustment would not be material to the financial statements so it was recorded during the current year. As materiality is a matter of professional judgement, we understand that the auditors believed that this amount was material and required an adjustment; however, the real issue associated with all the items in this paragraph is the lack of an up-to-date sophisticated capital asset management system. The previous capital asset system was a very old system with minimal capabilities and we will implement a comprehensive capital asset management system with adequate training to our professional staff to ensure that such issues do not occur in the future. We are in the process of implementing an up-to-date accounting and payroll system and fully intend to address the above mentioned issues as part of this process.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2014-002
CFDA Title and Number	Community Development Block Grants, #14.228
Federal Award Number / Year	B-F-13-I-CI-1 / 2013
Federal Agency	United States Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development

**FINDING NUMBER 2014-002
 (Continued)**

Noncompliance/Material Weakness

24 CFR 85.21 states grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee or subgrantee.

Office of Housing and Community Partnership Financial Management Rules and Regulations, Section (A)(3)(f), states the grantees must develop a cash management system to ensure compliance with the Fifteen Day Rule relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds. Lump sum draw-downs are not permitted. Escrow accounts are permitted only in the case of rehabilitation of private property. For the purpose of the Fifteen Day Rule only, funds deposited into an escrow account will be considered expended, but it should be noted that funds may only be in an escrow account for 20 days.

A portion of the Formula Grant funds received by Pike County, totaling \$26,700, were required to be repaid to the granting agency due to the grant activities not being started within the required time frame. This was the result of an ODSA monitoring review.

We recommend that the County monitor Grants received to ensure that projects are started and completed within the time frame specified by the grant agreement.

Officials' Response:

Pike County Community Development will comply with the above Fifteen Day Rule for all future Grant Funds. We will also use grants management program to ensure grants are completed within the grant terms in the grant agreements.

Finding Number	2014-003
CFDA Title and Number	Social Services Block Grant, #93.667
Federal Award Number / Year	G-1415-11-5414 / 2014
Federal Agency	United States Department of Health and Human Services
Pass-Through Agency	Ohio Department of Developmental Disabilities

Noncompliance/Material Weakness

OMB Circular A-133, Subpart C, Section .300(a) states that the auditee shall identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

The County did not maintain separate funds for the Social Services Block Grant Developmental Disabilities, as required. We were able to identify transactions for 70% of the expenditures on the Federal Schedule because they were for payroll; and we were able to apply other alternative procedures to gain assurance over the remaining amount.

**FINDING NUMBER 2014-003
 (Continued)**

Failure to separately account for federal funds in the County’s accounting records reduces the accountability over the federal expenditures and reduces the ability to monitor compliance with federal grant requirements.

We recommend the County utilize account codes and/or funds to separate and distinguish expenditures per federal grant.

Officials’ Response:

The Pike County Board of DD will assist the Pike County Auditor in setting up a separate fund for Federally Awarded Social Services Block Grant. This will insure the proper tracking of all awards received and expended in the Federal Grant Program.

Finding Number	2014-004
CFDA Title and Number	Social Services Block Grant, #93.667
Federal Award Number / Year	G-1415-11-5414 / 2014
Federal Agency	United States Department of Health and Human Services
Pass-Through Agency	Ohio Department of Developmental Disabilities Ohio Department of Job and Family Services

Material Weakness

Pike County Developmental Disabilities lacked controls over Eligibility Determinations for individuals receiving Social Services Block Grant (SSBG) services. This resulted in 3 of 6 (50%) of the eligibility forms tested not being signed by the Eligibility Determiner and 2 of 6 (33%) forms tested not being marked as approved or denied.

We also noted the Pike County Job and Family Services lacked controls over Eligibility Determinations for individuals receiving SSBG services. This resulted in 2 of 6 (33%) of the eligibility forms tested not being signed by the Eligibility Determiner or marked as approved or denied.

Failure to have controls in place could lead to ineligible individuals being provided services.

We recommend that Pike County Developmental Disabilities and Department of Job and Family Services put procedures in place to ensure that Eligibility forms are completely filled out, including marking approval or denial of the individual, and that all forms are signed by the Eligibility Determiner.

Officials’ Response

Although eligibility is noted on the JFS4074 Approval and/or JFS7334 Denial as well as on the Service Plan, staff of the Social Services Unit have been advised electronically that they need to also make note of results of eligibility determination results on the ODHS1704. Because there are no standard forms for the Title XX Program and each county has option/requirement to develop their own forms, the Social Services Unit will be meeting within the next 30 days to review the forms currently used and revise/update as appropriate. Once the review and revision of forms are completed refresher-level training will be provided to all members of the unit.

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**PIKE COUNTY FINANCIAL CONDITION
PIKE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315
DECEMBER 31, 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Material Weakness – No Segregation of Duties in the Clerk of Court Department over monthly bank reconciliation	No	Significantly Different – Clerk of Courts Legal Division is not performing a monthly bank reconciliation. Management letter recommendation that monthly bank reconciliations are performed will be issued
2013-002	Significant Deficiency/Noncompliance Citation – Cash Management	No	Repeated as 2014-002

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PIKE COUNTY

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2014**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2014-002	Pike County Community Development will comply with the above Fifteen Day Rule for all future Grant Funds. We will also use grants management program to ensure grants are completed within the grant terms in the grant agreements.	12/31/15	Gary Arnett, Director Pike County Community and Economic Development Office
2014-003	The Pike County Board of DD will assist the Pike County Auditor in setting up a separate fund for Federally Awarded Social Services Block Grant. This will insure the proper tracking of all awards received and expended in the Federal Grant Program.	12/31/15	Jeffrey Allen, Fiscal Director Pike County Board of Developmental Disabilities
2014-004	Although eligibility is noted on the JFS4074 Approval and/or JFS7334 Denial as well as on the Service Plan, staff of the Social Services Unit have been advised electronically that they need to also make note of results of eligibility determination results on the ODHS1704. Because there are no standard forms for the Title XX Program and each county has option/requirement to develop their own forms, the Social Services Unit will be meeting within the next 30 days to review the forms currently used and revise/update as appropriate. Once the review and revision of forms are completed refresher-level training will be provided to all members of the unit.	12/31/15	Sara Lewellen Social Services Supervisor I

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PIKE COUNTY, OHIO

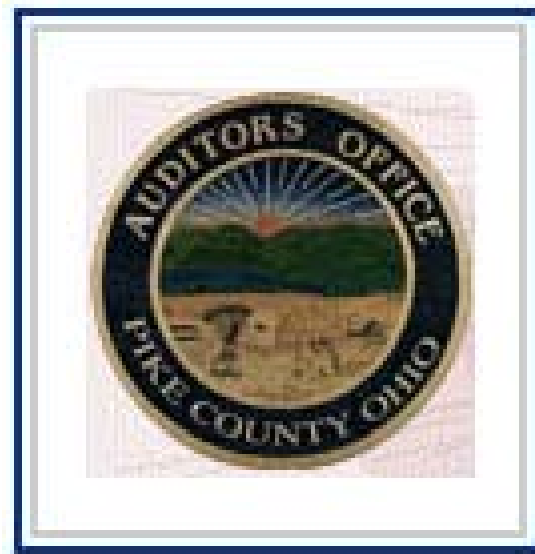


COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2014

PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2014



ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE

ERICA J. SNODGRASS, CPA
PIKE COUNTY AUDITOR

PIKE COUNTY, OHIO



Introductory Section

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PIKE COUNTY

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

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Erica J. Snodgrass, CPA
Pike County Auditor

Pike County Government Center
230 Waverly Plaza, Suite 200
Waverly, Ohio 45690-1222
Phone: 740.947.4125

September 29, 2015

Sender's Email: Erica.Snodgrass@PikeCounty.oh.gov

Honorable Harry Rider
Honorable Blaine Beekman
Honorable Fred Foster

CITIZENS OF PIKE COUNTY, OHIO:

As County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. This CAFR, which includes financial statements and other financial and statistical data, conforms to accounting principles generally accepted in the United States of America (GAAP) as applicable to local government entities and includes the reporting model required by Governmental Accounting Standards Board (GASB) Statement No. 34. It is the responsibility of the County Auditor to ensure the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures.

The report has been filed with the Auditor of State pursuant to Ohio Revised Code (ORC) Section 117.38. We believe the data and information in the CAFR 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 are included. This CAFR will provide the necessary information to the taxpayers of Pike County and other interested persons to allow them to gain a clear understanding of the County's financial activities, as well as provide the management of Pike County with sound financial information for future decision making.

This transmittal letter is designed to complement and should be read in conjunction with Management's Discussion and Analysis (MD&A), which provides a narrative introduction, overview, and analysis of the basic financial statements.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Pike County was organized into a separate political entity in 1815 and, in 2015, consists of fourteen townships and three villages. Pike County encompasses 443 squares miles in south-central Ohio and has a population of approximately 28,367. Waverly, the County seat of Pike County, is the largest village in the County with a population of 4,408 people per the 2010 census. The County has only those powers conferred upon it by state law.

A three-member Board of Commissioners, along with eleven other elected officials including the Auditor, Treasurer, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, a Common Pleas Court Judge, a County Court Judge, and a Probate-Juvenile Court Judge, and the department heads govern the County. Although the elected officials and the department heads manage the internal operations of their respective offices, the 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.

The County Auditor serves as chief fiscal officer for the County and is responsible for maintaining accurate records of all money received by or paid out of the County treasury. The County Auditor is the Chief Appraiser in the County who is responsible for determining property values in compliance with Ohio laws. The Auditor is responsible for maintaining tax rates for personal property and real estate as determined by proper tax authorities and popular vote. Once collected, the tax receipts are distributed to the appropriate political subdivision.

The County Auditor serves as the chief disbursing agent making payment to creditors for liabilities incurred by the County through the issuance of County warrants. The Auditor also serves as secretary of the Budget Commission, the County Sealer of Weights and Measures, and as licensing agent for certain licenses required by statute. The County Auditor also serves as the Chief Administrator of the County Automatic Data Processing Board. Other programs maintained by the County Auditor include the payroll administrator for all County employees, the sale of dog licenses, administration of the Homestead Exemption program, the Current Agricultural Use Valuation program, distributor of estate tax, and the handling of manufactured homes for tax purposes.

The County Treasurer serves as the banker of the County and is the custodian of all County funds. The County Treasurer invests all idle County funds as specified by Ohio law. The Treasurer collects local real property taxes and taxes on manufactured homes.

Pike County employs greater than 300 people who provide governmental services to residents, including public assistance and social services, support services, civil and criminal justice systems, public safety, health assistance, utility 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, 90 miles east of Cincinnati on U.S. Route 32, and 50 miles north of Ashland, Kentucky, the County has access to three metropolitan areas. Two major highways, US Route 23 and State Route 32 intersect in the middle of Pike County. This central position as well as access to major highway and railway transportation provides a strategic location for the future development of business and industry.

The United States Department of Energy Facility was the County's largest employer in calendar year 2014 with a total of 2,570 workers on plant site. Workforce at the DOE facility is comprised of 1,345 employees working for Fluor B&W Portsmouth; 305 for USEC, Inc.; 186 for Babcock & Wilcox Conversion; 19 for DOE; and 160 for Wastren EnergX Mission Support, LLC (WEMS); 46 for Restoration Services, Inc. (RSI); and 509 other additional workers employed for the Department of Energy subcontractors on environmental restoration and construction.

In April 2015, Rural King, Inc. opened a distribution center and store in Waverly adding approximately 150 jobs.

The Pike County Airport has recently completed their \$1.7M Airport Improvement Project. This FAA project consisted of the rehabilitation of Runway 7-25, land acquisition, and demolition and tree clearing. The improvement of the runway and destruction of tree obstructions are vital in the safety of local and transient airport traffic.

In 2014, the County Engineer completed 12 bridge replacements for over \$5.4 million in structure improvements. While funding for structure improvements on Pike County Highways continues to be made available, funding provided for a County wide paving program remains woefully inadequate. Pike County is looking forward to the start of the Lake White Dam Project and the State Route 220 South Connector Project in the Village of Waverly. Both projects will offer great opportunities for economic development.

In previous years, Pike County has fallen significantly behind in its updating and use of technology. In 2015, the Pike County Board of Commissioners approved the upgrade of the budgeting and payroll software in the Auditor's office. This upgrade will increase efficiency of all services provided by the Auditor's office as well as improve efficiency in departments that use financial reporting from the County Auditor's office. The new software will drastically reduce costs for the County in daily operating efficiencies and should result in reductions in the cost of annual audits.

COUNTY GOVERNMENT INITIATIVES

A new GIS system with layers is in the final stages of testing and is currently being beta tested by the public. Some layers in the GIS system include topographical, flood plain, and soil types. The GIS system will be connected to the Auditor's website and be used in the Map Office which is currently managed by the County Engineer. The County parcel layers continue to be updated with new splits and owner changes. The previous plat maps and property surveys are located within the GIS Information section on the County Auditor's website.

The current real estate database software is over three decades old. The Auditor and the staff in the Auditor's office are working diligently to update the real estate appraisal database software to a more modern user friendly site. An updated real estate database software will be of great benefit to the businesses, residents of the County, and other County departments.

In addition to updating the budgeting and finance software, the GIS system, and the real estate database software, as Chief Administrator of the Automatic Data Processing Board, the County Auditor will begin an initiative in the coming year to update websites for not only the Auditor's office but also for other County Departments.

By order of the Tax Commissioner of the State of Ohio and in accordance with Ohio law, in 2015 the County Auditor will begin the process of reassessing and reappraising all real property in Pike County for tax year 2017. To ensure the County's real estate values are in compliance with State law, Tyler Technologies, Inc. has been hired to perform this required revaluation of every parcel in the County. The revaluation process will be a transparent process. The residents of Pike County as well as Elected Officials are invited to contact the Auditor's office at any time to ask questions or discuss concerns related to the valuations of their real property. Town hall meetings will be held throughout 2016 to educate residents about this process including how properties are valued, how taxes are determined by the voters and the Ohio Department of Taxation, the CAUV program, and how past practices in Pike County have caused the current situation.

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 review reconciliation of those accounts.

Relevant Financial Policies

One policy of the County is to ensure that the current year resources are sufficient to support current year expenditures. Expenditures are established based upon available resources with the County Commissioners determining the level of funding for each department or office within the primary government.

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 County has an investment policy that is used to manage the investment of funds in accordance with ORC Section 135.35. Specific requirements and limitations are described in Note 5 to the basic financial statements.

Another County policy is 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.

INDEPENDENT AUDIT

State statutes require an independent audit to be conducted annually. In 2015, the Auditor of State was contracted to perform the audit of Pike County for fiscal year ending December 31, 2014. In addition to meeting the requirements set forth in State statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133. The independent auditor's report on the basic financial statements, combined statements, and individual fund schedules is included in the Financial Section of the report.

ACKNOWLEDGMENTS

The publication of this 2014 Comprehensive Annual Financial Report of Pike County which follows the format of the reporting model required by GASB Statement No. 34 demonstrates the commitment to professionalism of the Pike County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

I wish to express thanks to the Pike County Commissioners, Elected Officials, Department Heads, and the Pike County employees whose cooperation and assistance made this report possible.

I would like to thank Balestra, Harr and Scherer, CPAs for their assistance and guidance in coordinating the formation of this report.

I wish to extend my personal appreciation to Patches Martin who gave an untiring effort to gather information and provide an unmeasurable amount of assistance to me as a newly elected County Auditor.

Finally, I wish to express my deepest gratitude to all the staff of the Pike County Auditor's Office who contributed to this report. You ALL helped make this report possible.

Sincerely,



Erica J. Snodgrass, CPA
Pike County Auditor



Government Finance Officers Association

**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, 2013

Executive Director/CEO

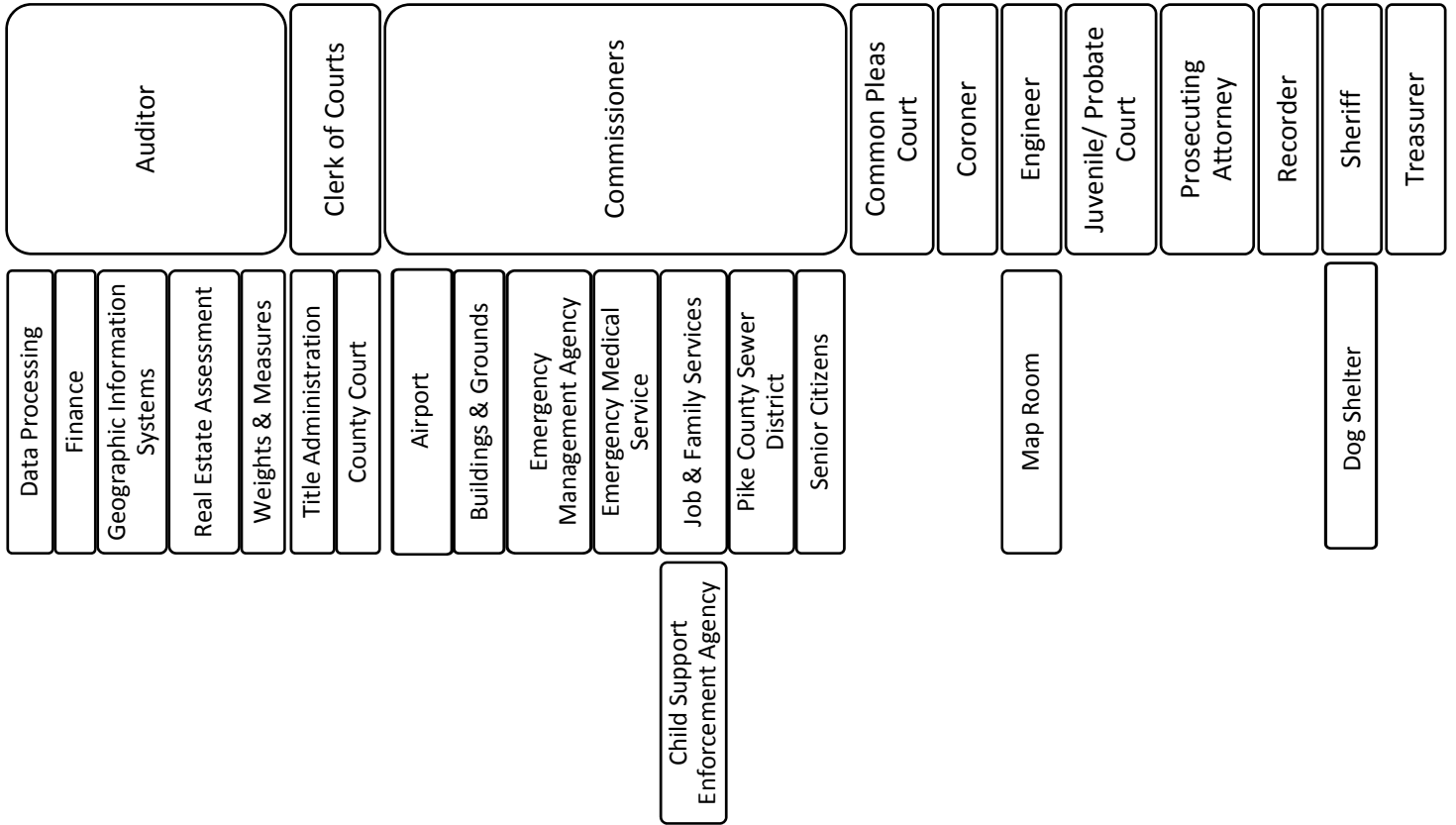
PIKE COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2014

<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
Paul F. Price	County Court Judge

*Erica J. Snodgrass was elected County Auditor and took office March 9, 2015.

ORGANIZATIONAL CHART OF PIKE COUNTY

Citizens of Pike County



Ex Officio & Appointed Boards



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PIKE COUNTY, OHIO



Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Pike County
230 Waverly Plaza
Waverly, Ohio 45690

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio (the County), as of and for the year ended December 31, 2014, 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor and Vehicle Gas Tax, Board of Developmental Disabilities, and Job and Family Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are 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 September 29, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

September 29, 2015

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

The discussion and analysis of Pike County's financial performance provides an overall view of the County's financial activities for the year ended December 31, 2014. 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 2014 are as follows:

- The County's net position increased \$6,065,925 as a result of this year's operations. Net position of our business-type activities increased \$874,509, and net position of our governmental activities increased \$5,191,416.
- General revenues for governmental activities accounted for \$10,943,999 in revenue or 33 percent of all revenues. Program specific revenues for governmental activities in the form of charges for services and sales, grants and contributions accounted for \$21,882,231 or 67 percent of total revenues of \$32,826,230.
- The County had \$27,634,814 in expenses related to governmental activities; \$21,882,231 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 2014?" 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, 2014
Unaudited

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, and the Job and Family Services 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, 2014
Unaudited

Table 1 provides a summary of the County's net position for 2014 compared to the prior year:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013*	2014	2013*	2014	2013*
Assets						
Current and Other Assets	\$34,811,722	\$34,659,386	\$735,532	\$553,448	\$35,547,254	\$35,212,834
Capital Assets, Net	53,942,701	48,461,160	2,386,888	1,649,348	56,329,589	50,110,508
Total Assets	88,754,423	83,120,546	3,122,420	2,202,796	91,876,843	85,323,342
Liabilities						
Current and Other Liabilities	1,310,572	1,956,038	155,489	52,882	1,466,061	2,008,920
Long-Term Liabilities	7,839,406	7,015,978	206,593	264,085	8,045,999	7,280,063
Total Liabilities	9,149,978	8,972,016	362,082	316,967	9,512,060	9,288,983
Deferred Inflows of Resources						
Property Taxes not Levied to Finance Current Year Operations	3,107,867	2,843,368	0	0	3,107,867	2,843,368
Total Deferred Inflows of Resources	3,107,867	2,843,368	0	0	3,107,867	2,843,368
Net Position						
Net Investment in Capital Assets	47,208,862	41,651,138	2,059,107	1,396,303	49,267,969	43,047,441
Restricted	14,672,930	16,148,877	0	0	14,672,930	16,148,877
Unrestricted	14,614,786	13,505,147	701,231	489,526	15,316,017	13,994,673
Total Net Position	\$76,496,578	\$71,305,162	\$2,760,338	\$1,885,829	\$79,256,916	\$73,190,991

* As restated, see Note 24

For governmental activities, the increase in capital assets is primarily a result of current year additions, which is partially offset by depreciation expense. Current and other liabilities for governmental activities decreased \$645,466 as a result of a decrease in accrued wages and due to other governments. Long-term liabilities in the governmental activities increased \$823,428 as a result of new debt issuance, which was partially offset by current year principal retirements.

Business-type activities in 2014 had increases in capital assets due to current year additions, which are partially offset by depreciation expense. Current and other liabilities of business-type activities increased due to an increase in contracts payable. Long-term liabilities in the business-type activities decreased due to payments on outstanding debt.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Table 2 shows the changes in net position for the year 2014 compared to the prior year.

Table 2
Changes in Net Position

	Governmental Activities		Business Type Activities		Total	
	2014	2013*	2014	2013*	2014	2013
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,140,826	\$4,310,232	\$609,827	\$569,366	\$4,750,653	\$4,879,598
Operating Grants and Contributions	12,487,485	12,583,600	0	0	12,487,485	12,583,600
Capital Grants and Contributions	5,253,920	688,988	917,913	0	6,171,833	688,988
Total Program Revenues	21,882,231	17,582,820	1,527,740	569,366	23,409,971	18,152,186
General Revenues:						
Property & Sales Taxes	8,379,021	8,278,819	0	0	8,379,021	8,278,819
Grants and Entitlements	1,609,884	1,258,455	0	21,549	1,609,884	1,280,004
Unrestricted Investment Earnings	123,281	49,558	0	0	123,281	49,558
Gain on Sale of Capital Assets	17,651	6,372	0	0	17,651	6,372
Other	814,162	881,792	10,943	19,559	825,105	901,351
Total General Revenues	10,943,999	10,474,996	10,943	41,108	10,954,942	10,516,104
Total Revenues	32,826,230	28,057,816	1,538,683	610,474	34,364,913	28,668,290
Program Expenses						
General Government -						
Legislative and Executive	4,398,823	4,096,519	0	0	4,398,823	4,096,519
General Government - Judicial	1,441,964	1,484,516	0	0	1,441,964	1,484,516
Public Safety	3,929,897	3,546,634	0	0	3,929,897	3,546,634
Public Works	6,264,103	5,388,796	0	0	6,264,103	5,388,796
Health	5,007,658	5,068,148	0	0	5,007,658	5,068,148
Human Services	5,812,998	5,192,699	0	0	5,812,998	5,192,699
Conservation and Recreation	71,497	45,819	0	0	71,497	45,819
Economic Development and Assistance	513,641	609,093	0	0	513,641	609,093
Interest and Fiscal Charges	194,233	215,834	0	0	194,233	215,834
Pike County Sewer Fund	0	0	664,174	595,415	664,174	595,415
Total Expenses	27,634,814	25,648,058	664,174	595,415	28,298,988	26,243,473
Increase (Decrease) in Net Position	5,191,416	2,409,758	874,509	15,059	6,065,925	2,424,817
Beginning Net Position	71,305,162	68,895,404	1,885,829	1,870,770	73,190,991	70,766,174
Ending Net Position	\$76,496,578	\$71,305,162	\$2,760,338	\$1,885,829	\$79,256,916	\$73,190,991

*As restated, see Note 24

The increase in capital grants and contributions is due to an increase in capital grants received in the Pike Manufacturing Center, Airport Improvement, and Issue II programs. The increase in property and sales taxes is due to a partial revaluation that was done in 2013 which increased property tax revenues in 2014.

PIKE COUNTY
Management's Discussion and Analysis
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Unaudited

The increase to public works expenses is primarily due to an increase of work performed by the Motor Vehicle and Gas Tax program as well as the FEMA Flood Assistance program. The increase in human services expenses is directly related to an increase of services in the Job and Family Services program. The increase in public safety is due to increased services being provided in the Youth Services Subsidy, Emergency Medical Services, and Federal Highway Administration programs. The decrease in economic development and assistance is directly related to a decrease in operating grants in the Community Development program.

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	
	2014	2013	2014	2013
General Government - Legislative and Executive	\$4,398,823	\$4,096,519	\$3,407,036	\$3,134,769
General Government - Judicial	1,441,964	1,484,516	777,597	576,244
Public Safety	3,929,897	3,546,634	2,441,989	2,218,617
Public Works	6,264,103	5,388,796	(1,971,211)	1,901,118
Health	5,007,658	5,068,148	487,620	(23,731)
Human Services	5,812,998	5,192,699	644,766	86,956
Conservation and Recreation	71,497	45,819	64,096	41,477
Economic Development and Assistance	513,641	609,093	41,255	(12,253)
Interest and Fiscal Charges	194,233	215,834	(140,565)	142,041
Total Expenses	\$27,634,814	\$25,648,058	\$5,752,583	\$8,065,238

The County is dependent upon tax revenues for the funding of governmental activities. The majority of public safety, conservation and recreation, and general government expenses 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 program revenues of \$1,527,740 and expenses of \$664,174 for the year 2014. 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 \$37,196,864 and expenditures and other financing uses of \$34,149,031. The net change in fund balance for the year was most significant in the General Fund. The fund balance increased \$894,440 as a result of continued budgetary monitoring which kept expenditure below revenues.

The Board of Developmental Disabilities Fund had an increase of \$322,873 due to increases in property tax and grant revenues. The Motor Vehicle and Gas Tax had an increase in fund balance in the amount of \$148,053. The Job and Family Services Fund had an increase of \$9,365.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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 2014 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 \$6,113,652, which was below final budget estimates of \$8,494,405. The increase is primarily due to increases to taxes, charges for services, and intergovernmental revenues. 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 and intergovernmental revenues. Advances in of \$3,417,057 and advances out of \$2,371,438 were not budgeted by the County. Original budget basis expenditures were \$7,665,852, which was below final budget estimates of \$8,879,403, 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 public safety.

The County's 2014 ending unobligated General Fund cash balance was \$1,872,788 above the final budgeted amount.

Capital Assets and Debt Administration

Capital Assets

At the end of the 2014 the County had \$56,329,589 invested in land, construction in progress, furniture and fixtures, buildings and improvements, machinery and equipment, vehicles, improvements other than buildings, and infrastructure, of which \$53,942,701 was in governmental activities. Table 4 shows 2014 as compared to 2013 balances.

Table 4
 Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$1,555,975	\$1,438,829	\$7,000	\$7,000	\$1,562,975	\$1,445,829
Construction in Progress	9,270,488	1,925,111	986,566	270,015	10,257,054	2,195,126
Furniture and Fixtures	131,534	81,730	0	0	131,534	81,730
Buildings and Improvements	6,531,281	6,838,172	20,287	23,132	6,551,568	6,861,304
Machinery and Equipment	791,828	1,108,412	19,798	21,775	811,626	1,130,187
Vehicles	197,566	262,599	8,034	10,234	205,600	272,833
Infrastructure	35,464,029	36,806,307	1,345,203	1,223,568	36,809,232	38,029,875
Totals	<u>\$53,942,701</u>	<u>\$48,461,160</u>	<u>\$2,386,888</u>	<u>\$1,555,724</u>	<u>\$56,329,589</u>	<u>\$50,016,884</u>

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

Debt

As of December 31, 2014 the County had \$7,110,568 in bonds and loans outstanding, with \$533,489 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, 2014
Unaudited

Table 5
 Outstanding Debt, at Year End

	Governmental Activities		Business-Type Activities	
	2014	2013	2014	2013
General Obligation Bonds	\$1,602,299	\$1,781,486	\$0	\$0
Revenue Bonds	2,632,800	1,872,100	0	0
OWDA Loan	16,875	19,125	194,482	253,045
USDA Loans	516,500	567,500	0	0
OPWC Loans	2,147,612	1,788,276	0	0
Total	\$6,916,086	\$6,028,487	\$194,482	\$253,045

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, 2014 is \$4,281,661.

For the Future

The County is continuing to monitor its finances closely due to the tightening of finances that Pike County and most other counties of comparable size have experienced 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 have improved the cash financial condition of Pike County's General Fund. However, concern still 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.

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 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 Erica J. Snodgrass, CPA, County Auditor, 230 Waverly Plaza, Suite 200, Waverly, Ohio 45690, or e-mail at Erica.Snodgrass@pikecounty.oh.gov or telephone at (740) 947-4125.

BASIC FINANCIAL STATEMENTS

PIKE COUNTY
Statement of Net Position
December 31, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$22,717,530	\$776,584	\$23,494,114
Cash and Cash Equivalents:			
in Segregated Accounts	41,355	0	41,355
with Fiscal Agents	769,661	0	769,661
Receivables:			
Taxes	5,196,315	0	5,196,315
Accounts	140,965	52,319	193,284
Interest	13,457	0	13,457
Prepaid Items	0	10,811	10,811
Internal Balances	297,697	(297,697)	0
Due From Other Governments	4,230,094	193,515	4,423,609
Loans Receivable (Net of Allowance)	1,404,648	0	1,404,648
Non-Depreciable Capital Assets	10,826,463	993,566	11,820,029
Depreciable Capital Assets, net of depreciation	43,116,238	1,393,322	44,509,560
Total Assets	\$88,754,423	\$3,122,420	\$91,876,843
Liabilities			
Accounts Payable	\$212,996	\$14,821	\$227,817
Accrued Wages and Benefits	114,916	1,374	116,290
Contracts Payable	69,357	133,299	202,656
Due to Other Governments	388,903	5,995	394,898
Matured Compensated Absences Payable	28,361	0	28,361
Claims Payable	23,126	0	23,126
Accrued Interest Payable	84,563	0	84,563
Notes Payable	388,350	0	388,350
Long-Term Liabilities:			
Due Within One Year	657,387	12,445	669,832
Due in More than One Year	7,182,019	194,148	7,376,167
Total Liabilities	9,149,978	362,082	9,512,060
Deferred Inflows of Resources			
Property Taxes not Levied to Finance Current Year Operations	3,107,867	0	3,107,867
Total Deferred Inflows of Resources	3,107,867	0	3,107,867
Net Position			
Net Investment in Capital Assets	47,208,862	2,059,107	49,267,969
Restricted for:			
Debt Service	322,641	0	322,641
Community Development	1,842,140	0	1,842,140
Board of Developmental Disabilities	4,787,906	0	4,787,906
Motor Vehicle and Gas Tax	1,976,753	0	1,976,753
Emergency Medical Services	1,522,007	0	1,522,007
Child Support	558,807	0	558,807
Real Estate Assessment	1,090,289	0	1,090,289
Pike Senior Service	434,262	0	434,262
Children Services	1,068,071	0	1,068,071
Delinquent Real Estate	260,831	0	260,831
Other Purposes	809,223	0	809,223
Unrestricted	14,614,786	701,231	15,316,017
Total Net Position	\$76,496,578	\$2,760,338	\$79,256,916

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Activities
For the Year Ended December 31, 2014

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services and Sales	Operating	Capital	Primary Government		
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government:							
Legislative and Executive	\$4,398,823	\$562,094	\$429,693	\$0	(\$3,407,036)		(\$3,407,036)
Judicial	1,441,964	463,306	201,061	0	(777,597)		(777,597)
Public Safety	3,929,897	533,821	954,087	0	(2,441,989)		(2,441,989)
Public Works	6,264,103	644,872	2,650,310	4,940,132	1,971,211		1,971,211
Health	5,007,658	846,282	3,673,756	0	(487,620)		(487,620)
Human Services	5,812,998	983,962	4,184,270	0	(644,766)		(644,766)
Conservation and Recreation	71,497	7,401	0	0	(64,096)		(64,096)
Economic Development and Assistance	513,641	88,010	384,376	0	(41,255)		(41,255)
Interest and Fiscal Charges	194,233	11,078	9,932	313,788	140,565		140,565
Total Governmental Activities	27,634,814	4,140,826	12,487,485	5,253,920	(5,752,583)		(5,752,583)
Business-Type Activities:							
Pike County Sewer Fund	664,174	609,827	0	917,913		\$863,566	863,566
Total Business-Type Activities	664,174	609,827	0	917,913	0	863,566	863,566
Total Primary Government	\$28,298,988	\$4,750,653	\$12,487,485	\$6,171,833	(5,752,583)	863,566	(4,889,017)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					2,147,246	0	2,147,246
Property taxes, levied for emergency medical services					374,957	0	374,957
Property taxes, levied for board of developmental disabilities					876,407	0	876,407
Property taxes, levied for children services					566,869	0	566,869
Property taxes, levied for senior center					325,593	0	325,593
Sales					4,087,949	0	4,087,949
Grants and Contributions Not Restricted to Specific Programs					1,609,884	0	1,609,884
Gain on Sale of Capital Assets					17,651	0	17,651
Unrestricted Investment Earnings					123,281	0	123,281
Other					814,162	10,943	825,105
Total general revenues					10,943,999	10,943	10,954,942
Change in net position					5,191,416	874,509	6,065,925
Net position - January 1, 2014 - as restated, see Note 24					71,305,162	1,885,829	73,190,991
Net position - December 31, 2014					\$76,496,578	\$2,760,338	\$79,256,916

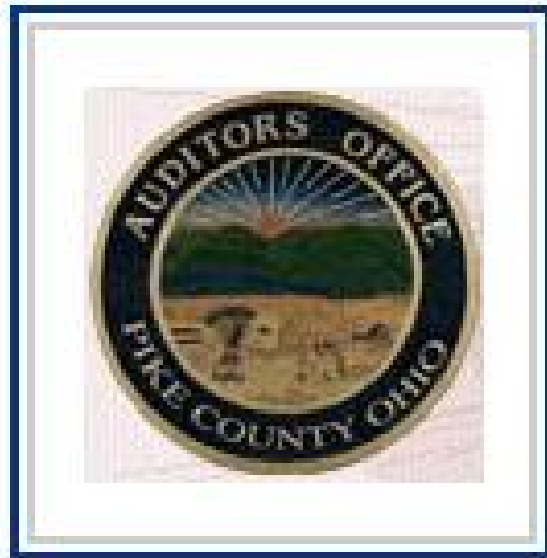
See accompanying notes to the basic financial statements

PIKE COUNTY
Balance Sheet
Governmental Funds
December 31, 2014

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
Assets			
Equity in Pooled Cash and Investments	\$8,025,179	\$1,493,679	\$4,393,220
Cash and Cash Equivalents:			
In Segregated Accounts	31,960	0	0
With Fiscal Agents	0	0	114,577
Receivables:			
Taxes	2,882,923	0	979,164
Interest	13,457	0	0
Accounts	0	0	0
Due from Other Governments	367,320	1,751,930	573,407
Due from Other Funds	804,116	0	25,000
Loans Receivable (Net of Allowance)	0	0	0
<i>Total Assets</i>	<u>\$12,124,955</u>	<u>\$3,245,609</u>	<u>\$6,085,368</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts Payable	\$21,445	\$87,943	\$8,241
Accrued Wages and Benefits	39,069	12,073	17,883
Contracts Payable	0	0	0
Due to Other Funds	0	0	0
Due to Other Governments	87,232	23,810	166,361
Matured Compensated Absences Payable	7,708	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	<u>155,454</u>	<u>123,826</u>	<u>192,485</u>
Deferred Inflows of Resources:			
Property Taxes not Levied to Finance Current Year Operations	1,348,409	0	726,074
Unavailable Revenue - Delinquent Taxes	727,689	0	211,630
Unavailable Revenue - Grants	230,860	1,168,327	243,111
<i>Total Deferred Inflows of Resources</i>	<u>2,306,958</u>	<u>1,168,327</u>	<u>1,180,815</u>
Fund Balances			
Nonspendable	242,814	0	0
Restricted	0	1,953,456	4,712,068
Assigned	808,005	0	0
Unassigned	8,611,724	0	0
<i>Total Fund Balances</i>	<u>9,662,543</u>	<u>1,953,456</u>	<u>4,712,068</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$12,124,955</u>	<u>\$3,245,609</u>	<u>\$6,085,368</u>

See accompanying notes to the basic financial statements

Job and Family Services	Other Governmental Funds	Total Governmental Funds
\$108,868	\$8,696,584	\$22,717,530
0	9,395	41,355
0	0	114,577
0	1,334,228	5,196,315
0	0	13,457
0	140,965	140,965
31,184	1,506,253	4,230,094
12,984	0	842,100
0	1,404,648	1,404,648
<u>\$153,036</u>	<u>\$13,092,073</u>	<u>\$34,701,041</u>
\$21,377	\$73,990	\$212,996
24,807	21,084	114,916
0	69,357	69,357
1,227	543,176	544,403
45,845	65,655	388,903
20,653	0	28,361
0	14,696	14,696
0	388,350	388,350
<u>113,909</u>	<u>1,176,308</u>	<u>1,761,982</u>
0	1,033,384	3,107,867
0	242,432	1,181,751
0	1,190,692	2,832,990
<u>0</u>	<u>2,466,508</u>	<u>7,122,608</u>
0	0	242,814
39,127	10,040,770	16,745,421
0	0	808,005
0	(591,513)	8,020,211
<u>39,127</u>	<u>9,449,257</u>	<u>25,816,451</u>
<u>\$153,036</u>	<u>\$13,092,073</u>	<u>\$34,701,041</u>



PIKE COUNTY
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2014*

Total Governmental Fund Balances		\$25,816,451
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.		53,942,701
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	1,181,751	
Intergovernmental	2,832,990	
Total	4,014,741	4,014,741
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.		631,958
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	(125,266)	
Compensated Absences	(798,054)	
Interest Payable	(69,867)	
Revenue Bonds	(2,632,800)	
USDA Loans Payable	(516,500)	
General Obligation Bonds	(1,602,299)	
OWDA Loan Payable	(16,875)	
OPWC Loans Payable	(2,147,612)	
Total	(7,909,273)	(7,909,273)
Net Position of Governmental Activities		\$76,496,578

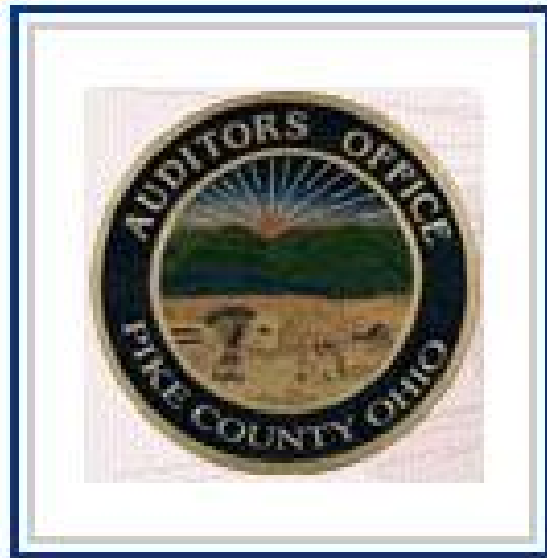
See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
Revenues			
Taxes	\$6,179,002	\$0	\$850,705
Intergovernmental	1,013,036	7,475,869	3,333,530
Interest	120,985	1,792	0
Charges for Services	970,448	316,181	503,425
Fees, License and Permits	11,360	0	0
Fines and Forfeitures	178,140	28,316	0
Other	519,576	42,887	43,824
<i>Total Revenues</i>	<u>8,992,547</u>	<u>7,865,045</u>	<u>4,731,484</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	3,525,277	0	0
Judicial	1,162,607	0	0
Public Safety	2,393,224	0	0
Public Works	90,303	3,535,782	0
Health	38,759	0	4,331,648
Human Services	196,607	0	0
Conservation and Recreation	56,196	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	240,707	4,033,683	38,688
Debt Service:			
Principal	21,303	137,029	103,208
Interest and Fiscal Charges	3,070	10,498	1,220
<i>Total Expenditures</i>	<u>7,728,053</u>	<u>7,716,992</u>	<u>4,474,764</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,264,494</u>	<u>148,053</u>	<u>256,720</u>
Other Financing Sources (Uses)			
Bonds Issued	0	0	90,289
Proceeds from Sale of Capital Assets	23,032	0	0
OPWC Loans Issued	0	0	0
OWDA Loans Issued	0	0	0
Inception of Capital Lease	29,875	0	16,845
Transfers In	0	0	0
Transfers Out	(422,961)	0	(40,981)
<i>Total Other Financing Sources (Uses)</i>	<u>(370,054)</u>	<u>0</u>	<u>66,153</u>
<i>Net Change in Fund Balances</i>	894,440	148,053	322,873
<i>Fund Balances Beginning of Year - As Restated, See Note 24</i>	<u>8,768,103</u>	<u>1,805,403</u>	<u>4,389,195</u>
<i>Fund Balances End of Year</i>	<u><u>\$9,662,543</u></u>	<u><u>\$1,953,456</u></u>	<u><u>\$4,712,068</u></u>

See accompanying notes to the basic financial statements

Job and Family Services	Other Governmental Funds	Total Governmental Funds
\$0	\$1,245,470	\$8,275,177
3,667,812	6,011,190	21,501,437
0	504	123,281
0	2,074,014	3,864,068
0	170	11,530
0	58,773	265,229
4,687	203,188	814,162
<u>3,672,499</u>	<u>9,593,309</u>	<u>34,854,884</u>
0	580,732	4,106,009
0	268,677	1,431,284
0	1,282,504	3,675,728
0	337,726	3,963,811
0	582,128	4,952,535
3,691,679	1,905,415	5,793,701
0	0	56,196
0	528,729	528,729
45,990	3,673,769	8,032,837
16,199	404,963	682,702
1,549	184,148	200,485
<u>3,755,417</u>	<u>9,748,791</u>	<u>33,424,017</u>
<u>(82,918)</u>	<u>(155,482)</u>	<u>1,430,867</u>
0	850,000	940,289
0	4,372	27,404
0	468,740	468,740
0	110,313	110,313
23,500	0	70,220
109,700	615,314	725,014
(40,917)	(220,155)	(725,014)
<u>92,283</u>	<u>1,828,584</u>	<u>1,616,966</u>
9,365	1,673,102	3,047,833
<u>29,762</u>	<u>7,776,155</u>	<u>22,768,618</u>
<u>\$39,127</u>	<u>\$9,449,257</u>	<u>\$25,816,451</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, 2014*

Net Change in Fund Balances - Total Governmental Funds		\$3,047,833
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeded depreciation in the current period.		
Capital Asset Additions	7,808,584	
Current Year Depreciation	<u>(2,317,290)</u>	
Total		5,491,294
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. These are the amounts of the gain on the sale of capital assets and proceeds from the sale of capital assets.		
Proceeds from Sale of Capital Assets	(27,404)	
Gain on Sale of Capital Assets	<u>17,651</u>	
Total		(9,753)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Taxes	103,844	
Intergovernmental	<u>(2,150,149)</u>	
Total		(2,046,305)
Proceeds from the issuance of long term notes, bonds 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.		
		(1,519,342)
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.		
		631,743
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.		
		50,959
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.		
		(70,220)
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.		
		(474,477)
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.		
Decrease in Compensated Absences	83,432	
Decrease in Interest Payable	<u>6,252</u>	
Total		<u>89,684</u>
Net Change in Net Position of Governmental Activities		<u>\$5,191,416</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, 2014

	Budgeted Amounts			Variance with Final Budget: Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$4,751,847	\$6,098,364	\$6,152,139	\$53,775
Charges for Services	556,150	711,398	743,722	32,324
Fees, Licenses and Permits	3,775	3,775	11,360	7,585
Fines and Forfeitures	165,000	182,500	185,160	2,660
Intergovernmental	463,930	932,918	979,792	46,874
Interest	65,600	93,100	103,110	10,010
Other	107,100	472,100	479,419	7,319
Total Revenues	<u>6,113,402</u>	<u>8,494,155</u>	<u>8,654,702</u>	<u>160,547</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,316,130	3,505,675	3,148,032	357,643
Judicial	1,139,215	1,174,171	1,101,259	72,912
Public Safety	2,169,150	2,573,236	2,497,861	75,375
Public Works	86,276	96,276	90,970	5,306
Health	40,472	40,472	38,758	1,714
Human Services	309,132	324,322	321,180	3,142
Conservation and Recreation	272,724	327,348	319,847	7,501
Capital Outlay	59,514	287,823	274,695	13,128
Total Expenditures	<u>7,392,613</u>	<u>8,329,323</u>	<u>7,792,602</u>	<u>536,721</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,279,211)</u>	<u>164,832</u>	<u>862,100</u>	<u>697,268</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	250	250	23,032	22,782
Advances In	0	0	3,417,057	3,417,057
Transfers Out	(273,239)	(550,080)	(442,961)	107,119
Advances Out	0	0	(2,371,438)	(2,371,438)
Total Other Financing Sources and Uses	<u>(272,989)</u>	<u>(549,830)</u>	<u>625,690</u>	<u>1,175,520</u>
Net Change in Fund Balance	<u>(1,552,200)</u>	<u>(384,998)</u>	<u>1,487,790</u>	<u>1,872,788</u>
Fund Balance at Beginning of Year	5,195,121	5,195,121	5,195,121	0
Prior Year Encumbrances Appropriated	<u>223,845</u>	<u>223,845</u>	<u>223,845</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,866,766</u></u>	<u><u>\$5,033,968</u></u>	<u><u>\$6,906,756</u></u>	<u><u>\$1,872,788</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)
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$150,000	\$482,412	\$335,265	(\$147,147)
Fines and Forfeitures	15,000	15,000	29,455	14,455
Intergovernmental	3,200,000	7,163,638	7,467,498	303,860
Interest	0	0	1,728	1,728
Other	0	26,241	40,937	14,696
Total Revenues	3,365,000	7,687,291	7,874,883	187,592
Expenditures				
Current:				
Public Works	4,116,694	4,824,062	4,136,174	687,888
Capital Outlay	196,205	4,079,638	4,033,683	45,955
Debt Service:				
Principal Retirements	140,000	140,000	137,029	2,971
Interest and Fiscal Charges	12,500	12,500	10,498	2,002
Total Expenditures	4,465,399	9,056,200	8,317,384	738,816
Net Change in Fund Balance	(1,100,399)	(1,368,909)	(442,501)	926,408
Fund Balance at Beginning of Year	826,365	826,365	826,365	0
Prior Year Encumbrances Appropriated	630,142	630,142	630,142	0
Fund Balance at End of Year	\$356,108	\$87,598	\$1,014,006	\$926,408

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, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$674,970	\$854,970	\$863,853	\$8,883
Charges for Services	620,000	852,520	856,874	4,354
Intergovernmental	2,491,554	2,755,520	2,760,838	5,318
Other	17,000	92,000	100,433	8,433
Total Revenues	3,803,524	4,555,010	4,581,998	26,988
Expenditures				
Current:				
Health	4,075,511	4,783,171	4,401,584	381,587
Capital Outlay	30,000	66,257	48,490	17,767
Debt Service:				
Principal Retirements	0	90,289	90,289	0
Total Expenditures	4,105,511	4,939,717	4,540,363	399,354
Excess of Revenues Over (Under) Expenditures	(301,987)	(384,707)	41,635	426,342
Other Financing Sources (Uses)				
Notes Issued	0	90,289	90,289	0
Advances - In	0	0	668	668
Advances - Out	0	0	(668)	(668)
Transfers -Out	(40,956)	(40,981)	(40,981)	0
Total Other Financing Sources (Uses)	(40,956)	49,308	49,308	0
Net Change in Fund Balance	(342,943)	(335,399)	90,943	426,342
Fund Balance at Beginning of Year	3,895,908	3,895,908	3,895,908	0
Prior Year Encumbrances Appropriated	229,422	229,422	229,422	0
Fund Balance at End of Year	\$3,782,387	\$3,789,931	\$4,216,273	\$426,342

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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget: Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$2,555,418	\$3,695,482	\$3,695,482	\$0
Other	1,200	4,687	4,687	0
Total Revenues	<u>2,556,618</u>	<u>3,700,169</u>	<u>3,700,169</u>	<u>0</u>
Expenditures				
Current:				
Human Services	2,666,045	3,833,394	3,787,598	45,796
Capital Outlay	12,075	28,975	24,351	4,624
Total Expenditures	<u>2,678,120</u>	<u>3,862,369</u>	<u>3,811,949</u>	<u>50,420</u>
Excess of Revenues Under Expenditures	<u>(121,502)</u>	<u>(162,200)</u>	<u>(111,780)</u>	<u>50,420</u>
Other Financing Sources (Uses):				
Transfers - In	110,522	109,700	109,700	0
Transfers - Out	0	(40,917)	(40,917)	0
Total Other Financing Sources (Uses)	<u>110,522</u>	<u>68,783</u>	<u>68,783</u>	<u>0</u>
Net Change in Fund Balance	(10,980)	(93,417)	(42,997)	50,420
Fund Balance at Beginning of Year	82,437	82,437	82,437	0
Prior Year Encumbrances Appropriated	26,282	26,282	26,282	0
Fund Balance at End of Year	<u>\$97,739</u>	<u>\$15,302</u>	<u>\$65,722</u>	<u>\$50,420</u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Net Position
Proprietary Funds
December 31, 2014

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Assets		
<i>Current Assets</i>		
Equity in Pooled Cash and Investments	\$776,584	\$0
Cash and Cash Equivalents with Fiscal Agents	0	655,084
Accounts Receivable	52,319	0
Prepaid Items	10,811	0
Due from Other Governments	193,515	0
Total Current Assets	1,033,229	655,084
<i>Noncurrent Assets</i>		
Nondepreciable Capital Assets	993,566	0
Depreciable Capital Assets, net	1,393,322	0
Total Noncurrent Assets	2,386,888	0
Total Assets	\$3,420,117	\$655,084
Liabilities		
<i>Current Liabilities</i>		
Accounts Payable	\$14,821	\$0
Accrued Wages and Benefits	1,374	0
Contracts Payable	133,299	0
Due to Other Governments	5,995	0
Due to Other Funds	297,697	0
Claims Payable	0	23,126
Compensated Absences Payable - Current Portion	6,809	0
OWDA Loans Payable - Current Portion	5,636	0
Total Current Liabilities	465,631	23,126
<i>Noncurrent Liabilities</i>		
Long-Term Liabilities:		
Long-Term Notes Payable	188,846	0
Compensated Absences Payable	5,302	0
Total Noncurrent Liabilities	194,148	0
Total Liabilities	659,779	23,126
Net Position		
Net Investment in Capital Assets	2,059,107	0
Unrestricted	701,231	631,958
Total Net Position	\$2,760,338	\$631,958

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, 2014*

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Operating Revenues		
Charges for Services	\$609,827	\$2,542,355
Total Operating Revenues	609,827	2,542,355
Operating Expenses		
Personal Services	126,508	0
Fringe Benefits	62,000	0
Contractual Services	343,520	2,679,980
Materials & Supplies	14,248	0
Other	21,021	0
Claims	0	337,098
Depreciation Expense	90,891	0
Total Operating Expenses	658,188	3,017,078
Operating Loss	(48,361)	(474,723)
Nonoperating Revenues (Expenses)		
Interest	0	246
Other Revenues	10,943	0
Interest and Fiscal Charges	(5,986)	0
Total Nonoperating Revenues (Expenses)	4,957	246
Net Loss Before Capital Contributions	(43,404)	(474,477)
Capital Contribution - Intergovernmental	917,913	0
Change in Net Position	874,509	(474,477)
Net Position at Beginning of Year - As Restated - See Note 24	1,885,829	1,106,435
Net Position at End of Year	<u>\$2,760,338</u>	<u>\$631,958</u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Increase (Decrease) in Cash and Cash Equivalents:		
Cash Flows from Operating Activities:		
Cash Received from Customers	\$619,978	\$2,542,355
Cash Payments to Suppliers for Goods and Services	(274,892)	(2,679,980)
Cash Payments to Employees for Services and Benefits	(194,561)	0
Cash Payments for Claims	0	(337,848)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>150,525</u>	<u>(475,473)</u>
Cash Flows from Noncapital Financing Activities:		
Advances-In	<u>297,697</u>	<u>0</u>
Cash Flows from Investing Activities:		
Interest on Investments	<u>0</u>	<u>246</u>
Cash Flows from Capital and Related Financing Activities:		
Proceeds from OPWC Loan	3,208	0
Receipts from Capital Grants	724,398	0
Payments for Capital Acquisitions	(828,431)	0
Principal Payments	(72,582)	0
Interest Payments	(5,986)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(179,393)</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	268,829	(475,227)
Cash and Cash Equivalents at Beginning of Year	<u>507,755</u>	<u>1,130,311</u>
Cash and Cash Equivalents at End of Year	<u><u>\$776,584</u></u>	<u><u>\$655,084</u></u>

(Continued)

PIKE COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014
(Continued)

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities:		
Operating Loss	(\$48,361)	(\$474,723)
<i>Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:</i>		
Depreciation	90,891	0
Nonoperating Revenue	10,943	0
Changes in Assets and Liabilities:		
Increase in Accounts Receivable	(792)	0
Increase in Accounts Payable	13,471	0
Increase in Contracts Payable	125,660	0
Decrease in Accrued Wages and Benefits	(5,072)	0
Increase in Compensated Absences Payable	1,071	0
Decrease in Claims Payable	0	(750)
Decrease in Due to Other Governments	(37,286)	0
Total Adjustments	198,886	(750)
Net Cash Provided by Operating Activities	\$150,525	(\$475,473)

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2014

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$1,770,899
Cash and Cash Equivalents in Segregated Accounts	519,789
Receivables:	
Taxes	19,376,688
Due from Other Governments	<u>402,094</u>
 Total Assets	 <u><u>\$22,069,470</u></u>
 Liabilities	
Due to Other Governments	\$20,630,889
Undistributed Monies	1,161,791
Deposits Held and Due to Others	<u>276,790</u>
 Total Liabilities	 <u><u>\$22,069,470</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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.

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, 2014

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, 2014

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.

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, 2014

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, 2014

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 sales taxes, property taxes, grants, entitlements and donations. Revenue from sales taxes is recognized in the period in which the sale occurs. 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 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, 2014. The County 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 and delinquent property taxes receivable which are not collected in the available period. Property taxes for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance fiscal year 2015 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 delinquent property taxes receivable and 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, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary schedules are reported but no annual budgets were adopted for the following funds: Tuberculosis Levy, HAVA Voter Registration, Unclaimed Monies, Trust, and Armintrout funds.

Budgetary schedules are not reported and budgets are not adopted for the following funds: Pike County Water, Children Services Building, FY '08 Homeland Security Grant, OPD Citizens Corp Program, Pike County Records, Sunfish Creek Waterline Capital, Scioto Twp Waterline, and Mifflin Township Capital Project.

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".

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 2014, investments were limited to Federal Home Loan Bank Securities, Federal Home Loan Mortgage Corporation Securities, Federal Farm Credit Bank Securities, Federal National Mortgage Association Securities, Federal Home Loan Bank Discount Notes, 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, Law Enforcement Block Grant, and the Armintrout Special Revenue Funds, and the Pike Health Care Addition Capital Projects Fund. Interest earned during 2014 amounted to \$123,281 in the governmental funds. The County also received interest on the cash and cash equivalents with fiscal agent in the Internal Service Fund in the amount of \$246.

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.

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."

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2014 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:

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.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The County Auditor generally will assign monies through the issuance of purchase orders.

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.

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.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2014

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	\$894,440	\$148,053	\$322,873	\$9,365
Net Adjustments for:				
Revenue Accruals	3,348,519	9,838	(165,663)	4,170
Expenditure Accruals	(2,460,191)	(126,195)	109,360	(13,384)
Perspective Difference:				
Activity of Funds Reclassified For GAAP Reporting Purposes	(200,650)	0	0	0
Encumbrances	(94,328)	(474,197)	(175,627)	(43,148)
Budget Basis	\$1,487,790	\$(442,501)	\$90,943	\$(42,997)

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Balance Deficits: The following funds have a fund balance deficit as of December 31, 2014:

Nonmajor Funds

Special Revenue Fund

FEMA Flood Assistance Grant \$252,531

Capital Projects Funds

Fairgrounds Improvement Fund 69,151
Pike Senior Services Fund 269,831

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, 2014

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, 2014

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 \$15,635,588 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, 2014, the County had the following investments and maturities:

	Carrying/Fair Value	Weighted Average Maturity		
		Less Than One Year	1-2 Years	3-5 Years
Federal Home Loan Bank	\$1,831,376	\$547,283	\$1,284,093	\$0
Federal Home Loan Mortgage Corporation	2,801,005	359,892	459,802	1,981,311
US Treasury Note	755,000	755,000	0	0
Federal Farm Credit Bank	670,000	0	0	670,000
Federal National Mortgage Association	4,027,194	0	3,433,368	593,826
Federal Home Loan Bank Discount Note	998,290	998,290	0	0
Money Market Mutual Fund	21,305	21,305	0	0
Total Investments	\$11,104,170	\$2,681,770	\$5,177,263	\$3,245,137

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, Federal Farm Credit Bank, Federal and National Mortgage Association, and US Treasury Notes were all rated AA+ by Standard & Poor’s and Aaa by Moody’s. Investment ratings for the Money Market Mutual Fund were rated AAAM by Standard & Poor’s, while the Federal Home Loan Bank Discount note was rated P-1 by Moody’s and A-1+ by Standard & Poor’s.

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 17% in Federal Home Loan Bank, 25% in Federal Home Loan Mortgage Corporation, 7% in US Treasury Notes, 6% in Federal Farm Credit Bank, 36% in Federal National Mortgage Association, 9% in Federal Home Loan Bank Discount Notes, and less than 1% in Money Market Mutual Fund.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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, 2014. 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 2014 operations.

The full tax rate for all County operations for the year ended December 31, 2014, was \$12.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$346,285,730
Public Utility Personal Property	<u>71,846,160</u>
Total Property Taxes	<u>\$418,131,890</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 Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

Proceeds of the tax are credited entirely to the General Fund. 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 2014 amounted to \$4,087,949.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 8 - RECEIVABLES

Receivables at December 31, 2014, 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, \$430,751 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 \$53,934 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	\$ 367,320
Motor Vehicle and Gas Tax	1,751,930
Board of Developmental Disabilities Grants	573,407
Job and Family Services Grants	31,184
 Non-major Funds	
Pike Manufacturing Center	333,785
Community Development	502,381
EMS	22,080
Children Services	28,497
Issue II Grants	93,487
Pike Senior Services Levy	22,686
Community Corrections Act Grant	27,790
Law Enforcement Block Grant	2,477
ODH MIECHV Grant	150,239
Airport Improvement	55,167
FEMA Flood Assistance Grant	226,041
Pike County Wireless Government Assistance	7,500
Miscellaneous Special Grants	<u>34,123</u>
Total Non-major Funds	<u>1,506,253</u>
Total Governmental Activities	<u>\$4,230,094</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 2014, 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 \$35,958,858 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 \$23,126 reported in the self-insurance fund at December 31, 2014, 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:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2012	\$17,330	\$292,931	\$268,679	\$41,582
2013	41,582	255,219	272,925	23,876
2014	23,876	337,098	337,848	23,126

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, 2014

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014:

	Balance 12/31/2013	Additions	Deletions	Balance 12/31/2014
Governmental Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$1,438,829	\$117,146	\$0	\$1,555,975
Construction in Progress	1,925,111	7,539,269	(193,892)	9,270,488
Total Non-Depreciable Capital Assets	3,363,940	7,656,415	(193,892)	10,826,463
<i>Depreciable Capital Assets</i>				
Furniture and Fixtures	348,713	73,667	(6,974)	415,406
Buildings and Improvements	10,550,153	0	0	10,550,153
Machinery and Equipment	3,782,701	25,718	(27,984)	3,780,435
Vehicles	3,333,909	125,314	0	3,459,223
Improvements other than Buildings	2,925,089	0	0	2,925,089
Infrastructure	51,622,079	121,362	0	51,743,441
Total Depreciable Capital Assets	72,562,644	346,061	(34,958)	72,873,747
Less Accumulated Depreciation:				
Furniture and Fixtures	(266,983)	(23,863)	6,974	(283,872)
Buildings and Improvements	(3,711,981)	(306,891)	0	(4,018,872)
Machinery and Equipment	(2,674,289)	(332,549)	18,231	(2,988,607)
Vehicles	(3,071,310)	(190,347)	0	(3,261,657)
Improvements other than Buildings	(2,925,089)	0	0	(2,925,089)
Infrastructure	(14,815,772)	(1,463,640)	0	(16,279,412)
Total Accumulated Depreciation	(27,465,424)	(2,317,290)	25,205	(29,757,509)
Net Depreciable Capital Assets	45,097,220	(1,971,229)	(9,753)	43,116,238
Governmental Activities - Capital Assets, Net	\$48,461,160	\$5,685,186	(\$203,645)	\$53,942,701

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$303,708
Judicial	18,847
Public Works	1,634,410
Public Safety	260,397
Human Services	24,960
Conservation and Recreation	15,301
Health	<u>59,667</u>
Total Depreciation Expense	<u>\$2,317,290</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 10 - CAPITAL ASSETS (Continued)

	*Balance 12/31/2013	Additions	Deletions	Balance 12/31/2014
Business-Type Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$7,000	\$0	\$0	\$7,000
Construction in Process	363,639	828,431	(205,504)	986,566
Total Capital Assets, Not Being Depreciated	<u>370,639</u>	<u>828,431</u>	<u>(205,504)</u>	<u>993,566</u>
<i>Depreciable Capital Assets</i>				
Buildings and Improvements	85,352	0	0	85,352
Machinery and Equipment	82,232	0	0	82,232
Vehicles	49,134	0	0	49,134
Infrastructure	2,930,970	205,504	0	3,136,474
Total Depreciable Capital Assets	3,147,688	205,504	0	3,353,192
Less Accumulated Depreciation:				
Buildings and Improvements	(62,220)	(2,845)	0	(65,065)
Machinery and Equipment	(60,457)	(1,977)	0	(62,434)
Vehicles	(38,900)	(2,200)	0	(41,100)
Infrastructure	(1,707,402)	(83,869)	0	(1,791,271)
Total Accumulated Depreciation	<u>(1,868,979)</u>	<u>(90,891)</u>	<u>0</u>	<u>(1,959,870)</u>
Net Depreciable Capital Assets	<u>1,278,709</u>	<u>114,613</u>	<u>0</u>	<u>1,393,322</u>
Business Type Activities - Capital Assets, Net	<u>\$1,649,348</u>	<u>\$943,044</u>	<u>(\$205,504)</u>	<u>\$2,386,888</u>

* Balance restated, see Note 24 for additional information.

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, but less than, 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 members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

- C. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.
- 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 (800) 222-7377.
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety officers participate in only the Traditional Pension Plan.

The 2014, 2013, and 2012 member contribution rates were 10.0%, 10.0%, and 10.0%, respectively, for members in state and local classifications and 12.0% and 13.0%, 12.0% and 12.6%, and 11.5% and 12.10%, respectively for members in public safety and law enforcement.

The 2014, 2013, and 2012 employer contribution rates for members in state and local classifications were 14.0%, of covered payroll. For both public safety and law enforcement divisions, the employer contribution rates were 18.10%.

The County's contributions to OPERS for the years ended December 31, 2014, 2013, and 2012 were \$1,365,671, \$1,420,907, and \$1,292,901, respectively; 87 percent has been contributed for 2014 and 100 percent for 2013 and 2012. \$180,327, representing the unpaid contribution for 2014, 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 9.5 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 may transfer to a different STRS Ohio retirement plan during their fifth year of membership. Eligible members who do not make a choice during the reselection period will permanently remain in their current plan.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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.

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 9.5% 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 – For members who select the Combined Plan, 10% of the 11% member contribution rate is deposited into the member’s defined contribution account and the remaining amount is applied to the DB Plan. 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.

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 14% for members and 14% for employers.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Funding Policy - For the fiscal year ended December 31, 2014, plan members were required to contribute 11% of their annual covered salaries. For the fiscal years ended December 31, 2013 and 2012, 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.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013, and 2012 were \$32,894, \$29,926, and \$25,319, respectively; 99 percent has been contributed for fiscal year 2014 and 100 percent for fiscal years 2013 and 2012. Of the 2014 amount, \$392 representing the unpaid contribution for 2014 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.

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. OPERS' eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see the Plan Statement in the OPERS 2013 CAFR for details.

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.

Employer contributions are expressed as a percentage of the covered payroll of active members. In 2014, 2013, and 2012, local government employer units contributed at 14.0% of covered payroll, and public safety and law enforcement employer units contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 2.0% during calendar year 2014. The portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 1.0% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012. Effective January 1, 2015, the portion of employer contributions allocated to healthcare remains at 2 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. 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, 2014, 2013, and 2012 were \$195,096, \$101,453, and \$369,382, respectively, which were equal to the required contributions for those years.

- 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 health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

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

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2014, 2013 and 2012. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$2,349, \$2,138, and \$1,809, for the years ended December 31, 2014, 2013, and 2012, 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.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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.

NOTE 15 - CAPITALIZED LEASES - LESSEE DISCLOSURE

During 2014, the County entered into capitalized leases for the acquisition of copiers and a postage machine. In prior years, the County has entered into capitalized leases for the acquisition of copiers 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 \$629,293 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 2014 totaled \$50,959 in the governmental funds.

The assets acquired through the capital lease are as follows:

	<u>Asset</u> <u>Value</u>	<u>Accum.</u> <u>Depreciation</u>	<u>Net</u> <u>Book Value</u>
Hardware/Software	\$417,604	\$417,604	\$0
2010 Copiers	37,700	33,931	3,769
2011 Probate Copier	6,601	5,775	826
2012 Copier	14,995	7,498	7,497
2012 Cannon Fax	15,024	7,512	7,512
2012 Cannon Color	19,318	9,659	9,659
2012 Computers DD	10,080	5,040	5,040
2012 Copier DD	14,191	4,257	9,934
2012 Xerox	7,656	3,828	3,828
2013 Copier	15,904	1,590	14,314
2014 Copier DD	16,845	1,685	15,160
2014 Copier Sheriff	29,875	2,986	26,889
2014 Postage Machine	23,500	2,350	21,150

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, 2014.

Year Ending December 31,	Long-Term Debt
2015	\$46,179
2016	42,384
2017	24,329
2018	15,343
2019	5,795
Total Minimum Lease Payments	134,030
Less: Amount Representing Interest	(8,764)
Present Value of Minimum Lease Payments	<u>\$125,266</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM DEBT

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

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

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

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

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 was \$24,789. 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 2012 consists of money owed to OPWC for the Three Bridge Replacement project. The total amount awarded was \$550,000. As of December 31, 2014 \$288,346 had been disbursed. 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. 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 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 River Road Bridge. The total loan amount awarded was \$125,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

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

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM DEBT (Continued)

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 \$257,571 and principal and interest paid was \$169,395 for 2014.

The Revenue Bond issued during 2014 was for the purpose of making improvements to the Family Health Center in the County. The bond was issued in the amount of \$850,000 at an interest rate of 3.65%. General revenues of the County along with revenues received from the operation of the Health Center have been pledged to repay these debts. The bonds will be repaid from the Debt Service 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 loan was paid in full during 2014.

The County issued an OWDA loan in 2014 in the amount of \$56,847 for the residential septic system project. The OWDA loan is paid by grant funding from the American Reinvestment and Recovery Act.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM DEBT (Continued)

The Ohio Public Works Commission (OPWC) loan issued during 2013 consists of money owed to the OPWC for the replacement of Multiple Box Culverts. The total loan amount awarded was \$581,695. As of December 31, 2014, \$453,333 had been disbursed. No amortization is available at this time.

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.

The Ohio Public Works Commission (OPWC) loan issued during 2014 consists of money owed to the OPWC for the replacement of Rapp-Montgomery road and bridge repairs. The total loan amount awarded was \$187,500. As of December 31, 2014, \$128,266 had been disbursed. No amortization is available at this time.

The County issued an OWDA loan in 2014 in the amount of \$53,466 for the residential septic system replacement project. The OWDA loan is paid by grant funding from the American Reinvestment and Recovery Act

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 01/01/14</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/14</u>	<u>Due in One Year</u>
<u>Governmental Funds</u>					
<u>Long-Term Obligations</u>					
Compensated Absences	\$881,486	\$1,848,324	\$1,931,756	\$798,054	\$87,762
Laparell Road					
Loan 0.00% - 1995					
Ohio Public Works Commission	18,750	0	9,375	9,375	9,375
Buchanan Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	43,500	0	10,500	33,000	10,500
OWDA-Water Pollution Control					
Loan 0.00% - 2002					
OWDA/EPA Loan	19,125	0	2,250	16,875	2,250
Tanglewood Bridge					
Loan 0.00% - 2002					
Ohio Public Works Commission	20,216	0	2,378	17,838	2,378
River Road					
Loan 0.00% - 2002					
Ohio Public Works Commission	53,125	0	6,250	46,875	6,250
River Road Emergency Slip Repair					
Loan 0.00% - 2012					
Ohio Public Works Commission	24,376	0	826	23,550	826
Three Bridge Replacement					
Loan 0.00% - 2012					
Ohio Public Works Commission	284,958	3,388	0	288,346	0
Bridge Replacement & Salyers					
Loan 0.00% - 2012					
Ohio Public Works Commission	288,889	0	11,111	277,778	11,111

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM DEBT (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/14</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/14</u>	<u>Due in One Year</u>
Buck Hollow Road Loan 0.00% - 2004 Ohio Public Works Commission	18,577	0	1,858	16,719	1,858
Loy's Run Loan 0.00% - 2003 Ohio Public Works Commission	40,500	0	4,500	36,000	4,500
Pike Lake Road Loan 0.00% - 1998 Ohio Public Works Commission	30,000	0	5,000	25,000	5,000
Coal Dock Road Loan 0.00% - 2004 Ohio Public Works Commission	62,500	0	6,250	56,250	6,250
Owl Creek Road Loan 0.00% - 2005 Ohio Public Works Commission	82,500	0	7,500	75,000	7,500
Auerville Road Loan 0.00% - 2006 Ohio Public Works Commission	178,638	0	14,606	164,032	14,606
Morgan's Fork Road Loan 0.00% - 2008 Ohio Public Works Commission	175,000	0	12,500	162,500	12,500
Adams Road Bridge Loan 0.00% - 2009 Ohio Public Works Commission	148,000	0	9,250	138,750	9,250
Little Creek Water Line Loan 0.00% - 2010 Ohio Public Works Commission	202,500	0	7,500	195,000	7,500
General Obligation Bonds 2007 – 4.4325%	1,668,580	0	156,570	1,512,010	150,610
General Obligation Bonds 2008 – 3.90%	112,906	90,289	112,906	90,289	90,289
USDA – Dump Trucks 2008 – 4.375%	43,200	0	7,900	35,300	8,300
Revenue Bonds 2009 – 3.50%	1,872,100	0	89,300	1,782,800	92,400
Revenue Bonds 2014 – 3.65%	0	850,000	0	850,000	29,600

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM DEBT (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/14</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/14</u>	<u>Due in One Year</u>
USDA Loan – Gradall XL3100 2007 – 4.125%	62,900	0	14,800	48,100	15,400
USDA Loan – Volvo Backhoe 2007 – 4.375%	13,500	0	4,300	9,200	4,500
USDA Loan – Airport Hangar 2010 – 4.00%	309,700	0	6,500	303,200	6,900
USDA Loan – International Dump Trucks 2010 – 4.00%	96,200	0	12,200	84,000	12,600
USDA Loan - Backhoe 2010 – 3.75%	42,000	0	5,300	36,700	5,600
Multiple Box Culvert Replacements Loan 0.00% - 2013 Ohio Public Works Commission	116,247	337,086	0	453,333	0
Rapp-Montgomery Road and Bridges Loan 0.00% - 2014 Ohio Public Works Commission	0	128,266	0	128,266	0
Residential Septic System Loan 0.00% - 2013 Ohio Water Development Authority	0	56,847	56,847	0	0
Residential Septic System Replacement Loan 0.00% - 2014 Ohio Water Development Authority	0	53,466	53,466	0	0
Capital Leases	<u>106,005</u>	<u>70,220</u>	<u>50,959</u>	<u>125,266</u>	<u>41,772</u>
Total Governmental Obligations	<u>\$7,015,978</u>	<u>\$3,437,886</u>	<u>\$2,614,458</u>	<u>\$7,839,406</u>	<u>\$657,387</u>
<i><u>Business-Type Activities</u></i>					
<i><u>Long-Term Obligations</u></i>					
Hospital Hill Sanitation Sewer Rehab Loan 0.00% - 2012 Ohio Water Development Authority	\$53,011	\$3,208	\$56,219	\$0	\$0
North Sewer System Loan 1.50% - 2012 Ohio Water Development Authority	200,034	0	5,552	194,482	5,636
Compensated Absences	<u>11,040</u>	<u>20,613</u>	<u>19,542</u>	<u>12,111</u>	<u>6,809</u>
Total Business-Type Activities	<u>\$264,085</u>	<u>\$23,821</u>	<u>\$81,313</u>	<u>\$206,593</u>	<u>\$12,445</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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
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	2,378	2,250	6,250	1,858	0	9,250	0	0
2019	2,378	2,250	6,250	1,858	0	9,250	0	0
2020-2024	5,948	5,625	15,625	7,429	0	46,250	0	0
2025-2029	0	0	0	0	0	46,250	0	0
Total	\$17,838	\$16,875	\$46,875	\$16,719	\$9,375	\$138,750	\$9,200	\$609

	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
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	1,500	5,000	4,500	6,250	7,500	14,606	12,500
2019	0	5,000	4,500	6,250	7,500	14,606	12,500
2020-2024	0	0	13,500	25,000	37,500	73,030	62,500
2025-2027	0	0	0	0	0	17,972	37,500
Total	\$33,000	\$25,000	\$36,000	\$56,250	\$75,000	\$164,032	\$162,500

	USDA - Gradall		OWDA North Sewer		General Obligation - Governmental		OPWC Little Creek	USDA - Airport Hanger	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2015	\$15,400	\$1,984	\$5,636	\$2,896	\$240,899	\$77,821	\$7,500	\$6,900	\$12,127
2016	16,000	1,352	5,721	2,811	101,710	68,576	7,500	7,100	11,853
2017	16,700	689	5,807	2,725	106,800	60,948	7,500	7,400	11,568
2018	0	0	5,894	2,638	112,150	55,602	7,500	7,700	11,272
2019	0	0	5,983	2,549	117,760	50,874	7,500	8,000	10,964
2020-2024	0	0	31,294	11,366	520,200	152,454	37,500	45,100	49,756
2025-2029	0	0	33,721	8,939	402,780	55,342	37,500	54,800	39,988
2030-2034	0	0	36,337	6,323	0	0	37,500	66,800	28,100
2035-2039	0	0	39,156	3,504	0	0	37,500	81,200	13,644
2040-2043	0	0	24,933	659	0	0	7,500	18,200	728
Total	\$48,100	\$4,025	\$194,482	\$44,410	\$1,602,299	\$521,617	\$195,000	\$303,200	\$190,000

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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
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	9,400	411	102,400	52,353	14,300	1,780	6,300	728
2019	0	0	106,000	48,769	14,800	1,208	6,400	491
2020-2024	0	0	588,500	185,511	15,400	616	6,700	252
2025-2029	0	0	698,900	75,072	0	0	0	0
Total	\$35,300	\$3,944	\$1,782,800	\$539,087	\$84,000	\$12,154	\$36,700	\$4,965

	OPWC River Road	OPWC Bridge	Revenue Bond 2014	
	Emergency Slip	Replacement & Salyers	Principal	Interest
2015	\$826	\$11,111	\$29,600	\$29,991
2016	826	11,111	30,700	30,444
2017	826	11,111	31,800	29,224
2018	826	11,111	32,900	28,048
2019	826	11,111	34,200	26,830
2020-2024	4,130	55,555	190,400	114,358
2025-2029	4,130	55,555	227,800	76,364
2030-2034	4,130	55,555	272,600	31,003
2035-2039	4,130	55,558	0	0
2040-2043	2,900	0	0	0
Total	\$23,550	\$277,778	\$850,000	\$366,262

The County's legal debt margin as of December 31, 2014 is \$4,281,661.

NOTE 17 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2014 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/14</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/14</u>
<i>Capital Projects Funds</i>				
<u>Non-Major Funds</u>				
Fairgrounds Improvement	79,000	67,000	79,000	67,000
Pike Senior Services	<u>366,350</u>	<u>321,350</u>	<u>366,350</u>	<u>321,350</u>
Total Non-Major				
Capital Project Funds	<u>445,350</u>	<u>388,350</u>	<u>445,350</u>	<u>388,350</u>
Total Governmental Activities	<u>\$445,350</u>	<u>\$388,350</u>	<u>\$445,350</u>	<u>\$388,350</u>

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 of 3.50 percent.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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. These transfers comply with all applicable laws.

Transfers made during the year ended December 31, 2014, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<i>Major Funds</i>		
General Fund	\$0	\$422,961
Board of Developmental Disabilities Fund	0	40,981
Job and Family Services Fund	109,700	40,917
<i>Non-Major Governmental Funds</i>	<u>615,314</u>	<u>220,155</u>
Total All Funds	<u>\$725,014</u>	<u>\$725,014</u>

Interfund balances at December 31, 2014, 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	\$804,116	\$0
Board of Developmental Disabilities	25,000	0
Job and Family Services	12,984	1,227
Pike County Sewer	0	297,697
<i>Non-Major Governmental Funds</i>	<u>0</u>	<u>543,176</u>
Total All Funds	<u>\$842,100</u>	<u>\$842,100</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, 2014

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Ohio Government Risk Management Plan

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

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

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

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

Pike County cannot significantly influence operations of the Board, who has sole budgetary authority and controls surpluses and deficits. Pike County has no ongoing financial interest or responsibility. During 2014, Pike County contributed \$352,527 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 2014, Pike County contributed \$87,162 to the Center.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 2014.

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 2014.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 \$114,577 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 2014.

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 2014.

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 \$8,743 for 2014.

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.

The Auditor of State's office is currently performing an on-going special audit over the department of Job and Family Services child support collections activity. The results of this review are pending.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 22 – NEW ACCOUNTING PRINCIPLES

In June 2012, the GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27. Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The statement also enhances accountability and transparency through revised note disclosures and required supplemental information (RSI). The total pension liability will be computed on a different basis than the current actuarial accrued liability and the method of allocating this liability to each participating employer has not yet been determined; while the precise impact is not known, it is deemed likely that this pronouncement would have a material impact on the County. The provisions of this statement are effective for the fiscal year ending December 31, 2015, and therefore will be adopted in the next fiscal year.

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 and Gas Tax	Board of Developmental Disabilities	Job and Family Services	Other Governmental Funds	Total Governmental Funds
Nonspendable						
Unclaimed Monies	\$242,814	\$0	\$0	\$0	\$0	\$242,814
Total of Nonspendable	242,814	0	0	0	0	242,814
Restricted For:						
Loans	0	0	0	0	1,404,648	1,404,648
Capital Projects	0	0	0	0	838,340	838,340
Debt Service	0	0	0	0	836,566	836,566
Community Development	0	0	0	0	981,104	981,104
Human Services	0	0	0	39,127	0	39,127
Law Enforcement	0	0	0	0	236,067	236,067
Children Services	0	0	0	0	1,072,170	1,072,170
Child Support Enforcement	0	0	0	0	560,362	560,362
Motor Vehicle Gas Tax	0	1,953,456	0	0	0	1,953,456
Court Services	0	0	0	0	682,973	682,973
Senior Citizens	0	0	0	0	426,371	426,371
Board of Developmental Disabilities	0	0	4,712,068	0	0	4,712,068
Emergency Medical Services	0	0	0	0	1,513,433	1,513,433
Real Estate Assessment	0	0	0	0	1,083,755	1,083,755
Other Federal and State Programs	0	0	0	0	404,981	404,981
Total Restricted	0	1,953,456	4,712,068	39,127	10,040,770	16,745,421
Assigned:						
Encumbrances	185,085	0	0	0	0	185,085
Certificate of Title	546,546	0	0	0	0	546,546
General Government	76,374	0	0	0	0	76,374
Total Assigned	808,005	0	0	0	0	808,005
Unassigned (deficit)	8,611,724	0	0	0	(591,513)	8,020,211
Total Fund Balances	\$9,662,543	\$1,953,456	\$4,712,068	\$39,127	\$9,449,257	\$25,816,451

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 24 – RESTATEMENT

The County reclassified the Northgate Sewer Project Fund to an Enterprise Fund rather than a Special Revenue Fund. The County also had a correction to their capital assets from a prior year. This reclassification and correction of an error resulted in a beginning balance restatement as follows:

	Other Governmental Funds	Governmental Activities	Sewer Operating Fund	Business-Type Activities
Balance January 1, 2014	\$7,828,702	\$71,357,709	\$1,739,658	\$1,739,658
	0	0	93,624	93,624
Reclassification of Fund	(52,547)	(52,547)	52,547	52,547
Restated Balance January 1, 2014	<u>\$7,776,155</u>	<u>\$71,305,162</u>	<u>\$1,885,829</u>	<u>\$1,885,829</u>

NOTE 25 – ENCUMBRANCES

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

General Fund	\$200,650
Motor Vehicle and Gas Tax Fund	474,197
Board of Developmental Disabilities Fund	175,627
FEMA Flood Assistance Grant Fund	148,375
Real Estate Assessment Fund	28,825
Children’s Services Fund	60,689

NOTE 26 – SUBSEQUENT EVENT

The County issued a bond anticipation note on February 4, 2015 in the amount of \$276,350 for the purpose of paying the cost of acquiring land and paying a portion of the cost of building, equipping, and furnishing a Senior Citizens Center in the County.

In September 2015, the Department of Energy announced to end the American Centrifuge Test Demonstration and Operation (ACTDO) contract at the Portsmouth Gaseous Diffusion Plant in Piketon. At the present time no determination has been made regarding the financial impact of this action.



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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$4,751,847	\$6,098,364	\$6,152,139	\$53,775
Charges for Services	556,150	711,398	743,722	32,324
Fees, Licenses and Permits	3,775	3,775	11,360	7,585
Fines and Forfeitures	165,000	182,500	185,160	2,660
Intergovernmental	463,930	932,918	979,792	46,874
Interest	65,600	93,100	103,110	10,010
Other	107,100	472,100	479,419	7,319
Total Revenues	6,113,402	8,494,155	8,654,702	160,547
Expenditures:				
Current:				
General Government - Legislative and Executive				
Commissioners				
Salaries	236,775	227,975	227,376	599
Fringe Benefits	119,372	110,691	100,080	10,611
Supplies and Materials	2,500	5,000	4,173	827
Contractual Services	18,896	33,542	29,177	4,365
Other Expenditures	2,300	5,312	3,946	1,366
Total Commissioners	379,843	382,520	364,752	17,768
County Auditor				
Salaries	207,592	208,311	208,311	0
Fringe Benefits	121,215	118,752	110,978	7,774
Supplies and Materials	9,902	11,612	9,898	1,714
Contractual Services	2,577	500	0	500
Other Expenditures	17,100	19,211	10,738	8,473
Total County Auditor	358,386	358,386	339,925	18,461
Personal Property				
Salaries	33,123	33,123	32,508	615
Fringe Benefits	6,112	6,112	5,235	877
Supplies and Materials	575	575	129	446
Total Personal Property	39,810	39,810	37,872	1,938

(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, 2014

	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	141,546	141,546	141,546	0
Fringe Benefits	71,764	70,332	69,466	866
Supplies and Materials	4,000	4,000	1,445	2,555
Contractual Services	15,000	15,000	13,500	1,500
Other Expenditures	19,000	21,693	19,021	2,672
Total County Treasurer	251,310	252,571	244,978	7,593
Prosecuting Attorney				
Salaries	291,021	313,678	313,678	0
Fringe Benefits	120,968	145,010	145,010	0
Supplies and Materials	3,000	4,750	4,185	565
Contractual Services	10,700	12,137	11,233	904
Other Expenditures	31,483	37,283	36,293	990
Total Prosecuting Attorney	457,172	512,858	510,399	2,459
Budget Commission				
Supplies and Materials	433	433	82	351
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	67,000	107,000	106,070	930
County Planning Commission				
Salaries	70,117	70,467	70,451	16
Fringe Benefits	28,715	48,233	40,983	7,250
Supplies and Materials	400	400	139	261
Contractual Services	400	950	789	161
Other Expenditures	2,500	2,250	963	1,287
Total County Planning Commission	102,132	122,300	113,325	8,975

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Data Processing				
Supplies and Materials	4,600	4,600	2,852	1,748
Other Expenditures	150	150	0	150
Total Data Processing	4,750	4,750	2,852	1,898
Board of Elections				
Salaries	200,324	200,324	198,597	1,727
Fringe Benefits	67,905	67,479	67,123	356
Supplies and Materials	25,000	13,500	10,602	2,898
Contractual Services	40,250	45,291	45,291	0
Other Expenditures	5,000	13,495	7,568	5,927
Total Board of Elections	338,479	340,089	329,181	10,908
Buildings and Grounds - Maintenance				
Salaries	157,554	160,854	160,470	384
Fringe Benefits	88,117	87,315	84,501	2,814
Supplies and Materials	10,225	23,725	19,463	4,262
Contractual Services	175,938	292,896	276,368	16,528
Other Expenditures	32,583	76,828	74,098	2,730
Total Buildings and Grounds - Maintenance	464,417	641,618	614,900	26,718
Recorder				
Salaries	141,836	141,836	141,836	0
Fringe Benefits	48,139	47,297	45,517	1,780
Supplies and Materials	4,200	2,200	886	1,314
Contractual Services	1,970	5,683	5,144	539
Other Expenditures	2,500	2,235	1,689	546
Total Recorder	198,645	199,251	195,072	4,179
Insurance, Pensions, Taxes				
Contractual Services	220,000	234,400	221,028	13,372
Miscellaneous				
Other Expenditures	433,289	309,225	67,596	241,629
Total General Government - Legislative and Executive	3,316,130	3,505,675	3,148,032	357,643
General Government - Judicial				
Court of Appeals				
Other Expenditures	9,500	10,263	10,263	0

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Common Pleas Court				
Salaries	111,006	111,006	105,627	5,379
Fringe Benefits	37,952	51,556	50,096	1,460
Supplies and Materials	3,200	3,200	2,482	718
Contractual Services	5,487	539	534	5
Other Expenditures	39,314	40,183	25,539	14,644
Total Common Pleas Court	196,959	206,484	184,278	22,206
Adult Probation				
Salaries	600	600	600	0
Fringe Benefits	114	156	136	20
Supplies and Materials	2,500	2,500	2,487	13
Other Expenditures	900	529	379	150
Total Adult Probation	4,114	3,785	3,602	183
Jury Commission				
Supplies and Materials	500	500	433	67
Contractual Services	200	0	0	0
Other Expenditures	2,311	1,962	403	1,559
Total Jury Commission	3,011	2,462	836	1,626
Juvenile Court				
Salaries	98,476	98,476	98,476	0
Fringe Benefits	35,850	34,562	34,005	557
Supplies and Materials	4,000	4,000	3,291	709
Contractual Services	1,000	0	0	0
Other Expenditures	23,475	30,129	21,284	8,845
Total Juvenile Court	162,801	167,167	157,056	10,111
Probate Court				
Salaries	70,651	70,818	70,818	0
Fringe Benefits	49,403	50,401	48,635	1,766
Supplies and Materials	3,000	3,000	2,424	576
Other Expenditures	2,800	2,800	823	1,977
Total Probate Court	125,854	127,019	122,700	4,319

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	142,899	124,014	115,653	8,361
Fringe Benefits	86,007	93,867	74,457	19,410
Supplies and Materials	6,500	8,000	7,163	837
Contractual Services	1,500	11,025	9,525	1,500
Other Expenditures	2,000	2,000	62	1,938
Total Clerk of Courts	238,906	238,906	206,860	32,046
County Court				
Personal Services	182,450	188,991	188,991	0
Fringe Benefits	115,262	113,543	111,431	2,112
Supplies and Materials	250	0	0	0
Other Expenditures	4,250	3,750	3,441	309
Total County Court	302,212	306,284	303,863	2,421
Public Defender				
Contractual Services	95,858	111,801	111,801	0
Total Public Defender	95,858	111,801	111,801	0
Total General Government - Judicial	1,139,215	1,174,171	1,101,259	72,912
Public Safety				
Coroner				
Personal Services	28,285	28,285	28,285	0
Fringe Benefits	27,189	27,795	27,050	745
Supplies and Materials	100	100	0	100
Contractual Services	35,000	35,000	13,200	21,800
Other Expenditures	1,400	2,180	0	2,180
Total Coroner	91,974	93,360	68,535	24,825

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Juvenile Probation				
Personal Services	47,237	47,237	46,626	611
Fringe Benefits	38,688	39,057	38,288	769
Supplies and Materials	300	300	67	233
Contractual Services	10,500	18,391	16,078	2,313
Other Expenditures	1,700	1,600	1,108	492
Total Juvenile Probation	98,425	106,585	102,167	4,418
Sheriff				
Personal Services	907,276	978,718	978,718	0
Fringe Benefits	432,824	462,939	461,912	1,027
Supplies and Materials	10,305	10,555	9,436	1,119
Contractual Services	463,844	711,844	690,637	21,207
Other Expenditures	161,302	206,035	185,576	20,459
Total Sheriff	1,975,551	2,370,091	2,326,279	43,812
Disaster Services				
Other Expenditures	3,200	3,200	880	2,320
Total Disaster Services	3,200	3,200	880	2,320
Total Public Safety	2,169,150	2,573,236	2,497,861	75,375
Public Works				
Engineer				
Personal Services	47,510	54,110	52,113	1,997
Fringe Benefits	30,766	33,716	32,545	1,171
Supplies and Materials	3,000	3,450	2,350	1,100
Contractual Services	2,500	2,075	1,050	1,025
Other Expenditures	2,500	2,925	2,912	13
Total Public Works	86,276	96,276	90,970	5,306
Health				
Other Health				
Fees-Vital Statistics	280	280	267	13
Crippled Children Aid	38,192	38,192	38,192	0
Contractual Services	2,000	2,000	299	1,701
Total Health	40,472	40,472	38,758	1,714

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Human Services				
Soldiers' Relief				
Salaries	67,390	89,654	88,704	950
Fringe Benefits	60,375	63,572	62,980	592
Supplies and Materials	2,500	1,904	1,753	151
Contractual Services	58,073	51,016	50,529	487
Other Expenditures	5,072	6,170	6,030	140
Total Soldiers' Relief	193,410	212,316	209,996	2,320
Veterans' Services				
Contractual Services	5,200	1,484	1,484	0
Other Human Services				
Welfare Assistance	110,522	110,522	109,700	822
Total Human Services	309,132	324,322	321,180	3,142
Conservation and Recreation				
Airport				
Personal Services	7,399	7,399	5,888	1,511
Fringe Benefits	3,315	3,315	2,374	941
Supplies and Materials	500	500	32	468
Contractual Services	21,500	23,151	19,878	3,273
Other Expenditures	3,000	3,026	2,523	503
Total Airport	35,714	37,391	30,695	6,696
Agriculture				
Contractual Services	237,010	289,957	289,152	805
Total Agriculture	237,010	289,957	289,152	805
Total Conservation and Recreation	272,724	327,348	319,847	7,501
Capital Outlay	59,514	287,823	274,695	13,128
<i>Total Expenditures</i>	7,392,613	8,329,323	7,792,602	536,721
Excess of Revenues Over (Under) Expenditures	(1,279,211)	164,832	862,100	697,268

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<i>Other Financing Sources (Uses):</i>				
Proceeds from Sale of Assets	250	250	23,032	22,782
Advances - In	0	0	3,417,057	3,417,057
Advances - Out	0	0	(2,371,438)	(2,371,438)
Transfers - Out	(273,239)	(550,080)	(442,961)	107,119
<i>Total Other Financing Sources (Uses)</i>	(272,989)	(549,830)	625,690	1,175,520
Net Change in Fund Balance	(1,552,200)	(384,998)	1,487,790	1,872,788
Fund Balance at Beginning of Year	5,195,121	5,195,121	5,195,121	0
Prior Year Encumbrances Appropriated	223,845	223,845	223,845	0
Fund Balance at End of Year	<u>\$3,866,766</u>	<u>\$5,033,968</u>	<u>\$6,906,756</u>	<u>\$1,872,788</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$150,000	\$482,412	\$335,265	(\$147,147)
Fines and Forfeitures	15,000	15,000	29,455	14,455
Intergovernmental	3,200,000	7,163,638	7,467,498	303,860
Interest	0	0	1,728	1,728
Other	0	26,241	40,937	14,696
Total Revenues	3,365,000	7,687,291	7,874,883	187,592
Expenditures:				
Current:				
Public Works				
Engineer				
Personal Services	1,163,000	1,105,500	968,436	137,064
Fringe Benefits	573,870	569,670	431,300	138,370
Supplies and Materials	724,052	525,540	445,387	80,153
Contractual Services	1,456,125	2,300,222	2,011,752	288,470
Other Expenditures	199,647	323,130	279,299	43,831
Total Engineer	4,116,694	4,824,062	4,136,174	687,888
Debt Service:				
Principal Retirements	140,000	140,000	137,029	2,971
Interest and Fiscal Charges	12,500	12,500	10,498	2,002
Capital Outlay	196,205	4,079,638	4,033,683	45,955
Total Expenditures	4,465,399	9,056,200	8,317,384	738,816
Net Change in Fund Balance	(1,100,399)	(1,368,909)	(442,501)	926,408
Fund Balance at Beginning of Year	826,365	826,365	826,365	0
Prior Year Encumbrances Appropriated	630,142	630,142	630,142	0
Fund Balance at End of Year	\$356,108	\$87,598	\$1,014,006	\$926,408

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$674,970	\$854,970	\$863,853	\$8,883
Charges for Services	620,000	852,520	856,874	4,354
Intergovernmental	2,491,554	2,755,520	2,760,838	5,318
Other	17,000	92,000	100,433	8,433
Total Revenues	3,803,524	4,555,010	4,581,998	26,988
Expenditures:				
Current:				
Health				
Board of DD				
Personal Services	1,462,600	1,517,230	1,500,875	16,355
Fringe Benefits	633,886	1,186,966	958,677	228,289
Supplies and Materials	29,000	46,929	39,076	7,853
Contractual Services	1,883,194	1,924,253	1,807,042	117,211
Other Expenditures	66,831	107,793	95,914	11,879
Total Health	4,075,511	4,783,171	4,401,584	381,587
Capital Outlay	30,000	66,257	48,490	17,767
Debt Service:				
Principal Retirement	0	90,289	90,289	0
Total Expenditures	4,105,511	4,939,717	4,540,363	399,354
Excess of Revenues Over (Under) Expenditures	(301,987)	(384,707)	41,635	426,342
Other Financing Sources (Uses):				
Notes Issued	0	90,289	90,289	0
Advances - In	0	0	668	668
Advances - Out	0	0	(668)	(668)
Transfers - Out	(40,956)	(40,981)	(40,981)	0
Total Other Financing Source (Uses)	(40,956)	49,308	49,308	0
Net Change in Fund Balance	(342,943)	(335,399)	90,943	426,342
Fund Balance at Beginning of Year	3,895,908	3,895,908	3,895,908	0
Prior Year Encumbrances Appropriated	229,422	229,422	229,422	0
Fund Balance at End of Year	<u>\$3,782,387</u>	<u>\$3,789,931</u>	<u>\$4,216,273</u>	<u>\$426,342</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$2,555,418	\$3,695,482	\$3,695,482	\$0
Other	1,200	4,687	4,687	0
Total Revenues	2,556,618	3,700,169	3,700,169	0
Expenditures:				
Current:				
Human Services				
Personal Services	1,466,000	1,693,200	1,692,847	353
Fringe Benefits	647,503	608,323	604,699	3,624
Supplies and Materials	53,391	82,691	77,438	5,253
Contractual Services	108,401	96,410	88,632	7,778
Other Expenditures	390,750	1,352,770	1,323,982	28,788
Total Human Services	2,666,045	3,833,394	3,787,598	45,796
Capital Outlay	12,075	28,975	24,351	4,624
Total Expenditures	2,678,120	3,862,369	3,811,949	50,420
Excess of Revenues Under Expenditures	(121,502)	(162,200)	(111,780)	50,420
Other Financing Sources (Uses):				
Transfers - In	110,522	109,700	109,700	0
Transfers - Out	0	(40,917)	(40,917)	0
Total Other Financing Sources (Uses)	110,522	68,783	68,783	0
Net Change in Fund Balance	(10,980)	(93,417)	(42,997)	50,420
Fund Balance at Beginning of Year	82,437	82,437	82,437	0
Prior Year Encumbrances Appropriated	26,282	26,282	26,282	0
Fund Balance at End of Year	\$97,739	\$15,302	\$65,722	\$50,420

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Operating Revenues:				
Charges for Services	\$630,000	\$630,000	\$609,035	(\$20,965)
<i>Total Operating Revenues</i>	<u>630,000</u>	<u>630,000</u>	<u>609,035</u>	<u>(20,965)</u>
Operating Expenses:				
Personal Services	140,400	139,900	132,561	7,339
Fringe Benefits	68,500	65,899	62,000	3,899
Contractual Services	1,023,900	1,683,497	1,450,318	233,179
Materials and Supplies	40,039	23,915	14,498	9,417
Capital Outlay	7,500	2,900	1,523	1,377
Other	78,910	24,361	21,971	2,390
<i>Total Operating Expenses</i>	<u>1,359,249</u>	<u>1,940,472</u>	<u>1,682,871</u>	<u>257,601</u>
Excess of Revenues Under Expenses	<u>(729,249)</u>	<u>(1,310,472)</u>	<u>(1,073,836)</u>	<u>236,636</u>
Other Non-Operating Revenues (Expenses):				
Capital Grants	550,000	724,398	724,398	0
OWDA Loans Issued	216,398	3,208	3,208	0
Other Non-Operating Revenue	200	200	10,943	10,743
Advances - In	0	297,697	297,697	0
Principal Retirement	(6,000)	(74,443)	(74,443)	0
Interest and Fiscal Charges	(4,000)	(4,125)	(4,125)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>756,598</u>	<u>946,935</u>	<u>957,678</u>	<u>10,743</u>
Net Change in Net Position	27,349	(363,537)	(116,158)	247,379
Net Position at Beginning of Year	410,394	410,394	410,394	0
Prior Year Encumbrances Appropriated	<u>97,354</u>	<u>97,354</u>	<u>97,354</u>	<u>0</u>
Net Position at End of Year	<u>\$535,097</u>	<u>\$144,211</u>	<u>\$391,590</u>	<u>\$247,379</u>

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Dog and Kennel Fund

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

Marriage License Special Fund

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

Child Support Enforcement Agency Fund

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

Probate Court Business Fund

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

Sheriff Concealed Handgun Fund

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

Real Estate Assessment Fund

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

Youth Services Subsidy Grant Fund

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

Tuberculosis (TB) Levy Fund

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

County Court Computerization Fund

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

County Court Computer Legal Research Fund

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

Federal Department of Energy (DOE) Agreement in Principle Fund

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

Law Enforcement Trust Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

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.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

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 ADM-ER Fund

To account for the revenue and expenditures incurred from the emergency slip repair of Watson Road.

Bulletproof Vest Fund

To account for grant monies received from the State of Ohio, Office of Criminal Justice Services to develop a body armor standards and testing program.

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.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

St. Homeland Security Part I Fund

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

HAVA Voter Registration Fund

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

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.

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.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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 case, 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.

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.

BWC Workplace Wellness Grant Fund

To account for revenues and expenditures incurred from the creation and implementation of a workplace wellness program. The goal is the limit and control escalating cost of workers' compensation claims by helping employers develop health promotion programs for their employees, in addition to, reduce health-care costs for employers, and improve the health and well-being of the workforce.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

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 reports 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 Cynthiana Water Notes Fund

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

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.

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.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

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.

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.

Airport Improvement Fund

To account for federal monies received and expended for the acquisition of land, obstruction removal, and overlay for the rehabilitation of a runway.

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 Manufacturing Center Fund

To account for the revenue and expenditures incurred in the construction of a road and installation of utilities to develop 295 acres of land to attract new businesses to the area.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

Mifflin Township Capital Project Fund

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

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, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
Assets:				
Equity in Pooled Cash and Investments	\$7,085,527	\$322,641	\$1,288,416	\$8,696,584
Cash and Cash Equivalents in Segregated Accounts	9,395	0	0	9,395
Receivables:				
Taxes	1,334,228	0	0	1,334,228
Accounts	140,965	0	0	140,965
Loans Receivable (Net of Allowance for Doubtful Accounts)	1,404,648	0	0	1,404,648
Due from Other Governments	1,023,814	0	482,439	1,506,253
<i>Total Assets</i>	<u>10,998,577</u>	<u>322,641</u>	<u>1,770,855</u>	<u>13,092,073</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:				
Liabilities:				
Accounts Payable	73,990	0	0	73,990
Contracts Payable	48,616	0	20,741	69,357
Accrued Wages and Benefits	21,084	0	0	21,084
Accrued Interest Payable	0	0	14,696	14,696
Due to Other Funds	543,176	0	0	543,176
Due to Other Governments	65,655	0	0	65,655
Notes Payable	0	0	388,350	388,350
<i>Total Liabilities</i>	<u>752,521</u>	<u>0</u>	<u>423,787</u>	<u>1,176,308</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	1,033,384	0	0	1,033,384
Unavailable Revenue - Delinquent Taxes	242,432	0	0	242,432
Unavailable Revenue - Grants	856,907	0	333,785	1,190,692
<i>Total Deferred Inflows of Resources</i>	<u>2,132,723</u>	<u>0</u>	<u>333,785</u>	<u>2,466,508</u>
Fund Balances:				
Restricted	8,365,864	322,641	1,352,265	10,040,770
Unassigned	(252,531)	0	(338,982)	(591,513)
<i>Total Fund Balances</i>	<u>8,113,333</u>	<u>322,641</u>	<u>1,013,283</u>	<u>9,449,257</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$10,998,577</u>	<u>\$322,641</u>	<u>\$1,770,855</u>	<u>\$13,092,073</u>

PIKE COUNTY
*Combining Statement of Revenues, Expenditures,
And Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
Revenues:				
Taxes	\$1,245,470	\$0	\$0	\$1,245,470
Charges for Services	2,039,474	0	34,540	2,074,014
Fees, Licenses and Permits	170	0	0	170
Fines and Forfeitures	58,773	0	0	58,773
Intergovernmental	2,854,806	0	3,156,384	6,011,190
Interest	19	0	485	504
Other	69,168	126,518	7,502	203,188
Total Revenues	6,267,880	126,518	3,198,911	9,593,309
Expenditures:				
Current:				
General Government:				
Legislative and Executive	580,732	0	0	580,732
Judicial	268,677	0	0	268,677
Public Safety	1,282,504	0	0	1,282,504
Public Works	38,670	0	299,056	337,726
Health	582,128	0	0	582,128
Human Services	1,905,415	0	0	1,905,415
Economic Development and Assistance	528,729	0	0	528,729
Capital Outlay	808,459	0	2,865,310	3,673,769
Debt Service:				
Principal	120,245	179,168	105,550	404,963
Interest and Fiscal Charges	5	88,044	96,099	184,148
Total Expenditures	6,115,564	267,212	3,366,015	9,748,791
Excess of Revenues Over (Under) Expenditures	152,316	(140,694)	(167,104)	(155,482)
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	4,372	0	0	4,372
Transfers - In	145,917	83,856	385,541	615,314
Transfers - Out	(220,155)	0	0	(220,155)
OPWC Loans Issued	0	0	468,740	468,740
OWDA Loans Issued	110,313	0	0	110,313
Bonds Issued	0	0	850,000	850,000
Total Other Financing Sources (Uses)	40,447	83,856	1,704,281	1,828,584
Net Change in Fund Balances	192,763	(56,838)	1,537,177	1,673,102
Fund Balances at Beginning of Year	7,920,570	379,479	(523,894)	7,776,155
Fund Balances at End of Year	\$8,113,333	\$322,641	\$1,013,283	\$9,449,257

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2014

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Sheriff Concealed Handgun
Assets:					
Equity in Pooled Cash and Investments	\$12,147	\$328	\$582,818	\$6,503	\$43,424
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	12,147	328	582,818	6,503	43,424
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	636	0	2,760	0	0
Due to Other Funds	0	0	12,984	0	0
Due to Other Governments	984	0	6,712	0	0
Total Liabilities	1,620	0	22,456	0	0
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0	0
Unavailable Revenue - Grants	0	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0	0
Fund Balances:					
Restricted	10,527	328	560,362	6,503	43,424
Unassigned	0	0	0	0	0
Total Fund Balances	10,527	328	560,362	6,503	43,424
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$12,147	\$328	\$582,818	\$6,503	\$43,424

<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>
\$1,087,435	\$16,610	\$7,271	\$49,619	\$112,662
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>1,087,435</u>	<u>16,610</u>	<u>7,271</u>	<u>49,619</u>	<u>112,662</u>
0	0	0	0	0
0	0	0	0	0
1,173	0	0	0	0
0	0	0	0	0
<u>2,507</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,680</u>	<u>0</u>	<u>0</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,083,755	16,610	7,271	49,619	112,662
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,083,755</u>	<u>16,610</u>	<u>7,271</u>	<u>49,619</u>	<u>112,662</u>
<u>\$1,087,435</u>	<u>\$16,610</u>	<u>\$7,271</u>	<u>\$49,619</u>	<u>\$112,662</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2014
(Continued)

	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	Juvenile Court Computerization	Emergency Medical Services	Probate Court Computerization
Assets:					
Equity in Pooled Cash and Investments	\$1,071	\$3,539	\$663	\$1,481,441	\$3,381
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	295,288	0
Accounts	0	0	0	49,411	0
Due from Other Governments	0	0	0	22,080	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	1,071	3,539	663	1,848,220	3,381
Liabilities:					
Accounts Payable	0	0	0	11,386	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	5,999	0
Due to Other Funds	0	0	0	2,914	0
Due to Other Governments	0	0	0	17,811	0
Total Liabilities	0	0	0	38,110	0
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	224,228	0
Unavailable Revenue - Delinquent Taxes	0	0	0	60,008	0
Unavailable Revenue - Grants	0	0	0	12,441	0
Total Deferred Inflows of Resources	0	0	0	296,677	0
Fund Balances:					
Restricted	1,071	3,539	663	1,513,433	3,381
Unassigned	0	0	0	0	0
Total Fund Balances	1,071	3,539	663	1,513,433	3,381
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,071	\$3,539	\$663	\$1,848,220	\$3,381

<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>	<u>Children Services</u>
\$2,426	\$15,255	\$12,836	\$1,087	\$1,120,461
0	0	0	0	0
0	0	0	0	671,834
0	0	0	0	0
0	0	0	0	28,497
0	0	0	0	0
<u>2,426</u>	<u>15,255</u>	<u>12,836</u>	<u>1,087</u>	<u>1,820,792</u>
0	0	0	0	59,973
0	0	0	0	0
0	0	0	0	5,023
0	0	0	0	0
0	0	0	0	12,530
0	0	0	0	77,526
0	0	0	0	538,456
0	0	0	0	104,143
0	0	0	0	28,497
0	0	0	0	671,096
2,426	15,255	12,836	1,087	1,072,170
0	0	0	0	0
<u>2,426</u>	<u>15,255</u>	<u>12,836</u>	<u>1,087</u>	<u>1,072,170</u>
<u>\$2,426</u>	<u>\$15,255</u>	<u>\$12,836</u>	<u>\$1,087</u>	<u>\$1,820,792</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2014
(Continued)

	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship
Assets:					
Equity in Pooled Cash and Investments	\$13,295	\$33,115	\$261,567	\$7,055	\$17,822
Cash and Cash Equivalents in Segregated Accounts	0	0	0	9,395	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>13,295</u>	<u>33,115</u>	<u>261,567</u>	<u>16,450</u>	<u>17,822</u>
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	155	295	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	449	441	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>604</u>	<u>736</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0	0
Unavailable Revenue - Grants	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>
Fund Balances:					
Restricted	13,295	32,511	260,831	16,450	17,822
Unassigned	0	0	0	0	0
<i>Total Fund Balances</i>	<u>13,295</u>	<u>32,511</u>	<u>260,831</u>	<u>16,450</u>	<u>17,822</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$13,295</u>	<u>\$33,115</u>	<u>\$261,567</u>	<u>\$16,450</u>	<u>\$17,822</u>

<u>Community Right to Know Emergency</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Felony and Delinquent Care</u>	<u>Probate Alternative</u>
\$43,669	\$17,753	\$885	\$92,144	\$11,854
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>43,669</u>	<u>17,753</u>	<u>885</u>	<u>92,144</u>	<u>11,854</u>
0	0	0	0	0
0	0	0	0	0
90	0	0	1,001	0
0	0	0	0	0
119	0	0	1,284	0
<u>209</u>	<u>0</u>	<u>0</u>	<u>2,285</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>
43,460	17,753	885	89,859	11,854
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>43,460</u>	<u>17,753</u>	<u>885</u>	<u>89,859</u>	<u>11,854</u>
<u>\$43,669</u>	<u>\$17,753</u>	<u>\$885</u>	<u>\$92,144</u>	<u>\$11,854</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2014
(Continued)

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Flood Assistance Grant	Federal Highway ADM-ER	Bulletproof Vest Grant
Assets:					
Equity in Pooled Cash and Investments	\$1,685	\$3,669	\$298,363	\$0	\$2,914
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	27,790	2,477	226,041	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	29,475	6,146	524,404	0	2,914
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	48,616	0	0
Accrued Wages and Benefits	373	413	0	0	0
Due to Other Funds	0	0	502,278	0	0
Due to Other Governments	2,673	221	0	0	0
Total Liabilities	3,046	634	550,894	0	0
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0	0
Unavailable Revenue - Grants	13,895	0	226,041	0	0
Total Deferred Inflows of Resources	13,895	0	226,041	0	0
Fund Balances:					
Restricted	12,534	5,512	0	0	2,914
Unassigned	0	0	(252,531)	0	0
Total Fund Balances	12,534	5,512	(252,531)	0	2,914
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$29,475	\$6,146	\$524,404	\$0	\$2,914

Electronic Monitor House Arrest	County Court Probation	St. Homeland Security Part I	HAVA Voter Registration	Mediation
\$12,652	\$38,322	\$1,169	\$552	\$9,186
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>12,652</u>	<u>38,322</u>	<u>1,169</u>	<u>552</u>	<u>9,186</u>
2,631	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>2,631</u>	<u>0</u>	<u>0</u>	<u>0</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>
10,021	38,322	1,169	552	9,186
0	0	0	0	0
<u>10,021</u>	<u>38,322</u>	<u>1,169</u>	<u>552</u>	<u>9,186</u>
<u>\$12,652</u>	<u>\$38,322</u>	<u>\$1,169</u>	<u>\$552</u>	<u>\$9,186</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2014
(Continued)

	FY08 Homeland Security Grant	County Court Special Project	OPD Citizens Corps Program	Pike County Wireless Govt Assist	Ohio Pet
Assets:					
Equity in Pooled Cash and Investments	\$1	\$75,521	\$1	\$125,598	\$0
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	7,500	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	1	75,521	1	133,098	0
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	384	0	356	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	559	0	760	0
Total Liabilities	0	943	0	1,116	0
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0	0
Unavailable Revenue - Grants	0	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0	0
Fund Balances:					
Restricted	1	74,578	1	131,982	0
Unassigned	0	0	0	0	0
Total Fund Balances	1	74,578	1	131,982	0
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1	\$75,521	\$1	\$133,098	\$0

<u>Ohio Peace Officer Training</u>	<u>Sheriff Police Service Contract</u>	<u>County Commissioners M & R</u>	<u>Pike Senior Services Levy</u>	<u>Juvenile Division Special Project</u>
\$371	\$2,346	\$86,280	\$408,246	\$6,436
0	0	0	0	0
0	0	0	367,106	0
0	0	0	0	0
0	0	0	22,686	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>371</u>	<u>2,346</u>	<u>86,280</u>	<u>798,038</u>	<u>6,436</u>
0	0	0	0	0
0	0	0	0	0
0	98	0	0	0
0	0	0	0	0
<u>0</u>	<u>290</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>388</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	270,700	0
0	0	0	78,281	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>22,686</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>371,667</u>	<u>0</u>
371	1,958	86,280	426,371	6,436
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>371</u>	<u>1,958</u>	<u>86,280</u>	<u>426,371</u>	<u>6,436</u>
<u>\$371</u>	<u>\$2,346</u>	<u>\$86,280</u>	<u>\$798,038</u>	<u>\$6,436</u>

(Continued)

PIKE COUNTY
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 As of December 31, 2014
 (Continued)

	Probate Division Special Project	Juvenile Indigent Drivers Alcohol Treatment	Law Library Resources	ODH MIECHV Grant	Juvenile Division Special Project Drug Court
Assets:					
Equity in Pooled Cash and Investments	\$7,870	\$753	\$12,598	\$44,060	\$9,366
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	150,239	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	7,870	753	12,598	194,299	9,366
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Due to Other Funds	0	0	0	25,000	0
Due to Other Governments	0	0	97	14,741	0
Total Liabilities	0	0	97	39,741	0
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0	0
Unavailable Revenue - Grants	0	0	0	100,729	0
Total Deferred Inflows of Resources	0	0	0	100,729	0
Fund Balances:					
Restricted	7,870	753	12,501	53,829	9,366
Unassigned	0	0	0	0	0
Total Fund Balances	7,870	753	12,501	53,829	9,366
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$7,870	\$753	\$12,598	\$194,299	\$9,366

Juvenile Division Special Project Family	Common Pleas Court Special Projects	Community Development	Misc. Special Grant	Armintrout
\$11,838	\$30,250	\$808,496	\$5,390	\$2,809
0	0	0	0	0
0	0	0	0	0
0	0	91,554	0	0
0	0	502,381	34,123	0
0	0	1,404,648	0	0
<u>11,838</u>	<u>30,250</u>	<u>2,807,079</u>	<u>39,513</u>	<u>2,809</u>
0	0	0	0	0
0	0	0	0	0
0	0	1,892	436	0
0	0	0	0	0
0	0	2,861	616	0
0	0	4,753	1,052	0
0	0	0	0	0
0	0	0	0	0
0	0	429,869	22,749	0
0	0	429,869	22,749	0
11,838	30,250	2,372,457	15,712	2,809
0	0	0	0	0
<u>11,838</u>	<u>30,250</u>	<u>2,372,457</u>	<u>15,712</u>	<u>2,809</u>
<u>\$11,838</u>	<u>\$30,250</u>	<u>\$2,807,079</u>	<u>\$39,513</u>	<u>\$2,809</u>

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PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014*

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Sheriff Concealed Handgun
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	31,024	7,365	90,032	0	22,440
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	30	0	0	181	0
Intergovernmental	0	0	437,741	0	0
Interest	0	0	0	0	0
Other	3,330	0	0	0	0
<i>Total Revenues</i>	<u>34,384</u>	<u>7,365</u>	<u>527,773</u>	<u>181</u>	<u>22,440</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	103,821	7,401	0	0	0
Human Services	0	0	513,032	0	15,262
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	25,183
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>103,821</u>	<u>7,401</u>	<u>513,032</u>	<u>0</u>	<u>40,445</u>
Excess of Revenues Over (Under) Expenditures	<u>(69,437)</u>	<u>(36)</u>	<u>14,741</u>	<u>181</u>	<u>(18,005)</u>
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	50,000	0	40,917	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>0</u>	<u>40,917</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(19,437)</u>	<u>(36)</u>	<u>55,658</u>	<u>181</u>	<u>(18,005)</u>
Fund Balances at Beginning of Year	<u>29,964</u>	<u>364</u>	<u>504,704</u>	<u>6,322</u>	<u>61,429</u>
Fund Balances at End of Year	<u>\$10,527</u>	<u>\$328</u>	<u>\$560,362</u>	<u>\$6,503</u>	<u>\$43,424</u>

Real Estate Assessment	Youth Services Subsidy Grant	Tuberculosis Levy	County Court Computerization	County Court Computer Legal Research
\$0	\$0	\$0	\$0	\$0
438,972	0	0	15,269	339
170	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,735	0	0	0	0
<u>441,877</u>	<u>0</u>	<u>0</u>	<u>15,269</u>	<u>339</u>
319,666	0	0	0	0
0	0	0	16,560	0
0	16,955	0	0	5,200
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>319,666</u>	<u>16,955</u>	<u>0</u>	<u>16,560</u>	<u>5,200</u>
<u>122,211</u>	<u>(16,955)</u>	<u>0</u>	<u>(1,291)</u>	<u>(4,861)</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
122,211	(16,955)	0	(1,291)	(4,861)
961,544	33,565	7,271	50,910	117,523
<u>\$1,083,755</u>	<u>\$16,610</u>	<u>\$7,271</u>	<u>\$49,619</u>	<u>\$112,662</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014
 (Continued)*

	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	Juvenile Court Computerization	Emergency Medical Services	Probate Court Computerization
Revenues:					
Taxes	\$0	\$0	\$0	\$366,925	\$0
Charges for Services	0	0	1,799	502,082	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	3,710
Intergovernmental	0	0	0	28,895	0
Interest	0	0	0	0	0
Other	0	0	0	5,867	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,799</u>	<u>903,769</u>	<u>3,710</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	4,950	0	6,600
Public Safety	0	0	0	900,935	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	33,664	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>4,950</u>	<u>934,599</u>	<u>6,600</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(3,151)</u>	<u>(30,830)</u>	<u>(2,890)</u>
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	0	(3,151)	(30,830)	(2,890)
Fund Balances at Beginning of Year	1,071	3,539	3,814	1,544,263	6,271
Fund Balances at End of Year	<u>\$1,071</u>	<u>\$3,539</u>	<u>\$663</u>	<u>\$1,513,433</u>	<u>\$3,381</u>

Probate Court Computer Legal Research	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Juvenile Court Computer Legal Research	Children Services
\$0	\$0	\$0	\$0	\$561,233
0	0	0	0	0
0	0	0	0	0
363	8,310	975	561	0
0	0	0	0	957,735
0	0	0	0	0
0	13	0	0	35,280
<u>363</u>	<u>8,323</u>	<u>975</u>	<u>561</u>	<u>1,554,248</u>
0	0	0	0	0
0	7,484	0	3,000	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	1,377,121
0	0	0	0	0
0	0	0	0	425
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	7,484	0	3,000	1,377,546
<u>363</u>	<u>839</u>	<u>975</u>	<u>(2,439)</u>	<u>176,702</u>
0	0	0	0	0
0	0	0	0	(6,455)
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	(6,455)
363	839	975	(2,439)	170,247
<u>2,063</u>	<u>14,416</u>	<u>11,861</u>	<u>3,526</u>	<u>901,923</u>
<u>\$2,426</u>	<u>\$15,255</u>	<u>\$12,836</u>	<u>\$1,087</u>	<u>\$1,072,170</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014
 (Continued)*

	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	36,778	825	2,190
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	34,081	36,778	0	0
Interest	0	0	0	0	0
Other	1,501	3,476	1,847	0	358
<i>Total Revenues</i>	<u>1,501</u>	<u>37,557</u>	<u>75,403</u>	<u>825</u>	<u>2,548</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	52,480	0	0
Judicial	0	0	0	0	4,533
Public Safety	0	49,557	0	59,754	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>49,557</u>	<u>52,480</u>	<u>59,754</u>	<u>4,533</u>
Excess of Revenues Over (Under) Expenditures	<u>1,501</u>	<u>(12,000)</u>	<u>22,923</u>	<u>(58,929)</u>	<u>(1,985)</u>
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	35,000	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>1,501</u>	<u>23,000</u>	<u>22,923</u>	<u>(58,929)</u>	<u>(1,985)</u>
Fund Balances at Beginning of Year	11,794	9,511	237,908	75,379	19,807
Fund Balances at End of Year	<u>\$13,295</u>	<u>\$32,511</u>	<u>\$260,831</u>	<u>\$16,450</u>	<u>\$17,822</u>

Community Right to Know Emergency	Indigent Drivers Alcohol Treatment	Enforcement and Education	Felony and Delinquent Care	Probate Alternative
\$0	\$0	\$0	\$0	\$0
0	0	0	0	1,650
0	0	0	0	0
0	12,498	818	0	0
14,255	0	0	133,305	0
0	0	0	0	0
58	0	0	399	0
<u>14,313</u>	<u>12,498</u>	<u>818</u>	<u>133,704</u>	<u>1,650</u>
0	0	0	0	0
0	0	0	123,102	0
9,669	1,348	300	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,218	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>11,887</u>	<u>1,348</u>	<u>300</u>	<u>123,102</u>	<u>0</u>
<u>2,426</u>	<u>11,150</u>	<u>518</u>	<u>10,602</u>	<u>1,650</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>
2,426	11,150	518	10,602	1,650
<u>41,034</u>	<u>6,603</u>	<u>367</u>	<u>79,257</u>	<u>10,204</u>
<u>\$43,460</u>	<u>\$17,753</u>	<u>\$885</u>	<u>\$89,859</u>	<u>\$11,854</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014
(Continued)*

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Flood Assistance Grant	Federal Highway ADM-ER	Bulletproof Vest Grant
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	55,581	12,568	497,722	27,192	2,914
Interest	0	12	0	0	0
Other	245	74	0	0	0
<i>Total Revenues</i>	<u>55,826</u>	<u>12,654</u>	<u>497,722</u>	<u>27,192</u>	<u>2,914</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	56,508	11,646	0	27,192	0
Public Works	0	0	38,670	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	711,583	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>56,508</u>	<u>11,646</u>	<u>750,253</u>	<u>27,192</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(682)</u>	<u>1,008</u>	<u>(252,531)</u>	<u>0</u>	<u>2,914</u>
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(682)</u>	<u>1,008</u>	<u>(252,531)</u>	<u>0</u>	<u>2,914</u>
Fund Balances at Beginning of Year	13,216	4,504	0	0	0
Fund Balances at End of Year	<u>\$12,534</u>	<u>\$5,512</u>	<u>(\$252,531)</u>	<u>\$0</u>	<u>\$2,914</u>

Electronic Monitor House Arrest	County Court Probation	St. Homeland Security Part I	HAVA Voter Registration	Mediation
\$0	\$0	\$0	\$0	\$0
2,803	12,414	0	0	11,625
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
2,803	12,414	0	0	11,625
0	0	0	0	0
0	3,263	0	0	23,807
24,964	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
24,964	3,263	0	0	23,807
(22,161)	9,151	0	0	(12,182)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
20,000	0	0	0	0
20,000	0	0	0	0
(2,161)	9,151	0	0	(12,182)
12,182	29,171	1,169	552	21,368
\$10,021	\$38,322	\$1,169	\$552	\$9,186

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014
(Continued)*

	FY08 Homeland Security Grant	County Court Special Project	OPD Citizens Corps Program	Pike County Wireless Govt Assist	Ohio Pet
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	71,666	0	90,000	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	0	2,000
Interest	0	0	0	0	0
Other	0	419	0	413	0
Total Revenues	0	72,085	0	90,413	2,000
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	45,198	0	0	0
Public Safety	0	0	0	95,784	0
Public Works	0	0	0	0	0
Health	0	0	0	0	2,000
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	832	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	45,198	0	96,616	2,000
Excess of Revenues Over (Under) Expenditures	0	26,887	0	(6,203)	0
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Change in Fund Balances	0	26,887	0	(6,203)	0
Fund Balances at Beginning of Year	1	47,691	1	138,185	0
Fund Balances at End of Year	\$1	\$74,578	\$1	\$131,982	\$0

Ohio Peace Officer Training	Sheriff Police Service Contract	County Commissioners M & R	Pike Senior Services Levy	Juvenile Division Special Project
\$0	\$0	\$0	\$317,312	\$0
0	21,344	68,404	0	4,434
0	0	0	0	0
0	0	0	0	0
0	0	0	48,259	0
0	0	0	0	0
0	38	2,520	0	0
0	21,382	70,924	365,571	4,434
0	0	52,500	108,000	0
0	0	0	0	4,000
0	22,692	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	22,692	52,500	108,000	4,000
0	(1,310)	18,424	257,571	434
0	0	0	0	0
0	0	0	(213,700)	0
0	0	0	0	0
0	0	0	0	0
0	0	0	(213,700)	0
0	(1,310)	18,424	43,871	434
371	3,268	67,856	382,500	6,002
\$371	\$1,958	\$86,280	\$426,371	\$6,436

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2014
 (Continued)*

	Probate Division Special Project	Juvenile Indigent Drivers Alcohol Treatment	Law Library Resources	ODH MIECHV Grant	Juvenile Division Special Project Drug Court
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	3,025	8	2,400	0	3,658
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	167	30,960	0	200
Intergovernmental	0	0	0	206,827	0
Interest	0	0	0	0	0
Other	0	0	58	845	0
Total Revenues	3,025	175	33,418	207,672	3,858
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	24,185	0	1,995
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	201,914	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	0	24,185	201,914	1,995
Excess of Revenues Over (Under) Expenditures	3,025	175	9,233	5,758	1,863
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Change in Fund Balances	3,025	175	9,233	5,758	1,863
Fund Balances at Beginning of Year	4,845	578	3,268	48,071	7,503
Fund Balances at End of Year	\$7,870	\$753	\$12,501	\$53,829	\$9,366

Juvenile Division Special Project Family	Common Pleas Court Special Projects	Community Development	Misc. Special Grant	Armintrout
\$0	\$0	\$0	\$0	\$0
4,039	12,166	580,723	0	0
0	0	0	0	0
0	0	0	0	0
0	0	313,457	45,496	0
0	0	0	0	7
0	0	0	316	0
<u>4,039</u>	<u>12,166</u>	<u>894,180</u>	<u>45,812</u>	<u>7</u>
0	0	0	48,086	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	266,992	0	0
0	0	0	0	0
0	0	528,729	0	0
0	0	34,554	0	0
0	0	110,870	0	0
0	0	5	0	0
<u>0</u>	<u>0</u>	<u>941,150</u>	<u>48,086</u>	<u>0</u>
<u>4,039</u>	<u>12,166</u>	<u>(46,970)</u>	<u>(2,274)</u>	<u>7</u>
0	0	110,313	0	0
0	0	0	0	0
0	0	4,372	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>114,685</u>	<u>0</u>	<u>0</u>
4,039	12,166	67,715	(2,274)	7
<u>7,799</u>	<u>18,084</u>	<u>2,304,742</u>	<u>17,986</u>	<u>2,802</u>
<u>\$11,838</u>	<u>\$30,250</u>	<u>\$2,372,457</u>	<u>\$15,712</u>	<u>\$2,809</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014
(Continued)*

	Pike County Water	Total Nonmajor Special Revenue
Revenues:		
Taxes	\$0	\$1,245,470
Charges for Services	0	2,039,474
Fees, Licenses and Permits	0	170
Fines and Forfeitures	0	58,773
Intergovernmental	0	2,854,806
Interest	0	19
Other	9,376	69,168
<i>Total Revenues</i>	<u>9,376</u>	<u>6,267,880</u>
Expenditures:		
Current:		
General Government:		
Legislative and Executive	0	580,732
Judicial	0	268,677
Public Safety	0	1,282,504
Public Works	0	38,670
Health	0	582,128
Human Services	0	1,905,415
Economic Development and Assistance	0	528,729
Capital Outlay	0	808,459
Debt Service:		
Principal Retirement	9,375	120,245
Interest and Fiscal Charges	0	5
<i>Total Expenditures</i>	<u>9,375</u>	<u>6,115,564</u>
Excess of Revenues Over (Under) Expenditures	<u>1</u>	<u>152,316</u>
Other Financing Sources (Uses):		
OWDA Loans Issued	0	110,313
Transfers - Out	0	(220,155)
Proceeds from Sale of Capital Assets	0	4,372
Transfers - In	0	145,917
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>40,447</u>
<i>Net Change in Fund Balances</i>	1	192,763
Fund Balances at Beginning of Year	<u>18,648</u>	<u>7,920,570</u>
Fund Balances at End of Year	<u>\$18,649</u>	<u>\$8,113,333</u>



PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Dog and Kennel Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$20,000	\$31,115	\$31,115	\$0
Fines and Forfeitures	500	30	30	0
Other	1,800	3,330	3,330	0
<i>Total Revenues</i>	<u>22,300</u>	<u>34,475</u>	<u>34,475</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Dog and Kennel				
Personal Services	52,893	62,437	61,594	843
Fringe Benefits	9,759	20,646	19,887	759
Materials and Supplies	7,852	7,452	7,342	110
Other Expenditures	10,719	19,369	18,644	725
<i>Total Expenditures</i>	<u>81,223</u>	<u>109,904</u>	<u>107,467</u>	<u>2,437</u>
Excess of Revenues Under Expenditures	<u>(58,923)</u>	<u>(75,429)</u>	<u>(72,992)</u>	<u>2,437</u>
Other Financing Sources:				
Transfers In	<u>80,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>80,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Net Change in Fund Balance	21,077	(25,429)	(22,992)	2,437
Fund Balance at Beginning of Year	32,771	32,771	32,771	0
Prior Year Encumbrances Appropriated	<u>827</u>	<u>827</u>	<u>827</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$54,675</u></u>	<u><u>\$8,169</u></u>	<u><u>\$10,606</u></u>	<u><u>\$2,437</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,500	\$7,401	\$7,401	\$0
<i>Total Revenues</i>	<u>7,500</u>	<u>7,401</u>	<u>7,401</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Marriage License Special				
Other Expenditures	7,500	7,401	7,401	0
<i>Total Expenditures</i>	<u>7,500</u>	<u>7,401</u>	<u>7,401</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$80,000	\$88,856	\$88,856	\$0
Intergovernmental	365,000	437,741	437,741	0
<i>Total Revenues</i>	<u>445,000</u>	<u>526,597</u>	<u>526,597</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	248,360	280,083	279,562	521
Fringe Benefits	59,675	52,427	48,544	3,883
Materials and Supplies	3,000	1,700	1,287	413
Other Expenditures	185,583	224,908	209,481	15,427
Total Human Services	<u>496,618</u>	<u>559,118</u>	<u>538,874</u>	<u>20,244</u>
Capital Outlay	3,000	500	0	500
<i>Total Expenditures</i>	<u>499,618</u>	<u>559,618</u>	<u>538,874</u>	<u>20,744</u>
Excess of Revenues Under Expenditures	(54,618)	(33,021)	(12,277)	20,744
Other Financing Sources:				
Transfers - In	0	40,917	40,917	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>40,917</u>	<u>40,917</u>	<u>0</u>
Net Change in Fund Balance	(54,618)	7,896	28,640	20,744
Fund Balance at Beginning of Year	520,604	520,604	520,604	0
Prior Year Encumbrances Appropriated	9,199	9,199	9,199	0
Fund Balance at End of Year	<u>\$475,185</u>	<u>\$537,699</u>	<u>\$558,443</u>	<u>\$20,744</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$200	\$215	\$185	(\$30)
<i>Total Revenues</i>	<u>200</u>	<u>215</u>	<u>185</u>	<u>(30)</u>
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Business				
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	200	215	185	(30)
Fund Balance at Beginning of Year	<u>6,310</u>	<u>6,310</u>	<u>6,310</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,510</u></u>	<u><u>\$6,525</u></u>	<u><u>\$6,495</u></u>	<u><u>(\$30)</u></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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$25,000	\$22,594	\$22,594	\$0
<i>Total Revenues</i>	25,000	22,594	22,594	0
Expenditures:				
Current:				
Public Safety				
Sheriff Concealed Handgun				
Materials and Supplies	1,500	1,500	585	915
Other Expenditures	7,500	24,500	14,677	9,823
Total Public Safety	9,000	26,000	15,262	10,738
Capital Outlay	2,000	26,559	25,183	1,376
<i>Total Expenditures</i>	11,000	52,559	40,445	12,114
Net Change in Fund Balance	14,000	(29,965)	(17,851)	12,114
Fund Balance at Beginning of Year	59,287	59,287	59,287	0
Fund Balance at End of Year	\$73,287	\$29,322	\$41,436	\$12,114

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$350,000	\$438,000	\$438,972	\$972
Fees, License and Permits	125	125	170	45
Other	200	200	2,735	2,535
<i>Total Revenues</i>	<u>350,325</u>	<u>438,325</u>	<u>441,877</u>	<u>3,552</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Real Estate Assessment				
Personal Services	99,368	99,368	99,368	0
Fringe Benefits	27,853	27,853	25,283	2,570
Materials and Supplies	30,131	30,131	4,565	25,566
Contractual Services	434,067	434,067	216,207	217,860
Other Expenditures	38,000	38,000	18,011	19,989
<i>Total Expenditures</i>	<u>629,419</u>	<u>629,419</u>	<u>363,434</u>	<u>265,985</u>
Net Change in Fund Balance	(279,094)	(191,094)	78,443	269,537
Fund Balance at Beginning of Year	727,106	727,106	727,106	0
Prior Year Encumbrances Appropriated	<u>253,059</u>	<u>253,059</u>	<u>253,059</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$701,071</u></u>	<u><u>\$789,071</u></u>	<u><u>\$1,058,608</u></u>	<u><u>\$269,537</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Youth Services Subsidy				
Other Expenditures	0	33,565	16,955	16,610
<i>Total Expenditures</i>	<u>0</u>	<u>33,565</u>	<u>16,955</u>	<u>16,610</u>
Net Change in Fund Balance	0	(33,565)	(16,955)	16,610
Fund Balance at Beginning of Year	33,565	33,565	33,565	0
Fund Balance at End of Year	<u>\$33,565</u>	<u>\$0</u>	<u>\$16,610</u>	<u>\$16,610</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, 2014

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,000	\$10,000	\$15,468	\$5,468
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>15,468</u>	<u>5,468</u>
Expenditures:				
Current:				
General Government - Judicial County Court Computerization Other Expenditures	25,102	25,102	16,810	8,292
<i>Total Expenditures</i>	<u>25,102</u>	<u>25,102</u>	<u>16,810</u>	<u>8,292</u>
Net Change in Fund Balance	(15,102)	(15,102)	(1,342)	13,760
Fund Balance at Beginning of Year	49,343	49,343	49,343	0
Prior Year Encumbrances	250	250	250	0
Fund Balance at End of Year	<u>\$34,491</u>	<u>\$34,491</u>	<u>\$48,251</u>	<u>\$13,760</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,000	\$351	\$351	\$0
<i>Total Revenues</i>	<u>10,000</u>	<u>351</u>	<u>351</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Computer Legal Research				
Other Expenditures	50,000	50,000	8,821	41,179
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>8,821</u>	<u>41,179</u>
Net Change in Fund Balance	<u>(40,000)</u>	<u>(49,649)</u>	<u>(8,470)</u>	<u>41,179</u>
Fund Balance at Beginning of Year	<u>117,495</u>	<u>117,495</u>	<u>117,495</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$77,495</u></u>	<u><u>\$67,846</u></u>	<u><u>\$109,025</u></u>	<u><u>\$41,179</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Federal Department of Energy Agreement in Principle Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,000	\$0	\$0	\$0
<i>Total Revenues</i>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
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	0	0	0
<i>Total Expenditures</i>	<u>10,000</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	1,071	1,071	1,071	0
Fund Balance at End of Year	<u>\$1,071</u>	<u>\$1,071</u>	<u>\$1,071</u>	<u>\$0</u>

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Trust				
Materials and Supplies	1,039	1,039	0	1,039
Capital Outlay	3,500	2,500	0	2,500
<i>Total Expenditures</i>	<u>4,539</u>	<u>3,539</u>	<u>0</u>	<u>3,539</u>
Excess of Revenues Under Expenditures	<u>(4,539)</u>	<u>(3,539)</u>	<u>0</u>	<u>3,539</u>
Other Financing Sources:				
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	(3,539)	(3,539)	0	3,539
Fund Balance at Beginning of Year	<u>3,539</u>	<u>3,539</u>	<u>3,539</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,539</u></u>	<u><u>\$3,539</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,500	\$1,500	\$1,794	\$294
<i>Total Revenues</i>	<u>1,500</u>	<u>1,500</u>	<u>1,794</u>	<u>294</u>
Expenditures:				
Current:				
General Government - Judicial Juvenile Court Computerization Other Expenditures	4,450	4,950	4,950	0
<i>Total Expenditures</i>	<u>4,450</u>	<u>4,950</u>	<u>4,950</u>	<u>0</u>
Net Change in Fund Balance	(2,950)	(3,450)	(3,156)	294
Fund Balance at Beginning of Year	<u>3,729</u>	<u>3,729</u>	<u>3,729</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$779</u></u>	<u><u>\$279</u></u>	<u><u>\$573</u></u>	<u><u>\$294</u></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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$194,337	\$369,337	\$370,474	\$1,137
Charges for Services	350,000	510,000	512,899	2,899
Intergovernmental	17,500	26,600	26,606	6
Other	0	0	5,867	5,867
Total Revenues	561,837	905,937	915,846	9,909
Expenditures:				
Current:				
Public Safety				
Emergency Medical Services				
Personal Services	250,000	650,000	526,583	123,417
Fringe Benefits	67,540	146,540	109,603	36,937
Materials and Supplies	100,000	150,000	98,458	51,542
Contractual Services	30,000	75,000	39,621	35,379
Other Expenditures	110,100	210,100	156,550	53,550
Total Public Safety	557,640	1,231,640	930,815	300,825
Capital Outlay	24,287	62,316	58,865	3,451
Total Expenditures	581,927	1,293,956	989,680	304,276
Excess of Revenues Over (Under) Expenditures	(20,090)	(388,019)	(73,834)	314,185
Other Financing Sources (Uses):				
Advances - In	0	2,914	6,750	3,836
Advances - Out	0	0	(3,836)	(3,836)
Total Other Financing Sources (Uses)	0	2,914	2,914	0
Net Change in Fund Balance	(20,090)	(385,105)	(70,920)	314,185
Fund Balance at Beginning of Year	1,529,965	1,529,965	1,529,965	0
Prior Year Encumbrances Appropriated	22,287	22,287	22,287	0
Fund Balance at End of Year	\$1,532,162	\$1,167,147	\$1,481,332	\$314,185

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$3,000	\$3,000	\$3,690	\$690
<i>Total Revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>3,690</u>	<u>690</u>
Expenditures:				
Current:				
General Government - Judicial Probate Court Computerization Other Expenditures	5,000	8,000	6,600	1,400
<i>Total Expenditures</i>	<u>5,000</u>	<u>8,000</u>	<u>6,600</u>	<u>1,400</u>
Net Change in Fund Balance	(2,000)	(5,000)	(2,910)	2,090
Fund Balance at Beginning of Year	<u>6,041</u>	<u>6,041</u>	<u>6,041</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,041</u></u>	<u><u>\$1,041</u></u>	<u><u>\$3,131</u></u>	<u><u>\$2,090</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$400	\$400	\$372	(\$28)
<i>Total Revenues</i>	<u>400</u>	<u>400</u>	<u>372</u>	<u>(28)</u>
Expenditures:				
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	400	400	372	(28)
Fund Balance at Beginning of Year	<u>2,033</u>	<u>2,033</u>	<u>2,033</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,433</u></u>	<u><u>\$2,433</u></u>	<u><u>\$2,405</u></u>	<u><u>(\$28)</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$7,500	\$7,500	\$7,970	\$470
Other	0	0	13	13
<i>Total Revenues</i>	<u>7,500</u>	<u>7,500</u>	<u>7,983</u>	<u>483</u>
Expenditures:				
Current:				
General Government - Judicial				
Common Pleas Ct. Computerization				
Personal Services	1,755	1,755	163	1,592
Fringe Benefits	324	324	51	273
Other Expenditures	<u>10,000</u>	<u>4,560</u>	<u>1,950</u>	<u>2,610</u>
Total General Government - Judicial	<u>12,079</u>	<u>6,639</u>	<u>2,164</u>	<u>4,475</u>
Capital Outlay	<u>0</u>	<u>5,440</u>	<u>5,440</u>	<u>0</u>
<i>Total Expenditures</i>	<u>12,079</u>	<u>12,079</u>	<u>7,604</u>	<u>4,475</u>
Net Change in Fund Balance	(4,579)	(4,579)	379	4,958
Fund Balance at Beginning of Year	<u>14,026</u>	<u>14,026</u>	<u>14,026</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,447</u></u>	<u><u>\$9,447</u></u>	<u><u>\$14,405</u></u>	<u><u>\$4,958</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$1,000	\$1,000	\$978	(\$22)
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>978</u>	<u>(22)</u>
Expenditures:				
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,000	1,000	978	(22)
Fund Balance at Beginning of Year	<u>11,804</u>	<u>11,804</u>	<u>11,804</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,804</u></u>	<u><u>\$12,804</u></u>	<u><u>\$12,782</u></u>	<u><u>(\$22)</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$600	\$600	\$558	(\$42)
<i>Total Revenues</i>	<u>600</u>	<u>600</u>	<u>558</u>	<u>(42)</u>
Expenditures:				
Current:				
Judicial				
Juvenile Ct. Comp. Legal Research				
Other Expenditures	0	3,000	3,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Net Change in Fund Balance	600	(2,400)	(2,442)	(42)
Fund Balance at Beginning of Year	<u>3,502</u>	<u>3,502</u>	<u>3,502</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,102</u></u>	<u><u>\$1,102</u></u>	<u><u>\$1,060</u></u>	<u><u>(\$42)</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$362,358	\$561,564	\$562,362	\$798
Charges for Services	205,534	205,534	205,534	0
Intergovernmental	394,466	846,642	846,778	136
Other	25,500	25,500	38,710	13,210
<i>Total Revenues</i>	<u>987,858</u>	<u>1,639,240</u>	<u>1,653,384</u>	<u>14,144</u>
Expenditures:				
Current:				
Human Services				
Children Services				
Personal Services	435,000	445,000	442,998	2,002
Fringe Benefits	220,947	238,030	230,012	8,018
Materials and Supplies	5,525	6,525	5,802	723
Contractual Services	362,727	839,843	674,470	165,373
Other Expenditures	234,840	162,340	109,848	52,492
Total Human Services	1,259,039	1,691,738	1,463,130	228,608
Capital Outlay	1,500	1,500	425	1,075
<i>Total Expenditures</i>	<u>1,260,539</u>	<u>1,693,238</u>	<u>1,463,555</u>	<u>229,683</u>
Excess of Revenues Over (Under) Expenditures	<u>(272,681)</u>	<u>(53,998)</u>	<u>189,829</u>	<u>243,827</u>
Other Financing Uses:				
Transfers - Out	(6,460)	(6,460)	(6,455)	5
<i>Total Other Financing Uses</i>	<u>(6,460)</u>	<u>(6,460)</u>	<u>(6,455)</u>	<u>5</u>
Net Change in Fund Balance	(279,141)	(60,458)	183,374	243,832
Fund Balance at Beginning of Year	761,445	761,445	761,445	0
Prior Year Encumbrances Appropriated	98,343	98,343	98,343	0
Fund Balance at End of Year	<u><u>\$580,647</u></u>	<u><u>\$799,330</u></u>	<u><u>\$1,043,162</u></u>	<u><u>\$243,832</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$3,500	\$1,501	\$1,501	\$0
<i>Total Revenues</i>	<u>3,500</u>	<u>1,501</u>	<u>1,501</u>	<u>0</u>
Expenditures:				
Current:				
Economic Development & Assistance				
CHIP Housing Revolving Loan				
Other Expenditures	3,500	3,500	0	3,500
<i>Total Expenditures</i>	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
Net Change in Fund Balance	0	(1,999)	1,501	3,500
Fund Balance at Beginning of Year	<u>11,794</u>	<u>11,794</u>	<u>11,794</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,794</u></u>	<u><u>\$9,795</u></u>	<u><u>\$13,295</u></u>	<u><u>\$3,500</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$37,827	\$37,827	\$34,081	(\$3,746)
Other	0	0	3,476	3,476
<i>Total Revenues</i>	<u>37,827</u>	<u>37,827</u>	<u>37,557</u>	<u>(270)</u>
Expenditures:				
Current:				
Public Safety				
Emergency Management Assistance				
Cooperation Agreement				
Personal Services	24,905	33,304	32,169	1,135
Fringe Benefits	16,617	30,987	15,687	15,300
Materials and Supplies	150	150	124	26
Contractual Services	650	5,000	3,425	1,575
Other Expenditures	500	1,620	462	1,158
<i>Total Expenditures</i>	<u>42,822</u>	<u>71,061</u>	<u>51,867</u>	<u>19,194</u>
Excess of Revenues Under Expenditures	<u>(4,995)</u>	<u>(33,234)</u>	<u>(14,310)</u>	<u>18,924</u>
Other Financing Sources:				
Transfers - In	0	35,000	35,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Net Change in Fund Balance	(4,995)	1,766	20,690	18,924
Fund Balance at Beginning of Year	<u>12,429</u>	<u>12,429</u>	<u>12,429</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,434</u></u>	<u><u>\$14,195</u></u>	<u><u>\$33,119</u></u>	<u><u>\$18,924</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$30,000	\$30,000	\$36,778	\$6,778
Intergovernmental	30,000	30,000	36,778	6,778
Other	0	0	1,847	1,847
<i>Total Revenues</i>	<u>60,000</u>	<u>60,000</u>	<u>75,403</u>	<u>15,403</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Treasurer				
Personal Services	25,000	25,000	21,424	3,576
Fringe Benefits	4,863	4,863	3,446	1,417
Other Expenditures	0	20,873	19,791	1,082
Total Treasurer	<u>29,863</u>	<u>50,736</u>	<u>44,661</u>	<u>6,075</u>
Prosecuting Attorney				
Personal Services	19,210	19,210	7,460	11,750
Fringe Benefits	3,544	3,544	1,441	2,103
Materials and Supplies	400	400	389	11
Total Prosecuting Attorney	<u>23,154</u>	<u>23,154</u>	<u>9,290</u>	<u>13,864</u>
Total General Government - Legislative and Executive	<u>53,017</u>	<u>73,890</u>	<u>53,951</u>	<u>19,939</u>
Capital Outlay	<u>2,926</u>	<u>2,926</u>	<u>426</u>	<u>2,500</u>
<i>Total Expenditures</i>	<u>55,943</u>	<u>76,816</u>	<u>54,377</u>	<u>22,439</u>
Net Change in Fund Balance	4,057	(16,816)	21,026	37,842
Fund Balance at Beginning of Year	240,114	240,114	240,114	0
Prior Year Encumbrances	<u>426</u>	<u>426</u>	<u>426</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$244,597</u></u>	<u><u>\$223,724</u></u>	<u><u>\$261,566</u></u>	<u><u>\$37,842</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,000	\$1,000	\$825	(\$175)
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>825</u>	<u>(175)</u>
Expenditures:				
Current:				
Public Safety				
Drug Law Enforcement				
Other Expenditures	1,850	1,850	0	1,850
<i>Total Expenditures</i>	<u>1,850</u>	<u>1,850</u>	<u>0</u>	<u>1,850</u>
Net Change in Fund Balance	(850)	(850)	825	1,675
Fund Balance at Beginning of Year	6,229	6,229	6,229	0
Fund Balance at End of Year	<u><u>\$5,379</u></u>	<u><u>\$5,379</u></u>	<u><u>\$7,054</u></u>	<u><u>\$1,675</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,500	\$2,500	\$2,190	(\$310)
Other	0	0	358	358
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>2,548</u>	<u>48</u>
Expenditures:				
Current:				
General Government - Judicial				
Indigent Guardianship				
Supplies and Materials	0	4	4	0
Other Expenditures	7,500	7,500	4,533	2,967
Total General Government - Judicial	<u>7,500</u>	<u>7,504</u>	<u>4,537</u>	<u>2,967</u>
Capital Outlay	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>
<i>Total Expenditures</i>	<u>8,700</u>	<u>8,704</u>	<u>4,537</u>	<u>4,167</u>
Net Change in Fund Balance	(6,200)	(6,204)	(1,989)	4,215
Fund Balance at Beginning of Year	<u>19,651</u>	<u>19,651</u>	<u>19,651</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,451</u></u>	<u><u>\$13,447</u></u>	<u><u>\$17,662</u></u>	<u><u>\$4,215</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,000	\$10,000	\$14,255	\$4,255
Other	0	0	58	58
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>14,313</u>	<u>4,313</u>
Expenditures:				
Current:				
Public Safety				
Community Right to Know Emergency				
Personal Services	8,000	8,000	7,995	5
Fringe Benefits	1,825	1,825	1,280	545
Materials and Supplies	1,000	1,000	0	1,000
Other Expenditures	4,500	4,500	730	3,770
Total Public Safety	<u>15,325</u>	<u>15,325</u>	<u>10,005</u>	<u>5,320</u>
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>2,218</u>	<u>782</u>
<i>Total Expenditures</i>	<u>18,325</u>	<u>18,325</u>	<u>12,223</u>	<u>6,102</u>
Net Change in Fund Balance	(8,325)	(8,325)	2,090	10,415
Fund Balance at Beginning of Year	<u>41,578</u>	<u>41,578</u>	<u>41,578</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$33,253</u></u>	<u><u>\$33,253</u></u>	<u><u>\$43,668</u></u>	<u><u>\$10,415</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$0	\$12,242	\$12,242	\$0
<i>Total Revenues</i>	<u>0</u>	<u>12,242</u>	<u>12,242</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Judicial				
Indigent Drivers Alcohol Treatment				
Contractual Services	10,000	10,000	1,348	8,652
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>1,348</u>	<u>8,652</u>
Net Change in Fund Balance	(10,000)	2,242	10,894	8,652
Fund Balance at Beginning of Year	5,944	5,944	5,944	0
Fund Balance at End of Year	<u><u>(\$4,056)</u></u>	<u><u>\$8,186</u></u>	<u><u>\$16,838</u></u>	<u><u>\$8,652</u></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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$500	\$500	\$698	\$198
<i>Total Revenues</i>	<u>500</u>	<u>500</u>	<u>698</u>	<u>198</u>
Expenditures:				
Current:				
General Government - Judicial Enforcement and Education Materials and Supplies	700	700	300	400
<i>Total Expenditures</i>	<u>700</u>	<u>700</u>	<u>300</u>	<u>400</u>
Net Change in Fund Balance	(200)	(200)	398	598
Fund Balance at Beginning of Year	<u>342</u>	<u>342</u>	<u>342</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$142</u></u>	<u><u>\$142</u></u>	<u><u>\$740</u></u>	<u><u>\$598</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$95,000	\$95,000	\$133,305	\$38,305
Other	0	0	399	399
<i>Total Revenues</i>	<u>95,000</u>	<u>95,000</u>	<u>133,704</u>	<u>38,704</u>
Expenditures:				
Current:				
Judicial				
Felony and Delinquent Care				
Personal Services	84,919	84,919	83,677	1,242
Fringe Benefits	33,000	33,000	31,118	1,882
Materials and Supplies	0	300	263	37
Contractual Services	18,150	18,150	6,290	11,860
Other Expenditures	18,000	17,700	4,844	12,856
<i>Total Expenditures</i>	<u>154,069</u>	<u>154,069</u>	<u>126,192</u>	<u>27,877</u>
Net Change in Fund Balance	(59,069)	(59,069)	7,512	66,581
Fund Balance at Beginning of Year	<u>84,631</u>	<u>84,631</u>	<u>84,631</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$25,562</u></u>	<u><u>\$25,562</u></u>	<u><u>\$92,143</u></u>	<u><u>\$66,581</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Alternative Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,000	\$1,000	\$1,680	\$680
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>1,680</u>	<u>680</u>
Expenditures:				
Current:				
Judicial				
Probate Alternative				
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	1,000	1,000	1,680	680
Fund Balance at Beginning of Year	<u>10,069</u>	<u>10,069</u>	<u>10,069</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,069</u></u>	<u><u>\$11,069</u></u>	<u><u>\$11,749</u></u>	<u><u>\$680</u></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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$55,581	\$55,581	\$55,581	\$0
Other	0	245	245	0
<i>Total Revenues</i>	<u>55,581</u>	<u>55,826</u>	<u>55,826</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Community Corrections				
Personal Services	32,344	33,588	33,588	0
Fringe Benefits	14,852	13,411	13,401	10
Materials and Supplies	115	30	30	0
Contractual Services	9,163	8,003	7,538	465
Other Expenditures	150	2,069	1,220	849
<i>Total Expenditures</i>	<u>56,624</u>	<u>57,101</u>	<u>55,777</u>	<u>1,324</u>
Excess of Revenue Under Expenditures	<u>(1,043)</u>	<u>(1,275)</u>	<u>49</u>	<u>1,324</u>
Other Financing Sources:				
Advances - In	0	0	9,500	9,500
Advances - Out	0	0	(9,500)	(9,500)
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,043)	(1,275)	49	1,324
Fund Balance at Beginning of Year	478	478	478	0
Prior Year Encumbrances Appropriated	<u>1,158</u>	<u>1,158</u>	<u>1,158</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$593</u></u>	<u><u>\$361</u></u>	<u><u>\$1,685</u></u>	<u><u>\$1,324</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$25,000	\$14,007	\$14,007	\$0
Interest	0	11	11	0
Other	0	74	74	0
<i>Total Revenues</i>	<u>25,000</u>	<u>14,092</u>	<u>14,092</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Block Grant				
Personal Services	19,655	10,184	10,184	0
Fringe Benefits	5,845	5,550	1,887	3,663
<i>Total Expenditures</i>	<u>25,500</u>	<u>15,734</u>	<u>12,071</u>	<u>3,663</u>
Net Change in Fund Balance	(500)	(1,642)	2,021	3,663
Fund Balance at Beginning of Year	<u>1,643</u>	<u>1,643</u>	<u>1,643</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,143</u></u>	<u><u>\$1</u></u>	<u><u>\$3,664</u></u>	<u><u>\$3,663</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$600,000	\$497,722	\$497,722	\$0
<i>Total Revenues</i>	<u>600,000</u>	<u>497,722</u>	<u>497,722</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FEMA Flood Assistance - Engineer				
Contractual Services	600,000	187,045	187,045	0
Capital Outlay	0	662,967	662,967	0
<i>Total Expenditures</i>	<u>600,000</u>	<u>850,012</u>	<u>850,012</u>	<u>0</u>
Excess of Revenues Under Expenditures	0	(352,290)	(352,290)	0
Other Financing Sources (Uses):				
Advances - In	0	352,290	1,000,000	647,710
Advances - Out	0	0	(497,722)	(497,722)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>352,290</u>	<u>502,278</u>	<u>149,988</u>
Net Change in Fund Balance	0	0	149,988	149,988
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$149,988</u>	<u>\$149,988</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Federal Highway ADM - ER Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$50,000	\$27,192	\$27,192	\$0
<i>Total Revenues</i>	<u>50,000</u>	<u>27,192</u>	<u>27,192</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Federal Highway ADM - ER				
Other Expenditures	50,000	27,192	27,192	0
<i>Total Expenditures</i>	<u>50,000</u>	<u>27,192</u>	<u>27,192</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)
Bulletproof Vest Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$6,500	\$2,914	\$2,914	\$0
<i>Total Revenues</i>	<u>6,500</u>	<u>2,914</u>	<u>2,914</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Bulletproof Vest Grant				
Other Expenditures	6,000	2,914	2,914	0
<i>Total Expenditures</i>	<u>6,000</u>	<u>2,914</u>	<u>2,914</u>	<u>0</u>
Net Change in Fund Balance	500	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>\$500</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)
Electronic Monitor House Arrest Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,700	\$1,700	\$2,803	\$1,103
<i>Total Revenues</i>	<u>1,700</u>	<u>1,700</u>	<u>2,803</u>	<u>1,103</u>
Expenditures:				
Current:				
Public Safety				
Electronic Monitor House				
Contractual Services	5,798	26,854	23,931	2,923
<i>Total Expenditures</i>	<u>5,798</u>	<u>26,854</u>	<u>23,931</u>	<u>2,923</u>
Excess of Revenues Under Expenditures	<u>(4,098)</u>	<u>(25,154)</u>	<u>(21,128)</u>	<u>4,026</u>
Other Financing Sources:				
Transfers - In	0	20,000	20,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Net Change in Fund Balance	(4,098)	(5,154)	(1,128)	4,026
Fund Balance at Beginning of Year	7,555	7,555	7,555	0
Prior Year Encumbrances Appropriated	<u>6,001</u>	<u>6,001</u>	<u>6,001</u>	<u>0</u>
Fund Balance at End of Year	<u>\$9,458</u>	<u>\$8,402</u>	<u>\$12,428</u>	<u>\$4,026</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,600	\$3,600	\$11,831	\$8,231
<i>Total Revenues</i>	<u>3,600</u>	<u>3,600</u>	<u>11,831</u>	<u>8,231</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Probation				
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	3,000	4,000	3,263	737
Total General Government - Judicial	<u>4,000</u>	<u>5,000</u>	<u>3,263</u>	<u>1,737</u>
Capital Outlay	<u>1,500</u>	<u>500</u>	<u>0</u>	<u>500</u>
<i>Total Expenditures</i>	<u>5,500</u>	<u>5,500</u>	<u>3,263</u>	<u>2,237</u>
Net Change in Fund Balance	(1,900)	(1,900)	8,568	10,468
Fund Balance at Beginning of Year	<u>28,684</u>	<u>28,684</u>	<u>28,684</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$26,784</u></u>	<u><u>\$26,784</u></u>	<u><u>\$37,252</u></u>	<u><u>\$10,468</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
St. Homeland Sec. Part I				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,500)	0	0	0
Fund Balance at Beginning of Year	<u>1,169</u>	<u>1,169</u>	<u>1,169</u>	<u>0</u>
Fund Balance at End of Year	<u><u>(\$331)</u></u>	<u><u>\$1,169</u></u>	<u><u>\$1,169</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
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)
Mediation Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$12,000	\$12,000	\$11,600	(\$400)
<i>Total Revenues</i>	12,000	12,000	11,600	(400)
Expenditures:				
Current:				
Judicial				
Mediation				
Other Expenditures	18,500	23,807	23,807	0
<i>Total Expenditures</i>	18,500	23,807	23,807	0
Net Change in Fund Balance	(6,500)	(11,807)	(12,207)	(400)
Fund Balance at Beginning of Year	20,718	20,718	20,718	0
Fund Balance at End of Year	<u>\$14,218</u>	<u>\$8,911</u>	<u>\$8,511</u>	<u>(\$400)</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$37,500	\$37,500	\$72,360	\$34,860
Other	1,000	1,000	419	(581)
<i>Total Revenues</i>	<u>38,500</u>	<u>38,500</u>	<u>72,779</u>	<u>34,279</u>
Expenditures:				
Judicial				
County Court Special Project				
Personal Services	37,800	38,192	38,164	28
Fringe Benefits	6,974	7,582	7,034	548
Materials and Supplies	1,000	0	0	0
Other Expenditures	3,000	3,000	2,038	962
<i>Total Expenditures</i>	<u>48,774</u>	<u>48,774</u>	<u>47,236</u>	<u>1,538</u>
Net Change in Fund Balance	(10,274)	(10,274)	25,543	35,817
Fund Balance at Beginning of Year	<u>44,522</u>	<u>44,522</u>	<u>44,522</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$34,248</u></u>	<u><u>\$34,248</u></u>	<u><u>\$70,065</u></u>	<u><u>\$35,817</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$90,000	\$82,500	\$82,500	\$0
Other	0	413	413	0
<i>Total Revenues</i>	<u>90,000</u>	<u>82,913</u>	<u>82,913</u>	<u>0</u>
Expenditures:				
Public Safety				
Pike County Wireless Govt Assist				
Personal Services	60,000	60,000	50,663	9,337
Fringe Benefits	12,950	15,800	11,403	4,397
Contractual Services	15,000	72,688	68,193	4,495
Other Expenditures	20,000	20,000	20,000	0
Total Public Safety	<u>107,950</u>	<u>168,488</u>	<u>150,259</u>	<u>18,229</u>
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>832</u>	<u>4,168</u>
<i>Total Expenditures</i>	<u>112,950</u>	<u>173,488</u>	<u>151,091</u>	<u>22,397</u>
Net Change in Fund Balance	(22,950)	(90,575)	(68,178)	22,397
Fund Balance at Beginning of Year	140,329	140,329	140,329	0
Prior Year Encumbrances	<u>2,459</u>	<u>2,459</u>	<u>2,459</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$119,838</u></u>	<u><u>\$52,213</u></u>	<u><u>\$74,610</u></u>	<u><u>\$22,397</u></u>

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
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>
Expenditures:				
Health				
Ohio Pet				
Other Expenditures	2,000	2,000	2,000	0
<i>Total Expenditures</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$2,500	\$0	\$0	\$0
<i>Total Revenues</i>	<i>2,500</i>	<i>0</i>	<i>0</i>	<i>0</i>
Expenditures:				
Public Safety				
Ohio Peace Officer Training				
Other Expenditures	2,000	0	0	0
<i>Total Expenditures</i>	<i>2,000</i>	<i>0</i>	<i>0</i>	<i>0</i>
Net Change in Fund Balance	500	0	0	0
Fund Balance at Beginning of Year	370	370	370	0
Fund Balance at End of Year	\$870	\$370	\$370	\$0

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$40,000	\$20,971	\$20,971	\$0
Other	0	38	38	0
<i>Total Revenues</i>	<u>40,000</u>	<u>21,009</u>	<u>21,009</u>	<u>0</u>
Expenditures:				
Public Safety				
Sheriff Police Service Contract				
Personal Services	25,000	19,846	19,846	0
Fringe Benefits	9,350	3,599	3,266	333
<i>Total Expenditures</i>	<u>34,350</u>	<u>23,445</u>	<u>23,112</u>	<u>333</u>
Excess of Revenues Over (Under) Expenditures	<u>5,650</u>	<u>(2,436)</u>	<u>(2,103)</u>	<u>333</u>
Other Financing Sources (Uses):				
Advance - In	0	0	2,250	2,250
Advance - Out	0	0	(2,250)	(2,250)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	5,650	(2,436)	(2,103)	333
Fund Balance at Beginning of Year	<u>2,436</u>	<u>2,436</u>	<u>2,436</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,086</u></u>	<u><u>\$0</u></u>	<u><u>\$333</u></u>	<u><u>\$333</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 County Commissioners M&R Special Revenue Fund
 For the Fiscal Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$52,500	\$52,500	\$75,863	\$23,363
Other	0	0	2,520	2,520
<i>Total Revenues</i>	<u>52,500</u>	<u>52,500</u>	<u>78,383</u>	<u>25,883</u>
Expenditures:				
Current:				
General Government - Legislative and Executive County Commissioners M&R Other Expenditures	52,500	52,500	52,500	0
<i>Total Expenditures</i>	<u>52,500</u>	<u>52,500</u>	<u>52,500</u>	<u>0</u>
Net Change in Fund Balance	0	0	25,883	25,883
Fund Balance at Beginning of Year	54,854	54,854	54,854	0
Fund Balance at End of Year	<u><u>\$54,854</u></u>	<u><u>\$54,854</u></u>	<u><u>\$80,737</u></u>	<u><u>\$25,883</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Senior Services Levy Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$274,593	\$322,758	\$322,758	\$0
Intergovernmental	47,000	47,000	48,259	1,259
<i>Total Revenues</i>	<u>321,593</u>	<u>369,758</u>	<u>371,017</u>	<u>1,259</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Pike Senior Service Levy				
Other Expenditures	138,000	138,000	108,000	30,000
<i>Total Expenditures</i>	<u>138,000</u>	<u>138,000</u>	<u>108,000</u>	<u>30,000</u>
Excess of Revenues Over (Under) Expenditures	<u>183,593</u>	<u>231,758</u>	<u>263,017</u>	<u>31,259</u>
Other Financing Uses:				
Transfers - Out	(154,824)	(213,700)	(213,700)	0
<i>Total Other Financing Uses</i>	<u>(154,824)</u>	<u>(213,700)</u>	<u>(213,700)</u>	<u>0</u>
Net Change in Fund Balance	28,769	18,058	49,317	31,259
Fund Balance at Beginning of Year	<u>358,929</u>	<u>358,929</u>	<u>358,929</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$387,698</u></u>	<u><u>\$376,987</u></u>	<u><u>\$408,246</u></u>	<u><u>\$31,259</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$4,347	\$4,347	\$0
<i>Total Revenues</i>	<u>5,000</u>	<u>4,347</u>	<u>4,347</u>	<u>0</u>
Expenditures:				
Current:				
Judicial				
Juvenile Division Special Project				
Other Expenditures	5,000	5,000	4,000	1,000
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>4,000</u>	<u>1,000</u>
Net Change in Fund Balance	0	(653)	347	1,000
Fund Balance at Beginning of Year	5,733	5,733	5,733	0
Prior Year Encumbrances	61	61	61	0
Fund Balance at End of Year	<u>\$5,794</u>	<u>\$5,141</u>	<u>\$6,141</u>	<u>\$1,000</u>

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,400	\$2,400	\$3,081	\$681
<i>Total Revenues</i>	<u>2,400</u>	<u>2,400</u>	<u>3,081</u>	<u>681</u>
Expenditures:				
Current:				
Judicial				
Probate Division Special Project				
Other Expenditures	4,000	4,000	0	4,000
<i>Total Expenditures</i>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>
Net Change in Fund Balance	(1,600)	(1,600)	3,081	4,681
Fund Balance at Beginning of Year	4,614	4,614	4,614	0
Fund Balance at End of Year	<u><u>\$3,014</u></u>	<u><u>\$3,014</u></u>	<u><u>\$7,695</u></u>	<u><u>\$4,681</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$130	\$130	\$172	\$42
<i>Total Revenues</i>	130	130	172	42
Expenditures:				
Current:				
Public Safety				
Juvenile Indigent Driver Alcohol				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	130	130	172	42
Fund Balance at Beginning of Year	573	573	573	0
Fund Balance at End of Year	<u>\$703</u>	<u>\$703</u>	<u>\$745</u>	<u>\$42</u>

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$26,500	\$29,260	\$31,485	\$2,225
Charges for Services	500	2,400	2,400	0
Other	0	58	58	0
<i>Total Revenues</i>	<u>27,000</u>	<u>31,718</u>	<u>33,943</u>	<u>2,225</u>
Expenditures:				
Current:				
Judicial				
Law Library Resources				
Personal Services	7,342	7,342	6,992	350
Fringe Benefits	1,299	1,789	1,580	209
Other Expenditures	19,359	21,870	18,292	3,578
<i>Total Expenditures</i>	<u>28,000</u>	<u>31,001</u>	<u>26,864</u>	<u>4,137</u>
Net Change in Fund Balance	(1,000)	717	7,079	6,362
Fund Balance at Beginning of Year	<u>1,890</u>	<u>1,890</u>	<u>1,890</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$890</u></u>	<u><u>\$2,607</u></u>	<u><u>\$8,969</u></u>	<u><u>\$6,362</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$214,500	\$209,470	\$209,450	(\$20)
Other	0	0	845	845
<i>Total Revenues</i>	<u>214,500</u>	<u>209,470</u>	<u>210,295</u>	<u>825</u>
Expenditures:				
Current:				
Health				
ODH MIECHV Grant				
Personal Services	111,950	91,838	83,354	8,484
Fringe Benefits	42,550	46,050	41,354	4,696
Materials and Supplies	1,000	1,000	963	37
Contractual Services	65,624	65,624	63,498	2,126
Other Expenditures	290	15,290	13,349	1,941
<i>Total Expenditures</i>	<u>221,414</u>	<u>219,802</u>	<u>202,518</u>	<u>17,284</u>
Net Change in Fund Balance	(6,914)	(10,332)	7,777	18,109
Fund Balance at Beginning of Year	21,416	21,416	21,416	0
Prior Year Encumbrances	14,003	14,003	14,003	0
Fund Balance at End of Year	<u>\$28,505</u>	<u>\$25,087</u>	<u>\$43,196</u>	<u>\$18,109</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,000	\$4,000	\$3,864	(\$136)
<i>Total Revenues</i>	4,000	4,000	3,864	(136)
Expenditures:				
Current:				
Judicial				
Juvenile Division Special Project Drug Court				
Other Expenditures	0	2,000	1,995	5
<i>Total Expenditures</i>	0	2,000	1,995	5
Net Change in Fund Balance	4,000	2,000	1,869	(131)
Fund Balance at Beginning of Year	7,297	7,297	7,297	0
Fund Balance at End of Year	\$11,297	\$9,297	\$9,166	(\$131)

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,000	\$3,000	\$4,069	\$1,069
<i>Total Revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>4,069</u>	<u>1,069</u>
Expenditures:				
Current:				
Public Safety				
Juvenile Division Special Project Family				
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	3,000	3,000	4,069	1,069
Fund Balance at Beginning of Year	<u>7,565</u>	<u>7,565</u>	<u>7,565</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,565</u></u>	<u><u>\$10,565</u></u>	<u><u>\$11,634</u></u>	<u><u>\$1,069</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,000	\$10,000	\$11,600	\$1,600
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>11,600</u>	<u>1,600</u>
Expenditures:				
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	10,000	10,000	11,600	1,600
Fund Balance at Beginning of Year	17,900	17,900	17,900	0
Fund Balance at End of Year	<u>\$27,900</u>	<u>\$27,900</u>	<u>\$29,500</u>	<u>\$1,600</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
BWC Workplace Wellness Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$3,400	\$0	\$0	\$0
<i>Total Revenues</i>	<u>3,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
BWC Workplace Wellness Grant				
Other Expenditures	3,400	0	0	0
<i>Total Expenditures</i>	<u>3,400</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>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)
Community Development Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$325,800	\$533,862	\$538,913	\$5,051
Intergovernmental	546,000	225,445	247,945	22,500
Other	243,743	254,984	269,713	14,729
<i>Total Revenues</i>	<u>1,115,543</u>	<u>1,014,291</u>	<u>1,056,571</u>	<u>42,280</u>
Expenditures:				
Current:				
Health				
Personal Services	125,000	137,000	133,402	3,598
Fringe Benefits	94,560	97,560	81,024	16,536
Supplies and Materials	4,200	6,700	2,903	3,797
Contractual Services	45,360	45,360	24,735	20,625
Other Expenditures	32,027	35,177	32,645	2,532
Total Health	<u>301,147</u>	<u>321,797</u>	<u>274,709</u>	<u>47,088</u>
Economic Development and Assistance				
Personal Services	54,912	99,236	66,734	32,502
Fringe Benefits	63,265	85,334	38,614	46,720
Supplies and Materials	6,527	9,290	6,084	3,206
Contractual Services	425,775	287,865	236,201	51,664
Other Expenditures	73,000	26,527	4,490	22,037
Total Economic Development and Assistance	<u>623,479</u>	<u>508,252</u>	<u>352,123</u>	<u>156,129</u>
Capital Outlay	<u>135,990</u>	<u>71,464</u>	<u>63,150</u>	<u>8,314</u>
Debt Service:				
Principal Retirement	0	110,313	110,313	0
<i>Total Expenditures</i>	<u>1,060,616</u>	<u>1,011,826</u>	<u>800,295</u>	<u>211,531</u>
Excess of Revenues Over Expenditures	<u>54,927</u>	<u>2,465</u>	<u>256,276</u>	<u>253,811</u>
Other Financing Sources:				
Proceeds from Sale of Capital Assets	4,000	4,000	4,372	372
OWDA Loans Issued	0	110,313	110,313	0
<i>Total Other Financing Sources</i>	<u>4,000</u>	<u>114,313</u>	<u>114,685</u>	<u>372</u>
Net Change in Fund Balance	58,927	116,778	370,961	254,183
Fund Balance at Beginning of Year	432,583	432,583	432,583	0
Prior Year Encumbrances Appropriated	<u>3,553</u>	<u>3,553</u>	<u>3,553</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$495,063</u></u>	<u><u>\$552,914</u></u>	<u><u>\$807,097</u></u>	<u><u>\$254,183</u></u>

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$45,496	\$45,496	\$0
Other	0	0	316	316
<i>Total Revenues</i>	<u>0</u>	<u>45,496</u>	<u>45,812</u>	<u>316</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
SVAA Grant				
Legislative & Executive				
Personal Services	5,811	40,772	39,312	1,460
Fringe Benefits	1,537	7,638	6,030	1,608
Other Expenditures	0	4,431	4,431	0
<i>Total Expenditures</i>	<u>7,348</u>	<u>52,841</u>	<u>49,773</u>	<u>3,068</u>
Excess of Revenues Under Expenditures	<u>(7,348)</u>	<u>(7,345)</u>	<u>(3,961)</u>	<u>3,384</u>
Other Financing Source (Uses):				
Advance - In	0	0	31	31
Advances - Out	0	0	(31)	(31)
<i>Total Other Financing Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(7,348)	(7,345)	(3,961)	3,384
Fund Balance at Beginning of Year	<u>9,350</u>	<u>9,350</u>	<u>9,350</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,002</u></u>	<u><u>\$2,005</u></u>	<u><u>\$5,389</u></u>	<u><u>\$3,384</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Armintrout Special Revenue Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$7	\$7
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>7</u>	<u>7</u>
Expenditures:				
Current:				
Human Services				
Armintrout				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>7</u>	<u>7</u>
Fund Balance at Beginning of Year	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,800</u></u>	<u><u>\$2,800</u></u>	<u><u>\$2,807</u></u>	<u><u>\$7</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$57,057	\$126,518	\$126,518	\$0
<i>Total Revenues</i>	<u>57,057</u>	<u>126,518</u>	<u>126,518</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	179,168	179,168	179,168	0
Interest and Fiscal Charges	88,044	88,044	88,044	0
<i>Total Expenditures</i>	<u>267,212</u>	<u>267,212</u>	<u>267,212</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(210,155)</u>	<u>(140,694)</u>	<u>(140,694)</u>	<u>0</u>
Other Financing Sources:				
Transfers - In	210,155	83,856	83,856	0
<i>Total Other Financing Sources</i>	<u>210,155</u>	<u>83,856</u>	<u>83,856</u>	<u>0</u>
Net Change in Fund Balance	0	(56,838)	(56,838)	0
Fund Balance at Beginning of Year	<u>379,479</u>	<u>379,479</u>	<u>379,479</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$379,479</u></u>	<u><u>\$322,641</u></u>	<u><u>\$322,641</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$3,750	\$3,750
<i>Total Revenues</i>	0	0	3,750	3,750
Expenditures:				
Debt Service:				
Principal Retirement	0	7,500	7,500	0
<i>Total Expenditures</i>	0	7,500	7,500	0
Net Change in Fund Balance	0	(7,500)	(3,750)	3,750
Fund Balance at Beginning of Year	18,640	18,640	18,640	0
Fund Balance at End of Year	<u>\$18,640</u>	<u>\$11,140</u>	<u>\$14,890</u>	<u>\$3,750</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, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$0	\$0	\$4,688	\$4,688
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>4,688</u>	<u>4,688</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	9,375	9,375	0
<i>Total Expenditures</i>	<u>0</u>	<u>9,375</u>	<u>9,375</u>	<u>0</u>
Net Change in Fund Balance	0	(9,375)	(4,687)	4,688
Fund Balance at Beginning of Year	<u>18,648</u>	<u>18,648</u>	<u>18,648</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,648</u></u>	<u><u>\$9,273</u></u>	<u><u>\$13,961</u></u>	<u><u>\$4,688</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, 2014

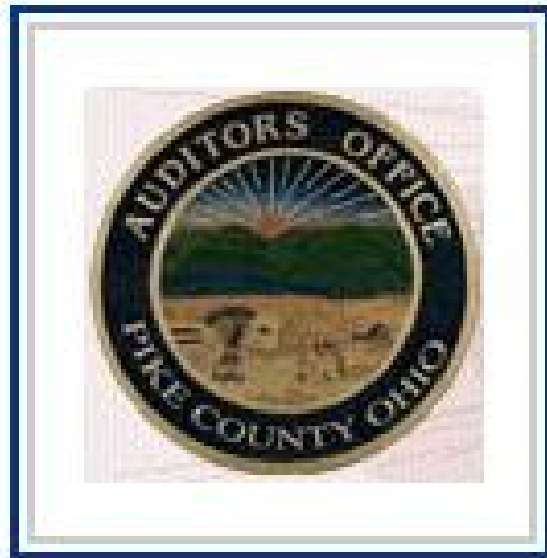
	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$15,300	\$15,300	\$18,650	\$3,350
<i>Total Revenues</i>	<u>15,300</u>	<u>15,300</u>	<u>18,650</u>	<u>3,350</u>
Expenditures:				
Debt Service:				
Principal Retirement	6,100	6,500	6,500	0
Interest and Fiscal Charges	12,888	12,488	12,388	100
<i>Total Expenditures</i>	<u>18,988</u>	<u>18,988</u>	<u>18,888</u>	<u>100</u>
Excess of Revenues Over (Under) Expenditures	(3,688)	(3,688)	(238)	3,450
Other Financing Sources:				
Transfers - In	0	0	1,343	1,343
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>1,343</u>	<u>1,343</u>
Net Change in Fund Balance	(3,688)	(3,688)	1,105	4,793
Fund Balance at Beginning of Year	5,195	5,195	5,195	0
Fund Balance at End of Year	<u><u>\$1,507</u></u>	<u><u>\$1,507</u></u>	<u><u>\$6,300</u></u>	<u><u>\$4,793</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	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	(2,250)	(2,250)	(2,250)	0
Fund Balance at Beginning of Year	<u>21,291</u>	<u>21,291</u>	<u>21,291</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$19,041</u></u>	<u><u>\$19,041</u></u>	<u><u>\$19,041</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)
American Blvd. Improvement Debt Service Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	10,286	0	0	0
<i>Total Expenditures</i>	<u>10,286</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(10,286)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources:				
Transfers - In	10,286	0	0	0
<i>Total Other Financing Sources</i>	<u>10,286</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>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, 2014

	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement
Assets:			
Equity in Pooled Cash and Investments	\$1	\$0	\$327
Due from Other Governments	93,487	0	0
<i>Total Assets</i>	93,488	0	327
Liabilities:			
Contracts Payable	0	0	0
Accrued Interest Payable	0	0	2,478
Notes Payable	0	0	67,000
<i>Total Liabilities</i>	0	0	69,478
Deferred Inflows of Resources:			
Unavailable Revenue - Grants	0	0	0
Fund Balances:			
Restricted	93,488	0	0
Unassigned	0	0	(69,151)
<i>Total Fund Balances</i>	93,488	0	(69,151)
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	\$93,488	\$0	\$327

<u>Pike Health Care Addition</u>	<u>Pike Senior Services</u>	<u>Airport Improvement</u>	<u>Sunfish Creek Road Waterline Capital</u>
\$959,541	\$63,737	\$144,104	\$19,040
<u>0</u>	<u>0</u>	<u>55,167</u>	<u>0</u>
<u>959,541</u>	<u>63,737</u>	<u>199,271</u>	<u>19,040</u>
0	0	0	0
0	12,218	0	0
0	321,350	0	0
<u>0</u>	<u>333,568</u>	<u>0</u>	<u>0</u>
0	0	0	0
959,541	0	199,271	19,040
<u>0</u>	<u>(269,831)</u>	<u>0</u>	<u>0</u>
<u>959,541</u>	<u>(269,831)</u>	<u>199,271</u>	<u>19,040</u>
<u>\$959,541</u>	<u>\$63,737</u>	<u>\$199,271</u>	<u>\$19,040</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2014
(Continued)

	Pike County Local Government Service Center	Pike Manufacturing Center	Pike Co. Record's Center
Assets:			
Equity in Pooled Cash and Investments	\$1	\$59,549	\$1
Due from Other Governments	0	333,785	0
<i>Total Assets</i>	<u>1</u>	<u>393,334</u>	<u>1</u>
Liabilities:			
Contracts Payable	0	20,741	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>20,741</u>	<u>0</u>
Deferred Inflows of Resources:			
Unavailable Revenue - Grants	0	333,785	0
Fund Balances:			
Restricted	1	38,808	1
Unassigned	0	0	0
<i>Total Fund Balances</i>	<u>1</u>	<u>38,808</u>	<u>1</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$1</u>	<u>\$393,334</u>	<u>\$1</u>

Scioto Twp Waterline	Mifflin Twp Capital Project	Misc. Capital Projects	Total Nonmajor Capital Projects
\$1	\$18,640	\$23,474	\$1,288,416
0	0	0	482,439
1	18,640	23,474	1,770,855
0	0	0	20,741
0	0	0	14,696
0	0	0	388,350
0	0	0	423,787
0	0	0	333,785
1	18,640	23,474	1,352,265
0	0	0	(338,982)
1	18,640	23,474	1,013,283
\$1	\$18,640	\$23,474	\$1,770,855

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2014*

	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement
Revenues:			
Intergovernmental	\$425,596	\$0	\$0
Charges for Services	0	0	15,590
Interest	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>425,596</u>	<u>0</u>	<u>15,590</u>
Expenditures:			
Current:			
Public Works	0	0	0
Capital Outlay	858,149	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	3,616
<i>Total Expenditures</i>	<u>858,149</u>	<u>0</u>	<u>3,616</u>
Excess of Revenues Over (Under) Expenditures	<u>(432,553)</u>	<u>0</u>	<u>11,974</u>
Other Financing Sources (Uses):			
OPWC Loan Issued	468,740	0	0
Notes Issued	0	0	0
Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>468,740</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	36,187	0	11,974
Fund Balances (Deficit) at Beginning of Year	<u>57,301</u>	<u>0</u>	<u>(81,125)</u>
Fund Balances (Deficit) at End of Year	<u>\$93,488</u>	<u>\$0</u>	<u>(\$69,151)</u>

Pike Health Care Addition	Pike Senior Services	Airport Improvement	Sunfish Creek Road Waterline Capital
\$0	\$0	\$189,686	\$0
0	0	0	0
485	0	0	0
0	0	2	0
485	0	189,688	0
84,780	0	50,484	0
0	0	111,774	0
0	89,300	0	2,250
0	80,095	0	0
84,780	169,395	162,258	2,250
(84,295)	(169,395)	27,430	(2,250)
0	0	0	0
850,000	0	0	0
0	213,700	171,841	0
850,000	213,700	171,841	0
765,705	44,305	199,271	(2,250)
193,836	(314,136)	0	21,290
\$959,541	(\$269,831)	\$199,271	\$19,040

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2014
 (Continued)*

	Pike County Local Government Service Center	Pike Manufacturing Center	Pike Co. Records Center
Revenues:			
Intergovernmental	\$0	\$2,541,102	\$0
Charges for Services	0	0	0
Interest	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>2,541,102</u>	<u>0</u>
Expenditures:			
Current:			
Public Works	0	163,792	0
Capital Outlay	0	1,895,387	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>2,059,179</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>481,923</u>	<u>0</u>
Other Financing Sources (Uses):			
OPWC Loan Issued	0	0	0
Notes Issued	0	0	0
Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	481,923	0
Fund Balances (Deficit) at Beginning of Year	<u>1</u>	<u>(443,115)</u>	<u>1</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1</u></u>	<u><u>\$38,808</u></u>	<u><u>\$1</u></u>

Scioto Twp Waterline	Mifflin Twp Capital Project	Misc. Capital Projects	Total Nonmajor Capital Projects
\$0	\$0	\$0	\$3,156,384
0	0	18,950	34,540
0	0	0	485
0	7,500	0	7,502
0	7,500	18,950	3,198,911
0	0	0	299,056
0	0	0	2,865,310
0	7,500	6,500	105,550
0	0	12,388	96,099
0	7,500	18,888	3,366,015
0	0	62	(167,104)
0	0	0	468,740
0	0	0	850,000
0	0	0	385,541
0	0	0	1,704,281
0	0	62	1,537,177
1	18,640	23,412	(523,894)
<u>\$1</u>	<u>\$18,640</u>	<u>\$23,474</u>	<u>\$1,013,283</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,500,000	\$370,327	\$370,327	\$0
<i>Total Revenues</i>	<u>1,500,000</u>	<u>370,327</u>	<u>370,327</u>	<u>0</u>
Expenditures:				
Public Works Issue II Capital Outlay	1,500,000	858,149	858,149	0
<i>Total Expenditures</i>	<u>1,500,000</u>	<u>858,149</u>	<u>858,149</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(487,822)</u>	<u>(487,822)</u>	<u>0</u>
Other Financing Sources:				
Proceed of Loans	0	468,740	468,740	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>468,740</u>	<u>468,740</u>	<u>0</u>
Net Change in Fund Balance	0	(19,082)	(19,082)	0
Fund Balance at Beginning of Year	<u>19,082</u>	<u>19,082</u>	<u>19,082</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$19,082</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$16,000	\$15,590	\$15,590	\$0
<i>Total Revenues</i>	<u>16,000</u>	<u>15,590</u>	<u>15,590</u>	<u>0</u>
Expenditures:				
Public Works				
Fairgrounds Improvement				
Debt Service:				
Principal	79,000	79,000	79,000	0
Interest and Fiscal Charges	4,025	3,804	3,478	326
<i>Total Expenditures</i>	<u>83,025</u>	<u>82,804</u>	<u>82,478</u>	<u>326</u>
Excess of Revenues Under Expenditures	<u>(67,025)</u>	<u>(67,214)</u>	<u>(66,888)</u>	<u>326</u>
Other Financing Sources (Uses):				
Notes Issued	89,000	67,000	67,000	0
Advances - In	0	0	15,590	15,590
Advances - Out	0	0	(15,590)	(15,590)
<i>Total Other Financing Sources (Uses)</i>	<u>89,000</u>	<u>67,000</u>	<u>67,000</u>	<u>0</u>
Net Change in Fund Balance	21,975	(214)	112	326
Fund Balance at Beginning of Year	<u>215</u>	<u>215</u>	<u>215</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$22,190</u></u>	<u><u>\$1</u></u>	<u><u>\$327</u></u>	<u><u>\$326</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$485	\$485
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>485</u>	<u>485</u>
Expenditures:				
Public Works				
Contractual Services	0	829,780	84,780	745,000
Other Expenditures	0	5,000	0	5,000
<i>Total Expenditures</i>	<u>0</u>	<u>834,780</u>	<u>84,780</u>	<u>750,000</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(834,780)</u>	<u>(84,295)</u>	<u>750,485</u>
Other Financing Sources (Uses):				
Bonds Issued	0	850,000	850,000	0
Advances - In	0	0	84,780	84,780
Advances - Out	0	0	(84,780)	(84,780)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>850,000</u>	<u>850,000</u>	<u>0</u>
Net Change in Fund Balance	0	15,220	765,705	750,485
Fund Balance at Beginning of Year	<u>193,755</u>	<u>193,755</u>	<u>193,755</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$193,755</u></u>	<u><u>\$208,975</u></u>	<u><u>\$959,460</u></u>	<u><u>\$750,485</u></u>

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Pike Senior Services				
Debt Service:				
Principal	455,650	455,650	455,650	0
Interest and Fiscal Charges	81,244	80,516	79,396	1,120
<i>Total Expenditures</i>	<u>536,894</u>	<u>536,166</u>	<u>535,046</u>	<u>1,120</u>
Excess of Revenues Under Expenditures	<u>(536,894)</u>	<u>(536,166)</u>	<u>(535,046)</u>	<u>1,120</u>
Other Financing Sources:				
Proceeds from Notes	325,000	321,350	321,350	0
Transfers - In	215,500	213,700	213,700	0
<i>Total Other Financing Sources</i>	<u>540,500</u>	<u>535,050</u>	<u>535,050</u>	<u>0</u>
Net Change in Fund Balance	3,606	(1,116)	4	1,120
Fund Balance at Beginning of Year	<u>63,733</u>	<u>63,733</u>	<u>63,733</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$67,339</u></u>	<u><u>\$62,617</u></u>	<u><u>\$63,737</u></u>	<u><u>\$1,120</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Improvement Grant Capital Projects Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$134,519	\$134,519	\$0
Other	0	2	2	0
Total Revenues	0	134,521	134,521	0
Expenditures:				
Public Works				
Airport Improvement				
Contractual Services	0	137,907	51,144	86,763
Other	0	690	690	0
Total Public Works	0	138,597	51,834	86,763
Capital Outlay	0	112,751	111,774	977
Total Expenditures	0	251,348	163,608	87,740
Excess of Revenues Under Expenditures	0	(116,827)	(29,087)	87,740
Other Financing Sources (Uses):				
Proceeds of Notes	0	171,841	171,841	0
Advances - In	0	85,000	154,840	69,840
Advances - Out	0	0	(154,840)	(154,840)
Total Other Financing Sources	0	256,841	171,841	(85,000)
Net Change in Fund Balance	0	140,014	142,754	2,740
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$140,014	\$142,754	\$2,740

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$1,000	\$0	\$0	\$0
<i>Total Revenues</i>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	68,730	0	0	0
Interest and Fiscal Charges	58,683	0	0	0
<i>Total Expenditures</i>	<u>127,413</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(126,413)	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>(\$126,413)</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)
Pike Manufacturing Capital Projects Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$425,000	\$2,541,102	\$2,541,102	\$0
Other	300,000	0	0	0
<i>Total Revenues</i>	<u>725,000</u>	<u>2,541,102</u>	<u>2,541,102</u>	<u>0</u>
Expenditures:				
Current:				
Public Works				
Personal Services	31,300	0	0	0
Fringe Benefits	43,700	0	0	0
Contractual Services	650,000	163,792	163,792	0
Total Public Works	<u>725,000</u>	<u>163,792</u>	<u>163,792</u>	<u>0</u>
Capital Outlay	<u>0</u>	<u>2,037,630</u>	<u>2,037,630</u>	<u>0</u>
<i>Total Expenditures</i>	<u>725,000</u>	<u>2,201,422</u>	<u>2,201,422</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	339,680	339,680	0
Other Financing Sources (Uses):				
Advances - In	0	0	800,000	800,000
Advances - Out	<u>0</u>	<u>0</u>	<u>(2,648,507)</u>	<u>(2,648,507)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(1,848,507)</u>	<u>(1,848,507)</u>
Net Change in Fund Balance	0	339,680	(1,508,827)	(1,848,507)
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>1,568,375</u>	<u>1,568,375</u>	<u>1,568,375</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,568,375</u></u>	<u><u>\$1,908,055</u></u>	<u><u>\$59,548</u></u>	<u><u>(\$1,848,507)</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	11,000	0	0	0
Other Expenditures	10,000	0	0	0
Total Public Works	<u>21,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>22,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(22,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers - Out	<u>0</u>	<u>(1,343)</u>	<u>(1,343)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,343)</u>	<u>(1,343)</u>	<u>0</u>
Net Change in Fund Balance	(22,000)	(1,343)	(1,343)	0
Fund Balance at Beginning of Year	<u>17,192</u>	<u>17,192</u>	<u>17,192</u>	<u>0</u>
Fund Balance at End of Year	<u><u>(\$4,808)</u></u>	<u><u>\$15,849</u></u>	<u><u>\$15,849</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 Recorder's Equipment Fund
For the Fiscal Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$12,500	\$11,964	\$11,964	\$0
<i>Total Revenues</i>	<u>12,500</u>	<u>11,964</u>	<u>11,964</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
County Recorder's Equipment				
Contractual Services	11,967	11,967	11,887	80
Capital Outlay	3,000	3,000	2,541	459
<i>Total Expenditures</i>	<u>14,967</u>	<u>14,967</u>	<u>14,428</u>	<u>539</u>
Net Change in Fund Balance	(2,467)	(3,003)	(2,464)	539
Fund Balance at Beginning of Year	3,691	3,691	3,691	0
Prior Year Encumbrances Appropriated	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,324</u></u>	<u><u>\$1,788</u></u>	<u><u>\$2,327</u></u>	<u><u>\$539</u></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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$175,000	\$175,000	\$209,601	\$34,601
Other	0	0	518	518
<i>Total Revenues</i>	<u>175,000</u>	<u>175,000</u>	<u>210,119</u>	<u>35,119</u>
Expenditures:				
Current:				
General Government - Judicial				
Certificate of Title Administration				
Personal Services	80,826	80,826	79,097	1,729
Fringe Benefits	45,015	45,015	37,090	7,925
Supplies and Materials	5,500	7,000	5,877	1,123
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	4,500	4,500	2,491	2,009
Total General Government - Judicial	<u>136,841</u>	<u>138,341</u>	<u>124,555</u>	<u>13,786</u>
Capital Outlay	<u>4,000</u>	<u>2,500</u>	<u>150</u>	<u>2,350</u>
<i>Total Expenditures</i>	<u>140,841</u>	<u>140,841</u>	<u>124,705</u>	<u>16,136</u>
Net Change in Fund Balance	34,159	34,159	85,414	51,255
Fund Balance at Beginning of Year	<u>445,026</u>	<u>445,026</u>	<u>445,026</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$479,185</u></u>	<u><u>\$479,185</u></u>	<u><u>\$530,440</u></u>	<u><u>\$51,255</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$6,184	\$31,395	\$31,395	\$0
<i>Total Revenues</i>	<u>6,184</u>	<u>31,395</u>	<u>31,395</u>	<u>0</u>
Expenditures:				
Current:				
Conservation and Recreation				
Airport Authority Grant				
Contractual Services	43,526	43,527	37,431	6,096
Other Expenditures	2,775	2,775	0	2,775
<i>Total Expenditures</i>	<u>46,301</u>	<u>46,302</u>	<u>37,431</u>	<u>8,871</u>
Net Change in Fund Balance	(40,117)	(14,907)	(6,036)	8,871
Fund Balance at Beginning of Year	2,746	2,746	2,746	0
Prior Year Encumbrances Appropriated	<u>37,343</u>	<u>37,343</u>	<u>37,343</u>	<u>0</u>
Fund Balance at End of Year	<u><u>(\$28)</u></u>	<u><u>\$25,182</u></u>	<u><u>\$34,053</u></u>	<u><u>\$8,871</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$15,000	\$7,747	\$7,747	\$0
<i>Total Revenues</i>	<u>15,000</u>	<u>7,747</u>	<u>7,747</u>	<u>0</u>
Expenditures:				
Current:				
Conservation and Recreation				
Airport Resurfacing Grant				
Contractual Services	37,012	34,913	28,290	6,623
<i>Total Expenditures</i>	<u>37,012</u>	<u>34,913</u>	<u>28,290</u>	<u>6,623</u>
Net Change in Fund Balance	(22,012)	(27,166)	(20,543)	6,623
Fund Balance at Beginning of Year	6,154	6,154	6,154	0
Prior Year Encumbrances Appropriated	21,513	21,513	21,513	0
Fund Balance at End of Year	<u>\$5,655</u>	<u>\$501</u>	<u>\$7,124</u>	<u>\$6,623</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$37,957	\$37,957
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>37,957</u>	<u>37,957</u>
Expenditures:				
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	37,957	37,957
Fund Balance at Beginning of Year	<u>204,856</u>	<u>204,856</u>	<u>204,856</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$204,856</u></u>	<u><u>\$204,856</u></u>	<u><u>\$242,813</u></u>	<u><u>\$37,957</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, 2014

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

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).

Undistributed Payments In Lieu of Tax Fund

To account for the collection of payments in lieu of taxes. These revenues are periodically apportioned to local governments in the County (including the County itself).

Continued

PIKE COUNTY
Combining Statement - Fiduciary Funds
(Continued)

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.

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, 2014

	Balance at 01/01/14	Additions	Reductions	Balance at 12/31/14
Soil and Water Conservation				
Assets:				
Equity in Pooled Cash and Investments	\$43,365	\$108,155	\$114,500	\$37,020
<i>Total Assets</i>	<u>\$43,365</u>	<u>\$108,155</u>	<u>\$114,500</u>	<u>\$37,020</u>
Liabilities:				
Undistributed Monies	\$43,365	\$108,155	\$114,500	\$37,020
<i>Total Liabilities</i>	<u>\$43,365</u>	<u>\$108,155</u>	<u>\$114,500</u>	<u>\$37,020</u>
Mental Health Levy				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$352,527	\$352,527	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$352,527</u>	<u>\$352,527</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$352,527	\$352,527	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$352,527</u>	<u>\$352,527</u>	<u>\$0</u>
District Board of Health				
Assets:				
Equity in Pooled Cash and Investments	\$584,055	\$857,340	\$941,139	\$500,256
Due from Other Governments	30,818	3,943	30,818	3,943
<i>Total Assets</i>	<u>\$614,873</u>	<u>\$861,283</u>	<u>\$971,957</u>	<u>\$504,199</u>
Liabilities:				
Undistributed Monies	\$614,873	\$861,283	\$971,957	\$504,199
<i>Total Liabilities</i>	<u>\$614,873</u>	<u>\$861,283</u>	<u>\$971,957</u>	<u>\$504,199</u>

(Continued)

PIKE COUNTY
 Combining Statement of Changes in Assets and Liabilities
 Agency Funds
 For the Year Ended December 31, 2014

	Balance at 01/01/14	Additions	Reductions	Balance at 12/31/14
Delinquent Real Estate Tax Sales				
Assets:				
Equity in Pooled Cash and Investments	\$175,448	\$2,274	\$0	\$177,722
<i>Total Assets</i>	<u>\$175,448</u>	<u>\$2,274</u>	<u>\$0</u>	<u>\$177,722</u>
Liabilities:				
Deposits Held and Due to Others	\$175,448	\$2,274	\$0	\$177,722
<i>Total Liabilities</i>	<u>\$175,448</u>	<u>\$2,274</u>	<u>\$0</u>	<u>\$177,722</u>
Hospital Levy				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$19,460	\$19,460	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,460</u>	<u>\$19,460</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$19,460	\$19,460	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,460</u>	<u>\$19,460</u>	<u>\$0</u>
Garnet Wilson Public Library Special Levy				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$377,424	\$377,424	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$377,424</u>	<u>\$377,424</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$377,424	\$377,424	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$377,424</u>	<u>\$377,424</u>	<u>\$0</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance at 01/01/14	Additions	Reductions	Balance at 12/31/14
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$211,649	\$4,328,415	\$4,395,209	\$144,855
<i>Total Assets</i>	<u>\$211,649</u>	<u>\$4,328,415</u>	<u>\$4,395,209</u>	<u>\$144,855</u>
Liabilities:				
Undistributed Monies	\$211,649	\$4,328,415	\$4,395,209	\$144,855
<i>Total Liabilities</i>	<u>\$211,649</u>	<u>\$4,328,415</u>	<u>\$4,395,209</u>	<u>\$144,855</u>
Sheriff Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$179,157	\$1,450,240	\$1,259,469	\$369,928
<i>Total Assets</i>	<u>\$179,157</u>	<u>\$1,450,240</u>	<u>\$1,259,469</u>	<u>\$369,928</u>
Liabilities:				
Undistributed Monies	\$179,157	\$1,450,240	\$1,259,469	\$369,928
<i>Total Liabilities</i>	<u>\$179,157</u>	<u>\$1,450,240</u>	<u>\$1,259,469</u>	<u>\$369,928</u>
Inmate Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$5,006	\$0	\$0	\$5,006
<i>Total Assets</i>	<u>\$5,006</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,006</u>
Liabilities:				
Deposits Held and Due to Others	\$5,006	\$0	\$0	\$5,006
<i>Total Liabilities</i>	<u>\$5,006</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,006</u>

(Continued)

PIKE COUNTY
 Combining Statement of Changes in Assets and Liabilities
 Agency Funds
 For the Year Ended December 31, 2014

	Balance at 01/01/14	Additions	Reductions	Balance at 12/31/14
Alimony and Child Support				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$100	\$217,571	\$217,671	\$0
<i>Total Assets</i>	<u>\$100</u>	<u>\$217,571</u>	<u>\$217,671</u>	<u>\$0</u>
Liabilities:				
Deposits Held and Due to Others	\$100	\$217,571	\$217,671	\$0
<i>Total Liabilities</i>	<u>\$100</u>	<u>\$217,571</u>	<u>\$217,671</u>	<u>\$0</u>
Undivided Tax				
Assets:				
Equity in Pooled Cash and Investments	\$1,214,462	\$33,216,979	\$33,536,913	\$894,528
Receivables:				
Taxes	18,729,172	19,376,688	18,729,172	19,376,688
Due From Other Governments	97,433	85,470	97,433	85,470
<i>Total Assets</i>	<u>\$20,041,067</u>	<u>\$52,679,137</u>	<u>\$52,363,518</u>	<u>\$20,356,686</u>
Liabilities:				
Due to Other Governments	\$20,041,067	\$52,679,137	\$52,363,518	\$20,356,686
<i>Total Liabilities</i>	<u>\$20,041,067</u>	<u>\$52,679,137</u>	<u>\$52,363,518</u>	<u>\$20,356,686</u>
Undistributed PILT				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$473,692	\$473,692	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$473,692</u>	<u>\$473,692</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$473,692	\$473,692	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$473,692</u>	<u>\$473,692</u>	<u>\$0</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance at 01/01/14	Additions	Reductions	Balance at 12/31/14
Undivided Income Tax				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$1,487,006	\$1,487,006	\$0
Due From Other Governments	282,793	274,203	282,793	274,203
Total Assets	\$282,793	\$1,761,209	\$1,769,799	\$274,203
Liabilities:				
Due to Other Governments	\$282,793	\$1,761,209	\$1,769,799	\$274,203
Total Liabilities	\$282,793	\$1,761,209	\$1,769,799	\$274,203
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Investments	\$30	\$150	\$180	\$0
Total Assets	\$30	\$150	\$180	\$0
Liabilities:				
Undistributed Monies	\$30	\$150	\$180	\$0
Total Liabilities	\$30	\$150	\$180	\$0
Family and Children First Council				
Assets:				
Equity in Pooled Cash and Investments	\$48,504	\$201,271	\$214,051	\$35,724
Due From Other Governments	30,818	38,478	30,818	38,478
Total Assets	\$79,322	\$239,749	\$244,869	\$74,202
Liabilities:				
Undistributed Monies	\$79,322	\$239,749	\$244,869	\$74,202
Total Liabilities	\$79,322	\$239,749	\$244,869	\$74,202

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance at 01/01/14	Additions	Reductions	Balance at 12/31/14
Airport Fuel Sales				
Assets:				
Equity in Pooled Cash and Investments	\$24,690	\$46,567	\$40,195	\$31,062
<i>Total Assets</i>	<u>\$24,690</u>	<u>\$46,567</u>	<u>\$40,195</u>	<u>\$31,062</u>
Liabilities:				
Undistributed Monies	\$24,690	\$46,567	\$40,195	\$31,062
<i>Total Liabilities</i>	<u>\$24,690</u>	<u>\$46,567</u>	<u>\$40,195</u>	<u>\$31,062</u>
Recorder's Housing Trust				
Assets:				
Equity in Pooled Cash and Investments	\$23,624	\$87,220	\$88,353	\$22,491
<i>Total Assets</i>	<u>\$23,624</u>	<u>\$87,220</u>	<u>\$88,353</u>	<u>\$22,491</u>
Liabilities:				
Deposits Held and Due to Others	\$23,624	\$87,220	\$88,353	\$22,491
<i>Total Liabilities</i>	<u>\$23,624</u>	<u>\$87,220</u>	<u>\$88,353</u>	<u>\$22,491</u>
Indigent Application & Recoup				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$9,110	\$8,585	\$525
<i>Total Assets</i>	<u>\$0</u>	<u>\$9,110</u>	<u>\$8,585</u>	<u>\$525</u>
Liabilities:				
Undistributed Monies	\$0	\$9,110	\$8,585	\$525
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$9,110</u>	<u>\$8,585</u>	<u>\$525</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance at 01/01/14	Additions	Reductions	Balance at 12/31/14
Payroll				
Assets:				
Equity in Pooled Cash and Investments	\$37,474	\$10,352,108	\$10,318,011	\$71,571
<i>Total Assets</i>	<u>\$37,474</u>	<u>\$10,352,108</u>	<u>\$10,318,011</u>	<u>\$71,571</u>
Liabilities:				
Deposits Held and Due to Others	\$37,474	\$10,352,108	\$10,318,011	\$71,571
<i>Total Liabilities</i>	<u>\$37,474</u>	<u>\$10,352,108</u>	<u>\$10,318,011</u>	<u>\$71,571</u>
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$2,151,652	\$47,591,283	\$47,972,036	\$1,770,899
Cash and Cash Equivalents in Segregated Accounts	395,912	5,996,226	5,872,349	519,789
Receivables:				
Taxes	18,729,172	19,376,688	18,729,172	19,376,688
Due from Other Governments	441,862	402,094	441,862	402,094
<i>Total Assets</i>	<u>\$21,718,598</u>	<u>\$73,366,291</u>	<u>\$73,015,419</u>	<u>\$22,069,470</u>
Liabilities:				
Due to Other Governments	\$20,323,860	\$55,310,922	\$55,003,893	\$20,630,889
Undistributed Monies	1,153,086	7,396,196	7,387,491	1,161,791
Deposits Held and Due to Others	241,652	10,659,173	10,624,035	276,790
<i>Total Liabilities</i>	<u>\$21,718,598</u>	<u>\$73,366,291</u>	<u>\$73,015,419</u>	<u>\$22,069,470</u>

PIKE COUNTY, OHIO



Statistical Section

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Statistical Section

This part of Pike County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	216-225
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source: the property tax.	226-230
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	231-237
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	238-242
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	243-245
Other Information This schedule contains miscellaneous information about the County.	246

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	2005	2006*	2007	2008*	2009*
Governmental Activities:					
Net Investment in Capital Assets	\$7,373,204	\$25,870,056	\$25,626,797	\$27,467,561	\$30,694,765
Restricted for:					
Debt Service	0	0	0	1,250	0
Capital Projects	0	315,927	0	0	265,239
Community Development	2,037,609	1,857,227	1,565,737	1,133,567	2,358,326
Board of Developmental Disabilities	352,188	1,142,809	1,576,770	1,642,525	3,529,843
Motor Vehicle and Gas Tax	2,089,513	1,711,100	1,917,638	2,108,823	1,599,774
Job and Family Services	774,657	727,229	1,191,322	0	0
Emergency Medical Services	(1)	1,284,175	1,151,654	1,263,644	1,313,671
Child Support	(1)	436,501	440,257	407,284	239,469
Real Estate Assessment	(1)	366,201	458,786	613,990	676,738
Reclaim Ohio	(1)	(1)	(1)	215,393	0
Pike County Wireless	(1)	(1)	(1)	151,311	0
Children Services	(1)	(1)	(1)	111,769	478,526
Delinquent Real Estate	(1)	(1)	(1)	272,823	255,839
County Court Computer Legal Research	(1)	(1)	(1)	180,777	0
Pike Senior Services	(1)	(1)	(1)	0	425,612
Other Purposes	4,993,125	3,608,999	1,656,517	3,863,397	2,316,862
Unrestricted	3,175,247	3,208,635	8,031,423	7,063,507	7,384,463
Total Governmental Activities Net Position	<u>\$20,795,543</u>	<u>\$40,528,859</u>	<u>\$43,616,901</u>	<u>\$46,497,621</u>	<u>\$51,539,127</u>
Business-type Activities:					
Net Investment in Capital Assets	\$1,724,955	\$1,682,161	\$1,620,401	\$1,596,826	\$1,535,325
Unrestricted	429,782	479,696	416,083	373,641	443,920
Total Business-type Activities Net Position	<u>\$2,154,737</u>	<u>\$2,161,857</u>	<u>\$2,036,484</u>	<u>\$1,970,467</u>	<u>\$1,979,245</u>
Primary Government:					
Net Investment in Capital Assets	\$9,098,159	\$27,552,217	\$27,247,198	\$29,064,387	\$32,230,090
Restricted	10,247,092	11,450,168	9,958,681	11,966,553	13,459,899
Unrestricted	3,605,029	3,688,331	8,447,506	7,437,148	7,828,383
Total Primary Government Net Position	<u>\$22,950,280</u>	<u>\$42,690,716</u>	<u>\$45,653,385</u>	<u>\$48,468,088</u>	<u>\$53,518,372</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.

<u>2010*</u>	<u>2011</u>	<u>2012(2)</u>	<u>2013*</u>	<u>2014</u>
\$31,865,223	\$32,381,674	\$40,704,846	\$41,651,138	\$47,208,862
0	0	0	379,479	322,641
3,015,580	2,569,740	2,590,778	304,769	0
1,168,777	1,834,278	996,752	3,023,844	1,842,140
4,309,128	4,835,523	4,866,519	4,445,135	4,787,906
1,633,270	1,323,855	1,205,401	1,819,594	1,976,753
51,495	91,508	261,376	1,044,849	0
1,102,395	1,312,065	1,627,840	1,529,246	1,522,007
193,365	467,550	472,659	506,772	558,807
695,427	691,646	808,866	963,503	1,090,289
0	0	0	0	0
0	0	0	0	0
476,927	570,420	696,995	895,596	1,068,071
239,492	218,941	221,954	237,908	260,831
0	0	0	0	0
359,581	370,895	379,230	378,707	434,262
3,414,300	3,379,265	3,460,047	619,475	809,223
7,886,340	8,803,071	10,654,688	13,505,147	14,614,786
<u>\$56,411,300</u>	<u>\$58,850,431</u>	<u>\$68,947,951</u>	<u>\$71,305,162</u>	<u>\$76,496,578</u>
\$1,468,091	\$1,408,024	\$1,355,026	\$1,302,679	\$2,059,107
435,136	442,142	463,197	489,526	701,231
<u>\$1,903,227</u>	<u>\$1,850,166</u>	<u>\$1,818,223</u>	<u>\$1,792,205</u>	<u>\$2,760,338</u>
\$33,333,314	\$33,789,698	\$42,059,872	\$42,953,817	\$49,267,969
16,659,737	17,665,686	17,588,417	16,148,877	14,672,930
8,321,476	9,245,213	11,117,885	13,994,673	15,316,017
<u>\$58,314,527</u>	<u>\$60,700,597</u>	<u>\$70,766,174</u>	<u>\$73,097,367</u>	<u>\$79,256,916</u>

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

Fiscal Year	2005	2006	2007	2008
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$2,961,625	\$2,957,258	\$3,199,826	\$3,316,222
Judicial	1,050,014	1,017,050	1,254,688	1,281,008
Public Safety	2,881,846	2,588,602	2,656,984	2,715,026
Public Works	3,391,316	5,179,047	6,757,222	4,976,249
Health	2,906,588	3,506,610	3,177,657	3,569,590
Human Services	5,489,692	6,198,202	6,557,840	6,197,286
Conservation and Recreation	235,325	319,488	226,335	281,150
Economic Development and Assistance	1,321,361	720,652	395,665	667,838
Other	0	0	0	0
Interest and Fiscal Charges	83,660	155,241	197,700	215,187
<i>Total Governmental Activities Expenses</i>	<u>20,321,427</u>	<u>22,642,150</u>	<u>24,423,917</u>	<u>23,219,556</u>
Business-type Activities:				
Sewer	409,920	426,039	634,508	511,078
<i>Total Business-type Activities Expenses</i>	<u>409,920</u>	<u>426,039</u>	<u>634,508</u>	<u>511,078</u>
<i>Total Primary Government Expenses</i>	<u>20,731,347</u>	<u>23,068,189</u>	<u>25,058,425</u>	<u>23,730,634</u>
Program Revenues				
<i>Charges for Services</i>				
Legislative and Executive	373,552	376,878	330,819	339,276
Judicial	245,851	240,358	341,154	410,590
Public Safety	314,188	301,435	293,009	289,155
Public Works	342,288	443,421	462,238	408,737
Health	231,940	331,051	334,838	366,880
Human Services	473,455	613,654	707,202	652,055
Conservation and Recreation	26,493	39,497	37,543	28,748
Economic Development and Assistance	96,961	67,761	40,570	68,173
Other	0	0	0	0
Interest and Fiscal Charges	0	1,736	3,227	3,268
<i>Operating Grants and Contributions</i>				
General Government:				
Legislative and Executive	312,968	226,128	252,094	255,934
Judicial	156,484	117,642	228,085	245,270
Public Safety	715,356	411,748	492,183	437,220
Public Works	2,928,488	3,399,860	2,989,113	2,697,969
Health	2,146,067	2,128,530	2,556,952	2,452,699
Human Services	3,912,102	4,619,813	5,149,919	4,104,941
Economic Development and Assistance	1,005,969	547,873	312,116	458,548
Interest and Fiscal Charges	0	11,764	24,007	21,328
<i>Capital Grants and Contributions</i>				
Public Works	493,174	905,773	1,312,017	690,531
Interest and Fiscal Charges	49,969	54,750	89,711	137,444
<i>Total Governmental Activities Program Revenues</i>	<u>13,825,305</u>	<u>14,839,672</u>	<u>15,956,797</u>	<u>14,068,766</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.

2009*	2010	2011	2012	2013	2014
\$3,529,212	\$3,983,608	\$4,097,392	\$3,984,278	\$4,096,519	\$4,398,823
1,390,551	1,249,126	1,274,646	1,461,617	1,484,516	1,441,964
2,848,362	2,940,383	3,256,751	3,801,047	3,546,634	3,929,897
4,846,311	5,735,405	5,099,969	5,865,121	5,388,796	6,264,103
3,444,891	3,740,545	3,949,619	4,645,254	5,068,148	5,007,658
5,297,730	5,404,580	4,902,583	4,427,938	5,192,699	5,812,998
429,284	301,670	371,803	282,783	45,819	71,497
338,668	406,270	958,564	1,323,671	609,093	513,641
0	0	0	0	0	0
253,623	238,433	255,119	161,473	215,834	194,233
<u>22,378,632</u>	<u>24,000,020</u>	<u>24,166,446</u>	<u>25,953,182</u>	<u>25,648,058</u>	<u>27,634,814</u>
477,353	550,063	681,336	595,826	689,039	664,174
<u>477,353</u>	<u>550,063</u>	<u>681,336</u>	<u>595,826</u>	<u>689,039</u>	<u>664,174</u>
<u>22,855,985</u>	<u>24,550,083</u>	<u>24,847,782</u>	<u>26,549,008</u>	<u>26,337,097</u>	<u>28,298,988</u>
340,749	414,071	476,272	504,684	538,508	562,094
419,124	454,203	395,565	487,317	594,099	463,306
300,915	296,849	390,595	504,817	495,563	533,821
561,455	395,987	515,419	829,123	614,697	644,872
448,570	490,401	615,082	836,012	956,933	846,282
691,943	718,761	768,793	782,296	977,036	983,962
37,037	42	42,012	33,524	4,342	7,401
42,506	52,645	147,846	79,060	116,557	88,010
0	0	0	0	0	0
4,701	6,414	9,985	14,037	12,497	11,078
385,482	527,803	595,616	382,224	423,242	429,693
312,307	253,570	175,237	268,933	314,173	201,061
645,357	531,019	787,273	781,763	832,454	954,087
3,501,279	2,246,437	2,672,069	3,062,542	2,227,196	2,650,310
2,811,353	2,953,768	3,363,975	3,193,907	4,134,946	3,673,756
4,172,186	4,175,350	4,043,854	2,916,202	4,128,707	4,184,270
268,554	319,367	814,227	304,487	504,789	384,376
27,874	30,328	27,265	13,206	18,093	9,932
1,835,140	4,249,001	161,442	9,318,611	645,785	4,940,132
36,985	351,961	35,027	442,749	43,203	313,788
<u>16,843,517</u>	<u>18,467,977</u>	<u>16,037,554</u>	<u>24,755,494</u>	<u>17,582,820</u>	<u>21,882,231</u>

(continued)

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

Fiscal Year	2005	2006	2007	2008
Business-type Activities:				
<i>Charges for Services</i>				
Sewer	\$388,234	\$296,625	\$428,960	\$445,061
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	0	130,000	59,400	0
Total Business-type Activities Program Revenues	388,234	426,625	488,360	445,061
Total Primary Government Program Revenues	14,213,539	15,266,297	16,445,157	14,513,827
Net (Expense)/Revenue				
Governmental Activities	(6,496,122)	(7,802,478)	(8,467,120)	(9,150,790)
Business-type Activities	(21,686)	586	(146,148)	(66,017)
Total Primary Government Net (Expense)/Revenue	(\$6,517,808)	(\$7,801,892)	(\$8,613,268)	(\$9,216,807)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Operating	\$3,673,611	\$3,012,073	\$3,454,990	\$3,699,166
Health - Board of DD	(1)	886,227	1,189,324	1,182,323
Human Services - Children's Services	(1)	444,870	570,712	571,566
Public Safety - Emergency Medical Services	(1)	272,341	383,986	383,708
Legislative and Executive - Pike Senior Services	(1)	0	0	0
Permissive Sales Tax Imposed for:				
General Operating	1,865,802	2,013,912	2,063,157	2,020,650
Fines & Forfeitures	0	0	0	0
Grants and Entitlements not				
Restricted to Specific Programs	459,033	440,746	586,724	464,056
Gain on Sale of Capital Assets	0	66,070	0	5,103
Investment Earnings	807,012	768,280	832,782	611,674
Miscellaneous	1,441,671	2,541,599	2,473,487	2,104,933
Transfers	0	0	0	0
Total Governmental Activities	8,247,129	10,446,118	11,555,162	11,043,179
Business-type Activities:				
Miscellaneous	7,591	6,534	20,775	0
Transfers	0	0	0	0
Total Business-type Activities	7,591	6,534	20,775	0
Total Primary Government	8,254,720	10,452,652	11,575,937	11,043,179
Change in Net Position				
Governmental Activities	1,751,007	2,643,640	3,088,042	1,892,389
Business-type Activities	(14,095)	7,120	(125,373)	(66,017)
Total Primary Government Change in Net Position	\$1,736,912	\$2,650,760	\$2,962,669	\$1,826,372

(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.

2009*	2010	2011	2012	2013	2014
\$486,131	\$465,952	\$512,475	\$541,019	\$569,366	\$609,827
0	0	0	0	0	0
0	0	94,300	0	21,549	917,913
<u>486,131</u>	<u>465,952</u>	<u>606,775</u>	<u>541,019</u>	<u>590,915</u>	<u>1,527,740</u>
<u>17,329,648</u>	<u>18,933,929</u>	<u>16,644,329</u>	<u>25,296,513</u>	<u>18,173,735</u>	<u>23,409,971</u>
(5,535,115)	(5,532,043)	(8,128,892)	(1,197,688)	(8,065,238)	(5,752,583)
8,778	(84,111)	(74,561)	(54,807)	(98,124)	863,566
<u>(\$5,526,337)</u>	<u>(\$5,616,154)</u>	<u>(\$8,203,453)</u>	<u>(\$1,252,495)</u>	<u>(\$8,163,362)</u>	<u>(\$4,889,017)</u>
\$1,577,050	\$1,593,171	\$1,498,447	\$1,632,303	\$1,874,899	\$2,147,246
1,154,457	1,148,951	1,130,767	1,100,331	1,077,678	876,407
539,437	541,400	536,816	529,549	504,880	566,869
384,049	385,062	360,196	338,248	309,276	374,957
356,439	280,304	287,089	289,936	280,084	325,593
3,444,776	3,591,117	3,940,726	4,807,276	4,232,002	4,087,949
0	0	0	0	0	0
1,588,175	1,439,578	1,433,773	1,365,351	1,258,455	1,609,884
0	0	0	0	6,372	17,651
357,075	178,680	207,904	113,208	49,558	123,281
1,360,163	1,060,919	1,193,805	1,126,506	881,792	814,162
0	(5,615)	(21,500)	(7,500)	0	0
<u>10,761,621</u>	<u>10,213,567</u>	<u>10,568,023</u>	<u>11,295,208</u>	<u>10,474,996</u>	<u>10,943,999</u>
0	2,478	0	15,364	19,559	10,943
0	5,615	21,500	7,500	0	0
0	8,093	21,500	22,864	19,559	10,943
<u>10,761,621</u>	<u>10,221,660</u>	<u>10,589,523</u>	<u>11,318,072</u>	<u>10,494,555</u>	<u>10,954,942</u>
5,226,506	4,681,524	2,439,131	10,097,520	2,409,758	5,191,416
8,778	(76,018)	(53,061)	(31,943)	(78,565)	874,509
<u>\$5,235,284</u>	<u>\$4,605,506</u>	<u>\$2,386,070</u>	<u>\$10,065,577</u>	<u>\$2,331,193</u>	<u>\$6,065,925</u>

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

	2005	2006	2007	2008*	2009
General Fund					
Reserved	\$92,440	\$64,178	\$107,470	\$133,051	\$76,443
Unreserved	1,882,432	2,932,859	4,024,202	4,853,941	5,152,890
Nonspendable	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total General Fund</i>	<u>1,974,872</u>	<u>2,997,037</u>	<u>4,131,672</u>	<u>4,986,992</u>	<u>5,229,333</u>
All Other Governmental Funds					
Reserved	1,831,452	2,052,003	2,227,025	2,354,455	2,228,646
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	6,263,985	6,877,112	7,960,965	8,462,259	9,051,297
Debt Service Funds	0	0	0	1,250	0
Capital Projects Funds	(2,563,240)	223,839	(243,848)	(141,305)	(174,701)
Restricted	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total All Other Governmental Funds</i>	<u>5,532,197</u>	<u>9,152,954</u>	<u>9,944,142</u>	<u>10,676,659</u>	<u>11,105,242</u>
<i>Total Governmental Funds</i>	<u><u>\$7,507,069</u></u>	<u><u>\$12,149,991</u></u>	<u><u>\$14,075,814</u></u>	<u><u>\$15,663,651</u></u>	<u><u>\$16,334,575</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>2010*</u>	<u>2011 (1)(2)</u>	<u>2012</u>	<u>2013*</u>	<u>2014</u>
\$250,195	\$0	\$0	\$0	\$0
5,830,689	0	0	0	0
0	190,649	195,656	204,857	242,814
0	175,194	599,623	825,337	808,005
0	6,096,403	7,121,308	7,737,909	8,611,724
<u>6,080,884</u>	<u>6,462,246</u>	<u>7,916,587</u>	<u>8,768,103</u>	<u>9,662,543</u>
2,149,219	0	0	0	0
9,905,585	0	0	0	0
0	0	0	0	0
(54,695)	0	0	0	0
0	13,623,967	13,906,501	14,838,891	16,745,421
0	(575,139)	(453,722)	(838,376)	(591,513)
<u>12,000,109</u>	<u>13,048,828</u>	<u>13,452,779</u>	<u>14,000,515</u>	<u>16,153,908</u>
<u>\$18,080,993</u>	<u>\$19,511,074</u>	<u>\$21,369,366</u>	<u>\$22,768,618</u>	<u>\$25,816,451</u>

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

	2005	2006	2007	2008	2009*
Revenues					
Taxes	\$5,703,226	\$6,636,703	\$7,581,366	\$7,790,906	\$7,109,886
Charges for Services	1,977,022	2,289,316	2,340,417	2,231,547	2,519,994
Fees, Licenses and Permits	10,192	10,648	9,676	64,164	57,638
Fines and Forfeitures	117,514	115,827	200,506	271,171	269,367
Intergovernmental	12,056,296	12,803,500	13,377,599	13,533,864	14,442,841
Interest	807,012	768,280	832,782	611,674	357,075
Other	1,445,840	2,544,538	2,487,315	2,108,957	1,360,852
<i>Total Revenues</i>	<u>22,117,102</u>	<u>25,168,812</u>	<u>26,829,661</u>	<u>26,612,283</u>	<u>26,117,653</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	2,754,353	2,784,838	3,008,279	3,146,237	3,327,699
Judicial	1,040,290	1,012,757	1,272,146	1,302,044	1,398,050
Public Safety	2,732,596	2,483,785	2,609,455	2,721,073	2,805,429
Public Works	3,990,321	5,588,011	5,521,013	4,103,968	5,350,433
Health	2,786,758	3,395,890	3,097,257	3,475,417	3,366,298
Human Services	5,420,261	6,153,304	6,534,184	6,249,430	5,257,440
Conservation and Recreation	10	309,651	216,499	271,313	378,975
Economic Development and Assistance	1,334,301	689,723	377,232	655,623	316,039
Other	398,712	0	0	0	0
Capital Outlay	620,014	942,859	2,572,464	4,020,200	4,872,943
Debt Service:					
Principal Retirement	78,145	82,713	2,972,013	422,412	563,571
Interest and Fiscal Charges	83,660	77,541	260,710	216,186	186,100
<i>Total Expenditures</i>	<u>21,239,421</u>	<u>23,521,072</u>	<u>28,441,252</u>	<u>26,583,903</u>	<u>27,822,977</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>877,681</u>	<u>1,647,740</u>	<u>(1,611,591)</u>	<u>28,380</u>	<u>(1,705,324)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	66,070	0	17,149	805
Inception of Capital Lease	8,283	0	471,414	0	92,662
Loans Issued	150,000	292,112	179,000	250,000	82,781
Bonds Issued	0	0	2,887,000	0	2,200,000
Notes Issued	0	2,637,000	0	225,977	0
Transfers In	222,685	341,153	499,948	386,255	442,195
Transfers Out	(222,685)	(341,153)	(499,948)	(386,255)	(442,195)
<i>Total Other Financing Sources (Uses)</i>	<u>158,283</u>	<u>2,995,182</u>	<u>3,537,414</u>	<u>493,126</u>	<u>2,376,248</u>
<i>Net Change in Fund Balances</i>	<u>\$1,035,964</u>	<u>\$4,642,922</u>	<u>\$1,925,823</u>	<u>\$521,506</u>	<u>\$670,924</u>
Debt Service as a Percentage of Noncapital Expenditures (1)	0.8%	0.7%	12.5%	2.8%	3.5%

(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.

2010	2011	2012	2013	2014
\$7,512,631	\$7,669,897	\$8,622,726	\$8,323,963	\$5,275,177
2,501,035	3,115,277	3,789,163	3,923,753	3,864,068
8,008	6,536	7,137	8,991	11,530
320,330	239,756	274,570	377,488	265,229
15,027,293	14,112,643	22,718,595	13,767,281	21,501,437
178,680	207,904	113,208	49,558	123,281
1,060,919	1,193,805	1,126,506	881,792	814,162
<u>26,608,896</u>	<u>26,545,818</u>	<u>36,651,905</u>	<u>27,332,826</u>	<u>31,854,884</u>
3,706,318	3,804,858	3,695,835	3,844,828	4,106,009
1,249,672	1,260,387	1,505,129	1,459,928	1,431,284
2,767,171	2,882,268	3,412,447	3,473,668	3,675,728
4,122,664	3,709,700	4,751,625	3,752,831	3,963,811
3,621,343	3,852,427	4,685,087	5,015,948	4,952,535
5,388,428	4,909,243	4,665,581	4,929,794	5,793,701
251,361	360,910	260,995	32,593	56,196
414,815	919,036	430,166	606,373	528,729
0	0	0	0	0
3,264,441	3,006,890	11,290,846	2,443,959	8,032,837
532,478	638,220	659,784	885,897	682,702
241,615	250,134	162,985	221,220	200,485
<u>25,560,306</u>	<u>25,594,073</u>	<u>35,520,480</u>	<u>26,667,039</u>	<u>33,424,017</u>
<u>1,048,590</u>	<u>951,745</u>	<u>1,131,425</u>	<u>665,787</u>	<u>(1,569,133)</u>
23,039	47,189	0	75,019	27,404
37,700	6,601	108,278	15,904	70,220
452,055	287,945	490,585	582,183	579,053
0	0	0	0	940,289
0	158,101	135,504	112,906	0
665,379	870,056	652,092	1,213,480	725,014
(670,994)	(891,556)	(659,592)	(1,213,480)	(725,014)
<u>507,179</u>	<u>478,336</u>	<u>726,867</u>	<u>786,012</u>	<u>1,616,966</u>
<u>\$1,555,769</u>	<u>\$1,430,081</u>	<u>\$1,858,292</u>	<u>\$1,451,799</u>	<u>\$47,833</u>
3.4%	3.9%	3.4%	4.6%	3.5%

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
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
2013	290,555,860	39,710,990	943,572,390	70,541,920	95,937,011
2014	307,012,390	39,273,340	989,338,331	71,846,160	97,710,778

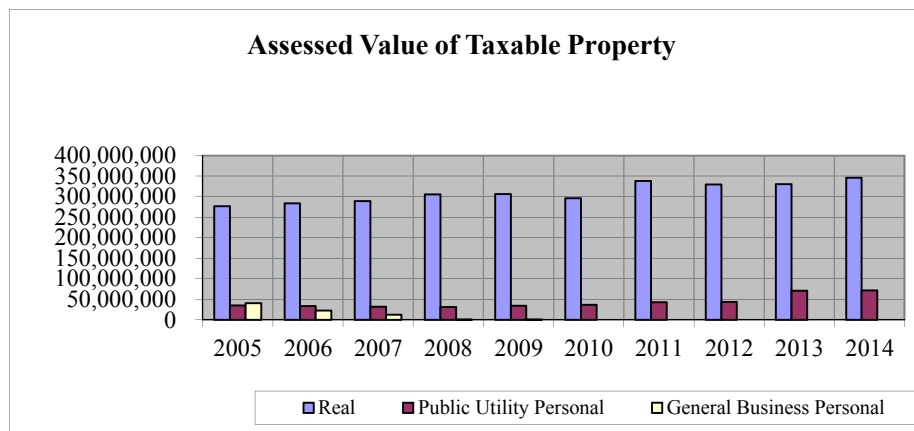
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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		Total				Total Direct Tax Rate
General Business		Assessed Value	Estimated Actual Value	Assessed Value as a Percentage of Estimated Actual Value	Assessed Value	
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
0	0	400,808,770	1,039,509,401	38.56%		12.70
0	0	418,131,890	1,087,049,109	38.46%		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
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%
2013	20,551,677	13,873,347	67.50%	1,396,552	15,269,899	74.30%	3,669,917	17.86%
2014	21,269,156	14,806,844	69.62%	1,130,731	15,937,575	74.93%	3,674,164	17.27%

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. The County will make an effort to try to obtain this information for 2014.
- (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

COUNTY UNITS:	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	3.80	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	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	1.50	1.50
Total	11.70	11.70	11.70	11.70	12.70	12.70	12.70	12.70	12.70	12.70
SCHOOL DISTRICTS:										
Eastern Local	33.36	33.36	33.36	33.36	33.36	33.36	33.36	33.00	33.00	30.50
Western Local	32.75	32.75	32.75	32.75	32.75	32.75	32.75	32.70	32.70	30.50
Scioto Valley Local	29.75	28.90	28.90	27.60	27.60	27.60	27.60	27.60	27.60	27.60
Waverly City	44.25	39.25	39.25	39.25	39.25	39.25	39.25	39.30	39.50	39.50
Total	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
JOINT VOCATIONAL SCHOOL DISTRICT:										
Pike County Joint Vocational School										
CORPORATIONS:										
Village of Beaver	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Village of Pikeston	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Village of Waverly	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
TOWNSHIPS:										
Beaver	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Benton	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Camp Creek	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Jackson 1	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Jackson 2	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Marion 1	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Marion 2	7.00	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	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Pebble	5.20	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	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Sunfish	6.40	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/Pikeston V. Annex I	5.10	5.35	5.35	5.35	5.35	5.35	5.35	6.85	6.85	6.85
Seal Twp/Pikeston V. Annex 2	-	5.10	5.10	5.10	5.10	5.10	5.10	6.60	6.60	6.60
OTHER UNITS:										
Hospital	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
Library	-	-	-	-	-	-	-	-	-	-
Total	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.00	3.00

Source: Pike County Auditor's Office

PIKE COUNTY
Principal Property Taxpayers
Current Year and Nine Years Ago

2014

	<u>Real Estate Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Ohio Power Co.	\$37,531,957	\$0	\$37,531,957	8.98%
Bristol Village Home	31,842,085	0	31,842,085	7.62%
AEP Ohio Transmission Co.	26,092,168	0	26,092,168	6.24%
Scioto Land Co. LLC	7,030,114	0	7,030,114	1.68%
Ewing, Nathaniel G.	4,922,342	0	4,922,342	1.18%
Echo Environmental	4,849,628	0	4,849,628	1.16%
HCF Realty of Pleasant Hill Inc.	4,517,657	0	4,517,657	1.08%
Walmart Stores Inc.	4,173,942	0	4,173,942	1.00%
Hopewell Waverly LLC	4,008,856	0	4,008,856	0.96%
LRM Limited an Ohio LTD	3,876,485	0	3,876,485	0.93%
Total	128,845,234	0	128,845,234	30.81%
All Others	217,440,496	71,846,160	289,286,656	69.19%
Total Assessed Valuation	<u>\$346,285,730</u>	<u>\$71,846,160</u>	<u>\$418,131,890</u>	<u>100.00%</u>

2005

	<u>Real Estate Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Mills Pride	\$22,045,628	\$19,153,970	\$41,199,598	11.72%
National Church Residences	35,633,171	0	35,633,171	10.13%
State of Ohio	17,310,440	0	17,310,440	4.92%
Columbus & Southern	14,791,994	0	14,791,994	4.21%
Ohio Power Company	6,784,100	0	6,784,100	1.93%
Walmart Stores, Inc.	4,294,400	1,409,770	5,704,170	1.62%
Mead Corp.	4,612,370	0	4,612,370	1.31%
H.C.F. Incorporated	4,013,644	70,070	4,083,714	1.16%
General Telephone	3,369,761	0	3,369,761	0.96%
NKR, Inc.	1,679,800	1,411,310	3,091,110	0.88%
Total	114,535,308	22,045,120	136,580,428	38.84%
All Others	162,211,252	52,880,341	215,091,593	61.16%
Total Assessed Valuation	<u>\$276,746,560</u>	<u>\$74,925,461</u>	<u>\$351,672,021</u>	<u>100.00%</u>

Source: Pike County Auditor

PIKE COUNTY
Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 2014

Jurisdiction	Debt Outstanding (1)	Percentage Applicable to Pike County (2)	Amount Applicable to Pike County
Direct Debt:			
Pike County	\$1,602,299	100%	\$1,602,299
Overlapping Debt:			
Village of Waverly	0	100%	0
Scioto Valley School District	485,000	100%	485,000
Eastern Local School District	889,065	100%	889,065
Waverly City School District	4,609,992	100%	4,609,992
Pike County Joint Vocational School	2,745,750	100%	2,745,750
Western Local School District	265,000	100%	265,000
Overlapping Debt	8,994,807		8,994,807
Total Direct and Overlapping Debt	<u>\$10,597,106</u>		<u>\$10,597,106</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

	2005	2006	2007	2008
Tax Valuation	<u>\$351,672,021</u>	<u>\$339,007,631</u>	<u>\$332,609,830</u>	<u>\$336,874,520</u>
Debt Limit (1)	<u>\$6,775,080</u>	<u>\$6,585,114</u>	<u>\$6,489,147</u>	<u>\$6,553,118</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds/Notes/ OPWC and OWDA Loans Less Amount Available in Debt Service	<u>(4,102,451)</u> <u>0</u>	<u>(5,359,420)</u> <u>0</u>	<u>(5,425,692)</u> <u>0</u>	<u>(5,467,501)</u> <u>1,250</u>
Amount of Debt Subject to Limit	<u>(4,102,451)</u>	<u>(5,359,420)</u>	<u>(5,425,692)</u>	<u>(5,466,251)</u>
Legal Debt Margin	<u>\$2,672,629</u>	<u>\$1,225,694</u>	<u>\$1,063,455</u>	<u>\$1,086,867</u>
Legal Debt Margin as a Percentage of the Debt Limit	39.45%	18.61%	16.39%	16.59%
Unvoted Debt Limit (2)	\$3,516,720	\$3,390,076	\$3,326,098	\$3,368,745
Amount of Debt Subject to Limit	<u>(4,102,451)</u>	<u>(5,359,420)</u>	<u>(5,425,692)</u>	<u>(5,467,501)</u>
Unvoted Legal Debt Margin	<u>(\$585,731)</u>	<u>(\$1,969,344)</u>	<u>(\$2,099,594)</u>	<u>(\$2,098,756)</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	-16.66%	-58.09%	-63.12%	-62.30%

(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

2009	2010	2011	2012	2013	2014
<u>\$340,145,490</u>	<u>\$333,015,860</u>	<u>\$380,872,910</u>	<u>\$372,825,530</u>	<u>\$400,808,770</u>	<u>\$418,131,890</u>
<u>\$6,602,182</u>	<u>\$6,825,397</u>	<u>\$8,021,823</u>	<u>\$7,820,638</u>	<u>\$8,520,219</u>	<u>\$8,953,297</u>
(4,892,151) 0	(4,800,236) 0	(4,117,276) 0	(5,211,713) 0	(4,601,737) 0	(4,671,636) 0
<u>(4,892,151)</u>	<u>(4,800,236)</u>	<u>(4,117,276)</u>	<u>(5,211,713)</u>	<u>(4,601,737)</u>	<u>(4,671,636)</u>
<u>\$1,710,031</u>	<u>\$2,025,161</u>	<u>\$3,904,547</u>	<u>\$2,608,925</u>	<u>\$3,918,482</u>	<u>\$4,281,661</u>
25.90%	29.67%	48.67%	33.36%	45.99%	47.82%
\$3,401,455	\$3,330,159	\$3,808,729	\$3,728,255	\$4,008,088	\$4,181,319
(4,892,151)	(4,800,236)	(4,117,276)	(5,211,713)	(4,601,737)	(4,671,636)
<u>(\$1,490,696)</u>	<u>(\$1,470,077)</u>	<u>(\$308,547)</u>	<u>(\$1,483,458)</u>	<u>(\$593,649)</u>	<u>(\$490,317)</u>
-43.83%	-44.14%	-8.10%	-39.79%	-14.81%	-11.73%

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			
2005	28,058	a	998,786,667	0	0	0	0	0.00%	0.00	
2006	28,269	a	835,411,568	0	0	0	0	0.00%	0.00	
2007	27,695	a	914,052,410	2,701,330	0	0	2,701,330	0.30%	97.54	
2008	27,918	a	916,069,862	2,840,007	0	1,250	2,838,757	0.31%	101.68	
2009	27,722	a	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	28,709	b	1,024,234,575	2,146,971	2,041,700	0	4,188,671	0.41%	145.90	
2012	28,709	b	985,492,051	1,953,194	1,958,400	0	3,911,594	0.40%	136.25	
2013	28,367	c	1,039,509,401	1,781,486	1,872,100	0	3,653,586	0.35%	128.80	
2014	28,256	a	1,087,049,109	1,602,299	2,632,800	0	4,235,099	0.39%	149.88	

Sources: (1) U.S. Bureau of Census, Census of Population
(a) Bureau of Economic Analysis
(b) 2010 Federal Census
(c) 2013 Estimate

(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
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
2013	445,350	1,781,486	1,872,100	2,374,901	106,005
2014	388,350	1,602,299	2,632,800	2,680,987	125,266

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
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	0.94%	262.72
0	0	0	0	7,030,386	0.85%	244.88
0	0	0	1,802	6,236,615	0.71%	217.24
0	0	0	259,687	7,571,433	0.84%	263.73
0	0	0	253,045	6,832,887	0.71%	240.87
0	0	0	194,482	7,624,184	0.95%	269.83

PIKE COUNTY
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (in thousands)	Per Capita Personal Income (3)	Unemployment Rate (2)	K-12 School Enrollment
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	771,642	27,835	15.10%	5,642
2010	28,709	824,551	28,721	14.90%	4,919
2011	28,709	875,825	30,507	15.30%	5,602
2012	28,709	898,850	31,309	13.70%	5,008
2013	28,367	967,513	34,107	12.50%	5,143
2014	28,256	801,538	28,367	9.00%	5,075

Sources: (1) See page 266 for source.
(2) Ohio Bureau of Labor Market Information
(3) Bureau of Economic Analysis
N/A - Not Available

PIKE COUNTY
New Construction, Real Property Values and Bank Deposits
Last Ten Years

Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (in Thousands)
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	141,058
2013	3,600,020	329,270,760	152,195
2014	2,251,820	345,188,680	152,457

(1) New construction and real property values are listed at the assessed value.

(2) Bank deposit data available includes banks headquartered in Pike County.

Sources: Pike County Auditor's Office

PIKE COUNTY
Principal Employers
Current Year and Nine Years Ago

Employer	Nature of Business	2014	
		Number of Employees	Percentage of Total Employment
Pike County	Government	299	2.99%
VR Waverly Inc.	Manufacturing	224	2.24%
Waverly City School District	School District	195	1.95%
Babcock & Wilcox Conversion Services	Manufacturing	174	1.74%
WEMS	Manufacturing	161	1.61%
Adena Hospital	Health Care	159	1.59%
Scioto Valley Local School District	School District	158	1.58%
Fluor B&W Portsmouth	Manufacturing	1,373	13.73%
U.S Enrichment Corp.	Manufacturing	276	2.76%
Department of Energy	Manufacturing	18	0.18%
Additional Subcontractors	Manufacturing	39	0.39%
Total		3,076	30.76%
Total Employment within the County		10,000	

Employer	Nature of Business	2005	
		Number of Employees	Percentage of Total Employment
Mills Pride	Manufacturing	1,998	18.67%
U.S. Enrichment Corp.	Manufacturing	1,200	11.21%
Brown Corp. of Waverly	Manufacturing	250	2.34%
Total		3,448	32.22%
Total Employment within the County		10,700	

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

PIKE COUNTY
County Agricultural Statistics - 2012*

	NUMBER	YIELD	CASH RECEIPTS
Number of Farms (1)	490		
Average Farm Size	199 acres		
Land in Farms	97,446 acres		
Total Cash Receipts	\$23,421,000		
Average Receipts per Farm	\$47,800		
COMMODITIES	NUMBER	YIELD	CASH RECEIPTS
Cattle	6,700 head		\$2,248,000
Soybeans	18,875 acres	33 bu/A	7,169,000
Corn	15,541 acres	97.0 bu/A	8,277,000
Hogs	1,000 head		332,000
Dairy	460 head		1,812,000
Other Crops (2)			1,977,000
Hay and Oats	12,600 acres	1.95 ton/A	8,277,000
Wheat			279,000
Other Livestock (3)			401,000

(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 2012 Annual Report and Statistics

PIKE COUNTY
PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT
FOR THE TAX YEARS 2012, 2013, AND 2014

2012		AGRICULTURAL		RESIDENTIAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		TOTAL VALUE	
SCHOOL DISTRICT															
Eastern LSD (Pike County)		\$15,241,910	\$23,690,010	\$53,050	\$1,144,010	\$4,262,640	\$322,850	\$44,714,470							
Scioto Valley LSD (Pike County)		27,204,490	52,133,640	1,787,620	12,142,150	23,438,160	484,230	117,190,290							
Waverly CSD		21,547,310	111,488,040	3,370,360	18,331,050	11,908,760	285,100	166,930,620							
Western LSD		18,155,890	22,232,310	68,580	1,091,060	3,534,490	1,340	45,083,670							
Pike County Area IVSD		82,149,600	209,544,000	5,279,610	32,708,270	43,144,050	1,093,520	373,919,050							
County Totals		82,149,600	209,544,000	5,279,610	32,708,270	43,144,050	1,093,520	373,919,050							
2013		AGRICULTURAL		RESIDENTIAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		TOTAL VALUE	
SCHOOL DISTRICT															
Eastern LSD (Pike County)		\$15,044,650	\$23,777,390	\$254,510	\$1,136,060	\$4,445,820	\$220,830	\$44,879,260							
Scioto Valley LSD (Pike County)		26,753,540	52,385,270	1,787,620	11,784,920	48,534,800	509,050	141,755,200							
Waverly CSD		20,868,440	111,649,630	3,085,230	19,461,070	13,889,740	301,360	169,255,470							
Western LSD		17,854,560	22,278,900	68,580	1,080,390	3,671,560	0	44,953,990							
Pike County Area IVSD		80,521,190	210,091,190	5,195,940	33,462,440	70,541,920	1,031,240	400,843,920							
County Totals		80,521,190	210,091,190	5,195,940	33,462,440	70,541,920	1,031,240	400,843,920							
2014		AGRICULTURAL		RESIDENTIAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		TOTAL VALUE	
SCHOOL DISTRICT															
Eastern LSD (Pike County)		\$17,174,110	\$23,958,610	\$53,050	\$1,160,820	\$4,469,930	\$224,470	\$47,040,990							
Scioto Valley LSD (Pike County)		31,838,100	52,439,210	1,787,620	12,132,370	49,109,430	524,660	147,831,390							
Waverly CSD		25,806,660	112,243,410	3,373,660	18,627,290	14,568,610	312,500	174,932,130							
Western LSD		21,071,360	22,399,940	68,580	1,053,890	3,698,190	0	48,291,960							
Pike County Area IVSD		95,890,230	211,041,170	5,282,910	32,974,370	71,846,160	1,061,630	418,096,470							
County Totals		95,890,230	211,041,170	5,282,910	32,974,370	71,846,160	1,061,630	418,096,470							

* 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 Nine Years (1)

	2006*	2007	2008	2009	2010	2011	2012	2013	2014
General Government									
Legislative & Executive	45.5	44.5	40.5	46.5	46.0	47.0	48.5	47.5	46.5
Judicial	31.0	26.5	27.0	29.0	26.0	27.5	28.5	29.0	26.0
Public Safety	32.5	24.0	25.0	28.5	29.0	29.5	31.5	29.5	35.5
Public Works	26.5	26.5	25.5	25.0	24.0	23.0	23.0	21.0	23.5
Health	38.5	33.0	34.5	34.5	30.5	30.0	34.0	34.5	42.0
Human Services	94.5	95.0	91.0	91.5	107.0	106.0	107.5	108.5	104.5
Community Development	9.0	7.0	5.0	5.0	5.0	7.0	6.0	5.0	6.0
Sewer	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	3.0
Total	280.5	259.5	251.5	263.0	270.5	273.0	283.0	279.0	287.0

* Amounts restated in a prior year.
Source: Pike County Auditor
Method: Using 1.0 for each full-time employee, and 0.5 for each part-time employee and seasonal employee based at December 31 of each year.

(1) The 2 years prior to 2006 were not available.

PIKE COUNTY
Operating Indicators by Function
Last Nine Years

	2006(a)	2007	2008	2009	2010	2011	2012	2013	2014
General Government									
Legislative & Executive (1)									
Value of New Construction	\$5,433,880	\$5,944,980	\$2,884,020	\$4,268,750	\$4,398,020	\$2,123,620	\$2,582,410	\$3,600,020	\$2,251,820
Number of Parcels	20,792	21,240	24,000	24,200	22,833	22,904	23,533	22,946	22,977
Purchase Orders Issued	3,588	3,703	3,272	3,138	2,796	6,131	2,970	2,971	2,876
Payroll Checks Processed	6,977	6,940	7,195	7,096	7,217	7,102	8,137	8,079	7,812
Number of Resolutions	765	820	801	917	965	996	1,065	1,053	1,007
Number of Meetings	51	51	81	92	98	91	99	94	98
Judicial									
Municipal Court Cases (2)									
Traffic	1,305	3,388	1,011	1,312	774	932	1,166	635*	0
Criminal	1,109	1,062	1,046	1,239	1,129	854	845	0	0
Common Pleas Court Cases (3)	433	320	306	305	281	266	239	241	444
Juvenile Court Cases (4)	796	740	666	634	837	957	772	720	567
Probate Court Cases (4)	391	442	679	614	305	320	362	378	278
Domestic Relations Court Cases (5)	179	220	186	175	164	249	219	213	143
DUI Court Cases (2)	201	306	22	22	26	(b)	(b)	(b)	(b)
Public Safety									
Construction Permits Issued (6)	51	39	42	37	37	21	33	18	53
Total Arrests (7)	1,095	1,252	1,248	1,098	1,017	1,095	1,027	986	1,015
Number of Prisoners (7)	1,095	1,202	1,248	1,098	1,036	1,141	1,035	707	735
Motor Vehicle Accidents (7)	7,104	216	214	374	400	223	167	236	141
Calls for Service (7)	6,993	6,164	6,989	6,915	4,349	5,562	6,206	6,405	5,562
Public Works									
Miles of Roads Resurfaced (8)	40	44	63	53	14	43	12	0	0
Number of Bridges Improved (8)	7	3	9	7	5	13	9	8	10
Tons of Snow Melting Salt Used (8)	2,000	2,000	2,500	2,000	2,000	800	500	2,000	2,600
Human Services (9)									
Child Support Payments Collected	3,341,265	\$3,415,545	\$3,697,350	\$3,688,844	\$3,987,714	\$4,220,035	\$4,203,398	\$4,275,813	\$4,263,656
Number of Foster Parents	7	5	5	5	4	2	1	1	1
Children Service Cases Processed	350	368	293	245	247	265	240	237	158
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	\$11,611,505	\$11,050,248
Visits to Workforce Resource Center	6,259	6,679	4,238	4,697	4,663	4,118	7,211	5,231	5,655
Visits to MASCO Transition Center	0	0	0	0	2,841	5,682	Closed	Closed	Closed
Water and Sewer (10)									
Water and Sewer Bills Processed	(b)	(b)	712	780	727	792	729	727	736

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

* Breakout for Municipal Court Traffic and Criminal Cases was not available for 2013

- (a) 2005 information was not available
- (b) information unavailable

PIKE COUNTY
Capital Asset Statistics by Function
Last Nine Years

	2006(1)	2007	2008	2009	2010	2011	2012	2013	2014
General Government									
Legislative and Executive									
Commissioners									
Administrative office space (sq. ft.)	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607
Auditor									
Administrative office space	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662
Treasurer									
Administrative office space	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477
Prosecuting Attorney									
Administrative office space	800	800	800	800	800	800	800	800	800
Board of Elections									
Administrative office space	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578
Recorder									
Administrative office space	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511
Buildings and Grounds									
Administrative office space	200	200	200	200	200	200	200	200	200
Veteran's Office									
Administrative office space	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664
Judicial									
Common Pleas Court									
Administrative office and courtroom space	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024
Probate/Juvenile Court									
Administrative office and courtroom space	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687
County Court									
Administrative office and courtroom space	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250
Clerk of Courts									
Administrative office space	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249
Public Safety									
Sheriff									
Administrative office space	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992
Sewer District									
Number of treatment facilities	2	2	2	2	2	2	1	1	1
Health									
DD									
Number and type of facilities	2	2	4	4	4	4	4	4	4
Mental Health									
Number of facilities	1	1	1	1	1	1	1	1	1
Human Services									
Jobs and Family Services									
Administrative office space	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Veteran Services									
Administrative office space	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664
Conservation and Recreation									
Parks									
Number of parks	2	2	2	2	2	2	2	2	2

Source: Pike County Departments

(1) 2005 not available

PIKE COUNTY
Miscellaneous Statistics
December 31, 2014

<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 2014 28,256 Area 441.5 County Seat Waverly Labor Market 10,000 Unemployment 9.0%</p> <p><u>Major Villages:</u></p> <p>Waverly</p> <p>Population 2010 Census 4,408 Type Of Government Mayor/Council Municipal Planning Commission Yes</p> <p>Police Waverly 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</p> <p>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 (including Vocational School) 5,075 Private Primary Schools 223 Graduation Rate 2010 87.90%</p> <p><u>Medical Services:</u></p> <p>Hospitals 1 Number of Beds 66 Physicians & Dentists 22</p> <p><u>Financial Institutions:</u></p> <p>Banks 5 Savings and Loans 1 Credit Unions 2</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
NOVEMBER 5, 2015