

PIKE COUNTY, OHIO

FINANCIAL CONDITION

For the Year Ended December 31, 2006

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS





Mary Taylor, CPA
Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Pike County, prepared by J.L. Uhrig and Associates, Inc., for the audit period January 1, 2006 through December 31, 2006. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 21, 2007

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For the Fiscal Year Ended December 31, 2006

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PIKE COUNTY FINANCIAL CONDITION
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2006

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through the Ohio Department of Development/State's Program</i>			
Community Development Block Grants:			
Formula Allocation Program	B-F-04-061-1	14.228	\$165,800
Community Housing Improvement Program	B-C-04-061-1	14.228	36,000
Economic Development Program	B-E-04-061-1	14.228	12,783
Total Community Development Block Grant			<u>214,583</u>
HOME Investment Partnerships Program	B-C-0-061-1	14.239	<u>184,599</u>
Total U.S. Department of Housing and Urban Development			<u>399,182</u>
<u>U.S. Department of Justice</u>			
<i>Passed through Ohio Office of Criminal Justice</i>			
Byrne Formula Grant Program	DG-D02-7334	16.579	<u>9,978</u>
Total U.S. Department of Justice			<u>9,978</u>
<u>U.S. General Services Administration</u>			
<i>Passed through the Ohio Secretary of State</i>			
Election Reform Payments	05-SOS-HAVA-66	39.011	<u>933</u>
Total U.S. General Services Administration			<u>933</u>
<u>U.S. Department of Energy</u>			
DOE/SODI Airport Project	(2)	81.XXX	<u>16,327</u>
Total U.S. Department of Energy			<u>16,327</u>
<u>U.S. Department of Education</u>			
<i>Passed through the State Department of Education</i>			
Special Education Cluster:			
Special Education Grants to States	6BSF	84.027	13,162
Special Education Education Grants	PGS1	84.173	1,562
Total Special Education Cluster			<u>14,724</u>
Safe and Drug Free Schools and Communities: National Programs	(1)	84.184	31,545
Innovative Educational Program Strategies	C2SI	84.298	<u>57</u>
Total U.S. Department of Education			<u>46,326</u>

PIKE COUNTY FINANCIAL CONDITION
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2006

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through the State Department of MRDD</i>			
Social Services Block Grant (SSBG) - Title XX	(1)	93.667	52,041
SCHIP - Targeted Case Management	(1)	93.767	3,936
Targeted Case Management	(1)	93.778	91,682
Medical Assistance Program - CAFS	(1)	93.778	524,039
Waiver Administration	(1)	93.778	238,759
Total Medical Assistance Program			<u>854,480</u>
Total U.S. Department of Health and Human Services			<u>910,457</u>
<u>U.S. Department of Homeland Security</u>			
State Domestic Preparedness Equipment Support Program:			
<i>Passed through the Ohio Emergency Management Agency</i>			
FY05 Homeland Security Grant Program	2004-GE-T4-0025	97.004	30,282
Public Assistance Grants:			
<i>Passed through Ohio Emergency Management Agency</i>			
EMA Comprehensive Coop. Agreement Public Assistance Grant	(1)	97.036	<u>59,569</u>
Total U.S. Department of Homeland Security			<u>89,851</u>
Total Federal Expenditures			<u><u>\$1,473,054</u></u>

(1) - Passthrough entity number not available
(2) - Direct from the federal government

See accompanying notes to the schedule of federal awards expenditures.

PIKE COUNTY FINANCIAL CONDITION
Notes to the Schedule of Federal Awards Expenditures
For the year ended December 31, 2006

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - REVOLVING LOAN FUNDS

Pike County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant Program. The purpose of this program is to provide loans to low and moderate income families for building improvement at a low/fixed interest rate. As of December 31, 2006 the total amount of loans outstanding was \$1,029,126. Declining mortgage loans are also provided to low and moderate income families with the intent that they do not have to repay the loans unless they leave the residence before ten years. As of December 31, 2006, the total amount of loans outstanding was \$342,615.

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required By
Government Auditing Standards**

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

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Pike County, Ohio (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 19, 2007, which we noted the County implemented Governmental Accounting Standards Board (GASB) Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and GASB Statement No.47, *Accounting for Termination Benefits*. We did not audit the financial statements of Pike Adult Activities Center or Pike Health Services, Inc., which were audited by other auditors whose reports thereon have been furnished to us, and our opinion insofar as it relates to the amounts included for Pike Adult Activities Center and Pike Health Services, Inc., is solely based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Internal Control over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to the management of the County in a separate letter dated July 19, 2007.

This report is intended solely for the information and use of the Board of Commissioners, management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

July 19, 2007

**Report on Compliance with Requirements Applicable to Each Major
Program and Internal Control over Compliance in Accordance with
OMB Circular A-133**

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

Compliance

We have audited the compliance of Pike County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2006. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Pike County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Board of Commissioners
Pike County, Ohio
Report on Compliance with Requirements Applicable to Each Major
Program and Internal Control over Compliance in Accordance with
OMB Circular A -133

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Pike County as of and for the year ended December 31, 2006, and have issued our report thereon dated July 19, 2007. We did not audit the financial statements of Pike Adults Activities Center or Pike Health Services, Inc., which were audited by other auditors whose reports thereon have been furnished to us, and our opinion insofar as its relates to the amounts included for Pike Adults Activities Center and Pike Health Services, Inc., is based solely on the report of other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by OMB A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Commissioners, management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

July 19, 2007

PIKE COUNTY, OHIO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2006

A. SUMMARY OF AUDITOR'S RESULTS

1. Type of Financial Statement Opinion	Unqualified
2. Were there any material internal control weaknesses reported at the financial statement level (GAGAS)?	No
3. Were there any other reportable internal control weaknesses reported at the financial statement level (GAGAS)?	No
4. Was there any material noncompliance reported at the financial statement level (GAGAS)?	No
5. Were there any material internal control weaknesses reported for major federal programs?	No
6. Were there any other reportable internal control weaknesses reported for major federal programs?	No
7. Type of Major Programs' Compliance Opinion	Unqualified
8. Are there any reportable findings under § .510?	No
9. Major Programs (list):	Medical Assistance Program - CFDA #93.778
10. Dollar Threshold: Type A/B Programs	Type A: >\$300,000 Type B: All Other Programs
11. Low Risk Auditee?	No

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

There were no material GAGAS level findings for 2006.

C. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings or questioned cost for the federal awards for 2006.

PIKE COUNTY, OHIO
Schedule of Prior Audit Findings
For the Year Ended December 31, 2006

Finding Number	Description	Status	Comments
<i>Government Auditing Standards:</i>			
2005-001	County Board of MRDD did not receive a Tier II SAS 70 Report from its medical billings service organization, which resulted in a lack of monitoring controls over the third party administrator.	Corrected	N/A
2005-002	Community Development Block Grant Program does not comply with the 15 day rule.	Not Corrected	This item is repeated in the current Management Letter.
2005-003	HOME Investment Partnership Program does not comply with the 15 day rule.	Not Corrected	This item is repeated in the current Management Letter.

PIKE COUNTY, OHIO



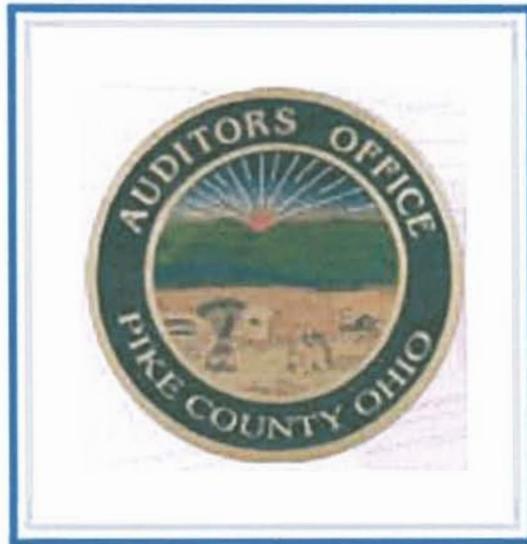
Ohio's Perfect Tree
Located in Marion Township
Pike County, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2006

PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2006

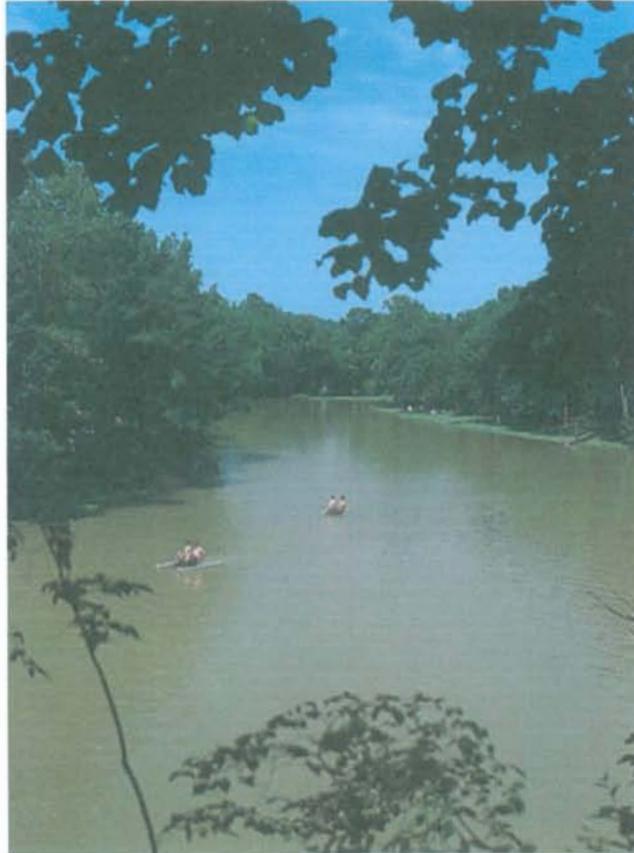


ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE

TEDDY L. WHEELER
PIKE COUNTY AUDITOR

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PIKE COUNTY, OHIO



Long's Retreat Resort
Latham, Ohio

Introductory Section

PIKE COUNTY, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006**

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TEDDY L. WHEELER

Pike County Auditor

Pike County Government Center

230 Waverly Plaza, Suite 200

Waverly, Ohio 45690-1222

Telephone 740-947-2713



July 19, 2007

Citizens of Pike County, Ohio:

As Auditor of Pike County, Ohio, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2006. This CAFR conforms to accounting principles generally accepted in the United States of America (GAAP) as applicable to local government entities and follows the reporting model required by Governmental Accounting Standards Board (GASB) Statement No. 34. The report has been filed with the Auditor of State pursuant to Ohio Revised Code (ORC) Section 117.38. Responsibility for the accuracy of the data and the completeness and fairness of the presentation rests with the County's management. We believe the data is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

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

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

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

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

ECONOMIC CONDITIONS AND OUTLOOK

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

Pike County's population increased from 24,249 in 1990 to 27,695 in 2000, according to the most recent 2000 census numbers. The Ohio Department of Development, Office of Strategic Research most recent statistics for year 2004 estimates Pike County's population to be 28,294. The office projects future populations for Pike County of 29,766 in 2010, 31,081 in 2020 and 31,555 in year 2030. Waverly, the county seat of Pike County, is the largest city in the County with a population of 4,433 people per the 2000 census. Mill's Pride and the Department of Energy Facility are the County's largest employers in calendar year 2006, utilizing 1,547 and 1,237 (USEC only) employees respectively. It should be noted that an additional 529 employees are working at the Department of Energy plant site for subcontractors on environmental restoration and construction.

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

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

In 2006, the USEC project team at Oak Ridge tested a centrifuge machine that demonstrated performance of about 350 separative work units (SWU), per machine, per year. This performance level has been reaffirmed in subsequent testing. USEC's project team has frozen the design of the centrifuge machine that will be deployed in the initial Lead Cascade at the Piketon, Ohio, Demonstration Facility.

During 2007, the project team will continue to optimize the performance of the centrifuge machines and conduct value engineering demonstrations. This work is intended to achieve the lower centrifuge unit costs that USEC has assumed in arriving at the \$2.3 billion revised cost estimate for the American Centrifuge Plant.

In Piketon, start-up activities at the American Centrifuge Demonstration Facility continue. USEC will operate the Demonstration Facility for the purposes of demonstrating and evaluating the Company's enhancements to U.S. centrifuge technology and centrifuge performance in a cascade configuration.

A Lead Cascade of machines is expected to be operating in the Demonstration Facility in mid-2007.

USEC's decision in 2002 to locate its Lead Cascade centrifuge uranium enrichment test facility at its plant in Piketon left local government and business leaders optimistic that the permanent American Centrifuge uranium commercial plant would also be sited in Pike County. In late 2003, officials of Scioto Township, Pike County, the Scioto Valley Local School District, and the state of Ohio partnered and traveled to USEC's Corporate Headquarters in Bethesda, Maryland, to present a strong incentive package offer to USEC to locate the permanent commercial centrifuge plant in Piketon as it competed with the Paducah, Kentucky community for the project. In January 2004, USEC announced that its American Centrifuge commercial plant would be sited in Piketon, Ohio. The plant was originally expected to cost up to \$1.5 billion, employ up to 500 people, and reach an initial annual production level of 3.5 million SWU by 2010. Approximately 300 construction workers are anticipated to be required to build the permanent commercial uranium centrifuge plant.

In August 2004, USEC submitted its license application to the Nuclear Regulatory Commission (NRC) to build and operate the American Centrifuge Plant. The NRC Construction and Operating License were issued in April 2007. The license, which is good for 30 years, includes authorization to enrich uranium up to an assay level of 10 percent U235. USEC began construction on the American Centrifuge Plant in late May 2007.

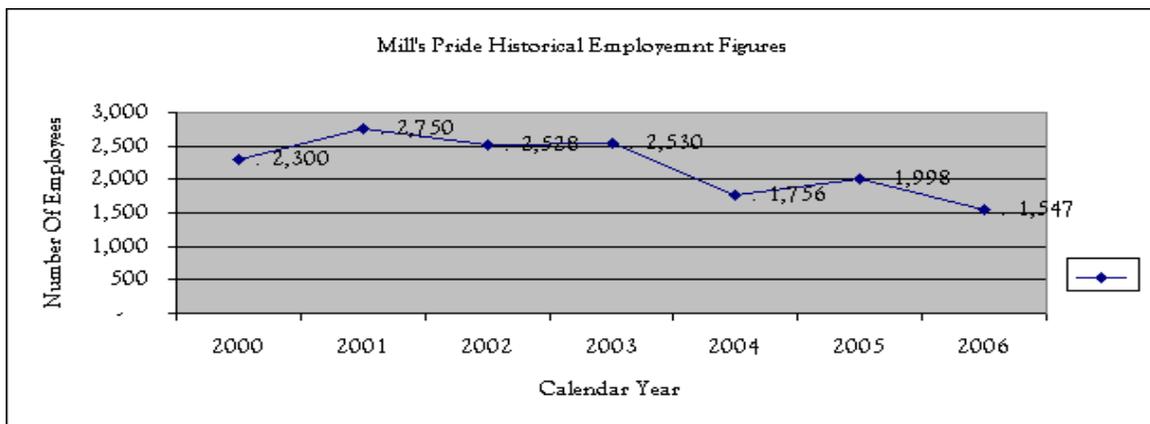
USEC is working toward beginning commercial plant operations in late 2009 and having approximately 11,500 machines deployed in 2012, which would provide about 3.8 million SWU of production based on current estimates of machine output and plant availability.

The other major industrial manufacturer currently located in Pike County and employing workers is the Brown Corporation. Mead Corporation and Kenworth in Ross County, along with General Mills and Michelina's in Jackson County, are also major sources of employment for Pike County residents. Results from the most recent business survey indicated seventy percent of the surveyed industries indicated land costs, building costs, and energy costs in Pike County as either excellent or good. Sixty percent of the local industries surveyed indicated, at that time, had plans to renovate or expand operations in future years.

Mill's Pride continued to add employees to the manufacturing employment base in the new millennium to a high of 2,750 in 2001. However, the firm decreased their employment total by 222 people to 2,528 in calendar year 2002. Mills Pride reported total employment of 2,530 workers for 2003, with a workforce reduction of 774 workers occurring in 2004 to 1,756 total workers. Employment rebounded back to a total of 1,998 workers in year 2005 but declined sharply to 1,547 for calendar year 2006. Mills Pride's total employment numbers did reflect a downward spiraling movement of approximately 451 workers in 2006 versus 2005 levels. The company attributes this latest, significant workforce reduction to a generally sluggish national economy and a tanked housing market along with current consumer behavior and market conditions for their products as the following table and chart indicate:

Historical Employment Figures
Mill's Pride
Pike County, Ohio

Calendar Year	2000	2001	2002	2003	2004	2005	2006
Number of Employees	2,300	2,750	2,528	2,530	1,756	1,998	1,547
% Increase / (Decrease) from Prior Year		19.57%	(8.07%)	0.08%	(30.59%)	13.78%	(22.57%)



Mills Pride has made past indications that their firm has plans for additional future manufacturing expansion in the Zahns Corner Industrial Park. However, the stagnant economy in the United States, along with current consumer behavior and market conditions for their products, led to significant past workforce reductions by the company in 2003 and 2004 and again in 2006. Future expansion decisions for Zahns Corner still remain in question at the current time.

There were 51 new commercial businesses started in Pike County in 2005 (the most recent information available) and 435 active businesses according to the Ohio Department of Development, Office of Strategic Research. The commercial sector in Pike County continues to be vibrant and dynamic with the addition of Wal-Mart and the Adena Urgent Care Medical Center in 1998. Total retail and service employment continues increase with the development of the new commercial zone located on U.S. 23 south of Waverly.

The addition of Wal-Mart in 1998 in the county greatly affected consumer shopping patterns and the sales tax base in the county. The Wal-Mart has maintained the amount of shopping inside the county by servicing local shoppers. The retail sales and use tax collections increased by 52.40% in year 2006 versus 2005 receipts. This significant increase was due to the Board of Pike County Commissioners levying an additional ½ percent sales tax effective January 1, 2006 to address the county’s general fund budget woes. This increase raised the county’s permissive sales tax rate from 1% to 1.50% and the total countywide sales tax rate to 7%. Significant local income continued to be spent in the Pike County’s local economy in 2006. It should be noted that the percentage rate of increase of taxable retail sales was approximately 2.40% for year 2006 versus 2005. In comparison to the 2005 and 2004 period, the rate of increase for taxable sales was 3.68% which is a net decrease of 1.28%.

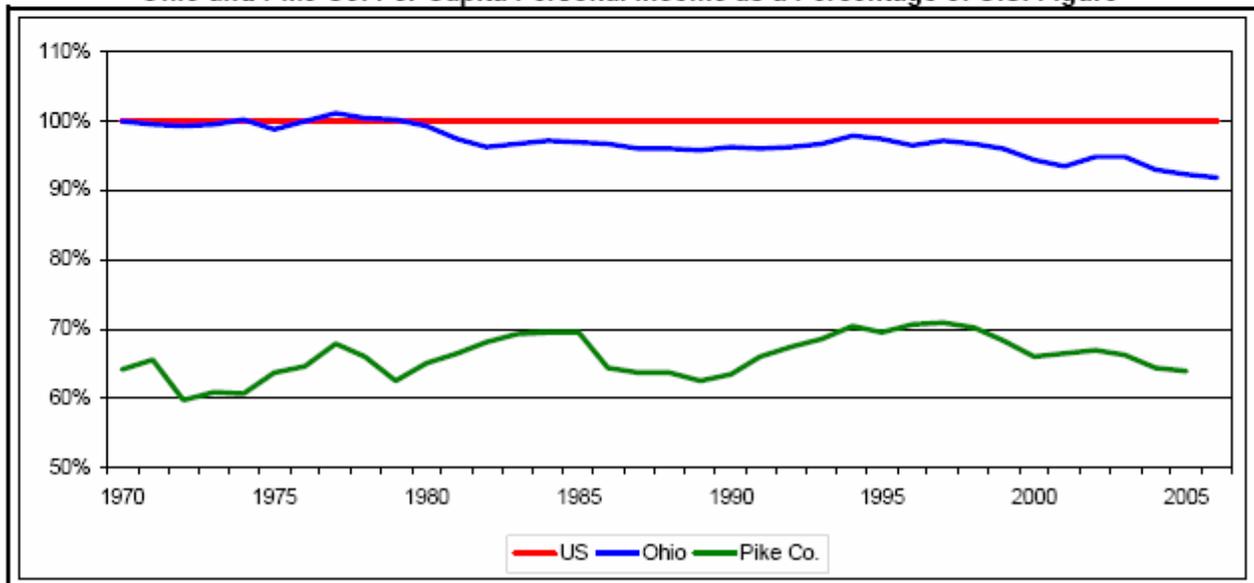
Personal per capita income in Pike County increased at 3.6% per year during the 1990s decade, compared to 6.1% for Ohio and 6.5% for the U.S. Annual per capita income in Pike County increased by \$675 from \$21,349 in 2004 to \$22,024 in year 2005. Ohio’s Per capita income figure for year 2005 was \$31,860 compared to the national average of \$34,471. The data table and chart below compiled by the Ohio Department of Development’s Office of Statistical Research provides a historical snapshot of Pike County’s compared to the rest of the nation:

BEA Per Capita Personal Income Pike County

Per Capita Personal Income; Selected Years

	1970	1980	1990	2000	2001	2002	2003	2004	2005	2006
US	\$4,085	\$10,114	\$19,477	\$29,843	\$30,562	\$30,795	\$31,466	\$33,090	\$34,471	\$36,276
Ohio	\$4,086	\$10,046	\$18,743	\$28,205	\$28,583	\$29,187	\$29,826	\$30,763	\$31,860	\$33,338
Pike	\$2,626	\$6,591	\$12,355	\$19,712	\$20,354	\$20,593	\$20,884	\$21,349	\$22,024	---

Ohio and Pike Co. Per Capita Personal Income as a Percentage of U.S. Figure



The average annual unemployment rate in Pike County has historically varied from a low of 8.2% in 1978 to 17.6% in 1985 to a low of 6.9% in year 2000. The Civilian Labor Force Estimates, issued by the Ohio Department of Jobs and Family Services, estimates reflect the continuance of a slumping local economy with Pike County's total labor force decreasing to 10,800 in 2006 with 9,800 people employed and 1,000 unemployed for an average unemployment rate of 8.8% of the civilian workforce. The table below provides a historical picture of Pike County's civilian labor force statistics:

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

Month/ Year	Civilian Labor Force	Employed	Unemployed	Unemployment Rate
Avg-1997	11,500	10,400	1,100	9.3
Avg-1998	11,800	10,700	1,100	9.1
Avg-1999	11,600	10,600	1,000	8.6
Avg-2000	11,400	10,600	800	6.9
Avg-2001	11,600	10,700	900	7.5
Avg-2002	11,300	10,300	1,100	9.4
Avg-2003	11,400	10,200	1,200	10.2
Avg-2004	11,000	9,800	1,100	10.3
Avg-2005	10,700	9,600	1,100	10
Avg-2006	10,800	9,800	1,000	8.8

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

Pike County continues to attract retirees from several states, and the retirement population (65 years of age and over) accounted for 13.5% (3,743/28,294) of the total population in 2004 according to the latest statistics available from the Office of Strategic Research, Ohio Department of Development. A well developed retirement industry adds stability to the Pike County economy. Retirement and disability transfers to the retirement population account for the bulk of federal government income that comes into the County.

Agriculture contributed \$10,302,000 in agricultural commodities cash receipts output to the County's economy, according to the most recent data released by The Ohio State University for calendar year 2005. There were approximately 500 farms located on over 83,000 acres in Pike County in 2005. The average farm size in Pike County in 2005 was 166 acres with average receipts per farm of \$20,604. The timber and lumber industry continues to contribute significantly to the local economy. Pike County has approximately 25 sawmills which produce over 30 million board feet of lumber annually.

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

The overall economy in Pike County continued to gain establishments during the 1990s and through calendar year 2006. Growth is anticipated to remain constant, fueled by new expansions in the manufacturing, commercial, and tourist industries. The continued implementation of the SODI reuse plan in conjunction with a strong partnership between local government and the private sector is necessary for the continued development of the Pike County economy in the current new millennia.

MAJOR INITIATIVES

FOR THE YEAR

The major capital projects commencing construction and/or completed in the 2006 calendar year by the Board of Pike County Commissioners were the Scioto Township Waterline Project, Keechle Hill Sewer Extension, the Pike County Board of Health Building Renovation Project, the completion of the Pike County Radio Tower & Communications Project and the continuation of Pike's County Homeland Security Plan and Equipment Project, as well as numerous road and bridge projects of the County Engineer's Office.

The major capital construction projects completed by County Engineer Salisbury's department for calendar year 2006 are listed in the following table:

PROJECT NAME	FUNDING SOURCES	ACTUAL COST	DATE OF COMPLETION
Muddy Creek Fork Rd. Bridge Replacement	OPWC, Local and CDBG	\$172,105.00	2/22/06
Camp Creek Road Bridge Replacement	OPWC & Local	79,202.96	11/23/06
Sunfish Creek Road Bridge Replacement	OPWC & Local	51,700.70	12/15/06
Fish & Game Road Bridge Replacement	OPWC & Local	68,004.25	12/06/06
4 Bobo Rd. Bridges & Happy Hollow Paving	OPWC & Local	334,689.18	8/01/06
Morgans Fork ROW & Utilities Relocation	OPWC	210,036.04	8/01/06

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

The Board of Pike County Commissioners applied for and received a FEMA Planning Grant, a Pre-Mitigation Disaster Grant, and a Homeland Security Grant all through the Ohio Department of Public Safety, Emergency Management Agency. The FEMA Planning grant provides funding for the preparation of an enhanced Emergency Operation Plan (EOP) for Pike County. Developing a Weapons of Mass Destruction (WMD) and Terrorism Annex Plan were the primary planning activities for achieving the grant's program objective. The Pre-Disaster Mitigation Grant provides funding for Pike County to develop and produce an All-Natural Hazard Mitigation Plan, which must meet the grant source's federal planning criteria and initially was scheduled for completion by March 1, 2004. Due to multiple program extensions by the grant source, the All-Natural Hazard Mitigation Plan's current status is ongoing and is now projected to be completed in calendar year 2007.

The Homeland Security Grant provides funding for Pike County to develop a Homeland Security Plan and purchase equipment that enhances the capabilities of local first responders to prevent or respond to incidents of terrorism. The grant provides flexibility to state and local governments as they continue to prepare for terrorist incidents. Three phases of the Homeland Security Grant for program years 2001 through 2005 have been completed and an additional phase for program year 2006 has been awarded to Pike County and is scheduled for completion in calendar year 2007. All of the FEMA, Homeland Security and Pre-Mitigation Disaster grants projects are being administered by the Office of Pike County EMA Director Donald Simonton and are funded with federal grant monies that pass through the State of Ohio, Department of Public Safety down to Pike County.

The Pike County Radio Tower & Communications Project is a joint financial venture between the Board of Pike County Commissioners, the Pike County Emergency Management Agency, the Pike County Emergency Medical Services Department, the Pike County Engineer, the Pike County Sheriff and the Pike County Office of Community Development. The project consists of the construction of new radio tower on land acquired by the county in Newton Township in addition to the purchase and installation of state of the art communications equipment which shall enhance the efforts of Pike County's local emergency responders during critical times. The project commenced in 2005 and was still ongoing as of December 31, 2006.

The Board of Pike County Commissioners applied for and was awarded a Community Development Block Grant consisting of Appalachian Regional Commission Funds in the amount of \$287,475 for the Scioto Township Waterline Project in late 2005. The budget for the capital project is \$372,475 with the remaining \$85,000 of the total being generated from private funds received from the Ohio Valley Electric Company. The purpose of the project is to install 23,000 linear feet of six and eight inch waterlines from Jasper to Wakefield-Mound Road in Scioto Township. The Scioto Township Waterline Project will enable approximately 60 residences in addition to several commercial businesses including the Ohio Valley Electric Corporation to hook into Pike Water's county water system. The project commenced in November 2005 and is scheduled to be completed by August 1, 2007. The project is being administered by Jennifer Chandler of Pike County's Office of Community and Economic Development.

The Board of Pike County Commissioners applied for and was awarded a Community Development Block Grant consisting of Appalachian Regional Commission Program funds in the amount of \$130,000 for the Keechle Hill Road Sanitary Sewer Line Extension Project in April 2006. The budget for the capital project is \$189,400 with the remaining local share of \$59,400 consisting of Federal Formula Grant monies. The purpose of the project is to install 2,500 linear feet of sanitary sewer line in the Keechle Hill Road area of Pee Pee Township. The project commenced in April 2006 and is scheduled to be completed by July 2007. The project is being administered by Jennifer Chandler of Pike County's Office of Community and Economic Development.

The Board of Pike County Commissioners in May 2006 issued \$450,000 of General Obligation Notes to finance the renovation of the former Barco, Inc. building purchased by the Pike County Board of Health and located at 14050 US Route 23 north of Waverly. It was agreed that the Pike County Board of Health would reimburse the Pike County Commissioners annually the amount required to pay off notes with principal and interest for a period of ten years beginning on May 1, 2007 and ending May 1, 2016. Allen Ballew General Contractor, Inc. of Chillicothe, Ohio was awarded the base contract in the for the capital renovation project in the amount of \$433,358 on February 20, 2006. A change order added to the original contract in the amount of \$92,874 was approved on June 20, 2006 for additional labor, material and equipment. The project was approximately 95% completed in 2006 and the Board of Health employees moved into the renovated facility in late August 2006.

FOR THE FUTURE

The future major initiatives currently under either in progress or in the planning process include a host of future major capital construction projects planned by County Engineer Denny Salisbury for calendar year 2007 as listed in the following table:

PROJECT NAME	FUNDING SOURCES	ESTIMATED COST	DATE OF COMPLETION
Nipgen Road Box Culvert At Chiefs Cove Road	OPWC & Local	\$ 65,361.32	6/01/07
Pike Lake Road Project	OPWC & Local	66,303.61	6/15/07
Sugar Run Road Project	OPWC & Local	85,491.00	8/01/07
Morgans Fork Road Upgrade	Federal & Local	1,711,560.00 (LS)	3/30/08
Meadow Run Road Bridge, Pike-CR3-02.95	Federal & Local	Not Available	Not Available
Turkey Run Road Retaining Wall Proj.	OPWC & Local	74,900.00	7/30/08
Tile Mill Road Bridge Project	Federal & Local	1,370,400.00	3/30/08
Morgans Fork Rd. Bridge, PIK-CR3-02.95	Federal & Local	300,000.00	11/30/07
McCorkle Road Bridge Project	ODOD	Has not been bid	3/30/08
Wakefield Mound Bridge, PIK-CR84-00.37	ODOD	Has not been bid	3/30/08
Wakefield Mound Bridge, PIK-CR84-05.63	ODOD	Has not been bid	3/30/08

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

Financial Information

Internal Controls

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

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

Budgetary Controls and Financial Policies

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

The Commissioners adopted the County's 2006 operating budget in late December 2005. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved by a majority of the Commissioners after the Auditor certifies the sufficiency of appropriation and availability of funds. Upon the Commissioners' approval, the purchase order is released to the vendor. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in note 2 to the basic financial statements.

The Treasurer is responsible for the investment of funds in accordance with the County's investment policy as authorized and in keeping with ORC Section 135.35. Specific requirements and limitations are described in note 6 to the basic financial statements.

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

Accounting System

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

Cash Management

The Treasurer is responsible for the investment of funds in accordance with the County's investment policy as authorized by the Investment Advisory Committee and in keeping with ORC Section 135.35. Note 6 to the basic financial statements describes specific requirements and limitations. To maximize the County's return on investment, the Treasurer's Office employs a cash management program that systematically coordinates cash flow forecasting, mobilization of cash flows, bank relations and the investment of surplus cash. Communication with other County agencies is integral in this process.

Risk Management

Insurance policies have been purchased for commercial crime; flood; buildings and contents; County-owned equipment; and steam boilers and machinery. In addition, a Money and Securities policy is in effect for certain agencies that deal with large amounts of cash and a Faithful Performance Blanket bond is in place for all County employees. Workers' compensation benefits are provided through the Ohio Bureau of Workers' Compensation. See note 10 to the basic financial statements for more information on the County's risk management programs.

Other Information

Independent Audit

The ORC requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. Included in this CAFR is the report of J.L. Uhrig and Associates CPAs, Inc., on the County's financial statements for the year ended December 31, 2006. The Single Audit is published under separate cover and can be obtained by sending a written request to the Pike County Government Center, 230 Waverly Plaza, Suite 200, Waverly, Ohio 43690-1289.

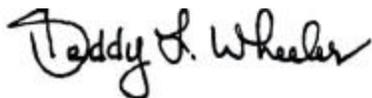
Awards

The GFOA has awarded us the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2005. The County has received this prestigious award for thirteen consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and well-organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current report continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

Acknowledgments

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

Sincerely,



Teddy L. Wheeler,
Pike County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Pike County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

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



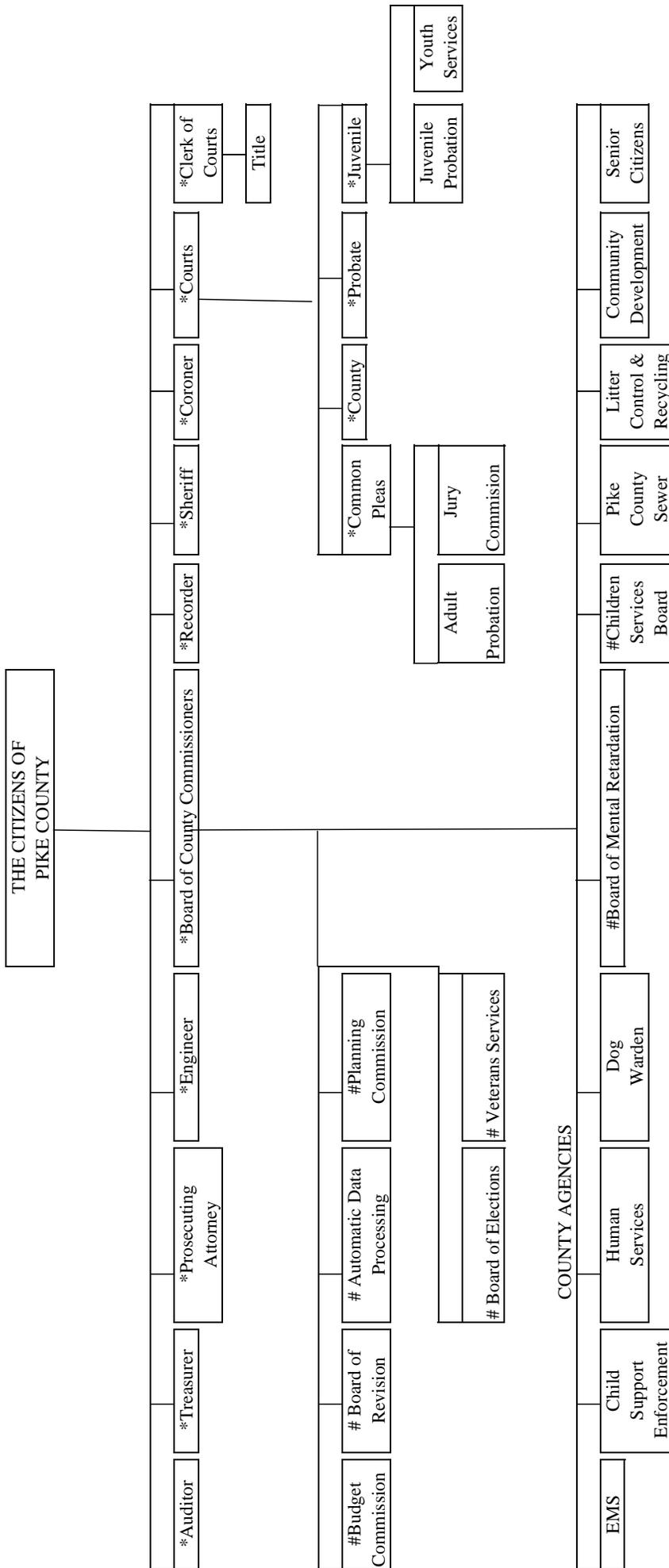
President

Executive Director

PIKE COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2006

<u>ELECTED OFFICIAL</u>	<u>TITLE</u>
Harry Rider	County Commissioner
John Harbert	County Commissioner
James Brushart	County Commissioner
Teddy L. Wheeler	County Auditor
Donald E. Davis	County Treasurer
Robert Junk	County Prosecutor
Denny Salisbury	County Engineer
Joyce Leeth	County Recorder
David R. Kessler	County Coroner
John E. Williams	Clerk of Courts
Randy Deering	Common Pleas Court Judge
Larry Travis	County Sheriff
William W. Bevens	Probate/Juvenile Judge
Cassandra Bolt Meredith	County Court Judge

PIKE COUNTY, OHIO
Organizational Chart
December 31, 2006



* Elected Officials
Ex Officio Appointed Officials

PIKE COUNTY, OHIO



Lake White Club
Pike County, Ohio

Financial Section

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Pike Adult Activities Center or Pike Health Services, Inc., which are included as discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion insofar as it relates to the amounts included for Pike Adult Activities Center and Pike Health Services, Inc., is solely based on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2006, and the respective changes in financial position and the cash flows, where applicable, and the respective budgetary comparisons for the General Fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 4, for the year ended December 31, 2006, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries* and GASB Statement No.47, *Accounting for Termination Benefits*.

Board of Commissioners
Pike County, Ohio
Independent Auditor's Report

In accordance with *Government Auditing Standards*, we have also issued a report dated July 19, 2007 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 grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report when considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. We did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory and statistical sections, combining and individual fund statements and schedules listed in the table of contents provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory and statistical sections to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

July 19, 2007

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006

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, 2006. 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 2006 are as follows:

- The County's net assets increased \$2,650,760 as a result of this year's operations. Net assets of our business-type activities increased \$7,120, and net assets of our governmental activities increased \$2,643,640.
- General revenues for governmental activities accounted for \$10,446,118 in revenue or 41 percent of all revenues. Program specific revenues for governmental activities in the form of charges for services and sales, grants and contributions accounted for \$14,839,672 or 59 percent of total revenues of \$25,285,790.
- The County had \$22,642,150 in expenses related to governmental activities; \$14,839,672 of these expenses was offset by program specific charges for services and sales, grants or contributions.

Using this Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Pike County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

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

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains a large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2006?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include *all assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net assets* and changes in those assets. This change in net assets is important because it informs the reader that, for the County as a whole, the *financial position* of the County is not 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, revenues cuts and the restriction of revenue growth due to the political culture at the state and national levels. In addition, un-funded 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, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006

Unaudited

In the Statement of Net Assets 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, 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 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, Community Development Fund, Motor Vehicle and Gas Tax Fund, Board of MRDD Fund, Human Services Fund and the ODOD Road Work Development Fund.

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

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

The County as a Whole

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

Recall that the Statement of Net Assets provides the perspective of the County as a whole.

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006

Unaudited

Table 1 provides a summary of the County's net assets for 2006 compared to the prior year:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Assets						
Current and Other Assets	\$20,543,389	\$17,293,004	\$523,456	\$466,509	\$21,066,845	\$17,759,513
Capital Assets, Net	12,448,134	11,523,278	1,705,311	1,775,105	14,153,445	13,298,383
Total Assets	32,991,523	28,816,282	2,228,767	2,241,614	35,220,290	31,057,896
Liabilities						
Other Liabilities	5,358,830	6,724,575	22,115	69,020	5,380,945	6,793,595
Long-Term Liabilities	4,404,131	1,506,785	44,795	17,857	4,448,926	1,524,642
Total Liabilities	9,762,961	8,231,360	66,910	86,877	9,829,871	8,318,237
Net Assets						
Invested in Capital Assets						
Net of Debt	8,569,759	7,162,583	1,682,161	1,724,955	10,251,920	8,887,538
Restricted	11,450,168	10,247,092	0	0	11,450,168	10,247,092
Unrestricted	3,208,635	3,175,247	479,696	429,782	3,688,331	3,605,029
Total Net Assets	\$23,228,562	\$20,584,922	\$2,161,857	\$2,154,737	\$25,390,419	\$22,739,659

For governmental activities, the increase in current and other assets is due primarily from an increase in cash as a result of revenue from bonds. The increase in capital assets is primarily a result of infrastructure additions. The increase in long-term liabilities is mainly due to the issuance of bonds to pay off notes. This also contributes to the decrease in other liabilities.

Business-type activities in 2006 were consistent with the prior year.

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006

Unaudited

Table 2 shows the changes in net assets for the year 2006 compared to the prior year.

Table 2
Changes in Net Assets

	Governmental Activities		Business Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenue						
Program Revenues:						
Charges for Services	\$2,415,791	\$2,104,728	\$296,625	\$388,234	\$2,712,416	\$2,492,962
Operating Grants	11,463,358	11,177,434	0	0	11,463,358	11,177,434
Capital Grants	960,523	543,143	130,000	0	1,090,523	543,143
Total Program Revenues	14,839,672	13,825,305	426,625	388,234	15,266,297	14,213,539
General Revenue:						
Property & Sales Taxes	6,629,423	5,539,413	0	0	6,629,423	5,539,413
Grants and Entitlements	440,746	459,033	0	0	440,746	459,033
Unrestricted Investment Earnings	768,280	807,012	0	0	768,280	807,012
Gain on Sale of Capital Assets	66,070	0	0	0	66,070	0
Other	2,541,599	1,441,671	6,534	7,591	2,548,133	1,449,262
Total General Revenues	10,446,118	8,247,129	6,534	7,591	10,452,652	8,254,720
Total Revenues	25,285,790	22,072,434	433,159	395,825	25,718,949	22,468,259
Program Expenses						
General Government -						
Legislative and Executive	2,957,258	2,961,625	0	0	2,957,258	2,961,625
General Government - Judicial	1,017,050	1,050,014	0	0	1,017,050	1,050,014
Public Safety	2,588,602	2,881,846	0	0	2,588,602	2,881,846
Public Works	5,179,047	3,391,316	0	0	5,179,047	3,391,316
Health	3,506,610	2,906,588	0	0	3,506,610	2,906,588
Human Service	6,198,202	5,489,692	0	0	6,198,202	5,489,692
Conservation and Recreation	319,488	235,325	0	0	319,488	235,325
Economic Development and Assistance	720,652	1,321,361	0	0	720,652	1,321,361
Interest and Fiscal Charges	155,241	83,660	0	0	155,241	83,660
Pike County Sewer Fund	0	0	426,039	409,920	426,039	409,920
Total Expenses	22,642,150	20,321,427	426,039	409,920	23,068,189	20,731,347
Increase (Decrease) in Net Assets	2,643,640	1,751,007	7,120	(14,095)	2,650,760	1,736,912
Beginning Net Assets*	20,584,922	18,833,915	2,154,737	2,168,832	22,739,659	21,002,747
Ending Net Assets	\$23,228,562	\$20,584,922	\$2,161,857	\$2,154,737	\$25,390,419	\$22,739,659

* As restated – See Note 4

The increase in expenditures for Public Works was primarily due to bridge replacement projects. The increase in Human Service and Health were due to increased costs of the departments.

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006

Unaudited

Governmental Activities

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for government 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	
	2006	2005	2006	2005
General Government - Legislative and Executive	\$2,957,258	\$2,961,625	\$2,354,252	\$2,275,105
General Government - Judicial	1,017,050	1,050,014	659,050	647,679
Public Safety	2,588,602	2,881,846	1,875,419	1,852,302
Public Works	5,179,047	3,391,316	429,993	(372,634)
Health	3,506,610	2,906,588	1,047,029	528,581
Human Service	6,198,202	5,489,692	964,735	1,104,135
Conservation and Recreation	319,488	235,325	279,991	208,832
Economic Development and Assistance	720,652	1,321,361	105,018	218,431
Interest and Fiscal Charges	155,241	83,660	86,991	33,691
Total Expenses	\$22,642,150	\$20,321,427	\$7,802,478	\$6,496,122

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

Business-Type Activities

Business-type activities include the Pike County Sewer Fund. This program had total revenues of \$433,159, and expenses of \$426,039 for the year 2006. As previously discussed, management reviews the operations and fees and sets the user fee structure. Business 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 \$28,505,147 and expenditures and other financing uses of \$23,862,225. The net change in fund balance for the year was most significant in the General Fund, an increase of \$1,022,165. This increase is primarily due to the increase in tax revenue and decrease in other expenditures which were partially offset by increases in expenditures for legislative and executive, public safety and conservation and recreation.

The Motor Vehicle and Gas Tax had a decrease in fund balance in the amount of \$451,244 due to an increase in expenditures from the prior year. The MR/DD Fund had an increase in fund balance in the amount of \$732,554 from the prior year due to an increase in intergovernmental and other revenue.

The Community Development and ODOB Road Work Development had decreases in fund balance in the amount of \$70,731 and \$35,403, while the Human Services Fund had an increase in the amount of \$39,351.

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006

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 2006 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, budget basis revenue was \$7,005,962, above final budget estimates of \$5,847,757. 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 budgeted revenues are due mainly to slight increase in tax revenues. Advances of \$64,136 were not budgeted by the County.

The County's 2006 ending unobligated General Fund cash balance was \$1,345,085 above the final budgeted amount.

Capital Assets and Debt Administration

Capital Assets

At the end of the 2006 the County had \$14,153,445 invested in land, furniture and fixtures, buildings and improvements, machinery and equipment, vehicles, improvements other than buildings, and infrastructure, of which \$12,448,134 was in governmental activities. Table 4 shows 2006 as compared to 2005 balances.

Table 4
 Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Total	
	2006	2005*	2006	2005	2006	2005
Land	\$903,499	\$790,499	\$7,000	\$7,000	\$910,499	\$797,499
Furniture and Fixtures	52,362	62,162	0	0	52,362	62,162
Buildings and Improvements	5,437,625	5,606,093	43,467	46,452	5,481,092	5,652,545
Machinery and Equipment	471,402	444,323	16,693	22,511	488,095	466,834
Vehicles	193,030	204,291	7,947	10,847	200,977	215,138
Improvements other than Buildings	73,902	114,374	0	0	73,902	114,374
Infrastructure	5,316,314	3,837,932	1,630,204	1,688,295	6,946,518	5,526,227
Construction in Progress	0	463,604	0	0	0	463,604
Totals	\$12,448,134	\$11,523,278	\$1,705,311	\$1,775,105	\$14,153,445	\$13,298,383

* As restated – See Note 4

The most significant increase was for the addition of infrastructure and current year depreciation. See note 11 to the basic financial statements for more information on the County's capital assets.

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2006

Unaudited

Debt

As of December 31, 2006 the County had \$3,781,811 million in notes and loans outstanding, \$2,740,903 of the long term debt due within one year. See notes 17 and 18 for more information regarding the County's debt. Table 5 summarizes bonds and notes outstanding.

Table 5
Outstanding Debt, at Year End

	Governmental Activities		Business-Type Activities	
	2006	2005	2006	2005
Various Notes	\$2,637,000	\$3,229,729	\$23,150	\$50,150
O.W.D.A. Loan	34,875	37,125	0	0
O.P.W.C. Loans	1,086,786	865,874	0	0
Total	<u>\$3,758,661</u>	<u>\$4,132,728</u>	<u>\$23,150</u>	<u>\$50,150</u>

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.

For the Future

The County is currently experiencing the tightening of finances most other counties of comparable size have experienced for the past several years. As the preceding information illustrates, the County heavily depends on its Sales Tax revenue at the current time.

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

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

Contacting the County's Financial Management

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

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BASIC FINANCIAL STATEMENTS

PIKE COUNTY, OHIO
Statement of Net Assets
December 31, 2006

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Pike County Adult Activities Center	Pike Health Services, Inc.
ASSETS					
Equity in Pooled Cash and Cash Equivalents	\$11,074,017	\$410,465	\$11,484,482	\$160,336	\$888,261
Investments with Fiscal and Escrow Agents	0	0	0	0	1,645,505
Cash and Cash Equivalents in Segregated Accounts	35,864	0	35,864	0	0
Receivables:					
Taxes	3,519,655	0	3,519,655	0	0
Accounts	69,200	59,924	129,124	2,438	3,354,264
Notes Receivable	18,541	0	18,541	0	0
Internal Balances	17,533	(17,533)	0	0	0
Due From Other Governments	4,436,838	70,600	4,507,438	0	0
Prepaid Items	0	0	0	0	255,949
Material and Supplies Inventory	0	0	0	0	385,505
Loans Receivable (Net of Allowance)	1,371,741	0	1,371,741	0	0
Industrial Commission of Ohio Deposit	0	0	0	323	0
Deferred Financing Costs	0	0	0	0	238,771
Restricted Assets:					
Investments with Fiscal and Escrow Agents	0	0	0	0	1,304,213
Non-Depreciable Capital Assets	903,499	7,000	910,499	0	326,095
Depreciable Capital Assets, net of depreciation	11,544,635	1,698,311	13,242,946	10,424	10,377,955
Total Assets	\$32,991,523	\$2,228,767	\$35,220,290	\$173,521	\$18,776,518
Liabilities					
Accounts Payable	\$696,818	\$15,895	\$712,713	\$1,943	\$1,386,208
Accrued Wages and Benefits	135,930	1,669	137,599	40,486	873,964
Due to Other Governments	436,164	4,068	440,232	0	0
Unearned Revenue	2,382,155	0	2,382,155	0	0
Accrued Interest Payable	107,004	483	107,487	0	223,112
Notes Payable	1,600,759	0	1,600,759	0	0
Long-Term Liabilities:					
Due Within One Year	2,790,760	23,150	2,813,910	4,519	658,903
Due in More than One Year	1,613,371	21,645	1,635,016	11,562	7,392,003
Total Liabilities	9,762,961	66,910	9,829,871	58,510	10,534,190
Net Assets					
Invested in Capital Assets, Net of Related Debt	8,569,759	1,682,161	10,251,920	10,424	3,226,266
Restricted for:					
Board Use	0	0	0	0	1,304,213
Donors	0	0	0	0	23,341
Capital Outlay	315,927	0	315,927	0	0
Community Development	1,857,227	0	1,857,227	0	0
Board of MR/DD	1,142,809	0	1,142,809	0	0
Road and Bridges	1,711,100	0	1,711,100	0	0
Human Services	727,229	0	727,229	0	0
Emergency Medical Services	1,284,175	0	1,284,175	0	0
Child Support	436,501	0	436,501	0	0
Real Estate Assessment	366,201	0	366,201	0	0
Other Purposes	3,608,999	0	3,608,999	0	0
Unrestricted	3,208,635	479,696	3,688,331	104,587	3,688,508
Total Net Assets	\$23,228,562	\$2,161,857	\$25,390,419	\$115,011	\$8,242,328

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2006

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets				
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-Type Activities	Total	Pike County Adult Activities Center	Pike Health Services, Inc.
Primary government:									
Governmental Activities:									
General Government:									
Legislative and Executive	\$2,957,258	\$376,878	\$226,128	\$0	(\$2,354,252)		(\$2,354,252)		
Judicial	1,017,050	240,358	117,642	0	(659,050)		(659,050)		
Public Safety	2,588,602	301,435	411,748	0	(1,875,419)		(1,875,419)		
Public Works	5,179,047	443,421	3,399,860	905,773	(429,993)		(429,993)		
Health	3,506,610	331,051	2,128,530	0	(1,047,029)		(1,047,029)		
Human Services	6,198,202	613,654	4,619,813	0	(964,735)		(964,735)		
Conservation and Recreation	319,488	39,497	0	0	(279,991)		(279,991)		
Economic Development and Assistance	720,652	67,761	547,873	0	(105,018)		(105,018)		
Interest and Fiscal Charges	155,241	1,736	11,764	54,750	(86,991)		(86,991)		
Total Governmental Activities	22,642,150	2,415,791	11,463,358	960,523	(7,802,478)		(7,802,478)		
Business-Type Activities:									
Pike County Sewer Fund	426,039	296,625	0	130,000		\$586	586		
Total Business-Type Activities	426,039	296,625	0	130,000	0	586	586		
Total Primary Government	\$23,068,189	\$2,712,416	\$11,463,358	\$1,090,523	(\$7,802,478)	\$586	(\$7,801,892)		
Component Units:									
Pike County Adult Activities Center	\$1,084,834	\$258,589	\$832,736	\$0				\$6,491	\$0
Pike Health Services, Inc.	23,479,863	21,628,582	42,075	0				0	(1,809,206)
Total Component Units	\$24,564,697	\$21,887,171	\$874,811	\$0				\$6,491	(\$1,809,206)
General revenues:									
Taxes:									
Property taxes, levied for general purposes					3,012,073	0	3,012,073	0	840,000
Property taxes, levied for emergency medical services					272,341	0	272,341	0	0
Property taxes, levied for board of mr/dd					886,227	0	886,227	0	0
Property taxes, levied for children services					444,870	0	444,870	0	0
Sales					2,013,912	0	2,013,912	0	0
Grants and Contributions Not Restricted to Specific Programs					440,746	0	440,746	0	0
Gain on Sale of Capital Assets					66,070	0	66,070	0	0
Unrestricted Investment Earnings					768,280	0	768,280	0	118,825
Miscellaneous					2,541,599	6,534	2,548,133	1,327	291,053
Total general revenues					10,446,118	6,534	10,452,652	1,327	1,249,878
Change in net assets					2,643,640	7,120	2,650,760	7,818	(559,328)
Net assets - January 1, 2006 (Restated - See Note 4)					20,584,922	2,154,737	22,739,659	107,193	8,801,656
Net assets - December 31, 2006					\$23,228,562	\$2,161,857	\$25,390,419	\$115,011	\$8,242,328

See accompanying notes to the basic financial statements.

PIKE COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2006

	<u>General</u>	<u>Community Development</u>	<u>Motor Vehicle and Gas Tax</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,508,057	\$350,794	\$1,610,032
Cash and Cash Equivalents in Segregated Accounts	34,207	0	0
Receivables:			
Taxes	2,046,957	0	0
Accounts	5,255	0	0
Interfund	23,378	0	0
Due from Other Governments	208,047	455,563	1,760,396
Due from Other Funds	0	0	0
Notes Receivable	0	18,541	0
Loans Receivable (Net of Allowance)	<u>0</u>	<u>1,371,741</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$4,825,901</u></u>	<u><u>\$2,196,639</u></u>	<u><u>\$3,370,428</u></u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$45,046	\$42,250	\$34,520
Accrued Wages and Benefits	48,184	4,845	14,261
Interfund Payable	0	0	0
Due to Other Funds	0	0	0
Due to Other Governments	178,709	12,917	54,789
Accrued Interest Payable	0	0	3,249
Notes Payable	0	0	500,000
Deferred Revenue	<u>1,556,925</u>	<u>440,741</u>	<u>1,102,455</u>
<i>Total Liabilities</i>	<u><u>1,828,864</u></u>	<u><u>500,753</u></u>	<u><u>1,709,274</u></u>
Fund Balances			
Reserved for Encumbrances	64,178	2,927	167,277
Reserved for Loans	0	1,371,741	0
Unreserved, Undesignated, (Deficit) Reported in:			
General Fund	2,932,859	0	0
Special Revenue Funds	0	321,218	1,493,877
Capital Projects Funds	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Balances</i>	<u><u>2,997,037</u></u>	<u><u>1,695,886</u></u>	<u><u>1,661,154</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$4,825,901</u></u>	<u><u>\$2,196,639</u></u>	<u><u>\$3,370,428</u></u>

See accompanying notes to the basic financial statements

Board of MR/DD	Human Services	ODOD Road Work Development	Other Governmental Funds	Total Governmental Funds
\$1,132,629	\$263,194	\$992,530	\$4,216,781	\$11,074,017
0	0	0	1,657	35,864
798,336	0	0	674,362	3,519,655
61,699	0	0	2,246	69,200
0	0	0	0	23,378
207,402	1,719,685	0	85,745	4,436,838
0	18,780	0	16,001	34,781
0	0	0	0	18,541
0	0	0	0	1,371,741
<u>\$2,200,066</u>	<u>\$2,001,659</u>	<u>\$992,530</u>	<u>\$4,996,792</u>	<u>\$20,584,015</u>
\$3,435	\$141,148	\$7,844	\$422,575	\$696,818
16,890	32,259	0	19,491	135,930
0	0	0	5,845	5,845
0	16,001	0	18,780	34,781
44,431	99,733	0	45,585	436,164
5,966	0	20,089	0	29,304
100,759	0	1,000,000	0	1,600,759
936,575	789,637	0	668,090	5,494,423
<u>1,108,056</u>	<u>1,078,778</u>	<u>1,027,933</u>	<u>1,180,366</u>	<u>8,434,024</u>
17,932	71,648	26,636	393,842	744,440
0	0	0	0	1,371,741
0	0	0	0	2,932,859
1,074,078	851,233	0	3,136,706	6,877,112
0	0	(62,039)	285,878	223,839
<u>1,092,010</u>	<u>922,881</u>	<u>(35,403)</u>	<u>3,816,426</u>	<u>12,149,991</u>
<u>\$2,200,066</u>	<u>\$2,001,659</u>	<u>\$992,530</u>	<u>\$4,996,792</u>	<u>\$20,584,015</u>

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PIKE COUNTY, OHIO
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2006*

Total Governmental Fund Balances \$ 12,149,991

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 12,448,134

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.

Taxes	442,984
Notes	18,541
Intergovernmental	<u>2,650,743</u>

Total 3,112,268

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	(10,610)
Compensated Absences	(634,860)
Interest Payable	(77,700)
General Obligation Bonds	(2,637,000)
OWDA Loan Payable	(34,875)
OPWC Loans Payable	<u>(1,086,786)</u>

Total (4,481,831)

Net Assets of Governmental Activities \$ 23,228,562

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2006

	General	Community Development	Motor Vehicle and Gas Tax
Revenues			
Taxes	\$5,032,110	\$0	\$0
Intergovernmental	500,963	443,746	3,606,747
Interest	414,819	524	352,553
Charges for Services	751,096	429,596	128,021
Fees, License and Permits	10,373	0	0
Fines and Forfeitures	78,194	0	1,461
Other	599,128	497	127,379
<i>Total Revenues</i>	<u>7,386,683</u>	<u>874,363</u>	<u>4,216,161</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	2,427,377	0	0
Judicial	841,597	0	0
Public Safety	1,942,808	0	0
Public Works	64,504	0	4,453,678
Health	33,577	390,792	0
Human Services	312,583	0	0
Conservation and Recreation	309,116	0	0
Economic Development and Assistance	0	367,130	0
Capital Outlay	82,951	207,026	509,098
Debt Service:			
Principal	7,054	1,370	51,539
Interest and Fiscal Charges	1,798	947	7,071
<i>Total Expenditures</i>	<u>6,023,365</u>	<u>967,265</u>	<u>5,021,386</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,363,318</u>	<u>(92,902)</u>	<u>(805,225)</u>
Other Financing Sources and Uses			
Loan Issuances	0	0	292,112
Proceeds from Sale of Capital Assets	0	1,201	61,869
Notes Issued	0	0	0
Transfers In	0	20,970	0
Transfers Out	(341,153)	0	0
<i>Total Other Financing Sources and Uses</i>	<u>(341,153)</u>	<u>22,171</u>	<u>353,981</u>
<i>Net Change in Fund Balances</i>	1,022,165	(70,731)	(451,244)
<i>Fund Balances Beginning of Year</i>	<u>1,974,872</u>	<u>1,766,617</u>	<u>2,112,398</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,997,037</u>	<u>\$1,695,886</u>	<u>\$1,661,154</u>

See accompanying notes to the basic financial statements

Board of MR/DD	Human Services	ODOD Road Work Development	Other Governmental Funds	Total Governmental Funds
\$886,912	\$0	\$0	\$717,681	\$6,636,703
1,773,675	3,904,340	0	2,574,029	12,803,500
0	0	0	384	768,280
309,222	18,780	0	652,601	2,289,316
0	0	0	275	10,648
0	0	0	36,172	115,827
619,330	396,276	53,619	748,309	2,544,538
3,589,139	4,319,396	53,619	4,729,451	25,168,812
0	0	0	357,461	2,784,838
0	0	0	171,160	1,012,757
0	0	0	540,977	2,483,785
0	0	68,933	1,000,896	5,588,011
2,886,305	0	0	85,216	3,395,890
0	4,279,423	0	1,561,298	6,153,304
0	0	0	535	309,651
0	0	0	322,593	689,723
57,073	622	0	86,089	942,859
0	0	0	22,750	82,713
3,207	0	20,089	44,429	77,541
2,946,585	4,280,045	89,022	4,193,404	23,521,072
642,554	39,351	(35,403)	536,047	1,647,740
0	0	0	0	292,112
0	0	0	3,000	66,070
90,000	0	0	2,547,000	2,637,000
0	0	0	320,183	341,153
0	0	0	0	(341,153)
90,000	0	0	2,870,183	2,995,182
732,554	39,351	(35,403)	3,406,230	4,642,922
359,456	883,530	0	410,196	7,507,069
\$1,092,010	\$922,881	(\$35,403)	\$3,816,426	\$12,149,991

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PIKE COUNTY, OHIO
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2006*

Net Change in Fund Balances - Total Governmental Funds		\$ 4,642,922
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 outlays exceeded depreciation in the current period.		
Capital Asset Additions	1,604,817	
Current Year Depreciation	(679,961)	
Total	924,856	924,856
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities a gain or loss is reported for each disposal. This is the proceeds from the sale of capital assets and the amount of the loss on the disposal of fixed assets.		
Proceeds from Sale of Capital Assets	(66,070)	
Gain on Disposal of Capital Assets	66,070	
Total	-	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Taxes	(7,280)	
Intergovernmental	61,127	
Notes	(2,939)	
Total	50,908	50,908
Proceeds from the issuance of long term notes and loans in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.		
		(2,929,112)
Repayment of loan principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities.		
		73,450
Repayment of capital leases obligations are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities.		
		9,263
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Increase in Compensated Absences	(50,947)	
Increase in Interest Payable	(77,700)	
Total	(128,647)	(128,647)
Net Change in Net Assets of Governmental Activities		\$ 2,643,640

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$2,850,000	\$4,161,000	\$4,966,750	\$805,750
Charges for Services	664,850	664,850	760,784	95,934
Licenses and Permits	10,185	10,185	10,373	188
Fines and Forfeitures	70,050	70,050	72,317	2,267
Intergovernmental	392,322	392,322	510,613	118,291
Interest	50,000	64,000	82,604	18,604
Other	485,350	485,350	602,521	117,171
Total Revenues	<u>4,522,757</u>	<u>5,847,757</u>	<u>7,005,962</u>	<u>1,158,205</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	2,163,425	2,673,739	2,622,789	50,950
Judicial	839,499	920,035	872,210	47,825
Public Safety	1,339,236	1,940,401	1,915,633	24,768
Public Works	63,737	72,837	66,133	6,704
Health	32,574	33,696	33,577	119
Human Services	232,696	322,979	321,880	1,099
Conservation and Recreation	225,454	219,013	212,725	6,288
Capital Outlay	56,018	100,446	94,090	6,356
Total Expenditures	<u>4,952,639</u>	<u>6,283,146</u>	<u>6,139,037</u>	<u>144,109</u>
Excess of Revenues Over (Under) Expenditures	<u>(429,882)</u>	<u>(435,389)</u>	<u>866,925</u>	<u>1,302,314</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	0	0	64,136	64,136
Transfers Out	0	(341,154)	(341,154)	0
Advances Out	0	0	(21,365)	(21,365)
Total Other Financing Sources and Uses	<u>0</u>	<u>(341,154)</u>	<u>(298,383)</u>	<u>42,771</u>
Net Change in Fund Balance	<u>(429,882)</u>	<u>(776,543)</u>	<u>568,542</u>	<u>1,345,085</u>
Fund Balance at Beginning of Year	643,815	643,815	643,815	0
Prior Year Encumbrances Appropriated	<u>184,877</u>	<u>184,877</u>	<u>184,877</u>	<u>0</u>
Fund Balance at End of Year	<u>\$398,810</u>	<u>\$52,149</u>	<u>\$1,397,234</u>	<u>\$1,345,085</u>

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Community Development Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$459,500	\$459,500	\$429,596	(\$29,904)
Intergovernmental	362,444	509,294	437,405	(71,889)
Other	0	16,700	19,504	2,804
Total Revenues	821,944	985,494	886,505	(98,989)
EXPENDITURES:				
Current:				
Health	300,519	407,675	394,619	13,056
Economic Development and Assistance	266,501	416,178	401,858	14,320
Capital Outlay	292,900	238,515	207,598	30,917
Total Expenditures	859,920	1,062,368	1,004,075	58,293
Excess of Revenues Over (Under) Expenditures	(37,976)	(76,874)	(117,570)	(40,696)
OTHER FINANCING SOURCES AND USES:				
Transfers In	0	0	20,970	20,970
Proceeds from Sale of Capital Assets	500	500	1,201	701
Advances In	0	0	10,000	10,000
Transfers Out	0	(6,000)	0	6,000
Advances Out	0	0	(10,000)	(10,000)
Total Other Financing Sources and Uses	500	(5,500)	22,171	27,671
Net Change in Fund Balance	(37,476)	(82,374)	(95,399)	(13,025)
Fund Balance at Beginning of Year	398,093	398,093	398,093	0
Prior Year Encumbrances Appropriated	2,379	2,379	2,379	0
Fund Balance at End of Year	\$362,996	\$318,098	\$305,073	(\$13,025)

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$50,000	\$168,242	\$128,021	(\$40,221)
Intergovernmental	2,500,000	3,368,492	3,567,727	199,235
Interest	40,000	280,226	353,702	73,476
Other	5,000	108,436	189,248	80,812
Total Revenues	2,595,000	3,925,396	4,238,698	313,302
EXPENDITURES:				
Current:				
Public Works	2,447,792	5,579,480	4,638,964	940,516
Capital Outlay	82,775	321,189	509,098	(187,909)
Debt Service:				
Principal Retirements	301,539	301,539	301,539	0
Interest and Fiscal Charges	7,121	7,121	7,121	0
Total Expenditures	2,839,227	6,209,329	5,456,722	752,607
Excess of Revenues Over (Under) Expenditures	(244,227)	(2,283,933)	(1,218,024)	1,065,909
OTHER FINANCING SOURCES AND USES:				
OPWC Loans Issued	0	0	292,112	292,112
Notes Issued	0	500,000	500,000	0
Total Other Financing Sources and Uses	0	500,000	792,112	292,112
Net Change in Fund Balance	(244,227)	(1,783,933)	(425,912)	1,358,021
Fund Balance at Beginning of Year	1,539,693	1,539,693	1,539,693	0
Prior Year Encumbrances Appropriated	292,874	292,874	292,874	0
Fund Balance at End of Year	\$1,588,340	\$48,634	\$1,406,655	\$1,358,021

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Board of MR/DD Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$766,000	\$766,000	\$879,362	\$113,362
Charges for Services	255,940	255,940	247,523	(8,417)
Intergovernmental	1,394,330	1,898,306	2,230,171	331,865
Other	36,652	36,652	187,167	150,515
Total Revenues	2,452,922	2,956,898	3,544,223	587,325
EXPENDITURES:				
Current:				
Health	2,652,304	3,159,280	2,858,541	300,739
Capital Outlay	50,250	95,849	79,160	16,689
Debt Service:				
Principal Retirements	6,970	6,970	6,970	0
Interest and Fiscal Charges	9,531	9,531	15,406	(5,875)
Total Expenditures	2,719,055	3,271,630	2,960,077	311,553
Net Change in Fund Balance	(266,133)	(314,732)	584,146	898,878
Fund Balance at Beginning of Year	495,062	495,062	495,062	0
Prior Year Encumbrances Appropriated	30,957	30,957	30,957	0
Fund Balance at End of Year	\$259,886	\$211,287	\$1,110,165	\$898,878

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Human Services Fund
For the Year Ended December 31, 2006

	Budgeted Amounts			Variance with Final Budget: Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	\$3,510,808	\$4,067,918	\$3,894,147	(\$173,771)
Other	285,000	285,000	397,276	112,276
Total Revenues	3,795,808	4,352,918	4,291,423	(61,495)
EXPENDITURES:				
Current:				
Human Services	4,049,351	4,609,061	4,306,185	302,876
Capital Outlay	12,000	6,400	622	5,778
Total Expenditures	4,061,351	4,615,461	4,306,807	308,654
Excess of Revenues Over (Under) Expenditures	(265,543)	(262,543)	(15,384)	247,159
OTHER FINANCING SOURCES AND USES:				
Transfers In	177,992	177,992	0	(177,992)
Total Other Financing Sources and Uses	177,992	177,992	0	(177,992)
Net Change in Fund Balance	(87,551)	(84,551)	(15,384)	69,167
Fund Balance at Beginning of Year	7,296	7,296	7,296	0
Prior Year Encumbrances Appropriated	122,362	122,362	122,362	0
Fund Balance at End of Year	\$42,107	\$45,107	\$114,274	\$69,167

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO

**Statement of Net Assets
Proprietary Fund**

as of December 31, 2006

	Business-Type Activities Enterprise Fund
	Pike County Sewer
ASSETS:	
<i>Current Assets</i>	
Equity in Pooled Cash and Cash Equivalents	\$410,465
Accounts Receivable	59,924
Due from Other Governments	70,600
Total Current Assets	540,989
<i>Noncurrent Assets</i>	
Nondepreciable Capital Assets	7,000
Depreciable Capital Assets, net	1,698,311
Total Noncurrent Assets	1,705,311
Total Assets	2,246,300
LIABILITIES:	
<i>Current Liabilities</i>	
Accounts Payable	15,895
Accrued Wages and Benefits	1,669
Interfund Payable	17,533
Due to Other Governments	4,068
Accrued Interest Payable	483
Long-term Notes Payable - Current Portion	23,150
Total Current Liabilities	62,798
<i>Noncurrent Liabilities</i>	
Long Term Liabilities:	
Compensated Absences Payable	21,645
Total Liabilities	84,443
NET ASSETS:	
Invested in capital assets, net of related debt	1,682,161
Unrestricted	479,696
Total Net Assets	\$2,161,857

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO

**Statement of Revenues, Expenses and
Changes in Fund Net Assets
Proprietary Fund
For the Year Ended December 31, 2006**

	Business-Type Activities Enterprise Fund
	Pike County Sewer
Operating Revenues	
Charges for Services	\$296,625
Miscellaneous	6,534
Total Operating Revenues	303,159
Operating Expenses	
Salaries and Wages	88,153
Fringe Benefits	21,077
Contractual Services	220,118
Materials & Supplies	6,141
Other	19,075
Depreciation Expense	69,794
Total Operating Expenses	424,358
Operating (Loss)	(121,199)
Nonoperating Revenues (Expenses)	
Interest & Fiscal Charges	(1,681)
Total Nonoperating Revenues (Expenses)	(1,681)
Income Loss Before Capital Contributions	(122,880)
Capital Contributions	130,000
Change in Net Assets	7,120
Net Assets at Beginning of Year	2,154,737
Net Assets at End of Year	\$2,161,857

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2006

	Business-Type Activities Enterprise Fund
	Pike County Sewer
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>	
<i>Cash Flows from Operating Activities:</i>	
Cash Received from Customers	\$392,826
Cash Received from Other Operating Sources	6,534
Cash Payments to Suppliers for Goods and Services	(243,763)
Cash Payments to Employees for Services and Benefits	(103,848)
	51,749
<i>Net Cash Provided by (Used for) Operating Activities</i>	
<i>Cash Flows from Noncapital</i>	
<i>Financing Activities:</i>	
Advances-Out	(5,000)
	(5,000)
<i>Net Cash Provided by (Used for) Noncapital</i>	
<i>Financing Activities</i>	
	(5,000)
<i>Cash Flows from Capital and Related</i>	
<i>Financing Activities:</i>	
Proceeds from Sale of Long-term Notes	23,150
Receipts from Capital Grants	59,400
Principal Payments	(50,150)
Interest Payments	(1,721)
	30,679
<i>Net Cash Provided by (Used for) Capital</i>	
<i>and Related Financing Activities</i>	
	30,679
Net Increase/(Decrease) in Cash and Cash Equivalents	77,428
Cash and Cash Equivalents at Beginning of Year	333,037
	333,037
Cash and Cash Equivalents at End of Year	\$410,465
	\$410,465

(Continued)

PIKE COUNTY, OHIO
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2006
(Continued)

	Business-Type Activities Enterprise Fund
	Pike County Sewer
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>	
Operating Income (Loss)	(\$121,199)
 <i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>	
Depreciation	69,794
Changes in Assets and Liabilities:	
(Increase)/Decrease in Accounts Receivable	96,081
Increase/(Decrease) in Accounts Payable	1,691
Increase/(Decrease) in Accrued Wages and Benefits	48
Increase/(Decrease) in Compensated Absences Payable	3,788
Increase/(Decrease) in Due to Other Governments	1,546
	172,948
Total Adjustments	172,948
Net Cash Provided by (Used for) Operating Activities	\$51,749

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO

Statement of Fiduciary Assets and Liabilities

Agency Funds

As of December 31, 2006

	<u>Agency</u>
ASSETS	
Equity in Pooled Cash and Cash Equivalents	\$3,609,726
Cash and Cash Equivalents in Segregated Accounts	322,631
Receivables:	
Taxes	16,068,700
Accounts	4,298
Due from Other Governments	<u>591,298</u>
 Total Assets	 <u><u>20,596,653</u></u>
 LIABILITIES	
Due to Other Governments	18,952,483
Undistributed Monies	1,324,068
Deposits Held and Due to Others	<u>320,102</u>
 Total Liabilities	 <u><u>\$20,596,653</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements

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 Mental Retardation and Development Disabilities, Pike County Community Development, Emergency Medical Services, Emergency Management Agency, Pike County Planning Commission, Children Services Board, departments and activities that are directly operated by the elected County officials.

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

Discretely Presented Component Units: The component unit columns in the government wide financial statements identify the financial data of the County's component units, Pike County Adult Activities Center and Pike Health Services, Inc. They are reported separately to emphasize that they are legally separate from the County.

Pike County Adult Activities Center - The Pike County Adult Activities Center (Center), is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The Center, under contractual agreement with the Pike County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Pike County. The County appoints a voting majority of the organization's governing board and there is a potential financial benefit/burden to the primary government.

The Pike County Board of MR/DD provides the Center with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds necessary for the operation of the Center. Based on the significant services and resources provided by the County to the Center and the Center's sole purpose of providing assistance to the retarded and handicapped adults of Pike County, the Center is presented as a component unit of Pike County. The Pike County Adult Activities Center operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from the Pike County Adult Activities Center, 301 Clough Street, Waverly, Ohio 45690.

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

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

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

The County is associated with certain organizations which are defined as Jointly Governed Organizations or Related Organizations. These organizations are presented in Notes 20 and 21 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
- Buckeye Joint-County Health Benefit Trust
- Hocking Valley Community Residential Center
- South Central Regional Juvenile Detention Center
- Ohio Valley Resource Conservation and Development Area, Inc.
- Private Industry Council
- Job Training Partnership Consortium
- Southern Ohio Development Initiative
- Library of Pike County - Garnet A. Wilson Library
- Pike Metropolitan Housing Authority

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the districts listed below, the County serves as fiscal agent, but the districts are not fiscally dependent on the County. Accordingly, the activity of the following districts is presented as agency funds within the County's financial statements.

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

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

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

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

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

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

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

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities, for business-type activities of the County and for activities of the County's component units. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The County does not allocate indirect expenses to functions in the statement of activities. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements. During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements present financial information at a more detailed level. The governmental and enterprise fund financial statements focus on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Agency funds, which are a type of fiduciary fund, are used to account for assets held by the government as an agent for individuals, private organizations and other governments.

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

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

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.

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 Mental Retardation and Development Disabilities Fund (MR/DD). To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy and federal and state grants.

Human 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.

ODOD Road Work Development. To account for the revenue and expenditures incurred in the construction of two bridges on Wakefield-mound Road and one bridge on McCorkle Road. The funding for this project was through the Ohio Department of Development as a part of the incentive package extended to the United States Enrichment Corporation by the Ohio Department of Development.

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

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

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

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

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

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.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Government-wide Financial Statements. The Government-wide Financial Statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net assets.

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

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which taxes are levied. (See Note 7.) Revenue from grants is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2006, but which were levied to finance fiscal year 2007 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned/deferred revenue.

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

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

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.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Budgetary schedules are reported but no annual budgets were adopted for the following funds: Armintrout, East Jackson Water Tap, County Emergency Preparedness Grant, FEMA 02 Plan, Airport Hangers Notes, EMS Vehicles Notes, Fairgrounds Improvement, Pike Lake Road Waterline, Pine Top Road Waterline, ODOD Road Work Development Notes, Market Street Office Complex, FEMA Flood Assistance, VOCA Grant, Court Security Grant, Juvenile Accountability, Department of Justice Equipment, State Homeland Security Part I, County Court Special Project, Pike County Wireless Government Assistance, Rehm's Additional Sewer Project, Pike County Records Center, and Misc. Capital Projects.

Budgetary schedules are not reported and budgets are not adopted for the following funds: Pike County Water, Children Services Building, and Sunfish Creek Waterline, and Pike County Sewer.

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 Cash Equivalents" on the balance sheet.

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."

For reporting purposes, "Equity in Pooled Cash and Cash Equivalents" 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 Cash Equivalents" 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, except for repurchase agreements that are reported at cost.

During fiscal year 2006, investments were limited to STAROhio, Federal Home Loan Bank Securities, Federal Home Loan Mortgage Corporation Securities, Federal National Mortgage Association Securities, and Money Market Mutual Funds.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County has invested in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 2006. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940.

Investments in STAROhio are valued at STAROhio's share price which is the price of the investment could be sold for on December 31, 2006.

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, Community Development, 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 2006 amounted to \$768,280.

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 "Deferred revenue." The expenditure is recorded when the loan is made.

Interfund Balances: Activity between funds that represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All unpaid reimbursements between funds are reported as "due to/from other funds" Interfund receivables and payables within governmental activities and within business-type activities have been eliminated in the government-wide statement of net assets; any residual balances outstanding between the governmental activities and business-type activities are reported as "internal balances."

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000 dollars for all assets except infrastructure in which the County maintains a capitalization threshold of \$50,000. 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 2006. 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 live 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
Land Improvements	5 years
Roads, Bridges, and Culverts (Infrastructure)	10-40 years
Furniture and Fixtures	10 years
Sewer and Water Lines (Infrastructure)	50 years
Machinery and Equipment	10 years
Vehicles	5 years

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 employee's wage rates at year end. This item is discussed in Note 14 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 Balance Reserves and Designations: In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. Unreserved fund balance indicates that portion of fund equity that is available for appropriation in future periods. Reserves have been established for encumbrances and loans.

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

Of the County's \$11,450,168 restricted net assets, none were restricted by enabling legislation.

Operating Revenues and Expenses: Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for sewer services. Operating expenses are necessary costs incurred to provide the services, that are the primary activities of the fund. Revenues and expenses not matching this definition 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 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 statement, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

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

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual – is 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 reservation 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).

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	Community Development	MVGT	MR/DD	Human Services
GAAP Basis	\$1,022,164	\$(70,731)	\$(451,244)	\$732,554	\$39,351
Net Adjustments for:					
Revenue Accruals	(316,585)	22,142	460,668	(134,916)	(27,973)
Expenditure Accruals	(41,797)	(3,174)	(238,771)	7,875	122,159
Encumbrances	(95,240)	(43,636)	(196,565)	(21,367)	(148,921)
Budget Basis	\$568,542	\$(95,399)	\$(425,912)	\$584,146	\$(15,384)

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 4 – CHANGE IN ACCOUNTING POLICIES AND RESTATEMENT OF FUND BALANCES

For the fiscal year 2006, the County implemented GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, GASB Statement No. 44, *Economic Condition Reporting: The Statistical Section*, and GASB Statement No. 47, *Accounting for Termination Benefits*. GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets. GASB Statement No. 44 amends the portions of NCGA Statement 1, *Governmental Accounting and Financial Reporting Principles*, that guide the preparation of the statistical section. GASB Statement No. 47 establishes accounting standards for termination benefits. The application of these new standards did not have a material effect on the financial statements, nor did their implementation require a restatement of prior year balances.

Restatements: Restatements were made to prior year balances for Capital Assets disposed of in previous years. The restatements had the following effect on fund balance/net assets as previously stated:

	Governmental Net Assets
Beginning Balance	\$20,795,543
Restatement Amount	(210,621)
Restated Balance	\$20,584,922

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Balance Deficits: The following funds have a fund balance deficit as of December 31, 2006:

<u>Major Fund</u>	
ODOD Road Work Development Fund	\$35,403
 <u>Nonmajor Funds</u>	
<u>Special Revenue Funds</u>	
Children’s Services Fund	87,091

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

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE (Continued)

The following funds had encumbrances and expenditures in excess of estimated appropriations at December 31, 2006:

	<u>Amount</u>
<u>Major Funds</u>	
Motor Vehicle and Gas Tax	
Capital Outlay	\$187,909
MR/DD	
Interest and Fiscal Charges	5,875
 <u>Non-Major Funds</u>	
<i>Special Revenue Funds</i>	
Law Enforcement Trust Fund	
Public Safety	
Supplies & Materials	1,714
County Court Probation Fund	
Judicial	
Other Expenditures	334
 <i>Capital Project Fund</i>	
Issue II Grants Fund	
Public Works	
Other Expenditures	53,422

NOTE 6 - 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 five year period of designation of depositories. Inactive deposits must be either evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim moneys. Interim moneys are those moneys which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, any other obligation guaranteed as to principal and interest by the United States, or any book-entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or 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;

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

3. Bond; and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the same county as the investing authority;
4. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts in any eligible institution mentioned in Section 135.32 of the Ohio Revised Code;
5. 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;
6. 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;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements with any eligible institution or dealer in which the County lends securities and the eligible institution or dealer agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase or by the Federal Reserve System and mature no later than 180 days after purchase;
10. Up to 15% of the County's total average portfolio in high grade notes issued by U.S. corporations, and the notes mature not later than two years after purchase. Bankers acceptances for a period not to exceed 270 days in an amount not to exceed ten percent of the County's total average portfolio; and
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S. government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five year of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2006, the County complied with the provisions of these statutes.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

Cash on Hand: At year end, the County has \$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 cash equivalents.”

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 \$4,886,825 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, 2006, the County had the following investments and maturities:

	Carrying/Fair Value	Weighted Average Maturity (Years)
STAR Ohio	\$ 3,523,308	< 1
Federal Home Loan Bank	5,397,953	< 1
Federal Home Loan Mortgage Corporation	387,160	< 1
Federal National Mortgage Association	2,085,994	< 1
Money Market Mutual Fund	82,972	< 1
Total Investments	\$ 11,477,387	

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, in accordance with the investment policy, 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 STAR Ohio were rated AAAM by Standard & Poor’s. Investments in Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association were all rated AAA by Standard & Poor’s and Aaa by Moody’s. Investment ratings for Money Market Mutual Fund were not available.

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 30.7% in STAR Ohio, 47.0% in Federal Home Loan Bank, 3.3% in Federal Home Loan Mortgage Corporation, 18.2% in Federal National Mortgage Association, and .8% in Money Market Mutual Fund.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2005. Real property taxes are payable annually or semiannually. The first payment is due January 20, with the remainder payable by June 20.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable and unpaid as of December 31, 2006. 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 2006 operations. The receivable and the portion of the tax levies prepaid by year end into the undivided general tax agency fund are therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2006, was \$11.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$283,491,580
Public Utility Personal Property	33,004,441
Tangible Personal Property	<u>22,511,610</u>
Total Property Taxes	<u>\$339,007,631</u>

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 8 - PERMISSIVE SALES TAX

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

Proceeds of the tax are credited entirely to the general fund. Amounts that have been collected by the State and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 2006 amounted to \$2,013,912.

NOTE 9 - RECEIVABLES

Receivables at December 31, 2006, consisted of taxes, accounts (billings for user charged services, and delinquent child support payments), loans, notes, 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, \$342,615 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 \$114,347 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>
General Fund	
Local Government Revenue Assistance	\$ 126,119
Rollback Revenue	<u>81,928</u>
General Fund Total	<u>208,047</u>
Major Special Revenue Funds	
Community Development	455,563
Motor Vehicle and Gas Tax	1,760,396
Human Services Grants	1,719,685
Board of MR/DD Grants	207,402
Non-major Special Revenue Funds	
Children Services	75,148
EMS	9,163
Law Enforcement Block Grant	<u>1,434</u>
Total Non-major Special Revenue Funds	<u>85,745</u>
Total Governmental Activities	<u>\$4,436,838</u>

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 10 - 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 2006, the County contracted with the Buckeye Joint-County Self-Insurance Council (a jointly governed organization, see Note 20) 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	-	1,000,000
Employee Benefits Liability	3,000,000	1,000,000

In addition, the County maintains separate replacement cost insurance on buildings and contents in the amount of \$23,352,410 and other property insurance including \$1,000,000 for extra expenses.

Health insurance was provided by a private carrier, Anthem Blue Cross/Blue Shield for the year.

The County's Food Stamps are insured through Lloyd's of London, with the following coverage against fire and theft; \$1,500,000 for food stamps kept at the bank, \$500,000 for food stamps kept in the County's Vault, and \$25,000 for food stamps kept outside the vault. This policy carries a \$2,500 deductible.

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, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2006:

	*Restated Balance 12/31/2005	Additions	Deletions	Balance 12/31/2006
Governmental Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$790,499	\$113,000	\$0	\$903,499
Construction in Progress	463,604	0	(463,604)	0
Total Non-Depreciable Capital Assets	1,254,103	113,000	(463,604)	903,499
<i>Depreciable Capital Assets</i>				
Furniture and Fixtures	163,969	0	0	163,969
Buildings and Improvements	7,216,290	99,970	(28,500)	7,287,760
Machinery and Equipment	1,833,445	138,783	(97,110)	1,875,118
Vehicles	2,894,443	95,164	(162,128)	2,827,479
Improvements other than Buildings	2,925,089	0	0	2,925,089
Infrastructure	4,858,591	1,621,504	0	6,480,095
Total Depreciable Capital Assets	19,891,827	1,955,421	(287,738)	21,559,510
Less Accumulated Depreciation:				
Furniture and Fixtures	(101,807)	(9,800)	0	(111,607)
Buildings and Improvements	(1,610,197)	(268,438)	28,500	(1,850,135)
Machinery and Equipment	(1,389,122)	(111,704)	97,110	(1,403,716)
Vehicles	(2,690,152)	(106,425)	162,128	(2,634,449)
Improvements other than Buildings	(2,810,715)	(40,472)	0	(2,851,187)
Infrastructure	(1,020,659)	(143,122)	0	(1,163,781)
Total Accumulated Depreciation	(9,622,652)	(679,961)	287,738	(10,014,875)
Net Depreciable Capital Assets	10,269,175	1,275,460	0	11,544,635
Governmental Activities - Capital Assets, Net	\$11,523,278	\$1,388,460	(\$463,604)	\$12,448,134

* Restated, See Note 4

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$179,231
Judicial	7,072
Public Works	239,986
Public Safety	97,972
Human Services	16,552
Conservation & Recreation	9,837
Economic Development	17,615
Health	<u>111,696</u>
Total Depreciation Expense	<u>\$679,961</u>

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 11 - CAPITAL ASSETS (Continued)

	Balance 12/31/2005	Additions	Deletions	Balance 12/31/2006
Business-Type Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$7,000	\$0	\$0	\$7,000
<i>Depreciable Capital Assets</i>				
Buildings and Improvements	85,352	0	0	85,352
Machinery and Equipment	71,780	0	0	71,780
Vehicles	34,700	0	0	34,700
Infrastructure	2,930,970	0	0	2,930,970
Total Depreciable Capital Assets	3,122,802	0	0	3,122,802
Less Accumulated Depreciation:				
Buildings and Improvements	(38,900)	(2,985)	0	(41,885)
Machinery and Equipment	(49,269)	(5,818)	0	(55,087)
Vehicles	(23,853)	(2,900)	0	(26,753)
Infrastructure	(1,242,675)	(58,091)	0	(1,300,766)
Total Accumulated Depreciation	(1,354,697)	(69,794)	0	(1,424,491)
Net Depreciable Capital Assets	1,768,105	(69,794)	0	1,698,311
Business Type Activities - Capital Assets, Net	\$1,775,105	(\$69,794)	\$0	\$1,705,311

NOTE 12 - DEFINED BENEFIT RETIREMENT PLANS

Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:

The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.

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.

The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by OPERS to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

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, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 12 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

The 2006 member contribution rates were 9.0% for members in classifications other than law enforcement. Members in the law enforcement classification, which consists generally of sheriffs and deputy sheriffs contributed at a rate of 10.1%. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Ohio Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy, by making a written request to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The 2006 employer contribution rate for local government employer units was 13.70% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2006 was 16.93%. The County's contributions to OPERS for the years ended December 31, 2006, 2005, and 2004, were \$1,103,037, \$1,103,971, and \$1,175,103, respectively, which were equal to the required contributions for each year.

State Teachers Retirement System

Certified teachers employed by the school for the Mentally Retarded/ Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public 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, college, university, institution or other agency controlled, managed and supported, in part, by the state or any political subdivision thereof. STRS Ohio provides retirement and disability benefits, annual cost-of-living adjustments, and death and survivor benefits to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3371.

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

DB Plan Benefits B 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 for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the "money-purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 12 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

DC Plan Benefits - Benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members' accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

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

Eligible faculty of Ohio's public colleges and universities may choose to enroll in either STRS Ohio or an alternative retirement plan (ARP) offer by their employer. Employees have 120 days from their employment date to select a retirement plan.

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 a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

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

The Defined Benefit and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependent. 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 become 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.

For the fiscal year ended June 30, 2006, plan members were required to contribute 10 percent of their annual covered salaries and the County was required to contribute 14%. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2006, 2005, and 2004 were \$12,324, \$83,551, and \$15,938, respectively, which were equal to the required contributions for each year.

STRS Ohio issues a publicly available financial report. Additional information or copies of STRS Ohio's 2005 *Comprehensive Annual Financial Report* may be obtained by writing to the STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, or by visiting the STRS Ohio Web site www.strsoh.org.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 13 - POSTEMPLOYMENT BENEFITS

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 provides retirement, disability, and survivor benefits as well as postretirement health care coverage to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage.

In order to qualify for post-retirement 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 Postemployment Benefit (OPEB) as described in GASB Statement No. 12.

A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. For local government employer units, the rate was 13.70% of covered payroll for fiscal year 2006; 4.5% was used to fund health care.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS.

Summary of Assumptions:

Actuarial Review - The assumptions and calculations below were based on OPERS' latest Actuarial Review performed as of December 31, 2005.

Funding Method – The individual entry age actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

Assets Valuation Method – All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor.

Investment Return – The investment assumption rate for 2005 was 6.50%.

Active Employee Total Payroll – An annual increase of 4.0%, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from .50% to 6.30%.

Health Care – Health care cost were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .5% to 6% for the next 9 years. In subsequent years (10 and beyond) health care costs were assumed to increase at 4% (the projected wage inflation rate).

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants in the Traditional Pension and Combined Plans totaled 369,214 for 2006. The number of active contributing participants for both plans used in the December 31, 2005 actual valuation was 358,804. The employer contributions that were used to fund postemployment benefits were \$362,348 for 2006. \$11.1 billion represents the actuarial value of OPERS' net assets available for OPEBs at December 31, 2005.

PIKE COUNTY, OHIO
Notes to The Basic Financial Statements
(Continued)

NOTE 13 - POSTEMPLOYMENT BENEFITS (Continued)

The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$31.3 billion and \$20.2 billion, respectively.

OPERS Retirement Board implements its Health Care Preservation Plan:

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, is effective on January 1, 2007. OPERS took additional actions to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

State Teachers Retirement System: The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio), and to retired non-certificated employees and their dependents through the Ohio Public Employees Retirement System (OPERS). Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare B premiums. Pursuant to the Revised Code (R. C.), the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefits recipients pay a portion of the health care costs in the form of a monthly premium

The R.C. grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll.

The retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. Through June 30, 2006, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, the amount equaled \$880, for the year ended December 31, 2006. The balance in the Health Care Stabilization Fund was \$3.5 billion on June 30, 2006.

For the fiscal year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000. There were 119,184 eligible benefit recipients.

NOTE 14 - OTHER EMPLOYEE BENEFITS

Compensated Absences: County employees earn vacation and sick leave at varying rates depending on length of service and departmental policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County.

Accumulated, unused sick leave is paid up to a maximum of 240 hours, depending on length of service, to employees who retire.

NOTE 15 - 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 Service Code Section 457. Participation is on a voluntary payroll deduction basis. The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or in the case of an unforeseeable emergency.

PIKE COUNTY, OHIO
Notes to The Basic Financial Statements
(Continued)

NOTE 16 - CAPITALIZED LEASES - LESSEE DISCLOSURE

During previous years, the County has entered into capitalized leases for the acquisition of copiers. The terms of the agreements provide options to purchase the equipment. 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 MR/DD, Community Development, and Children Services Special Revenue funds. These expenditures are reflected as program/object expenditures on a budgetary basis.

The capital assets acquired by the leases have been capitalized in the statement of net assets for governmental activities in the amount of \$47,385 which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the statement of net assets for governmental activities. Principal payments in fiscal year 2006 totaled \$9,263 in the governmental funds.

The assets acquired through the capital lease are as follows:

	<u>Asset Value</u>	<u>Accum. Depreciation</u>	<u>Net Book Value</u>
Copiers	\$47,385	\$30,840	\$16,545

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, 2006.

	<u>Year Ending</u> <u>December 31,</u>	<u>Long-Term</u> <u>Debt</u>
	2007	\$8,250
	2008	4,351
	2009	2,316
	2010	<u>555</u>
Total Minimum Lease Payments		15,472
Less: Amount Representing Interest		<u>(4,862)</u>
Present Value of Minimum Lease Payments		<u><u>\$10,610</u></u>

NOTE 17 - LONG-TERM DEBT

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

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

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

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

PIKE COUNTY, OHIO
Notes to The Basic Financial Statements
(Continued)

NOTE 17 - LONG-TERM DEBT (Continued)

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

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

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

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

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

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

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

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

The General Obligation Notes issued during 2006 were for the purpose of repaying various bond anticipation notes of the County. The notes were issued in the amount of \$3,110,150 which includes \$450,000 in conduit debt for the Pike County Health District at interest rates from 4-6%. The bond will be repaid from various funds of the County. These notes are reported as long term obligations as they were refinanced with General Obligation Bonds in April 2007.

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, Human Services, MR/DD, and Children Services Special Revenue Funds. The Capital leases are paid from the General Fund and the Community Development, MR/DD and Children Services Special Revenue Funds.

Conduit Debt

The County has Health Facilities Revenue Bonds outstanding in the aggregate principal of \$6,895,000 at December 31, 2006 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

During 2006, the Board of County Commissioners approved a resolution for the guaranty of the Pike County Health District Loan in the original amount of \$450,000 from the Ohio Department of Development. At December 31, 2006 the balance of the loan was \$450,000. This balance is not reported as an obligation in the accompanying basic financial statements.

PIKE COUNTY, OHIO
Notes to The Basic Financial Statements
(Continued)

NOTE 17 - LONG-TERM DEBT (Continued)

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

<u>Types / Issues</u>	<u>Outstanding at 01/01/06</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/06</u>	<u>Due in One Year</u>
<u>Governmental Funds</u>					
<u>Long-Term Obligations</u>					
Compensated Absences	\$583,913	\$634,860	\$583,913	\$634,860	\$63,848
Laparell Road					
Loan 0.00% - 1995					
Ohio Public Works Commission	89,062	0	9,375	79,687	9,375
Buchanan Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	127,500	0	10,500	117,000	10,500
OWDA-Water Pollution Control					
Loan 0.00% - 2002					
OWDA/EPA Loan	37,125	0	2,250	34,875	2,250
Tanglewood Bridge					
Loan 0.00% - 2002					
Ohio Public Works Commission	39,240	0	2,378	36,862	2,378
American Blvd.					
Loan 0.00% - 2002					
Ohio Public Works Commission	72,006	0	10,286	61,720	10,286
River Road					
Loan 0.00% - 2002					
Ohio Public Works Commission	103,125	0	6,250	96,875	6,250
Buck Hollow Road					
Loan 0.00% - 2004					
Ohio Public Works Commission	33,441	0	1,858	31,583	1,858
Loy's Run					
Loan 0.00% - 2003					
Ohio Public Works Commission	76,500	0	4,500	72,000	4,500
Pike Lake Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	70,000	0	5,000	65,000	5,000
Coal Dock Road					
Loan 0.00% - 2004					
Ohio Public Works Commission	112,500	0	6,250	106,250	6,250
Owl Creek Road					
Loan 0.00% - 2005					
Ohio Public Works Commission	142,500	0	7,500	135,000	7,500

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 17 - LONG-TERM DEBT (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/06</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/06</u>	<u>Due in One Year</u>
Auerville Road					
Loan 0.00% - 2006 Ohio Public Works Commission	0	292,112	7,303	284,809	14,606
General Obligation Notes 2006 – 4%-6%	0	2,637,000	0	2,637,000	2,637,000
Capital Leases	<u>19,873</u>	<u>0</u>	<u>9,263</u>	<u>10,610</u>	<u>9,159</u>
Total Governmental Obligations	<u>\$1,506,785</u>	<u>\$3,563,972</u>	<u>\$666,626</u>	<u>\$4,404,131</u>	<u>\$2,790,760</u>
<u>Business-Type Activities</u>					
<u>Long-Term Obligations</u>					
Compensated Absences	\$17,857	\$21,645	\$17,857	\$21,645	\$ 0
General Obligation Note 2006 – 4.4235%	<u>0</u>	<u>23,150</u>	<u>0</u>	<u>23,150</u>	<u>23,150</u>
Total Business-Type Activities	<u>\$17,857</u>	<u>\$44,795</u>	<u>\$17,857</u>	<u>\$44,795</u>	<u>\$23,150</u>

* As Restated – See Note 4

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

	<u>Tanglewood</u>	<u>OWDA</u>	<u>American Blvd.</u>	<u>River Road</u>	<u>Buck Hollow</u>	<u>Lapparell Road</u>
2007	\$2,378	\$2,250	\$10,286	\$6,250	\$1,858	\$9,375
2008	2,378	2,250	10,286	6,250	1,858	9,375
2009	2,378	2,250	10,286	6,250	1,858	9,375
2010	2,378	2,250	10,286	6,250	1,858	9,375
2011	2,378	2,250	10,286	6,250	1,858	9,375
2012-2016	11,890	11,250	10,290	31,250	9,290	32,812
2017-2021	11,890	11,250	0	31,250	9,290	0
2022	1,192	1,125	0	3,125	3,713	0
Total	<u>\$36,862</u>	<u>\$34,875</u>	<u>\$61,720</u>	<u>\$96,875</u>	<u>\$31,583</u>	<u>\$79,687</u>

	<u>Buchanan Road</u>	<u>Pike Lake Road</u>	<u>Loy's Run</u>	<u>Coal Dock Road</u>	<u>Owl Creek</u>	<u>Auerville</u>
2007	\$10,500	\$5,000	\$4,500	\$6,250	\$7,500	\$14,606
2008	10,500	5,000	4,500	6,250	7,500	14,606
2009	10,500	5,000	4,500	6,250	7,500	14,606
2010	10,500	5,000	4,500	6,250	7,500	14,606
2011	10,500	5,000	4,500	6,250	7,500	14,606
2012-2016	52,500	25,000	22,500	31,250	37,500	73,030
2017-2021	12,000	15,000	22,500	31,250	37,500	73,030
2022-2025	0	0	4,500	12,500	22,500	65,719
Total	<u>\$117,000</u>	<u>\$65,000</u>	<u>\$72,000</u>	<u>\$106,250</u>	<u>\$135,000</u>	<u>\$284,809</u>

The General Obligation Notes were paid off in April 2007; therefore, they are not included in the amortization schedule above.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2006 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/06</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/06</u>
<i>Special Revenue Funds</i>				
<u>Major Funds</u>				
MVGT Fund	\$250,000	\$500,000	\$250,000	\$500,000
MR/DD	<u>213,229</u>	<u>0</u>	<u>112,470</u>	<u>100,759</u>
<i>Total Special Revenue Funds</i>	463,229	500,000	362,470	600,759
<i>Capital Projects Funds</i>				
<u>Major Fund</u>				
ODOD Road Work Development	0	1,000,000	0	1,000,000
<u>Non-Major Funds</u>				
Pike Health Care Addition Fund	165,000	0	165,000	0
Children Services Building Fund	80,500	0	80,500	0
Market Street Office Complex Fund	350,000	0	350,000	0
Pike County Record's Center Fund	100,000	0	100,000	0
Pike County Local Gov't Service Ctr.	1,821,000	0	1,821,000	0
South Central Ohio Juv. Det. Ctr. Fund	<u>250,000</u>	<u>0</u>	<u>250,000</u>	<u>0</u>
<i>Total Capital Projects Funds</i>	2,766,500	0	2,766,500	0
 Total Governmental Activities	 <u>\$3,229,729</u>	 <u>\$1,500,000</u>	 <u>\$3,128,970</u>	 <u>\$1,600,759</u>
<i>Business-Type Activities</i>				
<i>Enterprise Fund</i>				
<u>Pike County Sewer Fund</u>				
Pike County Sewer Notes	\$18,000	\$0	\$18,000	\$0
Circleview Drive Sewer Notes	<u>32,150</u>	<u>0</u>	<u>32,150</u>	<u>0</u>
 <i>Total Business-Type Activities</i>	 <u>50,150</u>	 <u>0</u>	 <u>50,150</u>	 <u>0</u>
 Total All Funds	 <u>\$3,279,879</u>	 <u>\$1,500,000</u>	 <u>\$3,179,120</u>	 <u>\$1,600,759</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. Those notes pertaining to enterprise funds will be paid from revenues derived by the County from operations. All the notes scheduled to mature have interest rates ranging from 3.75 percent to 8.75 percent.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 19 - 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 payment become due, and use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Transfers made during the year ended December 31, 2006, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<i>Major Funds</i>		
General Fund	\$0	\$341,153
Community Development Fund	20,970	0
<i>Non-Major Governmental Funds</i>	<u>320,183</u>	<u>0</u>
Total All Funds	<u>\$341,153</u>	<u>\$341,153</u>

Interfund balances at December 31, 2006, 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>		
Human Services	\$18,780	\$16,001
<i>Non-Major Governmental Funds</i>	<u>16,001</u>	<u>18,780</u>
Total All Funds	<u>\$34,781</u>	<u>\$34,781</u>
	<u>Asset</u>	<u>Liability</u>
	Interfund	Interfund
	<u>Receivable</u>	<u>Payable</u>
<i>Major Funds</i>		
General Fund	\$23,378	\$ 0
<i>Non-Major Governmental Funds</i>	0	5,845
<i>Business Type Activities</i>		
Pike County Sewer Fund	<u>0</u>	<u>17,533</u>
Total All Funds	<u>\$23,378</u>	<u>\$23,378</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. During the year, the County General Fund made advances to other funds in anticipation of intergovernmental grant revenue and charges for services revenue.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 20 - 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. Hocking County does not have any ongoing interest or responsibility in the organization.

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. The Pike County has no ongoing financial interest or responsibility. During 2006, Pike County contributed \$204,136 to the program.

Buckeye Joint-County Health Benefit Trust

The Buckeye Joint-County Health Benefit Trust is a jointly governed organization, created in August, 1992, that serves Hocking, Monroe, Perry, Pike and Washington Counties. The Trust was formed under Section 9.833 ORC for the purpose of establishing an insurance pool to fund health benefits for County employees. Member counties provide operating resources to the corporation based on actuarially determined rates and share in the corporation's equity based on each county's percentage of contribution. Each participating county agrees to participate jointly in the coverage of losses and pay all contributions necessary for the specified insurance coverage provided by the Trust. A third party administrates all claim payments. Pike County does not have any ongoing financial interest or responsibility. The agreement between the County and the Council indicates that a voluntary withdrawal or termination by the County shall constitute a forfeiture of any pro rata share of the Council reserve fund. In the event of the termination of the Council, current members shall be paid in an amount they have contributed to the Council as of the last month of the Council's existence. Current calculation of this potential residual interest is therefore not possible.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

The degree of control exercised by any participating government is limited to its representation on the Board. The Governing Board is composed of at least one County Commissioner from each of the participating counties. The Governing Board annually elects officers which include a Chairman and Vice Chairman. The expenses and investment of funds by the officers must be approved by the Governing Board unless specific limits have been set by the Governing Board to permit otherwise. The Buckeye Joint-County Health Benefit Trust received no contributions from the County during 2006.

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, Pickaway, Ross, Jackson, Hocking, Athens, 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 percent 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 2006, Pike County contributed \$82,172 to the Center.

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.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Job Training Partnership Consortium

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

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

Private Industry Council

The PIC is a jointly governed organization corporation 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 2006.

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 2006.

NOTE 21 - 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 2006.

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 2006.

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 22 - 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.

NOTE 23 - RELATED PARTY TRANSACTIONS

Pike County Adult Activities Center: The Pike County Adult Activities Center, a discretely presented component unit of Pike County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. These contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the financial statements of the center. In 2006, these contributions were \$52,736.

NOTE 24 - COMPONENT UNITS

The following are significant disclosures for the component units of Pike County at December 31, 2006:

A. Pike Adult Activities Center

Cash and Cash Equivalents – At year end, the carrying amount of the Center's deposits was \$160,336, and the bank balance was \$181,163. Deposits up to \$100,000 are insured by the Federal Depository Insurance Corporation. The remaining \$81,163 of the Center's deposits is uninsured and subject to custodial credit risk. There are no statutory guidelines regarding the deposit and investment of funds by the non-profit corporation.

Capital Assets – A summary of capital assets at December 31, 2006 follows:

	Balance 12/31/2005	Additions	Retirements	Balance 12/31/2006
Furniture & Fixtures	\$8,567	\$3,000	\$0	\$11,567
Equipment	28,072	0	0	28,072
Vehicles	57,658	0	0	57,658
Total Capital Assets	94,297	3,000	0	97,297
Less Accumulated Depreciation:				
Furniture & Fixtures	(8,339)	(520)	0	(8,859)
Equipment	(21,278)	(3,275)	0	(24,553)
Vehicles	(51,435)	(2,026)	0	(53,461)
Total Accumulated Depreciation	(81,052)	(5,821)	0	(86,873)
Capital Assets, Net	\$13,245	(\$2,821)	\$0	\$10,424

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 24 – COMPONENT UNITS (Continued)

Debt – The Pike County Adult Activities Center issued a loan in the amount of \$23,083 with the State of Ohio OIH. This loan was issued for the purpose of covering costs of a new job service. The term of the loan is 5 years with an interest rate of 5.5%. The balance of the loan at December 31, 2006 was \$16,081 with \$4,519 due in one year.

The following is a summary of the Center’s future annual debt service requirements for long term debt:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$4,519	\$772	\$5,291
2008	4,774	517	5,291
2009	5,044	247	5,291
2010	1,744	20	1,764
Total	\$16,081	\$1,556	\$17,637

B. Pike Health Services, Inc.

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

Cash and Cash Equivalents – At year end, the carrying amount of the Hospital’s deposits was \$888,261 and the bank balance was \$881,261. \$200,000 was covered by Federal Depository Insurance. The remaining balance was uninsured and uncollateralized.

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

Governmental mutual Funds, and Money Market Funds are unclassified investments since it is not evidenced by securities that exist in physical or book entry form.

	Category 1	Carrying Value	Fair Value
U.S. Treasury Obligations	\$1,300,513	\$1,300,513	\$1,300,513
Debt Securities	1,532,248	1,532,248	1,532,248
Money Market	0	9,774	9,774
Common Stock	107,183	107,183	107,183
Total	\$2,939,944	\$2,949,718	\$2,949,718

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 24 – COMPONENT UNITS (Continued)

Leases – The capitalized lease obligations are secured by certain equipment with a cost of \$1,232,914 and accumulated depreciation of \$469,681 at December 31, 2006. Lease amortization is included in depreciation expense. At December 31, 2006, future minimum lease payments, by year and in the aggregate, for capital leases consist of the following:

<u>Year Ending December 31,</u>	<u>Long-Term Debt</u>
2007	\$225,725
2008	225,725
2009	191,386
Total Minimum Lease Payments	642,836
Less: Amount Representing Interest	(60,052)
Present Value of Minimum Lease Payments	\$582,784

Capital Assets – A summary of capital assets at December 31, 2006 follows:

	<u>Balance 12/31/05</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/06</u>
Pike Health Services, Inc. Capital Assets:				
Land	\$244,450	\$0	\$0	\$244,450
Land Improvements	513,637	18,000	0	531,637
Buildings	13,007,194	51,166	0	13,058,360
Fixed Equipment	214,055	24,330	0	238,385
Major Movable Equipment	7,826,634	839,771	0	8,666,405
Construction in Progress	327,308	0	(245,663)	81,645
Total Capital Assets	22,133,278	933,267	(245,663)	22,820,882
Less Accumulated Depreciation:				
Land Improvements	(243,442)	(21,940)	0	(265,382)
Buildings	(4,882,857)	(462,038)	0	(5,344,895)
Fixed Equipment	(100,587)	(13,900)	0	(114,487)
Major Movable Equipment	(5,689,695)	(702,373)	0	(6,392,068)
Total Accum. Depreciation	(10,916,581)	(1,200,251)	0	(12,116,832)
Capital Assets, Net	\$11,216,697	\$ (266,984)	\$(245,663)	\$ 10,704,050

Long Term Debt – Long term debt consists of:

	<u>December 2006</u>
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1997 (Pike Health Services, Inc. Project) 5.05% to 6.75% serial bonds, due in varying annual installments to July 2017, secured by a mortgage	\$4,460,000
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1999 (Pike Health Services, Inc. Project) 7.00% serial bonds, due in varying annual installments to July 2022, secured by a mortgage	2,435,000

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements
(Continued)

NOTE 24 – COMPONENT UNITS (Continued)

Less - bond discount	(55,132)
6.75% notes payable, due in monthly installments of \$12,207 Including interest, through January 2012, secured by equipment	628,254
Capital Lease Obligations	<u>582,784</u>
Total Long-Term Debt	<u>\$8,050,906</u>

Long-Term debt maturities are as follows:

Year	Amount
2007	\$658,903
2008	715,051
2009	728,243
2010	576,256
2011	620,447
Less unamortized discount	(55,132)
Thereafter	<u>4,807,138</u>
Total	<u>\$8,050,906</u>

A bond reserve fund is required to be maintained for the Revenue Bond issues. The bond indenture contains various restrictive covenants including maintenance of certain operating ratios and restrictions on future borrowings.

Other Significant Items – Effective December 31, 2005, the Hospital was re-licensed as a Critical Access Hospital (CAH)

NOTE 25 – SUBSEQUENT EVENT

In April 2007, the County issued a general obligation bond in the amount of \$2,910,150. This bond issuance was issued at an interest rate of 4.4325% for the purpose of paying off various bond anticipation notes.

**COMBINING AND INDIVIDUAL
FUND STATEMENTS
AND SCHEDULES**

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$2,850,000	\$4,161,000	\$4,966,750	\$805,750
Charges for Services	664,850	664,850	760,784	95,934
Fees, Licenses and Permits	10,185	10,185	10,373	188
Fines and Forfeitures	70,050	70,050	72,317	2,267
Intergovernmental	392,322	392,322	510,613	118,291
Interest	50,000	64,000	82,604	18,604
Other	485,350	485,350	602,521	117,171
Total Revenues	4,522,757	5,847,757	7,005,962	1,158,205
Expenditures:				
Current:				
General Government - Legislative and Executive				
Commissioners				
Salaries	156,017	208,017	208,015	2
Fringe Benefits	70,897	83,878	78,931	4,947
Supplies and Materials	1,522	3,722	3,338	384
Contractual Services	18,106	112,806	109,807	2,999
Other Expenditures	5,442	10,699	10,128	571
Total Commissioners	251,984	419,122	410,219	8,903
Microfilm				
Supplies and Materials	200	200	0	200
Other Expenditures	300	831	726	105
Total Microfilm	500	1,031	726	305
County Auditor				
Salaries	171,378	171,378	170,547	831
Fringe Benefits	61,170	62,601	62,370	231
Supplies and Materials	7,138	7,138	6,786	352
Contractual Services	11,166	16,366	15,708	658
Other Expenditures	4,000	6,350	4,712	1,638
Total County Auditor	254,852	263,833	260,123	3,710
Personal Property				
Salaries	26,240	26,240	25,431	809
Fringe Benefits	5,249	5,249	4,510	739
Supplies and Materials	500	500	0	500
Total Personal Property	31,989	31,989	29,941	2,048

(Continued)

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Appraisal of Real Property				
Supplies and Materials	300	300	21	279
Total Appraisal of Real Property	300	300	21	279
County Treasurer				
Salaries	119,059	119,059	119,059	0
Fringe Benefits	39,100	38,749	31,648	7,101
Supplies and Materials	4,142	4,142	2,178	1,964
Contractual Services	2,977	12,837	12,211	626
Other Expenditures	3,600	3,970	3,812	158
Total County Treasurer	168,878	178,757	168,908	9,849
Prosecuting Attorney				
Salaries	214,941	214,941	211,611	3,330
Fringe Benefits	58,314	60,285	59,111	1,174
Supplies and Materials	3,000	3,617	3,110	507
Contractual Services	38,891	42,891	38,922	3,969
Other Expenditures	750	750	657	93
Total Prosecuting Attorney	315,896	322,484	313,411	9,073
Budget Commission				
Supplies and Materials	200	400	287	113
Board of Revision				
Supplies and Materials	50	50	0	50
Other Expenditures	50	50	0	50
Total Board of Revision	100	100	0	100
Bureau of Inspection				
Contractual Services	77,000	74,058	74,058	0
County Planning Commission				
Salaries	57,295	57,295	57,294	1
Fringe Benefits	22,483	22,013	21,565	448
Supplies and Materials	500	493	342	151
Contractual Services	2,050	2,170	2,104	66
Other Expenditures	1,300	2,752	2,060	692
Total County Planning Commission	83,628	84,723	83,365	1,358

(Continued)

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Data Processing				
Supplies and Materials	2,200	2,900	2,629	271
Other Expenditures	0	120	120	0
Total Data Processing	<u>2,200</u>	<u>3,020</u>	<u>2,749</u>	<u>271</u>
Board of Elections				
Salaries	141,062	157,459	156,684	775
Fringe Benefits	80,148	96,812	96,547	265
Supplies and Materials	7,000	14,925	14,346	579
Contractual Services	19,189	25,741	25,186	555
Other Expenditures	3,500	4,008	3,988	20
Total Board of Elections	<u>250,899</u>	<u>298,945</u>	<u>296,751</u>	<u>2,194</u>
Buildings and Grounds - Maintenance				
Salaries	43,346	83,192	82,835	357
Fringe Benefits	39,804	47,236	45,162	2,074
Supplies and Materials	5,228	22,028	20,905	1,123
Contractual Services	36,694	197,058	191,959	5,099
Other Expenditures	20,699	66,117	66,079	38
Total Buildings and Grounds - Maintenance	<u>145,771</u>	<u>415,631</u>	<u>406,940</u>	<u>8,691</u>
Recorder				
Salaries	117,488	118,488	118,379	109
Fringe Benefits	25,280	22,823	22,040	783
Supplies and Materials	4,056	3,432	2,363	1,069
Contractual Services	3,320	4,820	4,179	641
Other Expenditures	3,200	3,900	3,122	778
Total Recorder	<u>153,344</u>	<u>153,463</u>	<u>150,083</u>	<u>3,380</u>
Insurance, Pensions, Taxes				
Contractual Services	<u>176,000</u>	<u>221,352</u>	<u>221,246</u>	<u>106</u>
Miscellaneous				
Other Expenditures	<u>249,884</u>	<u>204,531</u>	<u>203,961</u>	<u>570</u>
Total General Government - Legislative and Executive	<u>2,163,425</u>	<u>2,673,739</u>	<u>2,622,789</u>	<u>50,950</u>
General Government - Judicial				
Court of Appeals				
Other Expenditures	<u>9,500</u>	<u>13,311</u>	<u>13,311</u>	<u>0</u>

(Continued)

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Common Pleas Court				
Salaries	90,986	91,301	91,300	1
Fringe Benefits	44,285	43,086	42,997	89
Supplies and Materials	1,500	3,099	2,967	132
Contractual Services	20,000	32,705	23,473	9,232
Other Expenditures	10,000	5,951	4,440	1,511
Total Common Pleas Court	<u>166,771</u>	<u>176,142</u>	<u>165,177</u>	<u>10,965</u>
Adult Probation				
Salaries	600	600	600	0
Fringe Benefits	325	325	109	216
Supplies and Materials	2,500	2,775	2,647	128
Contractual Services	100	100	42	58
Other Expenditures	750	475	475	0
Total Adult Probation	<u>4,275</u>	<u>4,275</u>	<u>3,873</u>	<u>402</u>
Jury Commission				
Supplies and Materials	750	750	561	189
Contractual Services	3,200	3,200	1,742	1,458
Total Jury Commission	<u>3,950</u>	<u>3,950</u>	<u>2,303</u>	<u>1,647</u>
Juvenile Court				
Salaries	73,300	73,300	69,400	3,900
Fringe Benefits	26,710	27,087	26,359	728
Supplies and Materials	2,000	3,000	2,254	746
Contractual Services	4,384	4,384	3,344	1,040
Other Expenditures	11,200	21,868	17,526	4,342
Total Juvenile Court	<u>117,594</u>	<u>129,639</u>	<u>118,883</u>	<u>10,756</u>
Probate Court				
Salaries	47,000	47,000	38,160	8,840
Fringe Benefits	22,600	11,890	8,420	3,470
Supplies and Materials	2,567	2,567	1,983	584
Contractual Services	3,490	3,490	2,104	1,386
Other Expenditures	2,500	7,275	5,326	1,949
Total Probate Court	<u>78,157</u>	<u>72,222</u>	<u>55,993</u>	<u>16,229</u>

(Continued)

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	102,680	102,680	102,142	538
Fringe Benefits	54,267	53,467	53,248	219
Supplies and Materials	4,500	6,000	5,900	100
Contractual Services	2,100	2,500	1,772	728
Other Expenditures	1,530	430	240	190
Total Clerk of Courts	165,077	165,077	163,302	1,775
County Court				
Personal Services	163,015	164,515	163,330	1,185
Fringe Benefits	90,416	91,505	89,734	1,771
Supplies and Materials	1,500	1,500	0	1,500
Contractual Services	5,500	6,250	4,804	1,446
Other Expenditures	2,000	4,133	4,069	64
Total County Court	262,431	267,903	261,937	5,966
Public Defender				
Contractual Services	26,942	82,714	82,714	0
Total Public Defender	26,942	82,714	82,714	0
Law Library				
Personal Services	3,992	3,992	3,992	0
Fringe Benefits	810	810	725	85
Total Law Library	4,802	4,802	4,717	85
Total General Government - Judicial	839,499	920,035	872,210	47,825
Public Safety				
Coroner				
Personal Services	26,524	26,524	26,523	1
Fringe Benefits	6,012	5,825	5,759	66
Supplies and Materials	100	100	20	80
Contractual Services	25,000	40,000	36,197	3,803
Other Expenditures	1,700	1,925	1,320	605
Total Coroner	59,336	74,374	69,819	4,555

(Continued)

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Juvenile Probation				
Personal Services	36,000	36,000	30,205	5,795
Fringe Benefits	20,322	19,454	14,225	5,229
Materials and Supplies	300	300	0	300
Other Expenditures	9,394	10,594	7,137	3,457
Total Juvenile Probation	<u>66,016</u>	<u>66,348</u>	<u>51,567</u>	<u>14,781</u>
Sheriff				
Personal Services	666,785	673,705	673,702	3
Fringe Benefits	259,050	278,936	277,929	1,007
Supplies and Materials	10,000	9,884	9,503	381
Contractual Services	275,349	700,705	698,420	2,285
Other Expenditures	1,000	134,749	134,693	56
Total Sheriff	<u>1,212,184</u>	<u>1,797,979</u>	<u>1,794,247</u>	<u>3,732</u>
Disaster Services				
Supplies and Materials	700	700	0	700
Other Expenditures	1,000	1,000	0	1,000
Total Disaster Services	<u>1,700</u>	<u>1,700</u>	<u>0</u>	<u>1,700</u>
Total Public Safety	<u>1,339,236</u>	<u>1,940,401</u>	<u>1,915,633</u>	<u>24,768</u>
Public Works				
Engineer				
Personal Services	34,000	37,000	35,119	1,881
Fringe Benefits	22,900	24,000	21,215	2,785
Supplies and Materials	1,644	3,894	3,883	11
Contractual Services	2,120	1,370	120	1,250
Other Expenditures	3,073	6,573	5,796	777
Total Public Works	<u>63,737</u>	<u>72,837</u>	<u>66,133</u>	<u>6,704</u>
Health				
Other Health				
Fees-Vital Statistics	100	242	242	0
Crippled Children Aid	30,224	30,224	30,224	0
Contractual Services	2,250	3,230	3,111	119
Total Health	<u>32,574</u>	<u>33,696</u>	<u>33,577</u>	<u>119</u>

(Continued)

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Soldiers' Relief				
Salaries	59,182	62,482	62,243	239
Fringe Benefits	23,010	23,679	23,513	166
Supplies and Materials	2,000	1,500	1,315	185
Contractual Services	40,937	52,737	52,343	394
Other Expenditures	3,667	2,361	2,246	115
Total Soldiers' Relief	<u>128,796</u>	<u>142,759</u>	<u>141,660</u>	<u>1,099</u>
Veterans' Services				
Other Expenditures	3,900	1,745	1,745	0
Other Human Services				
Welfare Assistance	100,000	178,475	178,475	0
Total Human Services	<u>232,696</u>	<u>322,979</u>	<u>321,880</u>	<u>1,099</u>
Conservation and Recreation				
Airport				
Personal Services	13,361	4,046	3,785	261
Fringe Benefits	6,695	2,835	1,381	1,454
Supplies and Materials	500	500	0	500
Contractual Services	10,953	16,787	13,504	3,283
Other Expenditures	2,000	1,900	1,528	372
Total Airport	<u>33,509</u>	<u>26,068</u>	<u>20,198</u>	<u>5,870</u>
Agriculture				
Contractual Services	191,945	192,945	192,527	418
Total Agriculture	<u>191,945</u>	<u>192,945</u>	<u>192,527</u>	<u>418</u>
Total Conservation and Recreation	<u>225,454</u>	<u>219,013</u>	<u>212,725</u>	<u>6,288</u>
Capital Outlay	56,018	100,446	94,090	6,356
<i>Total Expenditures</i>	<u>4,952,639</u>	<u>6,283,146</u>	<u>6,139,037</u>	<u>144,109</u>
Excess of Revenues Over (Under) Expenditures	<u>(429,882)</u>	<u>(435,389)</u>	<u>866,925</u>	<u>1,302,314</u>

(Continued)

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<i>Other Financing Sources (Uses):</i>				
Advances - In	0	0	64,136	64,136
Advances - Out	0	0	(21,365)	(21,365)
Transfers - Out	0	(341,154)	(341,154)	0
<i>Total Other Financing Sources (Uses)</i>	0	(341,154)	(298,383)	42,771
Net Change in Fund Balance	(429,882)	(776,543)	568,542	1,345,085
Fund Balance at Beginning of Year	643,815	643,815	643,815	0
Prior Year Encumbrances Appropriated	184,877	184,877	184,877	0
Fund Balance at End of Year	<u>\$398,810</u>	<u>\$52,149</u>	<u>\$1,397,234</u>	<u>\$1,345,085</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Development Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$459,500	\$459,500	\$429,596	(\$29,904)
Intergovernmental	362,444	509,294	437,405	(71,889)
Other	0	16,700	19,504	2,804
Total Revenues	821,944	985,494	886,505	(98,989)
Expenditures:				
Current:				
Health				
Personal Services	150,000	206,032	206,031	1
Fringe Benefits	48,000	92,732	92,388	344
Supplies and Materials	2,000	1,857	862	995
Contractual Services	7,500	3,673	3,673	0
Other Expenditures	93,019	103,381	91,665	11,716
Total Health	300,519	407,675	394,619	13,056
Economic Development and Assistance				
Personal Services	82,679	71,886	68,226	3,660
Fringe Benefits	46,551	47,565	42,238	5,327
Supplies and Materials	2,391	1,578	1,377	201
Contractual Services	5,150	38,700	36,824	1,876
Other Expenditures	129,730	256,449	253,193	3,256
Total Economic Development and Assistance	266,501	416,178	401,858	14,320
Capital Outlay	292,900	238,515	207,598	30,917
Total Expenditures	859,920	1,062,368	1,004,075	58,293
Excess of Revenues Over (Under) Expenditures	(37,976)	(76,874)	(117,570)	(40,696)
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	500	500	1,201	701
Advances - In	0	0	10,000	10,000
Advances - Out	0	0	(10,000)	(10,000)
Transfers - In	0	0	20,970	20,970
Transfers - Out	0	(6,000)	0	6,000
Total Other Financing Sources (Uses)	500	(5,500)	22,171	27,671
Net Change in Fund Balance	(37,476)	(82,374)	(95,399)	(13,025)
Fund Balance at Beginning of Year	398,093	398,093	398,093	0
Prior Year Encumbrances	2,379	2,379	2,379	0
Fund Balance at End of Year	\$362,996	\$318,098	\$305,073	(\$13,025)

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$50,000	\$168,242	\$128,021	(\$40,221)
Intergovernmental	2,500,000	3,368,492	3,567,727	199,235
Interest	40,000	280,226	353,702	73,476
Other	5,000	108,436	189,248	80,812
Total Revenues	2,595,000	3,925,396	4,238,698	313,302
Expenditures:				
Current:				
Public Works				
Engineer				
Personal Services	604,912	879,139	844,451	34,688
Fringe Benefits	435,500	405,175	263,752	141,423
Supplies and Materials	505,126	691,504	494,445	197,059
Contractual Services	795,349	3,291,247	2,822,165	469,082
Other Expenditures	106,905	312,415	214,151	98,264
Total Engineer	2,447,792	5,579,480	4,638,964	940,516
Debt Service:				
Principal Retirements	301,539	301,539	301,539	0
Interest and Fiscal Charges	7,121	7,121	7,121	0
Capital Outlay	82,775	321,189	509,098	(187,909)
Total Expenditures	2,839,227	6,209,329	5,456,722	752,607
Excess of Revenues Over (Under) Expenditures	(244,227)	(2,283,933)	(1,218,024)	1,065,909
Other Financing Sources(Uses):				
Notes Issued	0	500,000	500,000	0
OPWC Loans Issued	0	0	292,112	292,112
Total Other Financing Sources (Uses)	0	500,000	792,112	292,112
Net Change in Fund Balance	(244,227)	(1,783,933)	(425,912)	1,358,021
Fund Balance at Beginning of Year	1,539,693	1,539,693	1,539,693	0
Prior Year Encumbrances	292,874	292,874	292,874	0
Fund Balance at End of Year	<u>\$1,588,340</u>	<u>\$48,634</u>	<u>\$1,406,655</u>	<u>\$1,358,021</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Board of MR/DD Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$766,000	\$766,000	\$879,362	\$113,362
Charges for Services	255,940	255,940	247,523	(8,417)
Intergovernmental	1,394,330	1,898,306	2,230,171	331,865
Other	36,652	36,652	187,167	150,515
<i>Total Revenues</i>	<u>2,452,922</u>	<u>2,956,898</u>	<u>3,544,223</u>	<u>587,325</u>
Expenditures:				
Current:				
Health				
Board of MR/DD				
Personal Services	892,000	892,000	860,159	31,841
Fringe Benefits	272,728	277,416	271,349	6,067
Supplies and Materials	77,290	89,290	83,919	5,371
Contractual Services	1,348,676	1,327,488	1,080,713	246,775
Other Expenditures	61,610	573,086	562,401	10,685
Total Health	<u>2,652,304</u>	<u>3,159,280</u>	<u>2,858,541</u>	<u>300,739</u>
Capital Outlay	<u>50,250</u>	<u>95,849</u>	<u>79,160</u>	<u>16,689</u>
Debt Service:				
Principal Retirement	6,970	6,970	6,970	0
Interest and Fiscal Charges	9,531	9,531	15,406	(5,875)
<i>Total Expenditures</i>	<u>2,719,055</u>	<u>3,271,630</u>	<u>2,960,077</u>	<u>311,553</u>
Net Change in Fund Balance	<u>(266,133)</u>	<u>(314,732)</u>	<u>584,146</u>	<u>898,878</u>
Fund Balance at Beginning of Year	495,062	495,062	495,062	0
Prior Year Encumbrances	30,957	30,957	30,957	0
Fund Balance at End of Year	<u><u>\$259,886</u></u>	<u><u>\$211,287</u></u>	<u><u>\$1,110,165</u></u>	<u><u>\$898,878</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Human Services Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$3,510,808	\$4,067,918	\$3,894,147	(\$173,771)
Other	285,000	285,000	397,276	112,276
Total Revenues	3,795,808	4,352,918	4,291,423	(61,495)
Expenditures:				
Current:				
Human Services				
Personal Services	1,700,000	1,690,000	1,670,770	19,230
Fringe Benefits	669,927	695,832	625,726	70,106
Supplies and Materials	55,714	75,514	69,687	5,827
Contractual Services	627,935	622,670	516,266	106,404
Other Expenditures	995,775	1,525,045	1,423,736	101,309
Total Human Services	4,049,351	4,609,061	4,306,185	302,876
Capital Outlay	12,000	6,400	622	5,778
Total Expenditures	4,061,351	4,615,461	4,306,807	308,654
Excess of Revenues Over (Under) Expenditures	(265,543)	(262,543)	(15,384)	247,159
Other Financing Sources (Uses):				
Transfers - In	177,992	177,992	0	(177,992)
Total Other Financing Sources (Uses)	177,992	177,992	0	(177,992)
Net Change in Fund Balance	(87,551)	(84,551)	(15,384)	69,167
Fund Balance at Beginning of Year	7,296	7,296	7,296	0
Prior Year Encumbrances	122,362	122,362	122,362	0
Fund Balance at End of Year	\$42,107	\$45,107	\$114,274	\$69,167

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
ODOD Road Work Development Grant Major Capital Projects Fund
For the Fiscal Year Ended December 31, 2006

	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				
Contractual Services	0	950,000	95,569	854,431
Other Expenditures	0	50,000	0	50,000
<i>Total Expenditures</i>	<u>0</u>	<u>1,000,000</u>	<u>95,569</u>	<u>904,431</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,000,000)</u>	<u>(95,569)</u>	<u>904,431</u>
Other Financing Sources (Uses):				
Proceeds of Notes	0	1,000,000	1,000,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>904,431</u>	<u>904,431</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$904,431</u></u>	<u><u>\$904,431</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Sewer Enterprise Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Operating Revenues:				
Charges for Services	\$414,500	\$414,500	\$392,706	(\$21,794)
Other	4,000	193,400	6,534	(186,866)
Total Revenues	418,500	607,900	399,240	(208,660)
Operating Expenses:				
Personal Services	84,850	84,850	84,274	576
Fringe Benefits	22,520	20,513	19,574	939
Contractual Services	254,727	445,118	254,112	191,006
Materials and Supplies	8,146	9,146	6,641	2,505
Capital Outlay	2,350	6,157	4,705	1,452
Other	36,800	22,803	19,475	3,328
Total Expenditures	409,393	588,587	388,781	199,806
Excess of Revenues Over (Under) Expenditures	9,107	19,313	10,459	(8,854)
Other Non-Operating Revenues (Expenses):				
Capital Grants	0	0	59,400	59,400
Notes Issued	0	0	23,150	23,150
Advances - Out	0	0	(5,000)	(5,000)
Principal Retirement	(18,000)	(50,150)	(50,150)	0
Interest and Fiscal Charges	(700)	(1,906)	(1,721)	185
Total Other Financing Sources	(18,700)	(52,056)	25,679	77,735
Net Change in Fund Balance	(9,593)	(32,743)	36,138	68,881
Fund Balance at Beginning of Year	308,498	308,498	308,498	0
Prior Year Encumbrances Appropriated	24,540	24,540	24,540	0
Fund Balance at End of Year	<u>\$323,445</u>	<u>\$300,295</u>	<u>\$369,176</u>	<u>\$68,881</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.

Road and Bridge Fund

To account for revenues received from the County Court for fines and fees. Expenditures are currently used only for liability insurance at the engineer's office.

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 is 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.

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.

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

Drug Abuse Resistance Education (DARE) Grant Fund

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

Juvenile Court Computerization Fund

To account for \$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.

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.

Children Services Fund

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

County Emergency Preparedness Fund

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

County EMA Terrorism Planning Grant

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

CHIP Housing Revolving Loan Fund

A revolving loan fund established to account for the program income revenue receipts 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.

Construction Demolition and Debris Fund

To account for monies levied on the disposal of construction and demolition debris at the Pike Sanitation waste facility located in Seal Township, Pike County. All fees deposited into this fund are forwarded to the Treasurer, State of Ohio per O.R.C. Section 3714.07.

Delinquent Real Estate Tax and Assessment Collection (DRETAC) Fund

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

Drug Law Enforcement Fund

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

Indigent Guardianship Fund

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

Community Right to Know Emergency Fund

To account for grants from the Ohio State Emergency Response Commission 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.

Reclaim Ohio 401 Grant Fund

To account for resources to perform beautification projects.

Community Corrections Act Grant

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 base corrections program.

Law Enforcement Block Grant

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

FEMA Flood Assistance Grant - Other Fund

To account for the internal disbursement of Federal Highway Administration - Emergency Repair reimbursement grant funds received by various departments as a result of the Flooding in Pike County.

V.O.C.A. Grant Fund

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

Court Security Grant Fund

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

Byrne Memorial D02 Victim Fund

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

Electronic Monitor House Arrest Fund

To account for the revenue receipts 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 section 2951.02 and 2951.021 of the Ohio Revised Code.

Emergency Shelter Grant Fund

To account for the revenues received and expenditures incurred on a pass through basis for the Emergency Shelter Grant. The grant is a federal grant, to account for grant monies administered by Pike County for Pike County Outreach Council of Churches Inc., which operates a 14-bed emergency shelter for homeless families and single individuals in Pike County. The grant was awarded to the Board of Pike County Commissioners by the Ohio Department of Development. The implementing agency is the Pike County Outreach Council of Churches Inc.

Juvenile Accountability Fund

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

Department of Justice Equipment Grant Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

FEMA 02 Plan Fund

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

Pre-Disaster Mitigation Fund

To account for the revenues and expenditures incurred in the administration of the Pre-Disaster Mitigation Program Grant. The grant will provide funding for Pike County to develop and produce an All-Natural Hazard Mitigation Plan by March 1, 2004.

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 System Fund

To account for the revenue and expenditures incurred in the replacement of the computer hardware and voter registration system software at the Pike County Board of Elections. The new system will provide for the electronic transfer of records between the Secretary of State's database and Pike County's computerized voter registration system.

FY04 Homeland Security Grant Fund

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

Mediation Fund

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

FY 05 Homeland Security Grant Fund

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

County Court Special Project Fund

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

OPD Citizens Corps Program Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

Airport Community Day Fund

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

Buffer Zone Protection Program Fund

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

Pike County Wireless Government Assistance Fund

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

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.

East Jackson Water Tap Notes Fund

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

Lapperell Cynthiana Water Notes Fund

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

Airport Hangars Notes Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

OPWC Buchanan Road Bridge Fund

To account for resources used for payment of principal and interest and fiscal charges per promissory note agreement (OPWC Loan No. CO819) between Pike County and the Ohio Public Works Commission. The proceeds of the \$135,000, 0% interest loan were used to finance the construction replacement of an existing bridge on Buchanan Road, Pebble Township, in Pike County. This fund is reported as a debt service fund on a budgetary basis and is combined with the Issue II Grants Fund on a GAAP Basis.

EMS Vehicles Note Fund

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

MR/DD Building Note 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 purchase the fellowship building and parking lot of the McKibban Memorial Church in Waverly from the Church of Christ in Christian Union Of Circleville. The building was purchased to house the Pike County Board of Mental Retardation And Disabilities Early Intervention Center. This fund is reported as a debt service fund on a budgetary basis and is combined with the Board of MR/DD 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.

OPWC Pike Lake Road Bridge Fund

To account for resources used for payment of principal and interest and fiscal charges per a promissory note agreement between Pike County and the Ohio Public Works Commission. The proceeds loan were used to finance the construction replacement of an existing bridge on Morgan Fork Road, in Pike County. This fund is reported as a debt service fund on a budgetary basis and is combined with the Issue II Grants 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.

Market Street Office Complex Notes Fund

A debt service fund initiated to account for the resources and debt service activity involved in the retirement of \$580,000 of General obligation Notes issued by Pike County to finance a portion of the capital costs incurred with the construction of the new Market Street Office Complex attached to Pike County's Cooperative Extension Service Office. This fund is reported as a debt service fund on a budgetary basis and is combined with the Market Street Office Complex Capital Fund on a GAAP basis.

Buck Hollow Loan Notes Fund

To account for the revenue receipts and expenditures incurred in the debt retirement of the notes obligated by Pike County for the construction of the bridges specified by the Pike County Engineer in the Buck Hollow Road Bridge Project. The debt will be retired from the money paid into the fund from the County Engineer's Motor Vehicle & Gas Tax Fund. This fund is reported as a debt service fund on a budgetary basis and is combined with State Issue II Capital Project Fund on a GAAP basis.

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

Pike Lake Bridge Fund

To account for the resources and debt service activity involved in the retirement of the \$50,000 OPWC Loan No. C028C to the Ohio Public Works Commission incurred to construct a bridge on Pike Lake Road in Pike County. This fund is reported as a debt service fund on a budgetary basis and is combined with the Pike Lake Road Waterline Capital Fund on a GAAP basis.

OPWC Buchanan Road Bridge Fund

To account for resources used for payment of principal, interest and fiscal charges per a promissory note agreement between Pike County and the Ohio Public Works Commission. The proceeds of the \$75,000 loan were used to finance over a 20 year period at 0% the construction of a replacement bridge on Buchanan Road 1/4 mile from the intersection of Buchanan Road State Route 772. This fund is reported as a debt service fund on a budgetary basis and is combined with the Issue II Grants Fund on a GAAP Basis.

South Central Ohio Juvenile Detention Center Fund

To account for the revenue receipts and expenditures incurred in the debt retirement of the notes obligated by Pike County for the South Central Ohio Juvenile Detention Center currently being constructed in Ross County. The \$500,000 that was required to be paid prior to commencement of construction to the Ross County Auditor was generated from the issuance of G.O. Notes by the Board of Pike County Commissioners. Pike County's share of the project is 13.71% of the total project cost. The percentage of the project cost calculated for each participating county is based on each county's assessed valuation. This fund is reported as a debt service fund on a budgetary basis and is combined with the South Central Ohio Juvenile Detention Center Capital Projects Fund on a GAAP basis.

River Road Bridge Notes Fund

To account for the revenue receipts and expenditures incurred in the debt retirement of the notes obligated by Pike County for the construction of the bridges specified by the Pike County Engineer in the River Road Bridges Project. The debt will be retired from the money paid into the fund as a reimbursement from a grant received from the Ohio Public Works Commission. 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.

Pike Lake Road - Tanglewood Fund

To account for the revenues and expenditures incurred in the debt obligated by Pike County for the construction of the bridges specified by the Pike County Engineer in the Pike Lake Road at Tanglewood Acres Bridge Replacement Project. The debt will be retired from the money paid into this fund as a reimbursement from a grant received from the Ohio Public Works Commission. This fund is reported as a debt service fund on a budgetary basis and is combined with the Pike Lake Road Waterline Capital Projects Fund on a GAAP basis.

American Blvd. Improvement Fund

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

Pike County Records Note Fund

To account for the resources used for payment of principal, interest and fiscal charges on the General Obligation Notes issued by the Board of Pike County Commissioners. The proceeds of the notes were used to finance the construction of the Pike County Records Building located behind the old courthouse. The records center was constructed to house historical records of various county offices. This fund is reported as a debt service fund on a budgetary basis and is combined with the Pike County Records Center Capital Projects Fund on a GAAP basis.

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

ODOD Road Work Development Notes Fund

To account for the resources used for payment of principal, interest and fiscal charges on the General Obligation Notes issued by the Board of Pike County Commissioners. The proceeds of the notes were used to finance the construction of three bridges located at Wakefield-Mound Road and McCorkle Road. This fund is reported as a debt service fund on the budgetary basis and is combined with the ODOD Road Work Development Capital Projects 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 note proceeds used to install waterlines in East Jackson Township.

Fairgrounds Improvement Fund

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

Pike Health Care Addition Fund

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

Children Services Building Fund

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

U. S. 23 Sanitary Sewer Project Fund

To account for resources used to finance the construction of Phase II of the U.S. 23 Sanitary Sewer Project (Circleview Drive Sewer Project) just north of the City of Waverly.

DOE/SODI Airport Grant Fund

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

Market Street Office Complex Capital Fund

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

Sunfish Creek Road Waterline Capital Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

Pike County Local Government Service Center Fund

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

Pike Lake Road Waterline Capital Fund

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

South Central Ohio Juvenile Detention Center Fund

To account for the revenues and expenditures incurred in the construction of the South Central Ohio Regional Center located in Ross County. The Auditor of Ross County will account for the construction of the regional detention center. The \$500,000 is to be paid up front prior to commencement of construction to the Ross County Auditor. Monies will be generated from the issuance of G.O. Notes issued by the Board of Pike County Commissioners. Pike County's share of the project is 13.7% of the total project cost. The percentage of the project cost calculated for each participating county is based on each county's assessed valuation.

Pine Top Road Waterline Project Fund

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

Rehm's Additional Sewer Project Fund

To account for the revenues and expenditures incurred in the construction of sanitary sewer to low and moderate income residents. This sewer will allow all the residents in the area to connect to the Village of Piketon Sewer System.

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.

Radio Tower Communication Fund

To account for revenue and expenditures incurred in the construction of a radio tower to be used for communication purposes by Pike County's 911-Emergency Medical Services, EMA, Engineer's Office, and the Pike County Sheriff's Department.

Scioto Twp Waterline Fund

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

Misc. Capital Projects Fund

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

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
As of December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$3,863,446	\$353,335	\$4,216,781
Cash and Cash Equivalents in Segregated Accounts	1,657	0	1,657
Receivables:			
Taxes	674,362	0	674,362
Accounts	2,246	0	2,246
Due from Other Funds	16,001	0	16,001
Due from Other Governments	85,745	0	85,745
<i>Total Assets</i>	<u>4,643,457</u>	<u>353,335</u>	<u>4,996,792</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts Payable	420,570	2,005	422,575
Accrued Wages and Benefits	19,491	0	19,491
Interfund Payable	5,845	0	5,845
Due to Other Funds	18,780	0	18,780
Due to Other Governments	45,585	0	45,585
Deferred Revenue	668,090	0	668,090
<i>Total Liabilities</i>	<u>1,178,361</u>	<u>2,005</u>	<u>1,180,366</u>
Fund Balances:			
Reserved for Encumbrances	328,390	65,452	393,842
Unreserved, Undesignated, Reported In:			
Special Revenue Funds	3,136,706	0	3,136,706
Capital Projects Funds	0	285,878	285,878
<i>Total Fund Balances</i>	<u>3,465,096</u>	<u>351,330</u>	<u>3,816,426</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,643,457</u>	<u>\$353,335</u>	<u>\$4,996,792</u>

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures,
And Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total
Revenues:			
Taxes	\$717,681	\$0	\$717,681
Charges for Services	652,601	0	652,601
Fees, Licenses and Permits	275	0	275
Fines and Forfeitures	36,172	0	36,172
Intergovernmental	1,613,506	960,523	2,574,029
Interest	362	22	384
Other	539,267	209,042	748,309
Total Revenues	3,559,864	1,169,587	4,729,451
Expenditures:			
Current:			
General Government:			
Legislative and Executive	357,461	0	357,461
Judicial	171,160	0	171,160
Public Safety	540,977	0	540,977
Public Works	3,286	997,610	1,000,896
Health	85,216	0	85,216
Human Services	1,561,298	0	1,561,298
Conservation and Recreation	535	0	535
Economic Development and Assistance	322,593	0	322,593
Capital Outlay	86,089	0	86,089
Debt Service:			
Principal Retirement	10,214	12,536	22,750
Interest and Fiscal Charges	29	44,400	44,429
Total Expenditures	3,138,858	1,054,546	4,193,404
Excess of Revenues Over (Under) Expenditures	421,006	115,041	536,047
Other Financing Sources:			
Transfers In	120,844	199,339	320,183
Notes Issued	0	2,547,000	2,547,000
Proceeds from Sale of Capital Assets	3,000	0	3,000
Total Other Financing Sources	123,844	2,746,339	2,870,183
Net Change in Fund Balances	544,850	2,861,380	3,406,230
Fund Balances (Deficit) at Beginning of Year	2,920,246	(2,510,050)	410,196
Fund Balance (Deficit) at End of Year	\$3,465,096	\$351,330	\$3,816,426

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2006

	Road and Bridge	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$25,204	\$11,866	\$1,197	\$435,926
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Total Assets	25,204	11,866	1,197	435,926
Liabilities:				
Accounts Payable	0	0	0	2,126
Accrued Wages and Benefits	0	774	0	3,640
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	18,780
Due to Other Governments	0	1,859	0	8,449
Deferred Revenue	0	0	0	0
Total Liabilities	0	2,633	0	32,995
Fund Balances:				
Reserved				
Reserved for Encumbrances	0	1,105	0	4,474
Unreserved, Undesignated, Reported in: Special Revenue Funds	25,204	8,128	1,197	398,457
Total Fund Balances	25,204	9,233	1,197	402,931
Total Liabilities and Fund Balances	\$25,204	\$11,866	\$1,197	\$435,926

<u>Probate Court Business</u>	<u>Sheriff Concealed Handgun</u>	<u>Real Estate Assessment</u>	<u>Youth Services Subsidy Grant</u>	<u>Tuberculosis Levy</u>	<u>County Court Computerization</u>
\$4,857	\$5,181	\$352,316	\$124,484	\$7,271	\$169,984
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,857</u>	<u>5,181</u>	<u>352,316</u>	<u>124,484</u>	<u>7,271</u>	<u>169,984</u>
0	0	15,865	0	0	0
0	0	1,559	822	0	161
0	0	0	0	0	0
0	0	0	0	0	0
0	0	4,607	2,121	0	86
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>22,031</u>	<u>2,943</u>	<u>0</u>	<u>247</u>
0	0	281,546	0	0	0
<u>4,857</u>	<u>5,181</u>	<u>48,739</u>	<u>121,541</u>	<u>7,271</u>	<u>169,737</u>
<u>4,857</u>	<u>5,181</u>	<u>330,285</u>	<u>121,541</u>	<u>7,271</u>	<u>169,737</u>
<u>\$4,857</u>	<u>\$5,181</u>	<u>\$352,316</u>	<u>\$124,484</u>	<u>\$7,271</u>	<u>\$169,984</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2006
(Continued)

	County Court Computer Legal Research	County Recorder's Equipment	Certificate of Title Administration	Federal Department of Energy Agreement in Principle	Law Enforcement Trust
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$152,463	\$48,492	\$169,833	\$0	\$2,134
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 Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Total Assets	152,463	48,492	169,833	0	2,134
Liabilities:					
Accounts Payable	0	1,206	0	0	0
Accrued Wages and Benefits	0	0	1,067	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	3,391	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	0	1,206	4,458	0	0
Fund Balances:					
Reserved					
Reserved for Encumbrances	0	2,166	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	152,463	45,120	165,375	0	2,134
Total Fund Balances	152,463	47,286	165,375	0	2,134
Total Liabilities and Fund Balances	\$152,463	\$48,492	\$169,833	\$0	\$2,134

DARE Grant	Juvenile Court Computerization	Emergency Medical Services	Probate Court Computerization	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Children Services
\$12,298	\$12,911	\$1,014,703	\$47,464	\$7,789	\$9,007	\$241,815
0	0	0	0	0	0	0
0	0	257,343	0	0	0	417,019
0	0	2,246	0	0	0	0
0	0	0	0	0	0	16,001
0	0	9,163	0	0	0	75,148
<u>12,298</u>	<u>12,911</u>	<u>1,283,455</u>	<u>47,464</u>	<u>7,789</u>	<u>9,007</u>	<u>749,983</u>
0	0	0	0	0	0	401,373
690	396	300	0	33	0	6,409
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,182	79	767	0	75	0	16,089
0	0	254,887	0	0	0	413,203
<u>1,872</u>	<u>475</u>	<u>255,954</u>	<u>0</u>	<u>108</u>	<u>0</u>	<u>837,074</u>
0	0	11,200	0	0	0	13,408
<u>10,426</u>	<u>12,436</u>	<u>1,016,301</u>	<u>47,464</u>	<u>7,681</u>	<u>9,007</u>	<u>(100,499)</u>
<u>10,426</u>	<u>12,436</u>	<u>1,027,501</u>	<u>47,464</u>	<u>7,681</u>	<u>9,007</u>	<u>(87,091)</u>
<u>\$12,298</u>	<u>\$12,911</u>	<u>\$1,283,455</u>	<u>\$47,464</u>	<u>\$7,789</u>	<u>\$9,007</u>	<u>\$749,983</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2006
(Continued)

	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$6,166	\$1,165	\$158,288	\$18,374
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Total Assets	6,166	1,165	158,288	18,374
Liabilities:				
Accounts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	740	764
Interfund Payable	0	0	0	5,845
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	578	1,676
Deferred Revenue	0	0	0	0
Total Liabilities	0	0	1,318	8,285
Fund Balances:				
Reserved				
Reserved for Encumbrances	0	0	14,173	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	6,166	1,165	142,797	10,089
Total Fund Balances	6,166	1,165	156,970	10,089
Total Liabilities and Fund Balances	\$6,166	\$1,165	\$158,288	\$18,374

<u>Delinquent Real Estate Tax and Assessment Collection</u>	<u>Drug Law Enforcement</u>	<u>Indigent Guardianship</u>	<u>Community Right to Know Emergency</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Reclaim Ohio 401 Grant</u>
\$226,110	\$6,401	\$39,235	\$51,490	\$3,655	\$7,828	\$272,001
0	1,657	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>226,110</u>	<u>8,058</u>	<u>39,235</u>	<u>51,490</u>	<u>3,655</u>	<u>7,828</u>	<u>272,001</u>
0	0	0	0	0	0	0
496	0	0	96	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,611	0	0	258	0	0	0
0	0	0	0	0	0	0
<u>2,107</u>	<u>0</u>	<u>0</u>	<u>354</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
<u>224,003</u>	<u>8,058</u>	<u>39,235</u>	<u>51,136</u>	<u>3,655</u>	<u>7,828</u>	<u>272,001</u>
<u>224,003</u>	<u>8,058</u>	<u>39,235</u>	<u>51,136</u>	<u>3,655</u>	<u>7,828</u>	<u>272,001</u>
<u>\$226,110</u>	<u>\$8,058</u>	<u>\$39,235</u>	<u>\$51,490</u>	<u>\$3,655</u>	<u>\$7,828</u>	<u>\$272,001</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2006
(Continued)

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Other	VOCA Grant	Court Security
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$7,590	\$9,568	\$3,938	\$1,129	\$709
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 Funds	0	0	0	0	0
Due from Other Governments	0	1,434	0	0	0
Total Assets	7,590	11,002	3,938	1,129	709
Liabilities:					
Accounts Payable	0	0	0	0	0
Accrued Wages and Benefits	497	510	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	1,348	119	0	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	1,845	629	0	0	0
Fund Balances:					
Reserved					
Reserved for Encumbrances	130	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	5,615	10,373	3,938	1,129	709
Total Fund Balances	5,745	10,373	3,938	1,129	709
Total Liabilities and Fund Balances	\$7,590	\$11,002	\$3,938	\$1,129	\$709

<u>Byrne Memorial D02 Victim</u>	<u>Electronic Monitor House Arrest</u>	<u>County Court Probation</u>	<u>Emergency Shelter Grant</u>	<u>Juvenile Accountability</u>	<u>Dept. of Justice Equip. Grant</u>	<u>FEMA 02 Plan</u>
\$0	\$24,071	\$16,566	\$0	\$1,307	\$4,306	\$2,688
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>24,071</u>	<u>16,566</u>	<u>0</u>	<u>1,307</u>	<u>4,306</u>	<u>2,688</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>24,071</u>	<u>16,566</u>	<u>0</u>	<u>1,307</u>	<u>4,306</u>	<u>2,688</u>
<u>0</u>	<u>24,071</u>	<u>16,566</u>	<u>0</u>	<u>1,307</u>	<u>4,306</u>	<u>2,688</u>
<u>\$0</u>	<u>\$24,071</u>	<u>\$16,566</u>	<u>\$0</u>	<u>\$1,307</u>	<u>\$4,306</u>	<u>\$2,688</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2006
(Continued)

	Pre-Disaster Mitigation	St. Homeland Security Part I	HAVA Voter Registration System	FY04 Homeland Security Grant
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$162	\$0	\$1,039
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Total Assets	0	162	0	1,039
Liabilities:				
Accounts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	0	0	0	0
Fund Balances:				
Reserved				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	0	162	0	1,039
Total Fund Balances	0	162	0	1,039
Total Liabilities and Fund Balances	\$0	\$162	\$0	\$1,039

<u>Mediation</u>	<u>FY05 Homeland Security Grant</u>	<u>County Court Special Project</u>	<u>OPD Citizens Corps Program</u>	<u>Airport Community Day</u>	<u>Buffer Zone Protection Program</u>
\$19,550	\$41	\$24,524	\$718	\$764	\$34,601
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>19,550</u>	<u>41</u>	<u>24,524</u>	<u>718</u>	<u>764</u>	<u>34,601</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	188	0	0
<u>19,550</u>	<u>41</u>	<u>24,524</u>	<u>530</u>	<u>764</u>	<u>34,601</u>
<u>19,550</u>	<u>41</u>	<u>24,524</u>	<u>718</u>	<u>764</u>	<u>34,601</u>
<u>\$19,550</u>	<u>\$41</u>	<u>\$24,524</u>	<u>\$718</u>	<u>\$764</u>	<u>\$34,601</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2006
(Continued)

	Pike County Wireless Govt Assist	Misc. Special Grant	Armintrout	Pike County Water	Total Nonmajor Special Revenue
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$42,133	\$17,560	\$2,574	\$0	\$3,863,446
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	1,657
Receivables:					
Taxes	0	0	0	0	674,362
Accounts	0	0	0	0	2,246
Due from Other Funds	0	0	0	0	16,001
Due from Other Governments	0	0	0	0	85,745
Total Assets	<u>42,133</u>	<u>17,560</u>	<u>2,574</u>	<u>0</u>	<u>4,643,457</u>
Liabilities:					
Accounts Payable	0	0	0	0	420,570
Accrued Wages and Benefits	0	537	0	0	19,491
Interfund Payable	0	0	0	0	5,845
Due to Other Funds	0	0	0	0	18,780
Due to Other Governments	0	1,290	0	0	45,585
Deferred Revenue	0	0	0	0	668,090
Total Liabilities	<u>0</u>	<u>1,827</u>	<u>0</u>	<u>0</u>	<u>1,178,361</u>
Fund Balances:					
Reserved					
Reserved for Encumbrances	0	0	0	0	328,390
Unreserved, Undesignated, Reported in: Special Revenue Funds	42,133	15,733	2,574	0	3,136,706
Total Fund Balances	<u>42,133</u>	<u>15,733</u>	<u>2,574</u>	<u>0</u>	<u>3,465,096</u>
Total Liabilities and Fund Balances	<u>\$42,133</u>	<u>\$17,560</u>	<u>\$2,574</u>	<u>\$0</u>	<u>\$4,643,457</u>

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PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006

	Road and Bridge	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	23,467	8,127	63,514
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	16,273	564	0	0
Intergovernmental	0	0	0	344,377
Interest	0	0	0	0
Other	0	942	0	30,818
Total Revenues	16,273	24,973	8,127	438,709
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	3,286	0	0	0
Health	0	77,715	7,501	0
Human Services	0	0	0	363,938
Conseration and Recreation	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	1,299	0	921
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	3,286	79,014	7,501	364,859
Excess of Revenues Over (Under) Expenditures	12,987	(54,041)	626	73,850
Other Financing Sources:				
Transfers - In	0	53,500	0	0
Proceeds from Sale of Capital Assets	0	0	0	0
Total Other Financing Sources	0	53,500	0	0
Net Change in Fund Balances	12,987	(541)	626	73,850
Fund Balances (Deficit) at Beginning of Year	12,217	9,774	571	329,081
Fund Balances (Deficit) at End of Year	\$25,204	\$9,233	\$1,197	\$402,931

Probate Court Business	Sheriff Concealed Handgun	Real Estate Assessment	Youth Services Subsidy Grant	Tuberculosis Levy	County Court Computerization
\$0	\$0	\$0	\$0	\$0	\$0
0	2,405	214,868	0	0	13,200
0	0	275	0	0	0
207	0	0	0	0	0
0	0	0	54,141	0	0
0	0	0	0	0	0
0	0	3,222	123	0	41
<u>207</u>	<u>2,405</u>	<u>218,365</u>	<u>54,264</u>	<u>0</u>	<u>13,241</u>
0	0	248,603	0	0	0
0	0	0	0	0	23,562
0	0	0	48,047	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,844	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>1,844</u>	<u>248,603</u>	<u>48,047</u>	<u>0</u>	<u>23,562</u>
<u>207</u>	<u>561</u>	<u>(30,238)</u>	<u>6,217</u>	<u>0</u>	<u>(10,321)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
207	561	(30,238)	6,217	0	(10,321)
4,650	4,620	360,523	115,324	7,271	180,058
<u>\$4,857</u>	<u>\$5,181</u>	<u>\$330,285</u>	<u>\$121,541</u>	<u>\$7,271</u>	<u>\$169,737</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006
(Continued)

	County Court Computer Legal Research	County Recorder's Equipment	Certificate of Title Administration	Federal Department of Energy Agreement in Principle	Law Enforcement Trust
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	11,313	19,150	130,854	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	209	0	0
Total Revenues	11,313	19,150	131,063	0	0
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	19,315	0	0	0
Judicial	0	0	109,409	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	2,664	47	0	2,714
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	21,979	109,456	0	2,714
Excess of Revenues Over (Under) Expenditures	11,313	(2,829)	21,607	0	(2,714)
Other Financing Sources:					
Transfers - In	0	0	0	1,568	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Total Other Financing Sources	0	0	0	1,568	0
Net Change in Fund Balances	11,313	(2,829)	21,607	1,568	(2,714)
Fund Balances (Deficit) at Beginning of Year	141,150	50,115	143,768	(1,568)	4,848
Fund Balances (Deficit) at End of Year	<u>\$152,463</u>	<u>\$47,286</u>	<u>\$165,375</u>	<u>\$0</u>	<u>\$2,134</u>

DARE Grant	Juvenile Court Computerization	Emergency Medical Services	Probate Court Computerization	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Children Services
\$0	\$0	\$271,763	\$0	\$0	\$0	\$445,918
0	1,791	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	3,686	8,100	1,221	0
12,240	0	0	0	0	0	869,965
0	0	0	0	0	0	0
3,808	1	55,459	0	5	0	58,130
<u>16,048</u>	<u>1,792</u>	<u>327,222</u>	<u>3,686</u>	<u>8,105</u>	<u>1,221</u>	<u>1,374,013</u>
0	0	0	0	0	0	0
0	1,221	0	0	11,567	0	0
32,035	0	202,469	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	1,195,516
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	24,619	0	0	0	788
0	0	0	0	0	0	839
0	0	0	0	0	0	29
<u>32,035</u>	<u>1,221</u>	<u>227,088</u>	<u>0</u>	<u>11,567</u>	<u>0</u>	<u>1,197,172</u>
<u>(15,987)</u>	<u>571</u>	<u>100,134</u>	<u>3,686</u>	<u>(3,462)</u>	<u>1,221</u>	<u>176,841</u>
16,678	0	0	0	0	0	0
0	0	3,000	0	0	0	0
<u>16,678</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
691	571	103,134	3,686	(3,462)	1,221	176,841
9,735	11,865	924,367	43,778	11,143	7,786	(263,932)
<u>\$10,426</u>	<u>\$12,436</u>	<u>\$1,027,501</u>	<u>\$47,464</u>	<u>\$7,681</u>	<u>\$9,007</u>	<u>(\$87,091)</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006
(Continued)

	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	23,140
Interest	0	0	0	0
Other	0	0	374,490	148
Total Revenues	0	0	374,490	23,288
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	59,904
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development and Assistance	0	0	322,593	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	0	322,593	59,904
Excess of Revenues Over (Under) Expenditures	0	0	51,897	(36,616)
Other Financing Sources:				
Transfers - In	0	0	0	45,000
Proceeds from Sale of Capital Assets	0	0	0	0
Total Other Financing Sources	0	0	0	45,000
Net Change in Fund Balances	0	0	51,897	8,384
Fund Balances (Deficit) at Beginning of Year	6,166	1,165	105,073	1,705
Fund Balances (Deficit) at End of Year	<u>\$6,166</u>	<u>\$1,165</u>	<u>\$156,970</u>	<u>\$10,089</u>

Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship	Community Right to Know Emergency	Indigent Drivers Alcohol Treatment	Enforcement and Education	Reclaim Ohio 401 Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
65,370	4,475	2,330	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	5,128	993	0
0	0	0	13,743	0	0	53,504
0	0	0	0	0	0	0
87	0	0	12	0	0	0
<u>65,457</u>	<u>4,475</u>	<u>2,330</u>	<u>13,755</u>	<u>5,128</u>	<u>993</u>	<u>53,504</u>
40,292	0	0	0	0	0	0
0	0	380	0	0	0	7,060
0	250	0	12,776	9,468	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	1,726	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>40,292</u>	<u>250</u>	<u>380</u>	<u>14,502</u>	<u>9,468</u>	<u>0</u>	<u>7,060</u>
<u>25,165</u>	<u>4,225</u>	<u>1,950</u>	<u>(747)</u>	<u>(4,340)</u>	<u>993</u>	<u>46,444</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
25,165	4,225	1,950	(747)	(4,340)	993	46,444
198,838	3,833	37,285	51,883	7,995	6,835	225,557
<u>\$224,003</u>	<u>\$8,058</u>	<u>\$39,235</u>	<u>\$51,136</u>	<u>\$3,655</u>	<u>\$7,828</u>	<u>\$272,001</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006
(Continued)

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Other	VOCA Grant	Court Security
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	46,760	24,488	3,938	0	0
Interest	0	255	0	0	0
Other	70	0	0	0	0
Total Revenues	46,830	24,743	3,938	0	0
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	95,479	22,742	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	6,800	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	102,279	22,742	0	0	0
Excess of Revenues Over (Under) Expenditures	(55,449)	2,001	3,938	0	0
Other Financing Sources:					
Transfers - In	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	0
Net Change in Fund Balances	(55,449)	2,001	3,938	0	0
Fund Balances (Deficit) at Beginning of Year	61,194	8,372	0	1,129	709
Fund Balances (Deficit) at End of Year	\$5,745	\$10,373	\$3,938	\$1,129	\$709

Byrne Memorial D02 Victim	Electronic Monitor House Arrest	County Court Probation	Emergency Shelter Grant	Juvenile Accountability	Dept. of Justice Equip. Grant	FEMA 02 Plan
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	5,778	6,602	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	36,000	0	0	0
0	0	0	0	0	0	0
0	0	535	0	0	0	0
<u>0</u>	<u>5,778</u>	<u>7,137</u>	<u>36,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	17,961	0	0	0	0
9,979	2,283	0	36,000	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>9,979</u>	<u>2,283</u>	<u>17,961</u>	<u>36,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(9,979)</u>	<u>3,495</u>	<u>(10,824)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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>
0	0	0	0	0	0	0
(9,979)	3,495	(10,824)	0	0	0	0
9,979	20,576	27,390	0	1,307	4,306	2,688
<u>\$0</u>	<u>\$24,071</u>	<u>\$16,566</u>	<u>\$0</u>	<u>\$1,307</u>	<u>\$4,306</u>	<u>\$2,688</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006
(Continued)

	Pre-Disaster Mitigation	St. Homeland Security Part I	HAVA Voter Registration System	FY04 Homeland Security Grant
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	0	0	0	0
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	1,198	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	0	1,198	0
Excess of Revenues Over (Under) Expenditures	0	0	(1,198)	0
Other Financing Sources:				
Transfers - In	4,098	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0
Total Other Financing Sources	4,098	0	0	0
Net Change in Fund Balances	4,098	0	(1,198)	0
Fund Balances (Deficit) at Beginning of Year	(4,098)	162	1,198	1,039
Fund Balances (Deficit) at End of Year	\$0	\$162	\$0	\$1,039

Mediation	FY05 Homeland Security Grant	County Court Special Project	OPD Citizens Corps Program	Airport Community Day	Buffer Zone Protection Program
\$0	\$0	\$0	\$0	\$0	\$0
12,700	0	24,524	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	24,534	0	9,364	0	48,959
0	0	0	0	0	0
0	0	0	0	1,597	0
<u>12,700</u>	<u>24,534</u>	<u>24,524</u>	<u>9,364</u>	<u>1,597</u>	<u>48,959</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	3,360	0	5,713	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	535	0
0	0	0	0	0	0
0	26,922	0	2,933	298	14,358
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>30,282</u>	<u>0</u>	<u>8,646</u>	<u>833</u>	<u>14,358</u>
<u>12,700</u>	<u>(5,748)</u>	<u>24,524</u>	<u>718</u>	<u>764</u>	<u>34,601</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
12,700	(5,748)	24,524	718	764	34,601
6,850	5,789	0	0	0	0
<u>\$19,550</u>	<u>\$41</u>	<u>\$24,524</u>	<u>\$718</u>	<u>\$764</u>	<u>\$34,601</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006
(Continued)

	Pike County Wireless Govt Assist	Misc. Special Grant	Armintrout	Pike County Water	Total Nonmajor Special Revenue
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$717,681
Charges for Services	42,133	0	0	0	652,601
Fees, Licenses and Permits	0	0	0	0	275
Fines and Forfeitures	0	0	0	0	36,172
Intergovernmental	0	48,353	0	0	1,613,506
Interest	0	0	107	0	362
Other	0	70	125	9,375	539,267
Total Revenues	42,133	48,423	232	9,375	3,559,864
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	48,053	0	0	357,461
Judicial	0	0	0	0	171,160
Public Safety	0	472	0	0	540,977
Public Works	0	0	0	0	3,286
Health	0	0	0	0	85,216
Human Services	0	0	0	0	1,561,298
Conservation and Recreation	0	0	0	0	535
Economic Development and Assistance	0	0	0	0	322,593
Capital Outlay	0	0	0	0	86,089
Debt Service:					
Principal Retirement	0	0	0	9,375	10,214
Interest and Fiscal Charges	0	0	0	0	29
Total Expenditures	0	48,525	0	9,375	3,138,858
Excess of Revenues Over (Under) Expenditures	42,133	(102)	232	0	421,006
Other Financing Sources:					
Transfers - In	0	0	0	0	120,844
Proceeds from Sale of Capital Assets	0	0	0	0	3,000
Total Other Financing Sources	0	0	0	0	123,844
Net Change in Fund Balances	42,133	(102)	232	0	544,850
Fund Balances (Deficit) at Beginning of Year	0	15,835	2,342	0	2,920,246
Fund Balances (Deficit) at End of Year	\$42,133	\$15,733	\$2,574	\$0	\$3,465,096

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Road and Bridge Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$25,000	\$25,000	\$17,593	(\$7,407)
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>17,593</u>	<u>(7,407)</u>
Expenditures:				
Current:				
Public Works				
Road and Bridge				
Contractual Services	28,750	14,384	0	14,384
Other Expenditures	0	14,366	8,306	6,060
Total Public Works	<u>28,750</u>	<u>28,750</u>	<u>8,306</u>	<u>20,444</u>
<i>Total Expenditures</i>	<u>28,750</u>	<u>28,750</u>	<u>8,306</u>	<u>20,444</u>
Net Change in Fund Balance	<u>(3,750)</u>	<u>(3,750)</u>	<u>9,287</u>	<u>13,037</u>
Fund Balance at Beginning of Year	<u>10,897</u>	<u>10,897</u>	<u>10,897</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,147</u></u>	<u><u>\$7,147</u></u>	<u><u>\$20,184</u></u>	<u><u>\$13,037</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$15,025	\$15,025	\$23,467	\$8,442
Fines and Forfeitures	1,000	1,000	564	(436)
Other	100	100	942	842
Total Revenues	16,125	16,125	24,973	8,848
Expenditures:				
Current:				
Health				
Dog and Kennel				
Personal Services	33,624	36,086	36,086	0
Fringe Benefits	11,880	11,806	11,802	4
Supplies and Materials	5,729	11,295	10,232	1,063
Other Expenditures	11,631	21,609	19,803	1,806
Total Health	62,864	80,796	77,923	2,873
Capital Outlay	300	2,300	1,299	1,001
Total Expenditures	63,164	83,096	79,222	3,874
Excess of Revenues Over (Under) Expenditures	(47,039)	(66,971)	(54,249)	12,722
Other Financing Sources:				
Transfers In	50,000	58,000	53,500	(4,500)
Total Other Financing Sources	50,000	58,000	53,500	(4,500)
Net Change in Fund Balance	2,961	(8,971)	(749)	8,222
Fund Balance at Beginning of Year	8,673	8,673	8,673	0
Prior Year Encumbrances	2,837	2,837	2,837	0
Fund Balance at End of Year	\$14,471	\$2,539	\$10,761	\$8,222

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$9,000	\$9,000	\$7,661	(\$1,339)
<i>Total Revenues</i>	<u>9,000</u>	<u>9,000</u>	<u>7,661</u>	<u>(1,339)</u>
Expenditures:				
Current:				
Health				
Marriage License Special				
Other Expenditures	9,000	9,000	7,501	1,499
<i>Total Expenditures</i>	<u>9,000</u>	<u>9,000</u>	<u>7,501</u>	<u>1,499</u>
Net Change in Fund Balance	0	0	160	160
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>\$160</u></u>	<u><u>\$160</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$60,000	\$60,000	\$57,312	(\$2,688)
Intergovernmental	278,800	278,800	344,377	65,577
Other	0	0	35,118	35,118
<i>Total Revenues</i>	<u>338,800</u>	<u>338,800</u>	<u>436,807</u>	<u>98,007</u>
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	150,000	164,000	163,308	692
Fringe Benefits	60,148	55,291	48,344	6,947
Supplies and Materials	5,000	5,151	2,069	3,082
Contractual Services	5,151	5,000	2,104	2,896
Other Expenditures	136,274	171,131	158,490	12,641
Total Human Services	<u>356,573</u>	<u>400,573</u>	<u>374,315</u>	<u>26,258</u>
Capital Outlay	<u>3,000</u>	<u>34,000</u>	<u>921</u>	<u>33,079</u>
<i>Total Expenditures</i>	<u>359,573</u>	<u>434,573</u>	<u>375,236</u>	<u>59,337</u>
Net Change in Fund Balance	<u>(20,773)</u>	<u>(95,773)</u>	<u>61,571</u>	<u>157,344</u>
Fund Balance at Beginning of Year	328,439	328,439	328,439	0
Prior Year Encumbrances	<u>25,952</u>	<u>25,952</u>	<u>25,952</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$333,618</u></u>	<u><u>\$258,618</u></u>	<u><u>\$415,962</u></u>	<u><u>\$157,344</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$195	\$195	\$157	(\$38)
<i>Total Revenues</i>	<u>195</u>	<u>195</u>	<u>157</u>	<u>(38)</u>
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Business				
Other Expenditures	200	200	0	200
<i>Total Expenditures</i>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>
Net Change in Fund Balance	<u>(5)</u>	<u>(5)</u>	<u>157</u>	<u>162</u>
Fund Balance at Beginning of Year	<u>4,639</u>	<u>4,639</u>	<u>4,639</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,634</u></u>	<u><u>\$4,634</u></u>	<u><u>\$4,796</u></u>	<u><u>\$162</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$2,315	(\$2,685)
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>2,315</u>	<u>(2,685)</u>
Expenditures:				
Current:				
Public Safety				
Sheriff Concealed Handgun				
Materials and Supplies	2,000	500	0	500
Other Expenditures	<u>2,000</u>	<u>3,500</u>	<u>1,844</u>	<u>1,656</u>
Total Public Safety	<u>4,000</u>	<u>4,000</u>	<u>1,844</u>	<u>2,156</u>
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>1,844</u>	<u>3,156</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>471</u>	<u>471</u>
Fund Balance at Beginning of Year	<u>4,620</u>	<u>4,620</u>	<u>4,620</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,620</u></u>	<u><u>\$4,620</u></u>	<u><u>\$5,091</u></u>	<u><u>\$471</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$175,000	\$213,186	\$214,868	\$1,682
Fees, License and Permits	300	300	275	(25)
Other	3,000	5,763	5,913	150
<i>Total Revenues</i>	<u>178,300</u>	<u>219,249</u>	<u>221,056</u>	<u>1,807</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Real Estate Assessment				
Personal Services	88,510	92,569	92,569	0
Fringe Benefits	24,236	24,991	24,605	386
Supplies and Materials	16,234	16,234	3,264	12,970
Contractual Services	208,941	395,134	377,112	18,022
Other Expenditures	32,057	51,637	34,122	17,515
<i>Total Expenditures</i>	<u>369,978</u>	<u>580,565</u>	<u>531,672</u>	<u>48,893</u>
Net Change in Fund Balance	<u>(191,678)</u>	<u>(361,316)</u>	<u>(310,616)</u>	<u>50,700</u>
Fund Balance at Beginning of Year	287,612	287,612	287,612	0
Prior Year Encumbrances	<u>77,908</u>	<u>77,908</u>	<u>77,908</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$173,842</u></u>	<u><u>\$4,204</u></u>	<u><u>\$54,904</u></u>	<u><u>\$50,700</u></u>

PIKE COUNTY, OHIO
 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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$54,141	\$54,141
Other	0	0	123	123
Total Revenues	0	0	54,264	54,264
Expenditures:				
Current:				
Public Safety				
Youth Services Subsidy				
Personal Services	44,071	44,071	39,906	4,165
Fringe Benefits	16,382	16,382	7,274	9,108
Other Expenditures	1,200	1,200	0	1,200
Total Expenditures	61,653	61,653	47,180	14,473
Net Change in Fund Balance	(61,653)	(61,653)	7,084	68,737
Fund Balance at Beginning of Year	117,400	117,400	117,400	0
Fund Balance at End of Year	<u>\$55,747</u>	<u>\$55,747</u>	<u>\$124,484</u>	<u>\$68,737</u>

PIKE COUNTY, OHIO
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, 2006

	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	200	200	0	200
<i>Total Expenditures</i>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>
Net Change in Fund Balance	(200)	(200)	0	200
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>\$7,071</u></u>	<u><u>\$7,071</u></u>	<u><u>\$7,271</u></u>	<u><u>\$200</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$30,000	\$30,000	\$14,972	(\$15,028)
Other	0	0	41	41
<i>Total Revenues</i>	<u>30,000</u>	<u>30,000</u>	<u>15,013</u>	<u>(14,987)</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Computerization				
Personal Services	17,500	17,500	559	16,941
Fringe Benefits	6,790	6,977	522	6,455
Other Expenditures	<u>35,000</u>	<u>35,000</u>	<u>23,002</u>	<u>11,998</u>
<i>Total Expenditures</i>	<u>59,290</u>	<u>59,477</u>	<u>24,083</u>	<u>35,394</u>
Net Change in Fund Balance	<u>(29,290)</u>	<u>(29,477)</u>	<u>(9,070)</u>	<u>20,407</u>
Fund Balance at Beginning of Year	<u>178,265</u>	<u>178,265</u>	<u>178,265</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$148,975</u></u>	<u><u>\$148,788</u></u>	<u><u>\$169,195</u></u>	<u><u>\$20,407</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,000	\$10,000	\$11,403	\$1,403
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>11,403</u>	<u>1,403</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Computer Legal Research				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>10,000</u>	<u>10,000</u>	<u>11,403</u>	<u>1,403</u>
Fund Balance at Beginning of Year	<u>140,343</u>	<u>140,343</u>	<u>140,343</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$150,343</u></u>	<u><u>\$150,343</u></u>	<u><u>\$151,746</u></u>	<u><u>\$1,403</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Recorder's Equipment Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$35,000	\$20,437	\$19,178	(\$1,259)
<i>Total Revenues</i>	<u>35,000</u>	<u>20,437</u>	<u>19,178</u>	<u>(1,259)</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
County Recorder's Equipment				
Contractual Services	55,974	55,974	22,458	33,516
Capital Outlay	10,000	10,000	2,886	7,114
<i>Total Expenditures</i>	<u>65,974</u>	<u>65,974</u>	<u>25,344</u>	<u>40,630</u>
Net Change in Fund Balance	<u>(30,974)</u>	<u>(45,537)</u>	<u>(6,166)</u>	<u>39,371</u>
Fund Balance at Beginning of Year	47,674	47,674	47,674	0
Prior Year Encumbrances	<u>3,572</u>	<u>3,572</u>	<u>3,572</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$20,272</u></u>	<u><u>\$5,709</u></u>	<u><u>\$45,080</u></u>	<u><u>\$39,371</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Certificate of Title Administration Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$110,000	\$110,000	\$130,433	\$20,433
Other	0	0	209	209
Total Revenues	110,000	110,000	130,642	20,642
Expenditures:				
Current:				
General Government - Judicial				
Certificate of Title Administration				
Personal Services	82,866	82,866	70,708	12,158
Fringe Benefits	49,389	49,389	31,329	18,060
Supplies and Materials	5,000	5,000	3,290	1,710
Contractual Services	3,400	3,400	2,394	1,006
Other Expenditures	2,400	2,400	1,274	1,126
Total General Government - Judicial	143,055	143,055	108,995	34,060
Capital Outlay	6,000	6,000	47	5,953
Total Expenditures	149,055	149,055	109,042	40,013
Net Change in Fund Balance	(39,055)	(39,055)	21,600	60,655
Fund Balance at Beginning of Year	138,219	138,219	138,219	0
Fund Balance at End of Year	<u>\$99,164</u>	<u>\$99,164</u>	<u>\$159,819</u>	<u>\$60,655</u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$18,685	\$0	\$0	\$0
<i>Total Revenues</i>	<u>18,685</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Federal DOE in Principle				
Contractual Services	5,000	0	0	0
Other Expenditures	185	0	0	0
Total Public Safety	<u>5,185</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay	<u>13,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>18,685</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Transfer- In	0	1,568	1,568	0
Advances - Out	0	0	(1,568)	(1,568)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,568</u>	<u>0</u>	<u>(1,568)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	1,568	0	(1,568)
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>\$0</u>	<u>\$1,568</u>	<u>\$0</u>	<u>(\$1,568)</u>

PIKE COUNTY, OHIO
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, 2006

	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				
Supplies and Materials	1,000	1,000	2,714	(1,714)
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>4,000</u>	<u>4,000</u>	<u>2,714</u>	<u>1,286</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,000)</u>	<u>(4,000)</u>	<u>(2,714)</u>	<u>1,286</u>
Other Financing Sources:				
Proceeds From Sale of Capital Assets	3,000	3,000	0	3,000
<i>Total Other Financing Sources</i>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Net Change in Fund Balance	(1,000)	(1,000)	(2,714)	(1,714)
Fund Balance at Beginning of Year	4,848	4,848	4,848	0
Fund Balance at End of Year	<u>\$3,848</u>	<u>\$3,848</u>	<u>\$2,134</u>	<u>(\$1,714)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
DARE Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$27,000	\$27,000	\$12,240	(\$14,760)
Other	15,000	15,000	3,808	(11,192)
<i>Total Revenues</i>	<u>42,000</u>	<u>42,000</u>	<u>16,048</u>	<u>(25,952)</u>
Expenditures:				
Current:				
Public Safety				
DARE Program				
Personal Services	22,725	22,725	22,458	267
Fringe Benefits	19,275	19,275	9,087	10,188
<i>Total Expenditures</i>	<u>42,000</u>	<u>42,000</u>	<u>31,545</u>	<u>10,455</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(15,497)</u>	<u>(15,497)</u>
Other Financing Sources:				
Transfers - In	<u>0</u>	<u>0</u>	<u>16,678</u>	<u>16,678</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>16,678</u>	<u>16,678</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>1,181</u>	<u>1,181</u>
Fund Balance at Beginning of Year	<u>11,117</u>	<u>11,117</u>	<u>11,117</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,117</u></u>	<u><u>\$11,117</u></u>	<u><u>\$12,298</u></u>	<u><u>\$1,181</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,350	\$1,350	\$1,821	\$471
Other	0	0	1	1
<i>Total Revenues</i>	<u>1,350</u>	<u>1,350</u>	<u>1,822</u>	<u>472</u>
Expenditures:				
Current:				
General Government - Judicial				
Juvenile County Court				
Personal Services	1,002	1,002	660	342
Fringe Benefits	204	204	113	91
<i>Total Expenditures</i>	<u>1,206</u>	<u>1,206</u>	<u>773</u>	<u>433</u>
Net Change in Fund Balance	<u>144</u>	<u>144</u>	<u>1,049</u>	<u>905</u>
Fund Balance at Beginning of Year	<u>11,802</u>	<u>11,802</u>	<u>11,802</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,946</u></u>	<u><u>\$11,946</u></u>	<u><u>\$12,851</u></u>	<u><u>\$905</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$239,768	\$239,768	\$269,930	\$30,162
Intergovernmental	2,000	2,000	0	(2,000)
Other	0	0	54,874	54,874
Total Revenues	241,768	241,768	324,804	83,036
Expenditures:				
Current:				
Public Safety				
Emergency Medical Services				
Personal Services	90,159	90,159	74,563	15,596
Fringe Benefits	19,800	19,800	16,645	3,155
Supplies and Materials	27,000	27,000	20,732	6,268
Contractual Services	45,000	45,000	16,592	28,408
Other Expenditures	143,744	150,944	102,198	48,746
Total Public Safety	325,703	332,903	230,730	102,173
Capital Outlay	42,000	42,000	24,619	17,381
Debt Service:				
Principal Retirement	40,000	40,000	0	40,000
Total Expenditures	407,703	414,903	255,349	159,554
Net Change in Fund Balance	(165,935)	(173,135)	69,455	242,590
Other Financing Sources:				
Proceeds from Sale of Capital Assets	0	0	3,000	3,000
Total Other Financing Sources	0	0	3,000	3,000
Net Change in Fund Balance	(165,935)	(173,135)	72,455	245,590
Fund Balance at Beginning of Year	920,445	920,445	920,445	0
Prior Year Encumbrances	10,600	10,600	10,600	0
Fund Balance at End of Year	\$765,110	\$757,910	\$1,003,500	\$245,590

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$3,750	\$3,750	\$2,925	(\$825)
<i>Total Revenues</i>	<u>3,750</u>	<u>3,750</u>	<u>2,925</u>	<u>(825)</u>
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Computerization				
Other Expenditures	100	100	0	100
<i>Total Expenditures</i>	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Net Change in Fund Balance	<u>3,650</u>	<u>3,650</u>	<u>2,925</u>	<u>(725)</u>
Fund Balance at Beginning of Year	<u>43,478</u>	<u>43,478</u>	<u>43,478</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$47,128</u></u>	<u><u>\$47,128</u></u>	<u><u>\$46,403</u></u>	<u><u>(\$725)</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$7,500	\$7,500	\$8,840	\$1,340
Other	0	0	5	5
<i>Total Revenues</i>	<u>7,500</u>	<u>7,500</u>	<u>8,845</u>	<u>1,345</u>
Expenditures:				
Current:				
General Government - Judicial				
Common Pleas Ct. Computerization				
Personal Services	1,560	1,560	1,560	0
Fringe Benefits	315	315	273	42
Supplies and Materials	500	500	0	500
Other Expenditures	<u>11,000</u>	<u>11,000</u>	<u>9,700</u>	<u>1,300</u>
Total General Government - Judicial	<u>13,375</u>	<u>13,375</u>	<u>11,533</u>	<u>1,842</u>
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>15,375</u>	<u>15,375</u>	<u>11,533</u>	<u>3,842</u>
Net Change in Fund Balance	<u>(7,875)</u>	<u>(7,875)</u>	<u>(2,688)</u>	<u>5,187</u>
Fund Balance at Beginning of Year	<u>10,477</u>	<u>10,477</u>	<u>10,477</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,602</u></u>	<u><u>\$2,602</u></u>	<u><u>\$7,789</u></u>	<u><u>\$5,187</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$1,350	\$1,350	\$1,368	\$18
<i>Total Revenues</i>	1,350	1,350	1,368	18
Expenditures:				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	1,350	1,350	1,368	18
Fund Balance at Beginning of Year	7,639	7,639	7,639	0
Fund Balance at End of Year	\$8,989	\$8,989	\$9,007	\$18

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$382,480	\$382,480	\$441,446	\$58,966
Intergovernmental	289,223	289,223	273,115	(16,108)
Other	576,135	576,135	658,682	82,547
<i>Total Revenues</i>	<u>1,247,838</u>	<u>1,247,838</u>	<u>1,373,243</u>	<u>125,405</u>
Expenditures:				
Current:				
Human Services				
Children Services				
Personal Services	323,557	321,452	320,009	1,443
Fringe Benefits	144,105	146,960	139,670	7,290
Supplies and Materials	4,400	5,456	4,723	733
Contractual Services	715,684	879,681	841,269	38,412
Other Expenditures	17,439	52,942	49,288	3,654
Total Human Services	<u>1,205,185</u>	<u>1,406,491</u>	<u>1,354,959</u>	<u>51,532</u>
Capital Outlay	<u>1,350</u>	<u>794</u>	<u>788</u>	<u>6</u>
<i>Total Expenditures</i>	<u>1,206,535</u>	<u>1,407,285</u>	<u>1,355,747</u>	<u>51,538</u>
Net Change in Fund Balance	<u>41,303</u>	<u>(159,447)</u>	<u>17,496</u>	<u>176,943</u>
Fund Balance at Beginning of Year	163,855	163,855	163,855	0
Prior Year Encumbrances	<u>9,108</u>	<u>9,108</u>	<u>9,108</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$214,266</u></u>	<u><u>\$13,516</u></u>	<u><u>\$190,459</u></u>	<u><u>\$176,943</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Emergency Preparedness Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County EMA Terrorism Planning Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$2,000	\$2,000	\$0	(\$2,000)
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>(2,000)</u>
Expenditures:				
Current:				
Public Safety				
County EMA Terrorism Planning				
Supplies and Materials	300	300	0	300
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
<i>Total Expenditures</i>	<u>1,800</u>	<u>1,800</u>	<u>0</u>	<u>1,800</u>
Net Change in Fund Balance	<u>200</u>	<u>200</u>	<u>0</u>	<u>(200)</u>
Fund Balance at Beginning of Year	<u>1,165</u>	<u>1,165</u>	<u>1,165</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,365</u></u>	<u><u>\$1,365</u></u>	<u><u>\$1,165</u></u>	<u><u>(\$200)</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$350,000	\$350,000	\$374,490	\$24,490
<i>Total Revenues</i>	<u>350,000</u>	<u>350,000</u>	<u>374,490</u>	<u>24,490</u>
Expenditures:				
Current:				
Economic Development & Assistance				
CHIP Housing Revolving Loan				
Personal Services	20,000	20,000	8,989	11,011
Fringe Benefits	11,100	4,400	2,252	2,148
Contractual Services	20,000	20,000	9,037	10,963
Other Expenditures	<u>298,900</u>	<u>375,600</u>	<u>315,721</u>	<u>59,879</u>
<i>Total Expenditures</i>	<u>350,000</u>	<u>420,000</u>	<u>335,999</u>	<u>84,001</u>
Net Change in Fund Balance	<u>0</u>	<u>(70,000)</u>	<u>38,491</u>	<u>108,491</u>
Fund Balance at Beginning of Year	<u>105,624</u>	<u>105,624</u>	<u>105,624</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$105,624</u></u>	<u><u>\$35,624</u></u>	<u><u>\$144,115</u></u>	<u><u>\$108,491</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$22,638	\$22,638	\$23,140	\$502
Other	0	0	148	148
Total Revenues	22,638	22,638	23,288	650
Expenditures:				
Current:				
Public Safety				
Emergency Management Assistance				
Cooperation Agreement				
Personal Services	42,055	42,055	33,959	8,096
Fringe Benefits	22,822	21,867	17,612	4,255
Supplies and Materials	600	565	429	136
Contractual Services	3,500	4,144	3,673	471
Other Expenditures	3,809	4,155	3,897	258
Total Expenditures	72,786	72,786	59,570	13,216
Excess of Revenues Over (Under) Expenditures	(50,148)	(50,148)	(36,282)	13,866
Other Financing Sources:				
Advances In	0	0	5,845	5,845
Transfers In	47,336	47,336	45,000	(2,336)
Total Other Financing Sources	47,336	47,336	50,845	3,509
Net Change in Fund Balance	(2,812)	(2,812)	14,563	17,375
Fund Balance at Beginning of Year	3,476	3,476	3,476	0
Prior Year Encumbrances	335	335	335	0
Fund Balance at End of Year	<u>\$999</u>	<u>\$999</u>	<u>\$18,374</u>	<u>\$17,375</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Construction Demolition and Debris Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$18,000	\$0	(\$18,000)
Other	0	2,702	0	(2,702)
<i>Total Revenues</i>	<u>0</u>	<u>20,702</u>	<u>0</u>	<u>(20,702)</u>
Expenditures:				
Current:				
Public Safety				
Construction Demolition and Debris				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>20,702</u>	<u>0</u>	<u>(20,702)</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$20,702</u></u>	<u><u>\$0</u></u>	<u><u>(\$20,702)</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$24,205	\$24,205	\$32,685	\$8,480
Intergovernmental	24,205	24,205	32,685	8,480
Other	0	0	87	87
Total Revenues	48,410	48,410	65,457	17,047
Expenditures:				
Current:				
General Government - Legislative and Executive				
Treasurer				
Other	1,000	1,000	0	1,000
Total Treasurer	1,000	1,000	0	1,000
Prosecuting Attorney				
Personal Services	44,705	44,705	31,617	13,088
Fringe Benefits	19,966	19,966	5,523	14,443
Supplies and Materials	6,700	6,700	996	5,704
Total Prosecuting Attorney	71,371	71,371	38,136	33,235
Total General Government - Legislative and Executive	72,371	72,371	38,136	34,235
Capital Outlay	2,500	2,500	1,540	960
Total Expenditures	74,871	74,871	39,676	35,195
Net Change in Fund Balance	(26,461)	(26,461)	25,781	52,242
Fund Balance at Beginning of Year	200,328	200,328	200,328	0
Fund Balance at End of Year	\$173,867	\$173,867	\$226,109	\$52,242

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$2,000	\$2,000	\$4,475	\$2,475
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>4,475</u>	<u>2,475</u>
Expenditures:				
Current:				
Public Safety				
Drug Law Enforcement				
Other Expenditures	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Net Change in Fund Balance	<u>(1,000)</u>	<u>(1,000)</u>	<u>4,475</u>	<u>5,475</u>
Fund Balance at Beginning of Year	<u>1,925</u>	<u>1,925</u>	<u>1,925</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$925</u></u>	<u><u>\$925</u></u>	<u><u>\$6,400</u></u>	<u><u>\$5,475</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,000	\$3,000	\$2,070	(\$930)
<i>Total Revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>2,070</u>	<u>(930)</u>
Expenditures:				
Current:				
General Government - Judicial				
Indigent Guardianship				
Other Expenditures	2,250	2,250	380	1,870
Total General Government - Judicial	<u>2,250</u>	<u>2,250</u>	<u>380</u>	<u>1,870</u>
<i>Total Expenditures</i>	<u>2,250</u>	<u>2,250</u>	<u>380</u>	<u>1,870</u>
Net Change in Fund Balance	<u>750</u>	<u>750</u>	<u>1,690</u>	<u>940</u>
Fund Balance at Beginning of Year	<u>36,855</u>	<u>36,855</u>	<u>36,855</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$37,605</u></u>	<u><u>\$37,605</u></u>	<u><u>\$38,545</u></u>	<u><u>\$940</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,000	\$13,000	\$13,743	\$743
Other	0	0	12	12
Total Revenues	13,000	13,000	13,755	755
Expenditures:				
Current:				
Public Safety				
Community Right to Know Emergency				
Personal Services	6,000	6,000	5,010	990
Fringe Benefits	1,300	1,300	877	423
Supplies and Materials	2,000	2,000	1,421	579
Other Expenditures	12,000	12,000	5,344	6,656
Total Public Safety	21,300	21,300	12,652	8,648
Capital Outlay	2,000	2,000	1,726	274
Total Expenditures	23,300	23,300	14,378	8,922
Net Change in Fund Balance	(10,300)	(10,300)	(623)	9,677
Fund Balance at Beginning of Year	52,113	52,113	52,113	0
Fund Balance at End of Year	\$41,813	\$41,813	\$51,490	\$9,677

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$10,000	\$10,000	\$7,236	(\$2,764)
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>7,236</u>	<u>(2,764)</u>
Expenditures:				
Current:				
General Government - Judicial				
Indigent Drivers Alcohol Treatment				
Contractual Services	10,000	10,000	9,468	532
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>9,468</u>	<u>532</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>(2,232)</u>	<u>(2,232)</u>
Fund Balance at Beginning of Year	<u>5,789</u>	<u>5,789</u>	<u>5,789</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$5,789</u></u>	<u><u>\$5,789</u></u>	<u><u>\$3,557</u></u>	<u><u>(\$2,232)</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$500	\$500	\$983	\$483
Other	700	700	0	(700)
Total Revenues	1,200	1,200	983	(217)
Expenditures:				
Current:				
General Government - Judicial Enforcement and Education				
Supplies and Materials	1,000	1,000	0	1,000
Other Expenditures	2,000	2,000	0	2,000
Total General Government - Judicial	3,000	3,000	0	3,000
Capital Outlay	2,000	2,000	0	2,000
Total Expenditures	5,000	5,000	0	5,000
Net Change in Fund Balance	(3,800)	(3,800)	983	4,783
Fund Balance at Beginning of Year	6,785	6,785	6,785	0
Fund Balance at End of Year	\$2,985	\$2,985	\$7,768	\$4,783

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Reclaim Ohio 401 Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$57,000	\$57,000	\$53,504	(\$3,496)
<i>Total Revenues</i>	<u>57,000</u>	<u>57,000</u>	<u>53,504</u>	<u>(3,496)</u>
Expenditures:				
Current:				
Public Safety				
Reclaim Ohio				
Contractual Services	150,338	150,338	5,260	145,078
Other Expenditures	0	5,800	1,800	4,000
<i>Total Expenditures</i>	<u>150,338</u>	<u>156,138</u>	<u>7,060</u>	<u>149,078</u>
Net Change in Fund Balance	<u>(93,338)</u>	<u>(99,138)</u>	<u>46,444</u>	<u>145,582</u>
Fund Balance at Beginning of Year	225,219	225,219	225,219	0
Prior Year Encumbrances	338	338	338	0
Fund Balance at End of Year	<u><u>\$132,219</u></u>	<u><u>\$126,419</u></u>	<u><u>\$272,001</u></u>	<u><u>\$145,582</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$46,700	\$46,700	\$46,760	\$60
Other	0	0	70	70
<i>Total Revenues</i>	<u>46,700</u>	<u>46,700</u>	<u>46,830</u>	<u>130</u>
Expenditures:				
Current:				
Public Safety				
Community Corrections				
Personal Services	25,709	25,709	25,450	259
Fringe Benefits	12,846	11,173	9,979	1,194
Supplies and Materials	300	180	180	0
Contractual Services	3,000	3,041	1,609	1,432
Other Expenditures	4,000	59,337	57,842	1,495
Total Public Safety	<u>45,855</u>	<u>99,440</u>	<u>95,060</u>	<u>4,380</u>
Capital Outlay	<u>200</u>	<u>6,873</u>	<u>6,800</u>	<u>73</u>
<i>Total Expenditures</i>	<u>46,055</u>	<u>106,313</u>	<u>101,860</u>	<u>4,453</u>
Net Change in Fund Balance	<u>645</u>	<u>(59,613)</u>	<u>(55,030)</u>	<u>4,583</u>
Fund Balance at Beginning of Year	<u>62,488</u>	<u>62,488</u>	<u>62,488</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$63,133</u></u>	<u><u>\$2,875</u></u>	<u><u>\$7,458</u></u>	<u><u>\$4,583</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$20,000	\$23,054	\$23,054	\$0
Interest	0	197	249	52
<i>Total Revenues</i>	<u>20,000</u>	<u>23,251</u>	<u>23,303</u>	<u>52</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Block Grant				
Personal Services	10,000	21,762	18,938	2,824
Fringe Benefits	3,500	4,108	3,400	708
<i>Total Expenditures</i>	<u>13,500</u>	<u>25,870</u>	<u>22,338</u>	<u>3,532</u>
Excess of Revenues Over (Under) Expenditures	<u>6,500</u>	<u>(2,619)</u>	<u>965</u>	<u>3,584</u>
Other Financing Sources (Uses):				
Advances - In	0	0	4,200	4,200
Advances - Out	0	0	(4,200)	(4,200)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>6,500</u>	<u>(2,619)</u>	<u>965</u>	<u>3,584</u>
Fund Balance at Beginning of Year	<u>8,566</u>	<u>8,566</u>	<u>8,566</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,066</u></u>	<u><u>\$5,947</u></u>	<u><u>\$9,531</u></u>	<u><u>\$3,584</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FEMA Flood Assistance - Other Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$3,938	\$3,938
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>3,938</u>	<u>3,938</u>
Expenditures:				
Current:				
Public Safety				
FEMA Flood Assistance - Other				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>3,938</u>	<u>3,938</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,938</u></u>	<u><u>\$3,938</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
VOCA Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Court Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Byrne Memorial D02 Victim Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,001	\$10,001	\$9,979	(\$22)
<i>Total Revenues</i>	<u>10,001</u>	<u>10,001</u>	<u>9,979</u>	<u>(22)</u>
Expenditures:				
Current:				
Public Safety				
Byrne Memorial D02 Victim				
Other Expenditures	1	9,979	9,979	0
<i>Total Expenditures</i>	<u>1</u>	<u>9,979</u>	<u>9,979</u>	<u>0</u>
Net Change in Fund Balance	<u>10,000</u>	<u>22</u>	<u>0</u>	<u>(22)</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,000</u></u>	<u><u>\$22</u></u>	<u><u>\$0</u></u>	<u><u>(\$22)</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,500	\$2,500	\$6,093	\$3,593
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>6,093</u>	<u>3,593</u>
Expenditures:				
Current:				
Public Safety				
Electronic Monitor House				
Supplies and Materials	1,500	1,500	0	1,500
Contractual Services	6,000	6,000	2,342	3,658
Other Expenditures	2,000	2,000	0	2,000
Total Public Safety	<u>9,500</u>	<u>9,500</u>	<u>2,342</u>	<u>7,158</u>
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>10,500</u>	<u>10,500</u>	<u>2,342</u>	<u>8,158</u>
Net Change in Fund Balance	<u>(8,000)</u>	<u>(8,000)</u>	<u>3,751</u>	<u>11,751</u>
Fund Balance at Beginning of Year	<u>20,161</u>	<u>20,161</u>	<u>20,161</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,161</u></u>	<u><u>\$12,161</u></u>	<u><u>\$23,912</u></u>	<u><u>\$11,751</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,000	\$7,000	\$5,894	(\$1,106)
Other	0	0	535	535
<i>Total Revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>6,429</u>	<u>(571)</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Probation				
Personal Services	0	16,390	12,917	3,473
Fringe Benefits	0	13,693	4,510	9,183
Supplies and Materials	100	100	0	100
Contractual Services	100	100	0	100
Other Expenditures	200	200	534	(334)
Total General Government - Judicial	<u>400</u>	<u>30,483</u>	<u>17,961</u>	<u>12,522</u>
Capital Outlay	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
<i>Total Expenditures</i>	<u>500</u>	<u>30,583</u>	<u>17,961</u>	<u>12,622</u>
Net Change in Fund Balance	<u>6,500</u>	<u>(23,583)</u>	<u>(11,532)</u>	<u>12,051</u>
Fund Balance at Beginning of Year	<u>27,062</u>	<u>27,062</u>	<u>27,062</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$33,562</u></u>	<u><u>\$3,479</u></u>	<u><u>\$15,530</u></u>	<u><u>\$12,051</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Emergency Shelter Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$36,000	\$36,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>36,000</u>	<u>36,000</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Emergency Shelter Grant				
Contractual Services	0	36,000	36,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>36,000</u>	<u>36,000</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Accountability Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

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

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Department of Justice Equipment Special Revenue Fund
 For the Fiscal Year Ended December 31, 2006

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FEMA 02 Plan Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pre-Disaster Mitigation Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$7,805	\$0	\$0	\$0
<i>Total Revenues</i>	<u>7,805</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Pre-Disaster Mitigation				
Contractual Services	7,000	0	0	0
Other Expenditures	805	0	0	0
<i>Total Expenditures</i>	<u>7,805</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Transfers - In	0	4,098	4,098	0
Advances - Out	0	0	(4,098)	(4,098)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>4,098</u>	<u>0</u>	<u>(4,098)</u>
Net Change in Fund Balance	0	4,098	0	(4,098)
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>\$4,098</u></u>	<u><u>\$0</u></u>	<u><u>(\$4,098)</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
St. Homeland Sec. Part I Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	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				
Materials and Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>162</u>	<u>162</u>	<u>162</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$162</u></u>	<u><u>\$162</u></u>	<u><u>\$162</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 HAVA Voter Registration System Special Revenue Fund
 For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Legislative & Executive				
HAVA Voter Reg. Sys.				
Other Expenditures	0	1,198	1,198	0
<i>Total Expenditures</i>	<u>0</u>	<u>1,198</u>	<u>1,198</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>(1,198)</u>	<u>(1,198)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,198</u>	<u>1,198</u>	<u>1,198</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,198</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FY04 Homeland Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$109,220	\$109,220	\$0	(\$109,220)
<i>Total Revenues</i>	109,220	109,220	0	(109,220)
Expenditures:				
Current:				
Public Safety				
FY04 Homeland Security Grant				
Other Expenditures	16,000	16,000	0	16,000
Total Public Safety	16,000	16,000	0	16,000
Capital Outlay	93,220	93,220	0	93,220
<i>Total Expenditures</i>	109,220	109,220	0	109,220
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	1,039	1,039	1,039	0
Fund Balance at End of Year	\$1,039	\$1,039	\$1,039	\$0

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,500	\$2,500	\$14,075	\$11,575
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>14,075</u>	<u>11,575</u>
Expenditures:				
Current:				
Public Safety				
Mediation				
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	<u>2,500</u>	<u>2,500</u>	<u>14,075</u>	<u>11,575</u>
Fund Balance at Beginning of Year	<u>5,475</u>	<u>5,475</u>	<u>5,475</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,975</u></u>	<u><u>\$7,975</u></u>	<u><u>\$19,550</u></u>	<u><u>\$11,575</u></u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 FY05 Homeland Security Special Revenue Fund
 For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$68,225	\$24,534	(\$43,691)
<i>Total Revenues</i>	<u>0</u>	<u>68,225</u>	<u>24,534</u>	<u>(43,691)</u>
Expenditures:				
Current:				
Public Safety				
FY05 Homeland Security				
Contractual Services	1,920	3,360	3,360	0
Total Public Safety	<u>1,920</u>	<u>3,360</u>	<u>3,360</u>	<u>0</u>
Capital Outlay	<u>0</u>	<u>70,574</u>	<u>26,922</u>	<u>43,652</u>
<i>Total Expenditures</i>	<u>1,920</u>	<u>73,934</u>	<u>30,282</u>	<u>0</u>
Net Change in Fund Balance	<u>(1,920)</u>	<u>(5,709)</u>	<u>(5,748)</u>	<u>(39)</u>
Fund Balance at Beginning of Year	3,869	3,869	3,869	0
Prior Year Encumbrances	<u>1,920</u>	<u>1,920</u>	<u>1,920</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,869</u></u>	<u><u>\$80</u></u>	<u><u>\$41</u></u>	<u><u>(\$39)</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$22,935	\$22,935
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>22,935</u>	<u>22,935</u>
Expenditures:				
Judicial				
County Court Special Project				
Contractual Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>22,935</u>	<u>22,935</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$22,935</u></u>	<u><u>\$22,935</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
OPD Citizens Corps Program Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$11,000	\$9,364	(\$1,636)
<i>Total Revenues</i>	<u>0</u>	<u>11,000</u>	<u>9,364</u>	<u>(1,636)</u>
Expenditures:				
Public Safety				
OPD Citizens Corps Program				
Materials and Supplies	0	2,115	1,939	176
Contractual Services	0	3,775	3,600	175
Other Expenditures	<u>0</u>	<u>500</u>	<u>362</u>	<u>138</u>
Total Public Safety	<u>0</u>	<u>6,390</u>	<u>5,901</u>	<u>489</u>
Capital Outlay	<u>0</u>	<u>3,410</u>	<u>2,933</u>	<u>477</u>
<i>Total Expenditures</i>	<u>0</u>	<u>9,800</u>	<u>8,834</u>	<u>966</u>
Net Change in Fund Balance	<u>0</u>	<u>1,200</u>	<u>530</u>	<u>(670)</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$1,200</u></u>	<u><u>\$530</u></u>	<u><u>(\$670)</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Community Day Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$1,597	\$1,597	\$0
<i>Total Revenues</i>	<u>0</u>	<u>1,597</u>	<u>1,597</u>	<u>0</u>
Expenditures:				
Conservation and Recreation				
Airport Community Day				
Other Expenditures	<u>0</u>	<u>750</u>	<u>535</u>	<u>215</u>
Total Conservation and Recreation	<u>0</u>	<u>750</u>	<u>535</u>	<u>215</u>
Capital Outlay	<u>0</u>	<u>847</u>	<u>298</u>	<u>549</u>
<i>Total Expenditures</i>	<u>0</u>	<u>1,597</u>	<u>833</u>	<u>764</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>764</u>	<u>764</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$764</u></u>	<u><u>\$764</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Buffer Zone Protection Program Special Revenue Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$49,894	\$48,959	(\$935)
<i>Total Revenues</i>	<u>0</u>	<u>49,894</u>	<u>48,959</u>	<u>(935)</u>
Expenditures:				
Public Safety				
Buffer Zone Protection Program				
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>0</u>	<u>49,894</u>	<u>14,358</u>	<u>35,536</u>
<i>Total Expenditures</i>	<u>0</u>	<u>49,894</u>	<u>14,358</u>	<u>35,536</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>34,601</u>	<u>34,601</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$34,601</u></u>	<u><u>\$34,601</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$42,133	\$42,133
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>42,133</u>	<u>42,133</u>
Expenditures:				
Public Safety				
Pike County Wireless Govt Assist				
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>42,133</u>	<u>42,133</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$42,133</u></u>	<u><u>\$42,133</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$45,803	\$48,353	\$48,353	\$0
Other	0	70	70	0
<i>Total Revenues</i>	<u>45,803</u>	<u>48,423</u>	<u>48,423</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
SVAA Grant				
Legislative & Executive				
Personal Services	27,378	27,904	27,904	0
Fringe Benefits	16,619	20,264	20,149	115
Total General Government - Legislative & Executive	<u>43,997</u>	<u>48,168</u>	<u>48,053</u>	<u>115</u>
<i>Total Expenditures</i>	<u>43,997</u>	<u>48,168</u>	<u>48,053</u>	<u>115</u>
Excess of Revenues Over (Under) Expenditures	<u>1,806</u>	<u>255</u>	<u>370</u>	<u>115</u>
Other Financing Sources (Uses):				
Advance - In	0	0	820	820
Advance - Out	0	0	(820)	(820)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>1,806</u>	<u>255</u>	<u>370</u>	<u>115</u>
Fund Balance at Beginning of Year	<u>17,189</u>	<u>17,189</u>	<u>17,189</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,995</u></u>	<u><u>\$17,444</u></u>	<u><u>\$17,559</u></u>	<u><u>\$115</u></u>

PIKE COUNTY, OHIO
 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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$105	\$105
Other	0	0	125	125
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>230</u>	<u>230</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>230</u>	<u>230</u>
Fund Balance at Beginning of Year	<u>2,334</u>	<u>2,334</u>	<u>2,334</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,334</u></u>	<u><u>\$2,334</u></u>	<u><u>\$2,564</u></u>	<u><u>\$230</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
East Jackson Water Tap Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2006

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

PIKE COUNTY, OHIO
 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, 2006

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

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,503</u></u>	<u><u>\$1,503</u></u>	<u><u>\$1,503</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 OPWC Buchanan Rd. Bridge Debt Service Fund
 For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$6,750	\$0	\$0	\$0
<i>Total Revenues</i>	<u>6,750</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>6,750</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,750</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
EMS Vehicles Note Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
MR/DD Building Note Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$20,000	\$20,000	\$19,956	(\$44)
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>19,956</u>	<u>(44)</u>
Expenditures:				
Debt Service:				
Principal Retirement	105,500	105,500	105,500	0
Interest and Fiscal Charges	4,660	5,660	5,040	620
<i>Total Expenditures</i>	<u>110,160</u>	<u>111,160</u>	<u>110,540</u>	<u>620</u>
Excess of Revenues Over (Under) Expenditures	<u>(90,160)</u>	<u>(91,160)</u>	<u>(90,584)</u>	<u>576</u>
Other Financing Sources:				
Proceeds of Notes	90,000	90,000	90,000	0
<i>Total Other Financing Sources</i>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
Net Change in Fund Balance	<u>(160)</u>	<u>(1,160)</u>	<u>(584)</u>	<u>576</u>
Fund Balance at Beginning of Year	<u>1,681</u>	<u>1,681</u>	<u>1,681</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,521</u></u>	<u><u>\$521</u></u>	<u><u>\$1,097</u></u>	<u><u>\$576</u></u>

PIKE COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Children Services Building Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$5,210	\$5,000	(\$210)
<i>Total Revenues</i>	<u>0</u>	<u>5,210</u>	<u>5,000</u>	<u>(210)</u>
Expenditures:				
Debt Service:				
Principal Retirement	75,020	80,500	80,500	0
Interest and Fiscal Charges	<u>0</u>	<u>4,010</u>	<u>3,689</u>	<u>321</u>
<i>Total Expenditures</i>	<u>75,020</u>	<u>84,510</u>	<u>84,189</u>	<u>321</u>
Excess of Revenues Over (Under) Expenditures	<u>(75,020)</u>	<u>(79,300)</u>	<u>(79,189)</u>	<u>111</u>
Other Financing Sources (Uses):				
Proceeds of Notes	75,000	79,000	79,000	0
Advances - In	0	0	500	500
Advances - Out	<u>0</u>	<u>0</u>	<u>(500)</u>	<u>(500)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>75,000</u>	<u>79,000</u>	<u>79,000</u>	<u>0</u>
Net Change in Fund Balance	<u>(20)</u>	<u>(300)</u>	<u>(189)</u>	<u>111</u>
Fund Balance at Beginning of Year	<u>510</u>	<u>510</u>	<u>510</u>	<u>0</u>
Fund Balance at End of Year	<u>\$490</u>	<u>\$210</u>	<u>\$321</u>	<u>\$111</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
OPWC Pike Lake Road Bridge Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$2,500	\$2,500	\$0	(\$2,500)
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$2,500</u></u>	<u><u>\$2,500</u></u>	<u><u>\$0</u></u>	<u><u>(\$2,500)</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$7,000	\$7,000	\$6,657	(\$343)
<i>Total Revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>6,657</u>	<u>(343)</u>
Expenditures:				
Debt Service:				
Principal Retirement	2,250	2,250	2,250	0
Interest and Fiscal Charges	4,750	8,250	8,062	188
<i>Total Expenditures</i>	<u>7,000</u>	<u>10,500</u>	<u>10,312</u>	<u>188</u>
Net Change in Fund Balance	<u>0</u>	<u>(3,500)</u>	<u>(3,655)</u>	<u>(155)</u>
Fund Balance at Beginning of Year	<u>38,110</u>	<u>38,110</u>	<u>38,110</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$38,110</u></u>	<u><u>\$34,610</u></u>	<u><u>\$34,455</u></u>	<u><u>(\$155)</u></u>

PIKE COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Market Street Office Complex Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	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	325,000	350,000	350,000	0
Interest and Fiscal Charges	<u>0</u>	<u>15,686</u>	<u>15,686</u>	<u>0</u>
<i>Total Expenditures</i>	<u>325,000</u>	<u>365,686</u>	<u>365,686</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(325,000)</u>	<u>(365,686)</u>	<u>(365,686)</u>	<u>0</u>
Other Financing Sources:				
Proceeds of Notes	300,000	325,000	325,000	0
Transfers - In	<u>25,000</u>	<u>39,854</u>	<u>39,854</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>325,000</u>	<u>364,854</u>	<u>364,854</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>(832)</u>	<u>(832)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>955</u>	<u>955</u>	<u>955</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$955</u></u>	<u><u>\$123</u></u>	<u><u>\$123</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Buck Hollow Loan Notes Debt Service Fund
 For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$1,858	\$1,858	\$0	(\$1,858)
<i>Total Revenues</i>	1,858	1,858	0	(1,858)
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	1,858	1,858	0	(1,858)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$1,858	\$1,858	\$0	(\$1,858)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Lake Bridge Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$2,500	\$2,500	\$0	(\$2,500)
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,500</u></u>	<u><u>\$2,500</u></u>	<u><u>\$0</u></u>	<u><u>(\$2,500)</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
OPWC Buchanan Road Bridge Debt Service Fund
For the Fiscal Year Ended December 31, 2006

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
South Central Ohio Juvenile Detention Center Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$551	\$551
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>551</u>	<u>551</u>
Expenditures:				
Debt Service:				
Principal Retirement	200,562	250,000	250,000	0
Interest and Fiscal Charges	0	8,250	7,587	663
<i>Total Expenditures</i>	<u>200,562</u>	<u>258,250</u>	<u>257,587</u>	<u>663</u>
Excess of Revenues Over (Under) Expenditures	<u>(200,562)</u>	<u>(258,250)</u>	<u>(257,036)</u>	<u>1,214</u>
Other Financing Sources:				
Proceeds of Notes	200,000	200,000	207,000	7,000
Transfers - In	0	57,738	50,738	(7,000)
<i>Total Other Financing Sources</i>	<u>200,000</u>	<u>257,738</u>	<u>257,738</u>	<u>0</u>
Net Change in Fund Balance	<u>(562)</u>	<u>(512)</u>	<u>702</u>	<u>1,214</u>
Fund Balance at Beginning of Year	<u>563</u>	<u>563</u>	<u>563</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1</u></u>	<u><u>\$51</u></u>	<u><u>\$1,265</u></u>	<u><u>\$1,214</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
River Road Bridge Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$6,250	\$6,250	\$0	(\$6,250)
<i>Total Revenues</i>	<u>6,250</u>	<u>6,250</u>	<u>0</u>	<u>(6,250)</u>
Expenditures:				
Debt Service:				
Principal Retirement	<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>6,250</u>	<u>6,250</u>	<u>0</u>	<u>(6,250)</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,250</u></u>	<u><u>\$6,250</u></u>	<u><u>\$0</u></u>	<u><u>(\$6,250)</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Lake Road - Tanglewood Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$2,378	\$2,378	\$0	(\$2,378)
<i>Total Revenues</i>	<u>2,378</u>	<u>2,378</u>	<u>0</u>	<u>(2,378)</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>2,378</u>	<u>2,378</u>	<u>0</u>	<u>(2,378)</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,378</u></u>	<u><u>\$2,378</u></u>	<u><u>\$0</u></u>	<u><u>(\$2,378)</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	10,286	10,286	10,286	0
<i>Total Expenditures</i>	<u>10,286</u>	<u>10,286</u>	<u>10,286</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,286)</u>	<u>(10,286)</u>	<u>(10,286)</u>	<u>0</u>
Other Financing Sources:				
Transfers - In	10,286	10,286	10,286	0
<i>Total Other Financing Sources</i>	<u>10,286</u>	<u>10,286</u>	<u>10,286</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Records Note Debt Service Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$14,740	\$14,740	\$0
<i>Total Revenues</i>	<u>0</u>	<u>14,740</u>	<u>14,740</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	100,000	100,000	0
Interest and Fiscal Charges	0	5,378	5,211	167
<i>Total Expenditures</i>	<u>0</u>	<u>105,378</u>	<u>105,211</u>	<u>167</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(90,638)</u>	<u>(90,471)</u>	<u>167</u>
Other Financing Sources:				
Proceeds of Notes	0	90,000	90,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
Net Change in Fund Balance	0	(638)	(471)	167
Fund Balance at Beginning of Year	<u>927</u>	<u>927</u>	<u>927</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$927</u></u>	<u><u>\$289</u></u>	<u><u>\$456</u></u>	<u><u>\$167</u></u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 ODOT Road Work Development Notes Debt Service Fund
 For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$53,619	\$53,619
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>53,619</u>	<u>53,619</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	53,619	53,619
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>\$53,619</u></u>	<u><u>\$53,619</u></u>

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PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2006

	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement	Pike Health Care Addition
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2	\$7,500	\$16,164	\$16,334
<i>Total Assets</i>	<u>2</u>	<u>7,500</u>	<u>16,164</u>	<u>16,334</u>
Liabilities:				
Accounts Payable	0	0	0	0
<i>Total Liabilities</i>	0	0	0	0
Fund Balances:				
Reserved:				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated, Reported in: Capital Projects Funds	<u>2</u>	<u>7,500</u>	<u>16,164</u>	<u>16,334</u>
<i>Total Fund Balances</i>	<u>2</u>	<u>7,500</u>	<u>16,164</u>	<u>16,334</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2</u>	<u>\$7,500</u>	<u>\$16,164</u>	<u>\$16,334</u>

<u>Children Services Building</u>	<u>U.S. 23 Sanitary Sewer Project</u>	<u>DOE/SODI Airport</u>	<u>Market Street Office Complex</u>
<u>\$320</u>	<u>\$0</u>	<u>\$67,456</u>	<u>\$10,715</u>
<u>320</u>	<u>0</u>	<u>67,456</u>	<u>10,715</u>
<u>0</u>	<u>0</u>	<u>2,005</u>	<u>0</u>
0	0	2,005	0
0	0	65,452	0
<u>320</u>	<u>0</u>	<u>(1)</u>	<u>10,715</u>
<u>320</u>	<u>0</u>	<u>65,451</u>	<u>10,715</u>
<u>\$320</u>	<u>\$0</u>	<u>\$67,456</u>	<u>\$10,715</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2006
(Continued)

	Sunfish Creek Road Waterline	Pike County Local Government Service Center	Pike Lake Road Waterline	South Central Ohio Juvenile Detention Center
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$34,455	\$141,123	\$1,669	\$1,265
<i>Total Assets</i>	<u>34,455</u>	<u>141,123</u>	<u>1,669</u>	<u>1,265</u>
Liabilities:				
Accounts Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Reserved:				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated, Reported in: Capital Projects Funds	34,455	141,123	1,669	1,265
<i>Total Fund Balances</i>	<u>34,455</u>	<u>141,123</u>	<u>1,669</u>	<u>1,265</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$34,455</u>	<u>\$141,123</u>	<u>\$1,669</u>	<u>\$1,265</u>

Pine Top Road Waterline Project	REHM's Additional Sewer	Pike Co. Record's Center	Radio Tower Communication	Scioto TWP Waterline	Misc. Capital Projects	Total Nonmajor Capital Projects
\$3,279	\$221	\$461	\$7,809	\$911	\$43,651	\$353,335
3,279	221	461	7,809	911	43,651	353,335
0	0	0	0	0	0	2,005
0	0	0	0	0	0	2,005
0	0	0	0	0	0	65,452
3,279	221	461	7,809	911	43,651	285,878
3,279	221	461	7,809	911	43,651	351,330
\$3,279	\$221	\$461	\$7,809	\$911	\$43,651	\$353,335

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006

	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement	Pike Health Care Addition
Revenues:				
Intergovernmental	\$865,156	\$0	\$0	\$0
Interest	0	0	0	22
Other	0	0	1,900	47,792
<i>Total Revenues</i>	<u>865,156</u>	<u>0</u>	<u>1,900</u>	<u>47,814</u>
Expenditures:				
Current:				
Public Works	865,156	0	0	0
Debt Service:				
Principal Retirement	10,286	0	0	0
Interest and Fiscal Charges	0	0	0	7,105
<i>Total Expenditures</i>	<u>875,442</u>	<u>0</u>	<u>0</u>	<u>7,105</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,286)</u>	<u>0</u>	<u>1,900</u>	<u>40,709</u>
Other Financing Sources:				
Transfers In	10,286	0	0	0
Notes Issued	0	0	0	130,000
<i>Total Other Financing Sources</i>	<u>10,286</u>	<u>0</u>	<u>0</u>	<u>130,000</u>
<i>Net Change in Fund Balances</i>	0	0	1,900	170,709
Fund Balances (Deficit) at Beginning of Year	<u>2</u>	<u>7,500</u>	<u>14,264</u>	<u>(154,375)</u>
Fund Balances at End of Year	<u>\$2</u>	<u>\$7,500</u>	<u>\$16,164</u>	<u>\$16,334</u>

<u>Children Services Building</u>	<u>U.S. 23 Sanitary Sewer Project</u>	<u>DOE/SODI Airport</u>	<u>Market Street Office Complex</u>
\$0	\$0	\$70,367	\$0
0	0	0	0
<u>5,000</u>	<u>0</u>	<u>122</u>	<u>0</u>
<u>5,000</u>	<u>0</u>	<u>70,489</u>	<u>0</u>
0	0	18,332	0
0	0	0	0
<u>3,442</u>	<u>0</u>	<u>0</u>	<u>14,607</u>
<u>3,442</u>	<u>0</u>	<u>18,332</u>	<u>14,607</u>
<u>1,558</u>	<u>0</u>	<u>52,157</u>	<u>(14,607)</u>
0	9,084	0	39,854
<u>79,000</u>	<u>0</u>	<u>0</u>	<u>325,000</u>
<u>79,000</u>	<u>9,084</u>	<u>0</u>	<u>364,854</u>
80,558	9,084	52,157	350,247
<u>(80,238)</u>	<u>(9,084)</u>	<u>13,294</u>	<u>(339,532)</u>
<u>\$320</u>	<u>\$0</u>	<u>\$65,451</u>	<u>\$10,715</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006
(Continued)

	Sunfish Creek Road Waterline	Pike County Local Government Service Center	Pike Lake Road Waterline	South Central Ohio Juvenile Detention Center
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	0	0	0
Other	6,657	117,020	0	551
Total Revenues	6,657	117,020	0	551
Expenditures:				
Current:				
Public Works	8,062	0	0	0
Debt Service:				
Principal Retirement	2,250	0	0	0
Interest and Fiscal Charges	0	12,649	0	1,695
Total Expenditures	10,312	12,649	0	1,695
Excess of Revenues Over (Under) Expenditures	(3,655)	104,371	0	(1,144)
Other Financing Sources:				
Transfers In	0	45,772	0	50,738
Notes Issued	0	1,716,000	0	207,000
Total Other Financing Sources	0	1,761,772	0	257,738
Net Change in Fund Balances	(3,655)	1,866,143	0	256,594
Fund Balances (Deficit) at Beginning of Year	38,110	(1,725,020)	1,669	(255,329)
Fund Balances at End of Year	<u>\$34,455</u>	<u>\$141,123</u>	<u>\$1,669</u>	<u>\$1,265</u>

Pine Top Road Waterline Project	REHM's Additional Sewer	Pike Co. Record's Center	Radio Tower Communication	Scioto TWP Waterline	Misc. Capital Projects	Total Nonmajor Capital Projects
\$0	\$0	\$0	\$0	\$25,000	\$0	\$960,523
0	0	0	0	0	0	22
0	0	0	30,000	0	0	209,042
0	0	0	30,000	25,000	0	1,169,587
0	0	0	81,971	24,089	0	997,610
0	0	0	0	0	0	12,536
0	0	4,902	0	0	0	44,400
0	0	4,902	81,971	24,089	0	1,054,546
0	0	(4,902)	(51,971)	911	0	115,041
0	0	14,740	25,000	0	3,865	199,339
0	0	90,000	0	0	0	2,547,000
0	0	104,740	25,000	0	3,865	2,746,339
0	0	99,838	(26,971)	911	3,865	2,861,380
3,279	221	(99,377)	34,780	0	39,786	(2,510,050)
<u>\$3,279</u>	<u>\$221</u>	<u>\$461</u>	<u>\$7,809</u>	<u>\$911</u>	<u>\$43,651</u>	<u>\$351,330</u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$664,000	\$858,535	\$865,156	\$6,621
<i>Total Revenues</i>	<u>664,000</u>	<u>858,535</u>	<u>865,156</u>	<u>6,621</u>
Expenditures:				
Public Works				
Issue II				
Other Expenditures	664,000	811,734	865,156	(53,422)
<i>Total Expenditures</i>	<u>664,000</u>	<u>811,734</u>	<u>865,156</u>	<u>(53,422)</u>
Net Change in Fund Balance	<u>0</u>	<u>46,801</u>	<u>0</u>	<u>(46,801)</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$46,801</u></u>	<u><u>\$0</u></u>	<u><u>(\$46,801)</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$1,900	\$1,900
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,900</u>	<u>1,900</u>
Expenditures:				
Public Works				
Fairgrounds Improvement				
Other	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>1,900</u>	<u>1,900</u>
Fund Balance at Beginning of Year	<u>14,264</u>	<u>14,264</u>	<u>14,264</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$14,264</u></u>	<u><u>\$14,264</u></u>	<u><u>\$16,164</u></u>	<u><u>\$1,900</u></u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$35,000	\$35,000	\$47,792	\$12,792
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>47,792</u>	<u>12,792</u>
Expenditures:				
Debt Service:				
Principal Retirement	157,386	157,386	157,386	0
Interest And Fiscal Charges	14,802	15,802	15,228	574
<i>Total Expenditures</i>	<u>172,188</u>	<u>173,188</u>	<u>172,614</u>	<u>574</u>
Excess of Revenues Over (Under) Expenditures	<u>(137,188)</u>	<u>(138,188)</u>	<u>(124,822)</u>	<u>13,366</u>
Other Financing Sources:				
Proceeds of Notes	142,500	142,500	130,000	(12,500)
<i>Total Other Financing Sources</i>	<u>142,500</u>	<u>142,500</u>	<u>130,000</u>	<u>(12,500)</u>
Net Change in Fund Balance	<u>5,312</u>	<u>4,312</u>	<u>5,178</u>	<u>866</u>
Fund Balance at Beginning of Year	<u>11,104</u>	<u>11,104</u>	<u>11,104</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,416</u></u>	<u><u>\$15,416</u></u>	<u><u>\$16,282</u></u>	<u><u>\$866</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
US 23 Sanitary Sewer Project Capital Projects Fund
For the Fiscal Year Ended December 31, 2006

	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				
US 23 Sanitary Sewer				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Transfers - In	0	9,084	9,084	0
Advances - Out	0	0	(9,084)	(9,084)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>9,084</u>	<u>0</u>	<u>(9,084)</u>
Net Change in Fund Balance	<u>0</u>	<u>9,084</u>	<u>0</u>	<u>(9,084)</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$9,084</u></u>	<u><u>\$0</u></u>	<u><u>(\$9,084)</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
DOE/SODI Airport Grant Capital Projects Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$15,000	\$190,436	\$70,367	(\$120,069)
Other	0	123	123	0
<i>Total Revenues</i>	<u>15,000</u>	<u>190,559</u>	<u>70,490</u>	<u>(120,069)</u>
Expenditures:				
Public Works				
DOE/SODI Airport				
Contractual Services	15,000	179,677	82,115	97,562
Capital Outlay	0	1,669	1,669	0
<i>Total Expenditures</i>	<u>15,000</u>	<u>181,346</u>	<u>83,784</u>	<u>97,562</u>
Net Change in Fund Balance	<u>0</u>	<u>9,213</u>	<u>(13,294)</u>	<u>(22,507)</u>
Fund Balance at Beginning of Year	<u>13,294</u>	<u>13,294</u>	<u>13,294</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,294</u></u>	<u><u>\$22,507</u></u>	<u><u>\$0</u></u>	<u><u>(\$22,507)</u></u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Market Street Office Complex Capital Projects Fund
 For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0	0
Expenditures:				
Public Works				
Engineering				
Contract Services	0	0	0	0
Total Public Works	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	10,592	10,592	10,592	0
Fund Balance at End of Year	<u>\$10,592</u>	<u>\$10,592</u>	<u>\$10,592</u>	<u>\$0</u>

PIKE COUNTY, OHIO
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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$50,000	\$50,000	\$117,020	\$67,020
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>117,020</u>	<u>67,020</u>
Expenditures:				
Debt Service:				
Principal	1,785,435	1,822,451	1,821,000	1,451
Interest and Fiscal Charges	55,565	55,565	55,565	0
<i>Total Expenditures</i>	<u>1,841,000</u>	<u>1,878,016</u>	<u>1,876,565</u>	<u>1,451</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,791,000)</u>	<u>(1,828,016)</u>	<u>(1,759,545)</u>	<u>68,471</u>
Other Financing Sources:				
Proceed From Sale of Notes	1,716,000	1,716,000	1,716,000	0
Transfers - In	0	54,310	45,772	(8,538)
<i>Total Other Financing Sources</i>	<u>1,716,000</u>	<u>1,770,310</u>	<u>1,761,772</u>	<u>(8,538)</u>
Net Change in Fund Balance	<u>(75,000)</u>	<u>(57,706)</u>	<u>2,227</u>	<u>59,933</u>
Fund Balance at Beginning of Year	<u>138,896</u>	<u>138,896</u>	<u>138,896</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$63,896</u></u>	<u><u>\$81,190</u></u>	<u><u>\$141,123</u></u>	<u><u>\$59,933</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Lake Road Waterline Capital Projects Fund
For the Fiscal Year Ended December 31, 2006

	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,669</u>	<u>1,669</u>	<u>1,669</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,669</u></u>	<u><u>\$1,669</u></u>	<u><u>\$1,669</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pine Top Road Waterline Project Capital Projects Fund
For the Fiscal Year Ended December 31, 2006

	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>3,279</u>	<u>3,279</u>	<u>3,279</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,279</u></u>	<u><u>\$3,279</u></u>	<u><u>\$3,279</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Rehm's Additional Sewer Project Capital Projects Fund
For the Fiscal Year Ended December 31, 2006

	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>221</u>	<u>221</u>	<u>221</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$221</u></u>	<u><u>\$221</u></u>	<u><u>\$221</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Records Center Capital Projects Fund
For the Fiscal Year Ended December 31, 2006

	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3</u></u>	<u><u>\$3</u></u>	<u><u>\$3</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Radio Tower Communications Capital Projects Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$30,000	\$30,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	97,192	48,932	48,932	0
Other Expenditures	3,003	8,479	8,039	440
Capital Outlay	0	25,000	25,000	0
<i>Total Expenditures</i>	<u>100,195</u>	<u>82,411</u>	<u>81,971</u>	<u>440</u>
Net Change in Fund Balance	<u>(100,195)</u>	<u>(52,411)</u>	<u>(51,971)</u>	<u>440</u>
Other Financing Sources (Uses):				
Transfers - In	0	25,000	25,000	0
Advance - Out	0	0	(25,000)	(25,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>
Net Change in Fund Balance	<u>(100,195)</u>	<u>(27,411)</u>	<u>(51,971)</u>	<u>(24,560)</u>
Fund Balance at Beginning of Year	6,591	6,591	6,591	0
Prior Year Encumbrances Appropriated	<u>53,190</u>	<u>53,190</u>	<u>53,190</u>	<u>0</u>
Fund Balance at End of Year	<u><u>(\$40,414)</u></u>	<u><u>\$32,370</u></u>	<u><u>\$7,810</u></u>	<u><u>(\$24,560)</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Scioto Twp Waterline Capital Projects Fund
For the Fiscal Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$287,475	\$25,000	(\$262,475)
Other	0	85,000	0	(85,000)
<i>Total Revenues</i>	<u>0</u>	<u>372,475</u>	<u>25,000</u>	<u>(347,475)</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	371,186	23,711	347,475
Other Expenditures	0	1,289	1,289	0
<i>Total Expenditures</i>	<u>0</u>	<u>372,475</u>	<u>25,000</u>	<u>347,475</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
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, 2006

	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Transfers - In	0	3,865	3,865	0
Advances - Out	<u>0</u>	<u>0</u>	<u>(3,865)</u>	<u>(3,865)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>3,865</u>	<u>0</u>	<u>(3,865)</u>
Net Change in Fund Balance	0	3,865	0	(3,865)
Fund Balance at Beginning of Year	<u>42,148</u>	<u>42,148</u>	<u>42,148</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$42,148</u></u>	<u><u>\$46,013</u></u>	<u><u>\$42,148</u></u>	<u><u>(\$3,865)</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.

Unclaimed Money Fund

To account for monies which have yet to be claimed by their rightful owners.

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 net residue of the sale is placed in this fund and held for the property owner to claim within six years of the sale.

Hospital Levy Fund

To account for revenues received from a county-wide levy. The revenue is given to the Pike Community Hospital to fund a portion of its operating expense.

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.

Undivided Tax Fund

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

Undivided Income Tax Fund

To account for a portion of state income taxes, state sales taxes and corporate franchise taxes which are returned to the County. Monies are apportioned to local governments on a monthly basis.

Law Library Fund

To account for County Court fees which are paid to the trustees of the Pike County Law Library Association for the purchase of books and supplies for the Law Library.

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.

Continued

Pike County
Combining Statement - Fiduciary Funds
(Continued)

Family and Children First Council Agency Fund

To account for grant proceeds received and expended by Pike County's Children and Family 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 States' Local Government Services Division Office.

Airport Fuel Sales Fund

An agency fund used to account for the revenue receipts 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, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Balance at 01/01/06	Additions	Reductions	Balance at 12/31/06
<i>Soil and Water Conservation</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$9,716	\$82,175	\$84,343	\$7,548
<i>Total Assets</i>	<u>\$9,716</u>	<u>\$82,175</u>	<u>\$84,343</u>	<u>\$7,548</u>
<i>Liabilities:</i>				
Undistributed Monies	\$9,716	\$82,175	\$84,343	\$7,548
<i>Total Liabilities</i>	<u>\$9,716</u>	<u>\$82,175</u>	<u>\$84,343</u>	<u>\$7,548</u>
<i>Mental Health Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$204,136	\$204,136	\$0
Due from Other Governments	1,108	0	1,108	0
<i>Total Assets</i>	<u>\$1,108</u>	<u>\$204,136</u>	<u>\$205,244</u>	<u>\$0</u>
<i>Liabilities:</i>				
Undistributed Monies	\$1,108	\$204,136	\$205,244	\$0
<i>Total Liabilities</i>	<u>\$1,108</u>	<u>\$204,136</u>	<u>\$205,244</u>	<u>\$0</u>
<i>Unclaimed Money</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$113,246	\$6,009	\$152	\$119,103
<i>Total Assets</i>	<u>\$113,246</u>	<u>\$6,009</u>	<u>\$152</u>	<u>\$119,103</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$113,246	\$6,009	\$152	\$119,103
<i>Total Liabilities</i>	<u>\$113,246</u>	<u>\$6,009</u>	<u>\$152</u>	<u>\$119,103</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Balance at 01/01/06	Additions	Reductions	Balance at 12/31/06
<i>District Board of Health</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,091,050	\$2,326,027	\$2,710,942	\$706,135
Due from Other Governments	1,108	2,000	1,108	2,000
<i>Total Assets</i>	<u>\$1,092,158</u>	<u>\$2,328,027</u>	<u>\$2,712,050</u>	<u>\$708,135</u>
<i>Liabilities:</i>				
Undistributed Monies	\$1,092,158	\$2,328,027	\$2,712,050	\$708,135
<i>Total Liabilities</i>	<u>\$1,092,158</u>	<u>\$2,328,027</u>	<u>\$2,712,050</u>	<u>\$708,135</u>
<i>Delinquent Real Estate Tax Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$169,229	\$0	\$0	\$169,229
<i>Total Assets</i>	<u>\$169,229</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,229</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$169,229	\$0	\$0	\$169,229
<i>Total Liabilities</i>	<u>\$169,229</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,229</u>
<i>Hospital Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$819,750	\$819,750	\$0
Due from Other Governments	3,323	0	3,323	0
<i>Total Assets</i>	<u>\$3,323</u>	<u>\$819,750</u>	<u>\$823,073</u>	<u>\$0</u>
<i>Liabilities:</i>				
Due to Other Governments	\$3,323	\$819,750	\$823,073	\$0
<i>Total Liabilities</i>	<u>\$3,323</u>	<u>\$819,750</u>	<u>\$823,073</u>	<u>\$0</u>

(Continued)

PIKE COUNTY, OHIO
 Combining Statement of Changes in Assets and Liabilities
 Agency Funds
 For the Year Ended December 31, 2006

	Balance at 01/01/06	Additions	Reductions	Balance at 12/31/06
County Court Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$423,668	\$3,570,223	\$3,745,731	\$248,160
<i>Total Assets</i>	<u>\$423,668</u>	<u>\$3,570,223</u>	<u>\$3,745,731</u>	<u>\$248,160</u>
<i>Liabilities:</i>				
Undistributed Monies	\$423,668	\$3,570,223	\$3,745,731	\$248,160
<i>Total Liabilities</i>	<u>\$423,668</u>	<u>\$3,570,223</u>	<u>\$3,745,731</u>	<u>\$248,160</u>
Sheriff Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$64,174	\$1,143,755	\$1,143,281	\$64,648
<i>Total Assets</i>	<u>\$64,174</u>	<u>\$1,143,755</u>	<u>\$1,143,281</u>	<u>\$64,648</u>
<i>Liabilities:</i>				
Undistributed Monies	\$64,174	\$1,143,755	\$1,143,281	\$64,648
<i>Total Liabilities</i>	<u>\$64,174</u>	<u>\$1,143,755</u>	<u>\$1,143,281</u>	<u>\$64,648</u>
Inmate Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$15,306	\$3,783	\$9,266	\$9,823
<i>Total Assets</i>	<u>\$15,306</u>	<u>\$3,783</u>	<u>\$9,266</u>	<u>\$9,823</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$15,306	\$3,783	\$9,266	\$9,823
<i>Total Liabilities</i>	<u>\$15,306</u>	<u>\$3,783</u>	<u>\$9,266</u>	<u>\$9,823</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Balance at 01/01/06	Additions	Reductions	Balance at 12/31/06
Undivided Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$965,318	\$31,501,208	\$30,160,805	\$2,305,721
Receivables:				
Taxes	19,398,732	16,068,700	19,398,732	16,068,700
Due From Other Governments	167,139	91,602	167,139	91,602
Total Assets	\$20,531,189	\$47,661,510	\$49,726,676	\$18,466,023
Liabilities:				
Due to Other Governments	\$20,531,189	\$47,661,510	\$49,726,676	\$18,466,023
Total Liabilities	\$20,531,189	\$47,661,510	\$49,726,676	\$18,466,023
Undivided Income Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,051	\$1,908,471	\$1,908,471	\$1,051
Due From Other Governments	497,696	497,696	497,696	497,696
Total Assets	\$498,747	\$2,406,167	\$2,406,167	\$498,747
Liabilities:				
Due to Other Governments	\$498,747	\$2,406,167	\$2,406,167	\$498,747
Total Liabilities	\$498,747	\$2,406,167	\$2,406,167	\$498,747
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$22,789	\$22,789	\$0
Accounts Receivables	1,802	2,496	0	4,298
Total Assets	\$1,802	\$25,285	\$22,789	\$4,298
Liabilities:				
Undistributed Monies	\$1,802	\$25,285	\$22,789	\$4,298
Total Liabilities	\$1,802	\$25,285	\$22,789	\$4,298

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Balance at 01/01/06	Additions	Reductions	Balance at 12/31/06
<i>Ohio Elections Commission</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$220	\$160	\$60
<i>Total Assets</i>	<u>\$0</u>	<u>\$220</u>	<u>\$160</u>	<u>\$60</u>
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$220	\$160	\$60
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$220</u>	<u>\$160</u>	<u>\$60</u>
<i>Family and Children First Council</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$272,267	\$319,167	\$332,925	\$258,509
Due From Other Governments	12,099	0	12,099	0
<i>Total Assets</i>	<u>\$284,366</u>	<u>\$319,167</u>	<u>\$345,024</u>	<u>\$258,509</u>
<i>Liabilities:</i>				
Undistributed Monies	\$284,366	\$319,167	\$345,024	\$258,509
<i>Total Liabilities</i>	<u>\$284,366</u>	<u>\$319,167</u>	<u>\$345,024</u>	<u>\$258,509</u>
<i>Airport Fuel Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$8,728	\$34,999	\$31,160	\$12,567
<i>Total Assets</i>	<u>\$8,728</u>	<u>\$34,999</u>	<u>\$31,160</u>	<u>\$12,567</u>
<i>Liabilities:</i>				
Undistributed Monies	\$8,728	\$34,999	\$31,160	\$12,567
<i>Total Liabilities</i>	<u>\$8,728</u>	<u>\$34,999</u>	<u>\$31,160</u>	<u>\$12,567</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

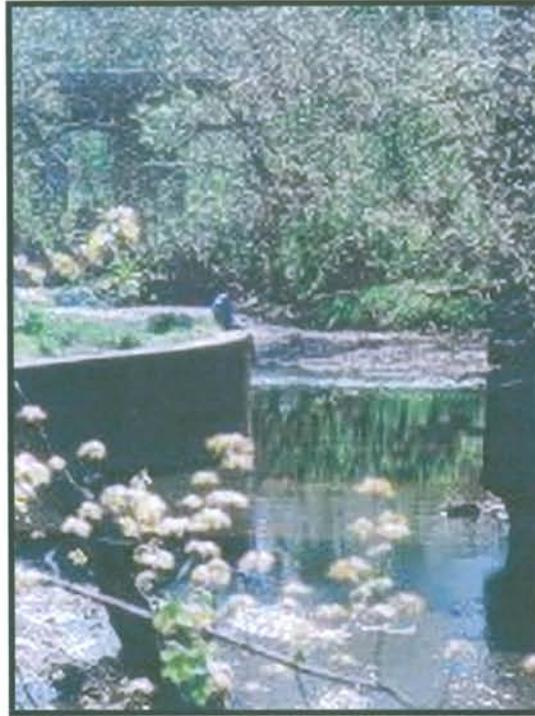
	Balance at 01/01/06	Additions	Reductions	Balance at 12/31/06
Recorder's Housing Trust				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$31,023	\$126,224	\$127,669	\$29,578
<i>Total Assets</i>	<u>\$31,023</u>	<u>\$126,224</u>	<u>\$127,669</u>	<u>\$29,578</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$31,023	\$126,224	\$127,669	\$29,578
<i>Total Liabilities</i>	<u>\$31,023</u>	<u>\$126,224</u>	<u>\$127,669</u>	<u>\$29,578</u>
Indigent Application & Recoup				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,425	\$1,200	\$225
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,425</u>	<u>\$1,200</u>	<u>\$225</u>
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$1,425	\$1,200	\$225
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,425</u>	<u>\$1,200</u>	<u>\$225</u>
Payroll				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,118,559	\$8,118,559	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$8,118,559</u>	<u>\$8,118,559</u>	<u>\$0</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$0	\$8,118,559	\$8,118,559	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$8,118,559</u>	<u>\$8,118,559</u>	<u>\$0</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Balance at 01/01/06	Additions	Reductions	Balance at 12/31/06
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,661,628	\$45,471,159	\$44,523,061	\$3,609,726
Cash and Cash Equivalents in Segregated Accounts	503,148	4,717,761	4,898,278	322,631
Receivables:				
Taxes	19,398,732	16,068,700	19,398,732	16,068,700
Accounts	1,802	2,496	0	4,298
Due from Other Governments	682,473	591,298	682,473	591,298
Total Assets	\$23,247,783	\$66,851,414	\$69,502,544	\$20,596,653
Liabilities:				
Due to Other Governments	\$21,020,972	\$50,887,427	\$52,955,916	\$18,952,483
Undistributed Monies	1,905,638	7,709,412	8,290,982	1,324,068
Deposits Held and Due to Others	321,173	8,254,575	8,255,646	320,102
Total Liabilities	\$23,247,783	\$66,851,414	\$69,502,544	\$20,596,653

PIKE COUNTY, OHIO



*Ohio Erie Canal
Pike County, Ohio*

***Statistical
Section***

Statistical Section

This part of the 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.	228-235
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 sources, the property tax and the sales tax.	236-240
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.	241-245
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.	246-250
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.	251-253
Other Information This schedule contains miscellaneous information about the County.	254

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Pike County, Ohio
Net Assets by Component
Last Four Years
(accrual basis of accounting)

Fiscal Year (1)	2003	2004	2005	2006
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$5,837,948	\$6,712,411	\$7,373,204	\$8,569,759
Restricted for:				
Capital Projects	(2)	(2)	0	315,927
Community Development	(2)	(2)	2,037,609	1,857,227
Board of MR/DD	(2)	(2)	352,188	1,142,809
Road and Bridges	(2)	(2)	2,089,513	1,711,100
Human Services	(2)	(2)	774,657	727,229
Emergency Medical Services	(2)	(2)	(2)	1,284,175
Child Support	(2)	(2)	(2)	436,501
Real Estate Assessment	(2)	(2)	(2)	366,201
Other Purposes	10,652,799	6,475,983	4,993,125	3,608,999
Unrestricted (Deficit)	<u>3,064,810</u>	<u>5,966,733</u>	<u>3,175,247</u>	<u>3,208,635</u>
Total Governmental Activities Net Assets	<u>\$19,555,557</u>	<u>\$19,155,127</u>	<u>\$20,795,543</u>	<u>\$23,228,562</u>
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	\$1,743,117	\$1,738,899	\$1,724,955	\$1,682,161
Unrestricted (Deficit)	<u>384,414</u>	<u>429,933</u>	<u>429,782</u>	<u>479,696</u>
Total Business-type Activities Net Assets	<u>\$2,127,531</u>	<u>\$2,168,832</u>	<u>\$2,154,737</u>	<u>\$2,161,857</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	\$7,581,065	\$8,451,310	\$9,098,159	\$10,251,920
Restricted	10,652,799	6,475,983	10,247,092	11,450,168
Unrestricted (Deficit)	<u>3,449,224</u>	<u>6,396,666</u>	<u>3,605,029</u>	<u>3,688,331</u>
Total Primary Government Net Assets	<u>\$21,683,088</u>	<u>\$21,323,959</u>	<u>\$22,950,280</u>	<u>\$25,390,419</u>

(1) Fiscal year 2003 was the first year reported in accordance with GASB 34. The other six remaining years are not presented for that reason.

(2) Fiscal year 2005 was the first year restricted net assets were reported and broken out at a more detailed level. Fiscal year 2006 restricted net assets for other purposes was broken out at a more detailed level.

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Pike County, Ohio
Changes in Net Assets
Last Four Years
(accrual basis of accounting)

Fiscal Year (1)	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$2,762,280	\$2,895,835	\$2,961,625	\$2,957,258
Judicial	991,245	1,042,602	1,050,014	1,017,050
Public Safety	2,403,103	2,527,585	2,881,846	2,588,602
Public Works	5,696,165	3,635,873	3,391,316	5,179,047
Health	3,225,777	2,868,382	2,906,588	3,506,610
Human Services	5,614,296	5,313,075	5,489,692	6,198,202
Conservation and Recreation	233,216	22,722	235,325	319,488
Economic Development and Assistance	743,088	1,026,565	1,321,361	720,652
Other	17,755	307,060	0	0
Interest and Fiscal Charges	108,842	66,895	83,660	155,241
<i>Total Governmental Activities Expenses</i>	<u>21,795,767</u>	<u>19,706,594</u>	<u>20,321,427</u>	<u>22,642,150</u>
Business-type Activities:				
Sewer	400,068	400,255	409,920	426,039
<i>Total Business-type Activities Expenses</i>	<u>400,068</u>	<u>400,255</u>	<u>409,920</u>	<u>426,039</u>
<i>Total Primary Government Expenses</i>	<u>22,195,835</u>	<u>20,106,849</u>	<u>20,731,347</u>	<u>23,068,189</u>
Program Revenues				
<i>Charges for Services</i>				
Legislative and Executive	357,347	340,444	373,552	376,878
Judicial	119,171	238,375	245,851	240,358
Public Safety	271,999	308,524	314,188	301,435
Human Services	299,095	429,166	342,288	443,421
Health	222,170	317,933	231,940	331,051
Public Works	425,204	615,126	473,455	613,654
Conservation and Recreation	29,426	0	26,493	39,497
Economic Development and Assistance	59,160	115,531	96,961	67,761
Other	74	39,121	0	0
Interest and Fiscal Charges	5,547	0	0	1,736
<i>Operating Grants and Contributions</i>				
General Government:				
Legislative and Executive	318,594	287,816	312,968	226,128
Judicial	164,591	125,919	156,484	117,642
Public Safety	397,520	395,746	715,356	411,748
Public Works	2,499,660	2,356,485	2,928,488	3,399,860
Health	2,079,040	1,816,832	2,146,067	2,128,530
Human Services	3,500,679	3,336,855	3,912,102	4,619,813
Economic Development and Assistance	499,262	674,566	1,005,969	547,873
Interest and Fiscal Charges	29,838	0	0	11,764
<i>Capital Grants and Contributions</i>				
Public Works	2,567,162	825,610	493,174	905,773
Interest and Fiscal Charges	103,071	44,369	49,969	54,750
<i>Total Governmental Activities Program Revenues</i>	<u>13,948,610</u>	<u>12,268,418</u>	<u>13,825,305</u>	<u>14,839,672</u>

(continued)

(1) Fiscal year 2003 was the first year reported in accordance with GASB 34. The other six remaining years are not presented for that reason.

(2) Fiscal year 2006 was the first year that property taxes were split out by purpose.

Pike County, Ohio
Changes in Net Assets (continued)
Last Four Years
(accrual basis of accounting)

Fiscal Year (1)	2003	2004	2005	2006
Business-type Activities:				
<i>Charges for Services</i>				
Sewer	411,705	429,079	388,234	296,625
<i>Operating Grants and Contributions</i>	0	0	0	0
<i>Capital Grants and Contributions</i>	0	0	0	130,000
Total Business-type Activities Program Revenues	<u>411,705</u>	<u>429,079</u>	<u>388,234</u>	<u>426,625</u>
Total Primary Government Program Revenues	<u>14,360,315</u>	<u>12,697,497</u>	<u>14,213,539</u>	<u>15,266,297</u>
Net (Expense)/Revenue				
Governmental Activities	(7,847,157)	(7,438,176)	(6,496,122)	(7,802,478)
Business-type Activities	11,637	28,824	(21,686)	586
Total Primary Government Net (Expense)/Revenue	<u>(\$7,835,520)</u>	<u>(\$7,409,352)</u>	<u>(\$6,517,808)</u>	<u>(\$7,801,892)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
<i>Property Taxes Levied for:</i>				
General Operating	\$2,994,328	\$2,870,273	\$3,673,611	\$3,012,073
Health - MR/DD	(2)	(2)	(2)	886,227
Human Services - Children's Services	(2)	(2)	(2)	444,870
Public Safety - Emergency Medical Services	(2)	(2)	(2)	272,341
<i>Permissive Sales Tax Imposed for:</i>				
General Operating	1,756,436	1,758,449	1,865,802	2,013,912
Fines & Forfeitures	89,451	0	0	0
<i>Grants and Entitlements not</i>				
Restricted to Specific Programs	378,274	451,750	459,033	440,746
Gain on Sale of Capital Assets	4,142	0	0	66,070
Investment Earnings	72,070	219,621	807,012	768,280
Miscellaneous	2,587,255	1,742,273	1,441,671	2,541,599
Transfers	(21,772)	0	0	0
Total Governmental Activities	<u>7,860,184</u>	<u>7,042,366</u>	<u>8,247,129</u>	<u>10,446,118</u>
Business-type Activities:				
Miscellaneous	0	12,477	7,591	6,534
Transfers	21,772	0	0	0
Total Business-type Activities	<u>21,772</u>	<u>12,477</u>	<u>7,591</u>	<u>6,534</u>
Total Primary Government	<u>7,881,956</u>	<u>7,054,843</u>	<u>8,254,720</u>	<u>10,452,652</u>
Change in Net Assets				
Governmental Activities	13,027	(395,810)	1,751,007	2,643,640
Business-type Activities	33,409	41,301	(14,095)	7,120
Total Primary Government Change in Net Assets	<u>\$46,436</u>	<u>(\$354,509)</u>	<u>\$1,736,912</u>	<u>\$2,650,760</u>

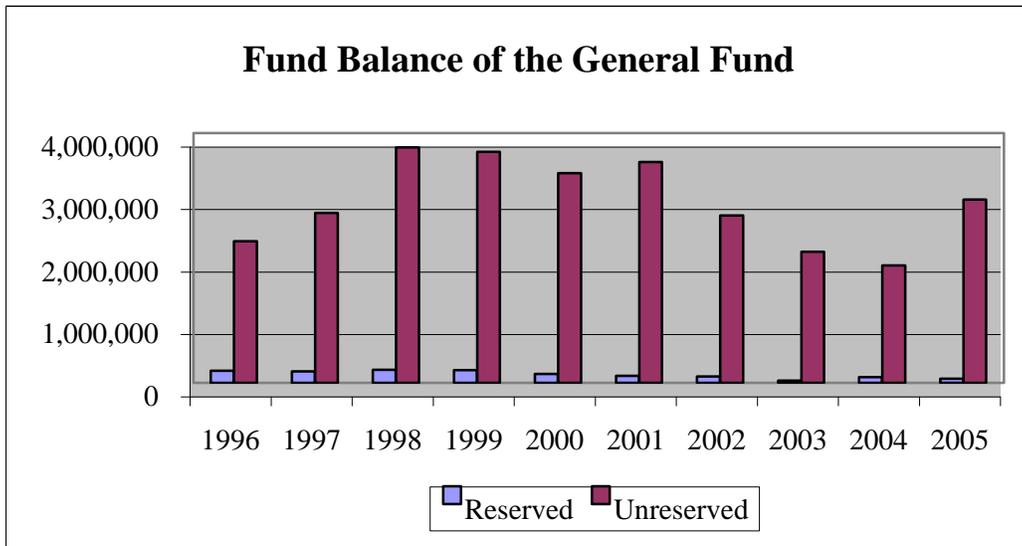
(1) Fiscal year 2003 was the first year reported in accordance with GASB 34. The other six remaining years are not presented for that reason.

(2) Fiscal year 2006 was the first year that property taxes were split out by purpose.

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

	1997	1998	1999	2000
General Fund				
Reserved	\$194,910	\$182,361	\$209,564	\$205,007
Unreserved	2,266,787	2,721,576	3,773,164	3,701,447
<i>Total General Fund</i>	<u>2,461,697</u>	<u>2,903,937</u>	<u>3,982,728</u>	<u>3,906,454</u>
All Other Governmental Funds				
Reserved	2,121,258	2,274,905	2,564,839	3,081,026
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	2,882,487	3,144,990	3,979,340	4,690,122
Capital Projects Funds	(609,707)	(269,174)	(850,155)	(1,470,412)
Total All Other Governmental Funds	<u>4,394,038</u>	<u>5,150,721</u>	<u>5,694,024</u>	<u>6,300,736</u>
Total Governmental Funds	<u><u>\$6,855,735</u></u>	<u><u>\$8,054,658</u></u>	<u><u>\$9,676,752</u></u>	<u><u>\$10,207,190</u></u>



2001	2002	2003	2004	2005	2006
\$144,056	\$113,412	\$102,960	\$36,986	\$92,440	\$64,178
3,358,222	3,536,891	2,682,152	2,099,943	1,882,432	2,932,859
3,502,278	3,650,303	2,785,112	2,136,929	1,974,872	2,997,037
3,197,018	2,727,630	2,246,361	2,312,163	1,831,452	2,052,003
4,835,101	5,342,631	5,460,231	4,649,662	6,263,985	6,877,112
(3,858,886)	(3,396,115)	(2,886,897)	(2,673,982)	(2,563,240)	223,839
4,173,233	4,674,146	4,819,695	4,287,843	5,532,197	9,152,954
\$7,675,511	\$8,324,449	\$7,604,807	\$6,424,772	\$7,507,069	\$12,149,991

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

	1997	1998	1999	2000
Revenues				
Taxes	\$4,672,941	\$3,761,283	\$4,610,635	\$6,305,057
Charges for Services	1,004,248	1,354,069	1,397,034	1,695,283
Fees, Licenses and Permits	136,373	55,780	231,912	15,902
Fines and Forfeitures	96,932	114,926	128,706	108,016
Intergovernmental	7,496,726	8,089,950	9,210,420	8,828,932
Interest	593,233	582,170	633,412	827,296
Other	545,089	1,984,803	1,531,669	1,689,875
<i>Total Revenues</i>	<u>14,545,542</u>	<u>15,942,981</u>	<u>17,743,788</u>	<u>19,470,361</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,945,047	2,283,854	2,084,239	2,186,082
Judicial	770,750	736,159	857,269	851,332
Public Safety	1,527,398	1,322,663	1,381,971	1,787,730
Public Works	3,423,461	3,509,610	4,034,340	5,159,638
Health	1,690,579	2,153,845	2,377,102	2,496,084
Human Services	2,978,329	3,264,500	3,636,836	4,573,550
Conservation and Recreation	149,783	154,451	160,011	133,240
Economic Development and Assistance	773,065	687,568	691,200	742,475
Other	7,289	3,557	345	15,268
Capital Outlay	1,372,673	528,636	745,438	940,358
Debt Service:				
Principal Retirement	16,534	37,614	14,390	17,344
Interest and Fiscal Charges	57,775	60,988	83,376	72,183
<i>Total Expenditures</i>	<u>14,712,683</u>	<u>14,743,445</u>	<u>16,066,517</u>	<u>18,975,284</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(167,141)</u>	<u>1,199,536</u>	<u>1,677,271</u>	<u>495,077</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	43,005	0	0
Inception of Capital Lease	0	0	26,472	13,407
Loans Issued	0	0	0	0
Notes Issued	0	0	0	0
Other Financing Sources	813,386	0	0	0
Other Financing Uses	(505,528)	0	0	0
Transfers In	249,879	561,032	374,526	1,335,095
Transfers Out	(298,063)	(594,356)	(412,813)	(1,372,085)
<i>Total Other Financing Sources (Uses)</i>	<u>259,674</u>	<u>9,681</u>	<u>(11,815)</u>	<u>(23,583)</u>
<i>Net Change in Fund Balances</i>	<u>\$92,533</u>	<u>\$1,209,217</u>	<u>\$1,665,456</u>	<u>\$471,494</u>
Debt Service as a Percentage of				
Noncapital Expenditures (1)	0.6%	0.7%	0.6%	0.5%

(1) Calculation represents debt service expenditures divided by the product of the remaining balance of total expenditures minus capital asset additions.

2001	2002	2003	2004	2005	2006
\$4,733,326	\$6,338,946	\$4,782,098	\$4,544,967	\$5,703,226	\$6,636,703
1,639,583	1,885,178	1,776,912	2,279,115	1,977,022	2,289,316
13,484	13,419	12,283	13,622	10,192	10,648
102,156	87,316	89,451	111,483	117,514	115,827
14,694,620	13,294,206	12,701,401	10,361,572	12,056,296	12,803,500
699,561	323,689	72,070	219,621	807,012	768,280
1,112,109	2,013,837	2,558,311	1,745,569	1,445,840	2,544,538
22,994,839	23,956,591	21,992,526	19,275,949	22,117,102	25,168,812
2,486,983	2,555,376	2,785,105	2,725,520	2,754,353	2,784,838
1,128,015	983,475	977,431	1,023,652	1,040,290	1,012,757
1,922,956	2,252,527	2,207,834	2,479,344	2,732,596	2,483,785
8,870,578	5,696,135	4,683,934	4,227,901	3,990,321	5,588,011
2,931,149	3,570,446	3,113,939	2,690,218	2,786,758	3,395,890
5,841,378	5,542,839	5,458,347	5,354,071	5,420,261	6,153,304
274,315	210,429	210,532	121	10	309,651
1,157,691	668,513	819,217	950,852	1,334,301	689,723
237	8,084	403	307,060	398,712	0
1,244,372	1,965,257	2,508,208	665,456	620,014	942,859
39,203	48,670	81,445	85,274	78,145	82,713
124,264	132,062	108,842	66,895	83,660	77,541
26,021,141	23,633,813	22,955,237	20,576,364	21,239,421	23,521,072
(3,026,302)	322,778	(962,711)	(1,300,415)	877,681	1,647,740
12,952	6,526	0	0	0	66,070
66,720	11,078	25,696	0	8,283	0
0	320,427	90,000	125,000	150,000	292,112
0	0	0	0	0	2,637,000
0	0	0	0	0	0
0	0	0	0	0	0
1,121,630	715,162	570,621	158,669	222,685	341,153
(1,143,396)	(732,662)	(592,393)	(158,669)	(222,685)	(341,153)
57,906	320,531	93,924	125,000	158,283	2,995,182
(\$2,968,396)	\$643,309	(\$868,787)	(\$1,175,415)	\$1,035,964	\$4,642,922
0.7%	0.8%	0.9%	0.8%	0.8%	0.7%

Pike County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
1997	\$127,457,980	\$19,979,330	\$421,228,395	\$45,479,560	\$51,681,335
1998	131,102,540	19,098,920	429,125,571	45,175,410	51,335,710
1999	163,492,890	34,762,460	566,415,535	43,214,590	58,928,988
2000	165,239,890	33,451,170	570,517,358	40,894,330	55,764,996
2001	168,463,310	31,071,700	570,071,524	30,125,470	41,080,188
2002	189,692,970	30,722,570	629,727,200	32,562,120	44,402,911
2003	191,622,830	31,879,610	547,514,309	34,102,850	46,503,908
2004	193,892,750	38,476,110	663,877,833	33,922,800	46,258,385
2005	236,159,800	40,586,760	790,664,921	34,689,431	47,177,626
2006	240,922,980	42,568,600	700,479,088	33,004,441	44,886,040

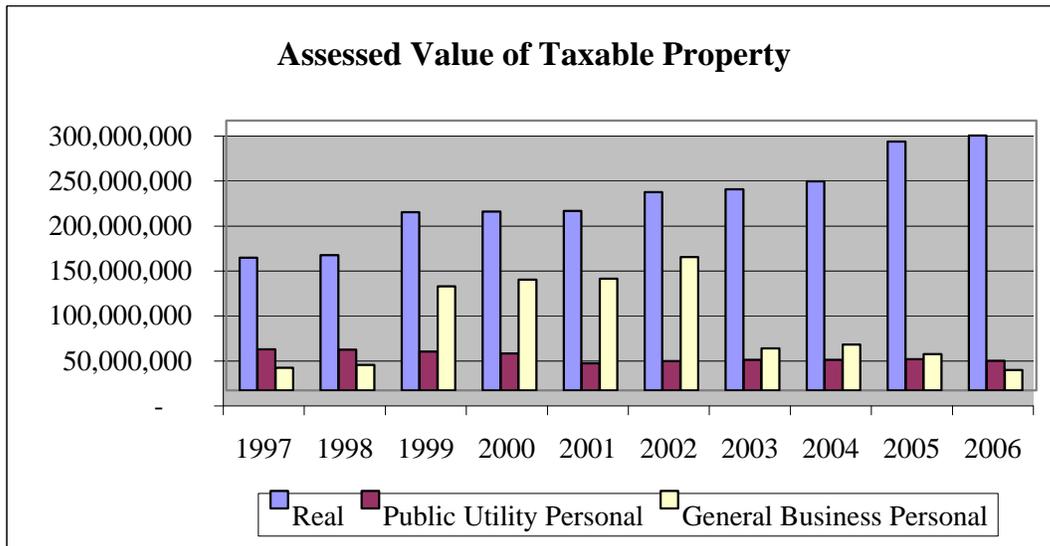
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

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

Tangible Personal Property		Total		
General Business				
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value as a Percentage of Estimated Actual Value
\$25,142,821	\$100,571,284	\$218,059,691	\$573,481,014	38.02%
28,184,986	112,739,944	223,561,856	593,201,225	37.69%
115,517,553	462,070,212	356,987,493	1,087,414,735	32.83%
123,193,893	492,775,572	362,779,283	1,119,057,926	32.42%
124,221,009	496,884,036	353,881,489	1,108,035,748	31.94%
148,346,486	593,385,944	401,324,146	1,267,516,055	31.66%
46,584,990	127,300,280	304,190,280	721,318,497	42.17%
50,954,558	203,818,232	317,246,218	913,954,450	34.71%
40,236,030	160,944,120	351,672,021	998,786,667	35.21%
22,511,610	90,046,440	339,007,631	835,411,568	40.58%



PIKE COUNTY, OHIO
Property Tax Levies and Collections - Real, Public Utility and Tangible Personal Property
Last Ten Years

Year	(1)		Percent of Levy Collected	(2)		Ratio of Total Collections To Levy	(3)		Ratio of Outstanding Delinquent Taxes to Tax Levy
	Current Taxes Levied	Current Tax Collections		Delinquent Tax Collections	Total Tax Collections		Outstanding Delinquent Taxes	Outstanding Delinquent Taxes to Tax Levy	
1997	\$10,098,402	\$8,878,701	87.92%	\$565,313	\$9,444,014	93.52%	\$1,143,385	11.32%	
1998	11,728,292	9,131,137	77.86%	520,984	9,652,121	82.30%	1,294,489	11.04%	
1999	18,659,718	13,622,729	73.01%	609,053	14,231,782	76.27%	1,258,326	6.74%	
2000	19,562,914	14,901,990	76.17%	578,617	15,480,607	79.13%	1,493,415	7.63%	
2001	19,201,351	16,315,844	84.97%	680,176	16,996,020	88.51%	1,818,098	9.47%	
2002*	21,485,570	16,786,783	78.13%	946,654	17,733,437	82.54%	2,235,399	10.40%	
2003	16,880,430	11,507,276	68.17%	725,729	12,233,005	72.47%	2,549,968	15.11%	
2004	18,318,265	12,537,406	68.44%	816,401	13,353,807	72.90%	2,904,209	15.85%	
2005	21,398,520	13,767,164	64.34%	858,566	14,625,730	68.35%	2,288,479	10.69%	
2006	19,667,020	14,062,626	71.50%	1,182,348	15,244,974	77.52%	2,321,372	11.80%	

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.
 - (3) Outstanding delinquent taxes exclude penalties, interest, and other additional delinquent charges.
- * Current taxes levied and current taxes collected do not include deficiency assessments from prior years issued in final determinations by the Tax Commissioner of Ohio in the amount of \$64,992 paid by major tax payers of Pike County.

N/A - Not Applicable
Source - Pike County Auditor's Office

PIKE COUNTY, OHIO

Property Tax Rates Direct and All Overlapping Governments
(Per Thousand Dollars of Assessed Value)
Last Ten Years

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
COUNTY UNITS:										
General	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Board of MR/DD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	3.80	3.80	3.80
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
Total	9.20	10.20	11.70	11.70						
SCHOOL DISTRICTS:										
Eastern Local	27.01	27.01	27.01	27.01	27.01	31.01	31.01	33.51	33.36	33.36
Western Local	26.65	26.65	26.65	26.65	26.65	26.65	26.65	33.15	32.75	32.75
Scioto Valley Local	21.40	28.70	25.70	25.70	25.70	25.70	24.11	30.19	29.75	28.90
Waverly City	32.50	32.50	32.50	37.12	37.12	37.12	37.12	43.62	44.25	39.25
JOINT VOCATIONAL SCHOOL DISTRICTS:										
Pike County Joint Vocational School	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	7.50	7.50
CORPORATIONS:										
Village of Beaver	6.60	6.60	4.50	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Village of Piketon	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	5.00	5.00
City of Waverly	16.30	16.30	16.30	16.30	16.00	16.30	16.30	16.30	15.30	15.30
TOWNSHIPS:										
Beaver	4.50	4.50	5.00	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Benton	4.10	4.10	4.10	4.10	4.10	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	6.00	6.00	4.00	7.00	7.00	5.50	5.50	7.00	7.00	7.00
Mifflin	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Newton	3.20	3.20	3.20	3.20	3.20	3.20	3.20	4.20	4.20	4.20
Pebble	5.20	5.20	7.20	7.20	7.20	7.20	7.20	5.20	5.20	5.20
Pee Pee	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Perry	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Scioto	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Seal	5.60	5.60	5.60	5.60	5.60	5.60	5.60	6.10	6.10	6.10
Sunfish	3.90	3.90	3.90	3.90	3.90	5.40	5.40	6.40	6.40	6.40
Union	3.40	3.40	3.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Seal Twp/Piketon V. Annex 1	-	-	-	-	-	-	-	-	5.10	5.35
Seal Twp/Piketon V. Annex 2	-	-	-	-	-	-	-	-	-	5.10
OTHER UNITS:										
Hospital	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00							

Source: Pike County Auditor's Office

PIKE COUNTY, OHIO
Principal Property Taxpayers
Current Year and Nine Years Ago

2006				
	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation	Percentage of Total Assessed Valuation
Bristol Village Home	\$ 32,896,027	\$ -	\$ 32,896,027	9.70%
Mill's Pride LTD.	28,482,999	850,249	29,333,248	8.65%
Columbus & Southern	14,230,594	-	14,230,594	4.20%
Pike Metropolitan Housing	13,752,314	-	13,752,314	4.06%
Ohio Power Co.	7,175,017	-	7,175,017	2.12%
Escanaba Timber LLC	5,549,000	-	5,549,000	1.64%
Wal Mart Stores Inc.	4,294,400	80,456	4,374,856	1.29%
HCF Realty of Pleas	4,083,714	2,227	4,085,941	1.21%
Ohio Valley Electric	2,872,761	-	2,872,761	0.85%
Montgomery, Skid	2,786,171	-	2,786,171	0.82%
Total	116,122,997	932,932	117,055,929	34.53%
All Others	167,368,583	54,583,119	221,951,702	65.47%
Total Assessed Valuation	\$ 283,491,580	\$ 55,516,051	\$ 339,007,631	100.00%

1997				
	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation	Percentage of Total Assessed Valuation
National Church Residences	\$ 20,697,885	\$ 56,880	\$ 20,754,765	9.52%
Mills Pride	-	15,163,956	15,163,956	6.95%
Columbus & Southern	13,345,150	-	13,345,150	6.12%
Ohio Power Co.	10,560,444	-	10,560,444	4.84%
Ohio Valley Electric	8,204,158	-	8,204,158	3.76%
General Telephone	5,905,008	-	5,905,008	2.71%
H.C.F. Inc. an Ohio	3,439,028	76,550	3,515,578	1.61%
Wal Mart Stores Inc.	3,166,745	-	3,166,745	1.45%
CSX Transportation	3,008,988	-	3,008,988	1.38%
Norfolk & Western Railroad	2,429,084	-	2,429,084	1.11%
Total	70,756,490	15,297,386	86,053,876	39.46%
All Others	76,680,820	55,324,995	132,005,815	60.54%
Total Assessed Valuation	\$ 147,437,310	\$ 70,622,381	\$ 218,059,691	100.00%

Source: Pike County Auditor

PIKE COUNTY, OHIO

Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2006

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Pike County</u>	<u>Amount Applicable to Pike County</u>
Scioto Valley School District	895,000	100.00	895,000
Eastern Local School District	1,055,000	100.00	1,055,000
Waverly City School District	7,124,747	100.00	7,124,747
Western Local School District	700,000	100.00	700,000
Grand Total			<u>700,000</u>
			<u>\$9,774,747</u>

Source - Pike County Auditor
- Pike County School Treasurers

Pike County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Tax Valuation	<u>\$218,059,691</u>	<u>\$223,561,856</u>	<u>\$356,987,493</u>	<u>\$362,779,283</u>
Debt Limit (1)	<u>\$4,811,998</u>	<u>\$5,015,599</u>	<u>\$5,003,256</u>	<u>\$5,094,481</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds/Notes/ OPWC and OWDA Loans	(1,378,499)	(1,429,407)	(1,235,100)	(1,150,562)
Less Amount Available in Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Amount of Debt Subject to Limit	<u>(1,378,499)</u>	<u>(1,429,407)</u>	<u>(1,235,100)</u>	<u>(1,150,562)</u>
Legal Debt Margin	<u>\$3,433,499</u>	<u>\$3,586,192</u>	<u>\$3,768,156</u>	<u>\$3,943,919</u>
Legal Debt Margin as a Percentage of the Debt Limit	71.35%	71.50%	75.31%	77.42%
Unvoted Debt Limit (2)	\$2,180,597	\$2,235,619	\$3,569,875	\$3,627,793
Amount of Debt Subject to Limit	<u>(1,378,499)</u>	<u>(1,429,407)</u>	<u>(1,235,100)</u>	<u>(1,150,562)</u>
Unvoted Legal Debt Margin	<u>\$802,098</u>	<u>\$806,212</u>	<u>\$2,334,775</u>	<u>\$2,477,231</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	36.78%	36.06%	65.40%	68.28%

- (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

2001	2002	2003	2004	2005	2006
<u>\$353,881,489</u>	<u>\$401,324,146</u>	<u>\$304,190,280</u>	<u>\$317,246,218</u>	<u>\$351,672,021</u>	<u>\$339,007,631</u>
<u>\$6,808,222</u>	<u>\$7,519,862</u>	<u>\$6,062,854</u>	<u>\$6,258,693</u>	<u>\$6,775,080</u>	<u>\$6,585,114</u>
(3,980,437)	(3,984,571)	(4,046,214)	(4,001,045)	(4,102,451)	(5,359,420)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(3,980,437)	(3,984,571)	(4,046,214)	(4,001,045)	(4,102,451)	(5,359,420)
<u>\$2,827,785</u>	<u>\$3,535,291</u>	<u>\$2,016,640</u>	<u>\$2,257,648</u>	<u>\$2,672,629</u>	<u>\$1,225,694</u>
41.53%	47.01%	33.26%	36.07%	39.45%	18.61%
\$3,538,815	\$4,013,241	\$3,041,903	\$3,172,462	\$3,516,720	\$3,390,076
(3,980,437)	(3,984,571)	(4,046,214)	(4,001,045)	(4,102,451)	(5,359,420)
<u>(\$441,622)</u>	<u>\$28,670</u>	<u>(\$1,004,311)</u>	<u>(\$828,583)</u>	<u>(\$585,731)</u>	<u>(\$1,969,344)</u>
-12.48%	0.71%	-33.02%	-26.12%	-16.66%	-58.09%

Pike County, Ohio
Ratios of Outstanding Debt By Type

Last Ten Years

Year	Governmental Activities		
	Notes Payable	OWDA/ OPWC Loans Payable	Capital Leases
1997	\$1,179,562	\$342,322	\$16,488
1998	1,197,127	272,812	9,999
1999	1,011,445	292,937	32,248
2000	873,032	285,562	38,811
2001	3,716,000	264,437	78,078
2002	3,430,021	554,550	61,425
2003	3,607,203	594,011	52,073
2004	3,437,823	662,222	23,588
2005	3,229,729	902,999	19,873
2006	4,237,759 *	1,121,661	10,610

Source: Office of the Auditor, Pike County, Ohio

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

N/A - Not available

Business-Type Activities					
Notes Payable	General Obligation Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
\$476,000	\$0	\$0	\$2,014,372	0.41%	\$82.90
425,000	0	14,280	1,919,218	0.37%	78.98
369,000	0	9,240	1,714,870	0.33%	\$70.57
313,000	0	4,200	1,514,605	0.28%	54.69
262,000	0	0	4,320,515	0.76%	155.31
211,000	0	0	4,256,996	0.74%	152.00
155,000	0	0	4,408,287	0.75%	156.41
99,000	0	0	4,222,633	0.70%	149.39
50,150	0	0	4,202,751	0.68%	149.79
0	23,150	0	1,155,421	N/A	40.87

Pike County, Ohio
Demographic and Economic Statistics

Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)	K-12 School Enrollment(e)
1997	24,300	\$488,353	\$20,097	9.20%	5,802
1998	24,300	\$514,771	21,184	9.10%	5,860
1999	24,300	526,140	21,652	9.10%	5,860
2000	27,695	547,173	19,757	7.80%	5,595
2001	27,819	566,217	20,354	7.80%	5,595
2002	28,007	576,761	20,593	9.80%	5,690
2003	28,185	588,605	20,884	9.80%	5,690
2004	28,265	603,441	21,349	9.80%	5,690
2005	28,058	617,941	22,024	10.10%	5,690
2006	28,269	N/A	N/A	9.70%	N/A

Sources: (1) 1997-1999; 1990 Census 2000-2004; 2000 Census 2005-2006; Bureau of Economic Analysis
 (2) Bureau of Economic Analysis
 (3) Ohio Bureau of Employment Services
 N/A - Not Available

PIKE COUNTY, OHIO

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

<u>Year</u>	<u>(1) New Construction</u>	<u>(1) Real Property Values</u>	<u>(2) Bank Deposit (in Thousands)</u>
1997	\$4,109,394	\$147,437,310	\$107,546
1998	1,917,400	150,201,460	125,298
1999	3,274,270	198,255,350	127,973
2000	3,349,190	198,691,060	135,918
2001	4,530,160	199,535,010	147,340
2002	5,506,320	220,415,540	132,509
2003	5,659,270	223,502,440	144,397
2004	4,945,690	232,368,860	139,127
2005	5,204,380	276,746,560	121,361
2006	5,433,880	283,491,580	121,888

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

(2) Bank deposit data available includes banks headquartered in Pike County. In 1985, two banks were headquartered in Pike County. From 1985 to 2000, one bank was headquartered within the County.

Sources: Pike County Auditor's Office

Pike County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Nature of Business	2006	
		Number of Employees	Percentage of Total Employment
Mill's Pride	Manufacturing	1,528	15.59%
U.S. Enrichment Corp.	Manufacturing	1,090	11.12%
Pike Community Hospital	Health Care	302	3.08%
Pike County	Government	270	2.76%
Brown Corp. of Waverly	Manufacturing	225	2.30%
Total		<u>1,887</u>	<u>34.85%</u>
Total Employment within the County		<u>9,800</u>	

Employer	Nature of Business	1997	
		Number of Employees	Percentage of Total Employment
Martin Marietta	Manufacturing	2,620	25.19%
Mill's Pride	Manufacturing	2,500	24.04%
Brown Corp. of Waverly	Manufacturing	230	2.21%
Randall Homes	Prefabricated Homes	70	0.67%
Total		<u>5,420</u>	<u>52.12%</u>
Total Employment within the County		<u>10,400</u>	

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

PIKE COUNTY, OHIO

County Agricultural Statistics - 2005*

Number of Farms (1)	500
Average Farm Size	166 acres
Land in Farms	83,000 acres
Total Cash Receipts	\$10,302,000
Average Receipts per Farm	20,604

COMMODITIES	NUMBER	YIELD	CASH RECEIPTS
Cattle	8,400 head		\$2,035,000
Soybeans	12,200 acres	37.8 bu/A	2,658,000
Corn	7,000 acres	123.6 bu/A	1,195,000
Hogs			361,000
Dairy			1,892,000
Other Crops (2)			1,289,000
Hay and Oats	11,000 acres	2.86 ton/A	477,000
Wheat			82,000
Other Livestock (3)			313,000

(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 2005 Annual Report and Statistics

PIKE COUNTY, OHIO
PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT
FOR THE TAX YEARS 2004, 2005, and 2006

2004									2005									2006											
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE*	SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE*	SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE*
Eastern LSD (Pike County)	\$8,420,100	\$15,976,800	\$0	\$0	\$1,284,520	\$4,647,960	\$165,110	\$1,247,782	\$31,742,272	Eastern LSD (Pike County)	\$9,889,830	\$19,868,370	\$0	\$102,240	\$1,407,400	\$4,715,190	\$167,280	\$1,346,003	\$37,496,313	Eastern LSD (Pike County)	\$10,109,160	\$20,354,490	\$0	\$88,910	\$1,414,520	\$4,555,011	\$148,670	\$923,455	\$37,594,216
Scioto Valley LSD (Pike County)	14,505,440	33,479,050	0	84,950	8,895,080	14,649,140	300,130	25,815,538	97,729,308	Scioto Valley LSD (Pike County)	16,835,070	44,843,680	0	839,050	9,722,360	15,300,740	301,510	26,705,614	114,548,024	Scioto Valley LSD (Pike County)	17,555,510	45,334,170	0	837,800	9,816,540	14,790,190	336,420	13,737,528	102,408,158
Waverly CSD	11,472,610	84,634,530	0	8,791,690	16,469,720	11,260,110	154,650	23,209,234	155,992,544	Waverly CSD	51,429,650	184,730,150	0	9,902,790	30,683,970	34,689,431	622,900	54,416,040	366,474,931	Waverly CSD	12,975,490	101,717,180	0	11,164,670	18,395,880	10,513,680	196,170	18,903,162	173,866,232
Western LSD	10,041,400	15,362,820	0	43,350	2,906,820	3,365,590	0	1,026,428	32,746,408	Western LSD	12,631,470	100,350,670	0	8,911,590	19,024,100	11,258,760	154,110	25,322,842	177,653,542	Western LSD	12,347,530	19,921,740	0	49,910	845,610	3,105,330	0	841,474	37,111,594
Pike County Area IVSD	44,439,550	149,453,200	0	8,919,970	29,556,140	33,922,800	619,890	51,298,982	318,210,532	Pike County Area IVSD	44,439,550	149,453,200	0	8,919,970	29,556,140	33,922,800	619,890	51,298,982	318,210,532	Pike County Area IVSD	52,987,690	187,327,580	0	12,141,290	30,472,550	32,964,211	681,260	34,405,619	350,980,200
County Totals	44,439,550	149,453,200	0	8,919,970	29,556,140	33,922,800	619,890	51,298,982	318,210,532	County Totals	44,439,550	149,453,200	0	8,919,970	29,556,140	33,922,800	619,890	51,298,982	318,210,532	County Totals	52,987,690	187,327,580	0	12,141,290	30,472,550	32,964,211	681,260	34,405,619	350,980,200

* The total value reported in this statistical table does not match the assessed valuations within other statistical tables due to timing differences.

PIKE COUNTY, OHIO

Full-Time Equivalent County Government Employees by Function/Program

	<u>2006</u>
General Government	
Legislative & Executive	70.5
Judicial	46.0
Public Safety	37.5
Public Works	29.0
Health	57.0
Human Services	111.5
Community Development	11.5
Sewer	<u>3.0</u>
Total	<u><u>366.0</u></u>

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.

PIKE COUNTY, OHIO
 Operating Indicators by Function

	2006 (a)
General Government	
Legislative & Executive (1)	
Value of New Construction	\$5,433,880
Number of Parcels	20,792
Purchase Orders Issued	3,588
Payroll Checks Processed	6,977
Number of Resolutions	765
Number of Meetings	51
Judicial	
Municipal Court Cases (2)	
Traffic	1,305
Criminal	1,109
Common Pleas Court Cases (3)	433
Juvenile Court Cases (4)	796
Probate Court Cases (4)	391
Domestic Relations Court Cases (5)	179
DUI Court Cases (2)	201
Public Safety	
Construction Permits Issued (6)	51
Total Arrests (7)	1,095
Number of Prisoners (7)	1,095
Motor Vehicle Accidents (7)	7,104
Calls for Service (7)	6,993
Public Works	
Miles of Roads Resurfaced (8)	40
Number of Bridges Improved (8)	7
Tons of Snow Melting Salt Used (8)	2,000
Human Services (9)	
Child Support Payments Collected	\$3,341,265
Number of Foster Parents	7
Children Service Cases Processed	350
Amount of Food Stamps Administered	\$5,764,563
Visits to Workforce Resource Center	6,259
Water and Sewer (10)	
Water and Sewer Bills Processed	539 per mo.

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
- (10) Pike County Sewer District

(a) The 9 years prior to 2006 were not available.

PIKE COUNTY, OHIO
 Capital Asset Statistics by Function

2006 (1)

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

Source: Pike County Departments

(1) Previous 9 years not available

PIKE COUNTY, OHIO
Miscellaneous Statistics
December 31, 2006

<u>Geographical Location:</u>		<u>Transportation:</u>		<u>Special Attractions:</u>	
Situated at the crossroads of U.S. 23 and S.R. 32		Major Highways		Lake White State Park	
60 miles south of Columbus		Nearest Interstates		Pike Lake State Park	
75 miles east of Cincinnati		Bus Service		Dogwood Festival	
50 miles north of Ashland/Huntington		Railroad Freight Lines		Pike County Springfest	
		Private/General Aviation		Pike County Fair	
		Commercial Airport		Festival of Trees	
<u>County Profile:</u>		Communication:		Beaver Oktoberfest	
Population 2004 Estimate	28,269	Television Broadcast	0	South of Waverly	
Area	441.5	Cable Systems	2	Western Pike County	
County Seat	Waverly	Radio	1 AM, 2 FM	Last full weekend in April	
Labor Market	11,100	Daily Newspapers	0	in Piketon	
Unemployment	9.80%	Bi-weekly Newspapers	1	Mid-May, Canal Park in Waverly	
<u>Major Cities and Villages:</u>		Phone Systems	Verizon North	Late July/Early August in Piketon	
Waverly		Education:		Weekend before Thanksgiving at	
		Enrollment	5,556	the Waverly American Legion	
Population 2004 Estimate	4462	Public Primary and Secondary Schools		First full weekend in October	
Type Of Government	Mayor/Council	(including Vocational School)			
Municipal Planning Commission	Yes	Private Primary Schools	101		
Police	Waverly	Graduation Rate	90.20%		
Fire	Waverly	Medical Services:			
Water	Waverly	Hospitals	1		
Maximum Capacity	0.78 MGD	Number of Beds	66		
Average Capacity	0.50 MGD	Physicians	27		
Sewer	Waverly	Dentists	6		
Maximum Capacity	1.00 MGD	Financial Institutions:			
Piketon		Banks	4		
Population 2004 Estimate	1961	Savings and Loans	1		
Type Of Government	Mayor/Council	Credit Unions	1		
Municipal Planning Commission	Yes				
Police	Piketon				
Fire	Piketon				
Water	Piketon				
Maximum Capacity	0.729 MGD				
Average Capacity	0.513 MGD				
Sewer	Piketon				
Maximum Capacity	1.00 MGD				

Source - OSU Piketon Research and Extension Service



Mary Taylor, CPA
Auditor of State

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
OCTOBER 4, 2007**