

Pike County Financial Condition

Pike County

Single Audit

January 1 , 1999 Through December 31, 1999

Fiscal Year Audited Under GAGAS: 1999

**MICHAEL A. BALESTRA, CPA, INC.**  
CERTIFIED PUBLIC ACCOUNTANTS  
528 SOUTH WEST STREET, P.O. BOX 687  
PIKETON, OHIO 45661

PIKE COUNTY  
FINANCIAL CONDITION

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STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

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To the Offices, Boards and Commissioners  
Pike County  
100 East Second Street  
Waverly, Ohio 45690

We have reviewed the Independent Auditor's Report of Pike County, prepared by Michael Balestra, CPA, Inc., for the audit period January 1, 1999 through December 31, 1999. 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.



JIM PETRO  
Auditor of State

July 26, 2000

Pike County Financial Condition  
Pike County

Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 1999

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U. S. Department of Housing &amp; Urban Development</b>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants		14.228	
Formula 88	G90477	G622	34,383
Formula 89	G90477	G622	140,971
Community Housing Improvement Program - cowl 88	G70373	A828	588
Community Housing Improvement Program - Pee Pee & Waverly 88	G90102	G016	80,000
Community Housing Improvement Program - Pee Pee & Waverly 89	G90102	G016	297,901
Pikeston Sewer Plant Upgrade 89	G90970	G622	50,000
<b>Total U. S. Department of Housing &amp; Urban Development</b>			<b>603,833</b>
<b>U. S. Department of Justice</b>			
<i>Passed through Governor's Office of Criminal Justice Services</i>			
Law Enforcement Block Grant	N	16.582	11,343
"Cops" Fast Federal Grant Public Safety & Community Policing Grant	N	16.710	99,478
<b>Total U. S. Department of Justice</b>			<b>110,821</b>
<b>U. S. Department of Transportation</b>			
<i>Passed through the Ohio Department of Development</i>			
Highway Planning and Construction		20.205	
Spicy Run Bridge 89	917292		161,905
<i>Passed through the Ohio Department of Transportation</i>			
Multiple Bridge Project 89	917149		99,278
<b>Total U. S. Department of Transportation</b>			<b>261,183</b>
<b>Federal Emergency Management Assistance Act</b>			
<i>Passed through the Ohio EMA</i>			
Public Assistance Grants	N	83.544	
EMA Comprehensive Coop. Agreement			13,956
<b>Total Federal Emergency Management Assistance Act</b>			<b>13,956</b>
<b>U.S. Department of Education</b>			
<i>Passed through the State Department of Education</i>			
DARE Grant	N	84.164	8,228
<i>Passed through the State Department of MRDD</i>			
Special Education Cluster:			
Special Education - Grants to States	6B-SF-00P	84.027	3,409
Special Education - Preschool Grants	PG-S1-2000P	84.173	510
	PG-SO-2000	84.173	5,810
<b>Total Special Education Cluster</b>			<b>9,729</b>
<b>Total U. S. Department of Education</b>			<b>17,957</b>
<b>U.S. Department of Health &amp; Human Services</b>			
<i>Passed through the State Department of MRDD</i>			
Social Services Block Grant - Title XX	N	93.667	48,819
Medical Assistance Program	N	93.778	529,329
<b>Total U. S. Department of Health &amp; Human Services</b>			<b>577,948</b>
<b>U.S. Department of Energy</b>			
<i>Passed through the Southern Ohio Diversification Initiative</i>			
Airport Project	N	81.XXX	80,000
<i>Passed through the State Department of Energy</i>			
Agreement in Principal	N	81.XXX	14,449
<b>Total U. S. Department of Energy</b>			<b>94,449</b>
<b>Total Federal Financial Assistance</b>			<b>\$1,680,147</b>

N - State pass through entity number was unable to be located by Pike County.  
See accompanying notes to the Schedule of Federal Awards Expenditures.

## NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

### 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, 1999 the total amount of loans outstanding was \$1,331,378. 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, 1999 the total amount of loans outstanding was \$616,798.

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Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

**Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards***

Board of County Commissioners  
Pike County  
100 E. Second Street  
Waverly, Ohio 45690

We have audited the financial statements of Pike County, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 30, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Pike County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 an instance of noncompliance that is required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings as item 1999-1. We also noted certain immaterial instances of noncompliance that we have reported to management of Pike County in a separate letter dated June 30, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Pike County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 misstatements in amounts that would be material in relation to the financial statements 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 financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the County in a separate letter dated June 30, 2000.

Board of County Commissioners  
Pike County  
Waverly, Ohio 45690

Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

Page 2

This report is intended for the information and use of the audit committee, management, and County Commissioners and 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.

*Michael A. Balestra, CPA, INC.*

Michael A. Balestra, CPA, INC.

June 30, 2000

**MICHAEL A. BALESTRA, CPA, INC.**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**528 SOUTH WEST STREET, P.O. BOX 687**  
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**Report on compliance with requirements applicable to each major program and internal control over  
compliance in accordance with OMB circular A-133**

Board of County Commissioners  
Pike County  
100 E. Second Street  
Waverly, Ohio 45690

Compliance

We have audited the compliance of Pike 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 each of its major federal programs for the year ended December 31, 1999. Pike County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Pike County's management. Our responsibility is to express an opinion on Pike County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 Pike 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 Pike County's compliance with those requirements.

As described in item 1999-1 in the accompanying schedule of findings, Pike County did not comply with requirements regarding cash management that are applicable to its Community Development Block Grant. Compliance with such requirements is necessary, in our opinion, for Pike County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Pike County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1999.



Board of County Commissioners  
Pike County  
Waverly, Ohio 45690

Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB circular A - 133

Page 2

### Internal Control Over Compliance

The management of Pike 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 Pike 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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Pike County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings as item 1999-1.

A material weakness is a 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 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

We noted other matters involving the internal control over financial reporting that we have reported to the management of the County in a separate letter dated June 30, 2000.

We have audited the general-purpose financial statements of Pike County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 30, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, County Commissioners, and 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.

*Michael A. Balestra, CPA, Inc.*

Michael A. Balestra, CPA, Inc.

June 30, 2000

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 SECTION .505**

**PIKE COUNTY FINANCIAL CONDITION  
PIKE COUNTY  
DECEMBER 31, 1999**

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified
(d)(1)(vi)	Are there any reportable findings under section .510?	Yes
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant, CFDA #14.228 and Medical Assistance Program, CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 SECTION .505**

**PIKE COUNTY FINANCIAL CONDITION  
PIKE COUNTY  
DECEMBER 31, 1999**

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

Finding Number	1999-1
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See (federal) finding #1999-1 below; this finding is also required to be reported in accordance with GAGAS.

**3. FINDINGS FOR FEDERAL AWARDS**

Finding Number	1999-1
CFDA Title and Number	Community Development Block Grant, CFDA # 14.228
Federal Award Number/Year	B-F-98-161-1 and B-C-98-161-1
Federal Agency	Department of Development
Pass-Through Agency	Ohio Department of Development

**INTERNAL CONTROLS - REPORTABLE CONDITION**

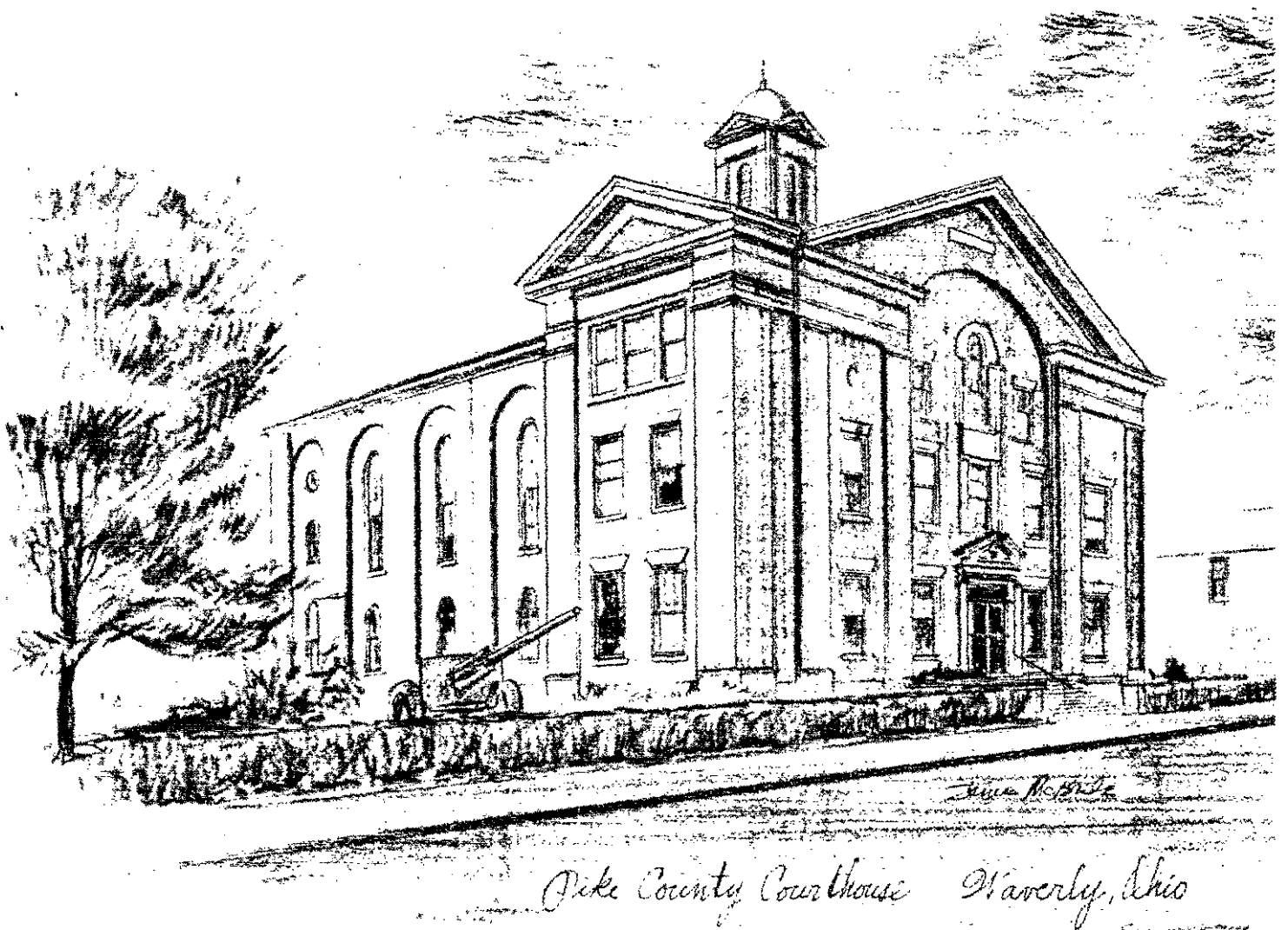
The Ohio Department of Development's Office of Housing and Community Partnership Financial Management Rules and Regulation's Handbook states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds. The County was found not to be in compliance with the 15 day rule 88% of the time tested. This could result in loss of federal funding or funding being held up. The County should develop a cash management system to ensure compliance with the 15 day rule relating to prompt disbursement of funds.

**PIKE COUNTY FINANCIAL CONDITION  
PIKE COUNTY  
DECEMBER 31, 1999**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A-133 S.315(c)**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
1999-1	Management will monitor their cash management system to ensure compliance with the 15 day rule.	12/31/2000	Ron Pfeifer, Grant Coordinator

# PIKE COUNTY, OHIO



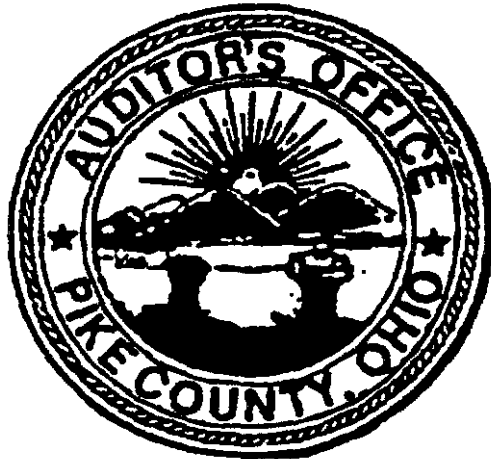
## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1999

# **PIKE COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



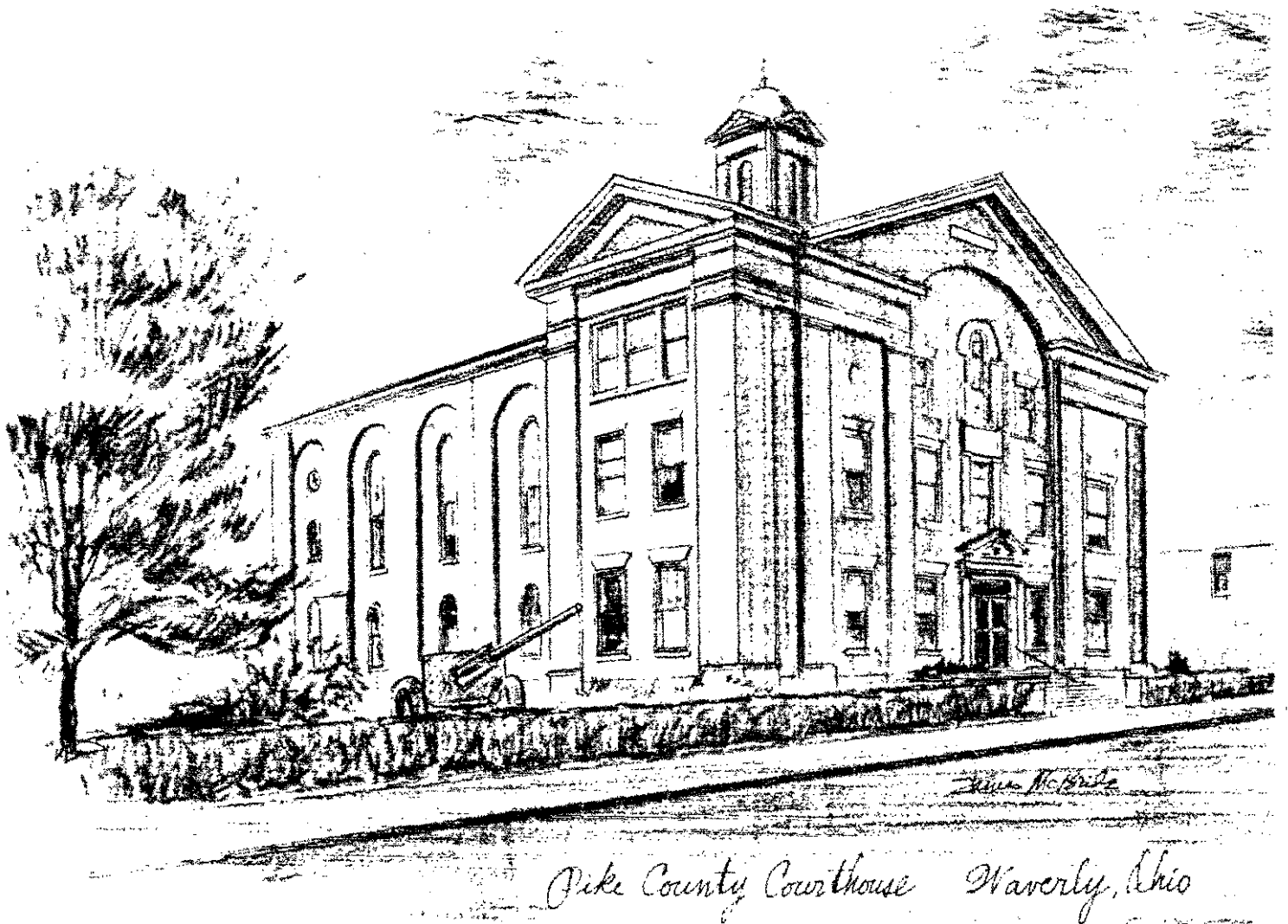
**ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE**

**TEDDY L. WHEELER  
PIKE COUNTY AUDITOR**

# PIKE COUNTY, OHIO

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## INTRODUCTORY SECTION



# PIKE COUNTY COMMISSIONERS



**JAMES A. BRUSHART**



**CHARLES N. OSBORN**



**RAYMOND FOUT, JR.**



PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999

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# Teddy L. Wheeler

PIKE COUNTY AUDITOR  
COURT HOUSE  
WAVERLY, OHIO 45680  
Telephone (614) 947-2713



June 30, 2000

Honorable Citizens of Pike County, Ohio  
and Pike County Board of Commissioners:

Honorable Raymond Fout, Jr.  
Honorable James Brushart  
Honorable Charles Osborn

As Auditor of Pike County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1999. This report conforms to generally accepted accounting principles as applicable to governmental entities. Responsibility for the accuracy of the data presented, as well as the completeness and fairness of the presentation including disclosures, rests with the management of the County. This CAFR will provide the necessary information to the taxpayers of Pike County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Pike County with better financial information for future decision making.

The Comprehensive Annual Financial Report is presented in three sections as follows:

1. The Introductory Section includes this transmittal letter, a Certificate of Achievement for Excellence in Financial Reporting, a list of County elected officials and an organizational chart.
2. The Financial Section includes the general purpose financial statements, notes to the combined financial statements, and the combining, individual fund and account group statements and schedules, as well as an independent auditor's report on the financial statements and schedules.
3. The Statistical Section includes selected financial, demographic and economic information which may be useful for further analysis and comparisons, generally presented on a multi-year basis.

## HISTORY OF PIKE COUNTY

### NATIVE AMERICAN HERITAGE

Pike County, which was a part of the Northwest Territory, was a vast country of hills, valleys, dense woods, and streams, and the home for many Native Americans. Records show that from 1700 to 1750 a few Indians in Pike County, predominantly of the Cherokee and Shawnee tribes, had mostly been driven here by hostile tribes. They came to hunt and plant corn. Following their arrival, more Indians came to and settled in the territory, including the Miami, Ottawa, and Iroquois tribes. Some of these tribes later migrated to South Carolina. Many Indians made their home in Wan-du-Cah-Le's Town, or what is now Waverly.

During Captain Robert Todd's historic march against the Natives at Old Chillicothe in 1787, Pike County was a much traveled valley. Forces joined the famous Simon Kenton at Cynthiana which was the closest any major Indian battles came to Pike County.

## EARLY SETTLERS

Among the first settlers who came to Pike County in 1795 were Kenton and Miller from Mason County, Kentucky. A man by the name of Owens of the Kenton party argued with Miller about the right to settle in what is now Piketon. Miller was killed and buried along the banks of the Scioto River, and for many years afterward the place was known as "Miller's Bank."

A man from Pennsylvania, Hezekiah Merrit, claims to be the first settler in Pike County. Journeying to the area Christmas night, 1745, he claims to have settled along the whole length of the Scioto. While he then settled in Scioto County, it was in a portion of what afterwards became Pike County.

While Merrit's story may only be myth, historians know definitely that Arthur, John and Abraham Chenoweth and their families, came from Virginia to settle in Pike County in 1796. At the same time, John Nolind and his wife, Lurena Shepherd Nolind came to the area from Pennsylvania. These four families settled near the Scioto River in the Pee Pee prairie bottoms.

The Nolinds settled across the Scioto River from Greg Hill, their home being built of solid walnut logs and a stone chimney. The Chenoweth's home was located about three-fourths of a mile from the present Piketon River Bridge on the land laying between old and new Routes "23". The large house which was made of stone and logs had a two deck porch the entire length of it.

## FORMATION OF THE COUNTY

Pike County was organized in the year 1815, twelve years after Ohio became a state. On January 4, 1815, the Ohio General Assembly passed legislation to create Pike County from lands appropriated from Ross, Scioto, and Adams County. Pike County at that time contained approximately 429 square miles.

Pike County was named after Zebulon Montgomery Pike, of Revolutionary War fame. Pike was killed in the Battle of York, now known as Toronto, Ontario, Canada.

On January 28, 1815, the General Assembly of Ohio appointed three commissioners, Edward Tuppel of Gallia County, and George Barnes and John Davidson of Highland County, to fix the seat of justice in the new County of Pike.

The legislation passed by the General Assembly creating Piketon took effect on February 1, 1815. Commissioners Tuppel, Barnes, and Davidson decided that Pike County's seat of justice be established on the east bank of the Scioto River on a 115 acre tract of land owned by Elisha Fitch. Forty acres were purchased from this tract at \$20.00 per acre on which the town housing the first county seat would be located. The town was initially called Jefferson but later was ordered by the court to be named Piketon.

After the initial purchase of the 40 acre tract, the town which was to become Piketon was laid off into lots and offered for sale. On June 1, 1815, the first sale of town lots was held. All of the lots were to be sold except four, which were to be reserved for the town square and public buildings.

Pike County's first jail was built in Piketon in 1816 along what is today Market Street. The County's first courthouse was a brick structure located in Piketon on what is today called Main Street just around the corner from the first jail. The courthouse construction started in 1817 and was completed in 1819.

All went smoothly in Pike County until 1829 when James Emmitt led the famous battle for the county seat. Having built the first dwelling in Waverly and being one of the largest land owners, Emmitt logically hoped to increase the value of his holdings by transfer of the law bodies to Waverly.

The "war" over the location of the county seat continued for 30 years of exhausting bickering and mudslinging, until 1861, when a referendum election settled the issue. By a 310 vote majority, the Pike County electorate decided the county seat would be removed from Piketon and relocated in Waverly.

As a result of the referendum election, County officers were moved to Waverly and housed in various buildings rented by the County. The first session of the Pike County Commissioners was held in Waverly on December 2, 1861.



The public square in the new county seat of Waverly was donated by the Downing family in September, 1861. In December 1866, the courthouse, financed entirely by James Emmitt, was completed and deeded to Pike County for five dollars. The new addition was made in 1909.

### PIKE COUNTY'S COMMUNITIES

Pike County is a section of small towns where everyone knows his or her neighbor and is endowed with homespun friendliness.

Beaver, Piketon, and Waverly are the three largest communities in Pike County with Omega, Wakefield, Morgantown, Latham, Jasper, Stockdale, and Cynthiana among others making up the remainder of settlements.

Piketon was Pike County's first community, platted in 1814 under the name of Jefferson. In 1815, Jefferson was renamed Piketon. Piketon was incorporated in 1839 and served as the county seat in 1861.

Waverly was first settled in 1828 by James Emmitt under the post office of Union. The "Waverley Novels" by Sir Walter Scott, inspired a canal engineer to change the name of Union to Waverley in 1831. The final "e" was dropped through the years. Waverly has served as the county seat since 1861.

The third town to be incorporated in Pike County was Beaver, then known as Reynolds. Abraham Lawrence and Reverend Darby Kelly were among the first settlers having come to Beaver around 1810. Beaver is located partly in Beaver Township and partly in Marion Township.

### PIKE COUNTY'S TOWNSHIPS

When Pike County was formally organized in 1815, there were six townships: Pee Pee, Mifflin, Seal, Jackson, Beaver and Sunfish. Pebble Township was formed in October 1820, Perry Township in December 1823, Camp Creek Township in December 1825, Newton Township in 1838, Benton Township in March 1842, Union and Marion Townships in December 1848, and Scioto Township was the last township formed in June 1851.

Today, Pike County continues to be comprised of 14 townships, with Pee Pee being the largest township in geographical size and Marion the smallest. Pee Pee Township also houses the county seat of Pike County, Waverly.

### FORM OF GOVERNMENT AND REPORTING ENTITY

Ohio law mandates the powers bestowed upon the County. The Board of County Commissioners, elected at large for four year terms, serves as the taxing authority, the contracting body, and chief administrator of public services for the County. The Board adopts the annual budget and makes the annual appropriations for expenditures for the County. Various other elected officials and departmental heads manage the internal operations of their respective offices.

The County Auditor acts as chief fiscal officer for the County and serves as the tax assessor for the County subdivisions. He is responsible for maintaining all financial records and establishing the taxing rates for real estate and personal property. After all taxes are collected, the Auditor distributes these monies to the appropriate subdivisions. All County contracts and obligations are entered into with the Auditor's certification of funds available. The Auditor also distributes the County warrants to make payment to all creditors for all obligations incurred by the County.

The Treasurer is responsible for all tax collections. He is the "custodian" of all County funds and is obligated by Ohio Law to invest all idle monies for the County's best interest.

Pike County is made up of 14 townships, one city, and two villages. According to the last census taken in 1990, Pike County ranked 80th in population for Ohio with 24,300 people. Waverly, the county seat, is the largest city in the County with a population of 4,477 people. The County has four school districts and one joint vocational school for a total enrollment of 6,161 students as of September 1, 1995. Pike County has 16,632 registered voters with 8,151 voting in the November 1993 general election, a 49 percent turnout. Within its 443 square miles, the County has one County airport, one hospital, one museum, two radio stations, one newspaper, one major waterway and 711 miles of roads.

Pike County employs approximately 250 full-time and part-time employees. These employees provide services including legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

The County has implemented Statement 14 of the Governmental Accounting Standards Board (GASB), "The Financial Reporting Entity." This statement established criteria for determining the financial activity that must be presented in the financial statements of the County. These criteria are outlined in Note 1 to the General Purpose Financial Statements. The result of the implementation of Statement 14 was to include for the first time the financial activity of the Pike County Adult Activity Center and Pike Health Services, Inc. as component units. The implementation of GASB Statement 14 required no other significant adjustment in the scope or presentation of the County's financial statements.

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 for which the County approves the budget, the issuance of debt or levying of taxes.

The component unit column in the combined financial statements identifies 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 is financially accountable for these organizations because the County appoints the majority of the board members and the organizations are fiscally dependent on the County, their exclusion could cause the financial statements of the County to be misleading.

The Pike County Educational Service Center is a political subdivision of the State of Ohio operated under the direction of an elected board. The Pike County Fair Board is a separate political subdivision governed by a separate board. Neither the District nor the Fair Board are financially accountable or fiscally dependent on the County, and therefore both have been excluded from the County's financial statements.

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 Library has been determined to be a related organization to the County, for which the County has no financial accountability.

The County participates in the following jointly governed organizations, for which the County has no financial responsibility or interest.

- 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 Detention Center
- Ohio Valley Resource Conservation and Development Area Inc.
- Private Industry Council
- Job Training Partnership Consortium

## ECONOMIC CONDITION AND OUTLOOK

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

The County ranked 80<sup>th</sup> in population for Ohio with 24,249 people in 1990. The population of Pike County continues to grow, increasing 6.3 percent during the 1980's. Waverly, the county seat of Pike County, is the largest city in the county with a population of 4,477 people. Mill's Pride and the Department of Energies Facility are the county's largest employers, utilizing 3,150 and 2,000 employees respectively. Other major industries include, Brown Corporation, Randal Homes, and Wausau Homes. Mead corporation in Ross county and Jenos in Jackson county are also major sources of employment for Pike County residents.

Results from the most recent business survey indicated 70 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 plans to renovate or expand operations within the next five years. Mills Pride and Mead continue to expand and add employees to the manufacturing employment base.

Over 400 new commercial businesses have been started in Pike county since 1990. The commercial sector in Pike County continues to be vibrant and dynamic with the addition of a Walmart and a Medical Center in 1998. Total retail and service employment continues to increase with the development of the new commercial zone located on U.S. 23 south of Waverly.

The addition of Walmart in the County has greatly affected consumer shopping patterns and the sales tax base in the County. The new Walmart has significantly decreased the amount of our shopping in the County by servicing local shoppers who previously had shopped outside the county. The retail sales tax collections in the County increased 20 percent during 1998 as more local income was spent in the local economy.

Personal per capita income increased at 6.6% per year during the last decade, compared to 6.1% for Ohio and 6.5% for the U.S. The unemployment rate in Pike County has historically varied from a low of 8.2 percent in 1978 to 17.6 percent in 1985. The unemployment rate decreased from 10.5 percent in December of 1997 to 9 percent in December of 1998. The economy created 400 new jobs in 1998 increasing the employment base from 10,400 to 10,800 during the year.

Pike County continues to implement an aggressive strategy to upgrade and expand housing in the county. Elements of the plan include: Owner Rehabilitation, Rental Rehabilitation, a First Time Homebuyer Program, and the construction of new housing. The County attracts retirees from several states and the retirement population accounted for 17 percent of the total population in 1990. A well developed retirement industry adds stability to the Pike County economy. Social security transfers to the retirement population account for the bulk of federal government income that comes into the county.

Agriculture contributes over \$10 million agricultural output annually to the County's economy. There are approximately 450 farms located on over 100,000 acres in Pike County. Farming in Pike County continues to develop and become more commercial with the average size of a farm increasing by 15 percent during the decade of the 1980's. Pike County has approximately 25 sawmills which produce over 30 million board feet of lumber annually.

The County continues to lead a regional planning effort in partnership with the United States Department of Energy to diversify the economy. The development of a 1500 acre industrial park in the county is well underway with the construction of 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 is expected to continue to gain establishments during the remainder of the 1990's. Growth is expected to be vigorous, fueled by 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 into the new millennia.

\*\*\* ECONOMIC CONDITION AND OUTLOOK RESEARCHED AND WRITTEN BY DR. DAVID HENDERSON, AN ECONOMIST WITH OHIO STATE UNIVERSITY'S RESEARCH AND EXTENSION CENTER, PIKETON, OHIO.

## MAJOR INITIATIVES

### FOR THE YEAR

The major capital projects commencing construction and/or completed in the 1999 calendar year by the Board of Pike County Commissioners were the multipurpose building at the Pike County Fairgrounds, the Market Street Office Complex Project, the Community Housing Improvement Program, and the numerous road and bridge projects of the County Engineer's office.

Additional construction improvements to the Multipurpose Arts and Craft Building continued in 1999 with the installation of additional electric service and completion of restroom facilities. Expenditures paid out to suppliers and contractors for work completed on the multipurpose building at the fairgrounds in 1999 totaled \$44,297.29. The funding source for the work completed in 1999 was Pike County's General Fund. The total project costs incurred in the construction of the Multipurpose Arts and Crafts Building at the Pike County Fairgrounds as of December 31, 1999, was \$395,954.49. The four year summary of the total building construction cost included \$129,922.16 for Phase I completion in 1996, plus \$78,839.63 in 1997 and \$142,895.41 in 1998 for Phase II completion, and \$44,297.29 of additional improvement expenditures in 1999.

The "Pilot Phase" of the preparation of computerized orthophoto base property maps was contracted out to J.E. and Associates, Inc. of West Chicago, Illinois, for \$326,210 in 1996. The project consists of the mapping of Camp Creek, Perry, Newton, Benton, Mifflin, and Sunfish Townships, covering 187 square miles and containing 6,060 tax parcels. Aerial maps for the entire county were flown in 1996, in addition to approximately 40 monuments being set for ground control. Total expenditures incurred on the mapping projects as of December 31, 1999, totaled \$296,876.08, of which \$118,925.14 was expended in 1996, \$100,335.87 in 1997, \$77,615.07 in 1998, and \$0 in 1999 from the Computerized Tax Mapping Fund. The "Pilot Phase" of the mapping project was initially anticipated to be completed in calendar year 1998. Due to the death of a business partner at J.E. & Associates, Inc., Kucera International, Inc., and Map Research Technologies, Inc. to transfer all contractual obligations as detailed in the original "Contract for a Computerized Base Property Mapping System" to Map Research Technologies, Inc., of Rockford, Illinois. It is anticipated the pilot phase will be completed by the middle part of calendar year 2000. The mapping project is continued to be administered by the Pike County Engineer's Office.

Capital improvements at the Pike County Airport in 1999 included the completion of the installation of an "Airplane Fuel Tank System" that commenced in 1998 for refueling airplanes using the Pike County Airport. The estimated cost of the project is \$100,000, \$80,000 of which is to be received from a United States Department of Energy/Southern Ohio Development Initiative grant award with the remaining \$20,000 paid from the county's general fund. Total expenditures incurred on the Airport Fuel Tank System Project were \$132,325.67, with \$38,607.60 in expenditures in 1998 and \$93,718.07 in 1999.

The future major capital construction projects planned by County Engineer Salisbury for 1999 are listed in the following table:

### PLANNED 1999 CAPITAL PROJECTS

PROJECT NAME:	FUNDING SOURCES:	DESCRIPTION OF IMPROVEMENTS	ESTIMATED PROJECT COST	ACTUAL PROJECT COST	DATE PROJECT COMPLETED
Watson Road Slip Repair	F.H.W.A. and E.R. Funds	Slip Repair	\$210,776.00	\$201,684.98	6-30-99
Pike Lake Road Bridge No. 40291	SCIP and Local Funds	Bridge Replacement	\$ 71,378.00	\$ 70,046.00	8-25-99
Pike Lake Road Bridge No. 40377	SCIP and Local Funds	Bridge Replacement	\$ 69,300.00	\$ 80,559.00	12-20-99
Germany Road Bridge Replacement	SCIP and Local Funds	Bridge Replacement	\$119,143.95	\$119,143.95	10-08-99
Adams Road Bridge Replacement	SCIP and Local Funds	Bridge Replacement	\$ 90,753.00	\$ 94,617.96	11-18-99
Dry Bone Road Bridge Replacement	SCIP and Local Funds	Bridge Replacement	\$133,603.38	\$133,219.38	11-18-99
Spicy Run Road and Bridge Project	ODOD and Local Funds	New Road and Bridge	\$400,000.00	\$334,511.72	10-23-99

Federal Aid Guardrail Project	CSTP Funds	New Guardrail	\$250,000.00	\$251,326.00	11-15-99
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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 Denotes Federal Aid Surface Transportation Program Funds

A new CHIP grant was awarded to Pike County in 1998 in the amount of \$600,000.00 by the Ohio Department of Development targeting the areas of the City of Waverly and Pee Pee Township. The project description specifies the rehabilitation of 29 owner occupied units, 12 rental units, down-payment assistance for 18 households, and home repairs to 16 units. Expenditures of \$61,435.28 in calendar year 1998 and \$377,982.71 in 1999 were incurred in the administration of the CHIP-Pee Pee Township program by the Pike County Office of Community Development. Total Expenditures from the CHIP-Pee Pee Township Grant as of December 31, 1999, were \$439,417.99.

Construction of the new Market Street Office Complex which is attached to the Pike County's Cooperative Extension Service Office on Market Street in Waverly commenced in early 1999. A contract was signed between the Board of Pike County Commissioners and the general contractor Bluegrass Construction, Inc. of Waverly in December of 1998 for the construction of the building. The initial estimated cost of the project anticipated to be completed early in the year 2000 was \$580,000. Capital expenditures incurred on the project as of December 31, 2000, totaled \$578,897.08. The project is being financed through the issuance of general obligation notes issued by the Board of County Commissioners in the amount of \$580,000. The retirement of the general obligation notes shall be from the county's general fund revenues.

The courts of Pike County were the beneficiary of an \$80,000 grant received through the Ohio General Assembly, the Ohio Supreme Court, and the Ohio Judicial Conference. The purpose of the grant is to improve security through the purchase and installation of duress alarm systems, surveillance equipment, electronic metal detectors, and x-ray equipment in the Court of Common Pleas, Probate and Juvenile Court, County Court, Prosecutor's Office, and the Pike County Courthouse. The grant is being administered by Senior Probation Officer of the Court of Common Pleas of Pike County, Mr. R. A. Smith. Total expenditures from the Court Security Grant in calendar year 1999 were \$63,833.64.

Under the direction of Pike County Clerk of Common Pleas Court, John Williams, computerization of the Court of Common Pleas of Pike County-General Division and the Office of the Clerk of Courts of Common Pleas became a reality in 1999. Funds for the computerization of the offices of the Common Pleas Court in the amount of \$39,013.00 were paid in 1999 from the county's general fund. The total cost of the project to be paid for over a three-year period is \$63,220.00.

William D. Whitfield, Director of the Pike County Department of Human Services, reported 1999 to be a challenging year for his agency with welfare reform well underway. In addition to the traditional workload, new project requirements, timeliness associated with welfare reform, as well as miscellaneous other unforeseen events, kept his staff busy throughout the year. Nineteen ninety-nine marked the completion of the community planning process required for the Partnership Agreement between the Board of Pike County Commissioners and the Ohio Department of Human Services. The planning process was initiated in September of 1998 and completed in February of 1999, making the Pike County Department of Human Services Agency eligible for consolidated funding and new computers. The subcommittees formed during the community planning process were re-activated later in the year during fall to pursue funding for community projects under the Prevention, Retention, and Contingency Program (PRC). PRC is a program which allows counties to tailor-make programs for the individual needs of their residents. Additional community planning came in the form of the biennial Comprehensive Social Service Plan (CSSP). Planning for the CSSP started in the latter part of 1998 and culminated in a public hearing in February of 1999. In March, preparations were started to implement the Electronic Benefit Transfer (EBT) in Pike County. EBT required converting the entire food stamp caseload from paper coupons to a debit card. Done in stages, it was completed in the fall. The innovative "Ohio Works.com", a computer program and web-site for job hunting, came to Pike County during the first part of 1999. Extensive efforts were made to market the program to county employees and clients. Director Whitfield noted that credit must be given to the entire staff of 46 workers at the Pike County Department of Human Services for working diligently to make the agency successful. The Pike County Department of Human Services consists of four primary units: Income Maintenance, Social Services, Futures Unlimited (Work Programs) and Child Support Enforcement.

**FOR THE FUTURE**

Future major initiatives for Pike County include plans by the Board of Pike County Commissioners for the development of a Local Government Services Center for the purpose of improving the accessibility and delivery of local government services to the people of Pike County. As a result of the Ohio General Assembly and the Governor of the State of Ohio's implementation of their plan to merge all county Departments of Human Services and Ohio Bureau of Employment Services Offices in every county through the Workforce Investment Act, the Board of Pike County Commissioners was forced to make plans to provide office space to accommodate the merger. It is the aspiration of the Board of Pike County Commissioners to create a one-stop local government services center complex to house the local offices of the Pike County Department of Human Services, the Ohio Bureau of Employment Services, the License Bureau, the Clerk of Courts Title Department, the County Auditor, the County Commissioners, the County Treasurer, the County Recorder, the Probate and Juvenile Court, and the County Engineer's Mapping Department all under one roof. Several facility options, including searching for vacant buildings that can be renovated and vacant land suitable for new construction of a modern office complex, have been explored. In late December 1999, the Board of County Commissioners made a \$10,000 deposit and entered into an agreement with the K-Mart Corporation to purchase K-Mart's retail building in the Waverly Plaza Shopping Center located at the split of U.S. Route 23 and State Route 335 in the northern part of the city of Waverly. The closing on the purchase of the K-Mart building is tentatively scheduled for late January or early February of 2000. Construction renovations of the building are targeted to commence in the later part of the year 2000, pending the completion of building plans and their subsequent approval by the property authorities.

The completion in year 2000 of the "Pilot Phase" preparation of computerized orthophoto base property maps for Pike County is anticipated. An announcement by Congressman Ted Strickland of a \$350,000 grant award to Pike County from the United States Department of Energy for the "Phase II" completion of Pike County's computerized orthophoto base property maps was made in mid 1998. The \$350,000 grant award is a result of a 3161 funds request submitted in late 1997 to the United States Department of Energy as a community transition plan project by the Southern Ohio Development Initiative. "Phase II" of the computerized mapping project, initially anticipated to begin in late summer of 1999, is now expected to commence in the middle of the year 2000. County Engineer Denny Salisbury continues as the administrator of the county's mapping project.

Also in the planning stages is the construction of modern livestock barns to be located near the Multipurpose Arts and Craft Building at the Pike County Fairgrounds. The new Multipurpose Arts and Crafts Building was originally constructed to serve as a junior fair livestock show arena during the Pike County Fair. The addition of the new barns will relieve the 4-H animal overcrowding of the old barns currently being experienced and enhance the safety of livestock exhibitors and general public during the county fair.

The future major capital construction projects planned by County Engineer Denny Salisbury for 2000 are listed in the following table:

**PLANNED 2000 CAPITAL PROJECTS**

<u>PROJECT NAME</u>	<u>FUNDING SOURCES</u>	<u>DESCRIPTION OF IMPROVEMENT</u>	<u>ESTIMATED PROJECT</u>	<u>PROJECTED DATE OF COMPLETION</u>
Watson Road Slip Repair	F.H.W.A. and E.R. Funds	Slip Repair	\$210,776.00	06-30-00
Pike Lake Road Bridge No. 4-0304	SCIP and Local Funds	Bridge Replacement	\$ 62,600.00	12-20-00
Federal Aid Guardrail Project #2	CSTP Funds	New Guardrail	\$300,000.00	11-15-00

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

## FINANCIAL INFORMATION

### BASIS OF ACCOUNTING

Pike County's accounting system is organized on a "Fund Basis." Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a basis other than GAAP, for the year ending December 31, 1999, the County changed its basis of financial reporting from a cash basis to a modified accrual basis of accounting for governmental, expendable trust and agency funds, and to the accrual basis of accounting for enterprise funds according to Generally Accepted Accounting Principles (GAAP).

The modified accrual basis of accounting recognizes revenue when measurable and available and expenditures when goods or services are received. Accrual basis of accounting recognizes revenue when measurable and earned and expenses when incurred. The basis of accounting for the various funds and account groups is fully described in Note 3 of the Notes to the General Purpose Financial Statements.

### INTERNAL CONTROLS

The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that (1) financial transactions are processed in accordance with management's authorization, (2) transactions comply with County policies and Ohio law, and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits likely to be derived from their implementation and that the evaluation of costs and benefits requires estimates and judgments by management.

### BUDGETARY CONTROLS

At the beginning of each fiscal year, the County's Board of Commissioners adopts an annual appropriation measure. Appropriation authority is required from the Board of Commissioners for all disbursements or transfers of cash between funds. Budgets are controlled at the object level within a department or fund. No expenditure can be made from any budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued or a contract is entered into by any County department or agency, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction. A computerized certification system allows the Auditor's Office to certify the availability of appropriations prior to authorizing expenditures from a particular account. Additional information on budgetary controls of Pike County can be found in Note 2 of the Notes to the General Purpose Financial Statements.

### GENERAL GOVERNMENT FUNCTIONS

The General Fund encompasses the general governmental functions of the County and all other functions not accounted for in other funds. General Fund revenues, increases or decreases from 1998, percentage of total and percent of increase or decrease on a GAAP basis are summarized below:

<i>Revenues:</i>	<u>1998</u>	<u>1999</u>	<u>Increase (Decrease) from 1998</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$3,034,319	\$3,561,460	\$527,141	63.62%	17.37%
Charges For Services	645,890	718,049	72,159	12.82%	11.17%
Fees, Licenses and Permits	20,491	18,601	(1,890)	0.33%	(9.22%)
Fines and Forfeitures	108,561	115,691	7,130	2.07%	6.57%
Intergovernmental	537,686	480,070	(57,616)	8.58%	(10.72%)
Interest	445,414	546,640	101,226	9.77%	22.73%
Other	<u>453,156</u>	<u>157,015</u>	<u>(296,141)</u>	<u>2.81%</u>	<u>(65.35%)</u>
<i>Total Revenues</i>	<u>\$5,245,517</u>	<u>\$5,597,526</u>	<u>\$352,009</u>	<u>100.00%</u>	<u>6.71%</u>

Taxes increased \$527,141 over 1998 due to an increase in the amount of County sales and use taxes that were received during the year.

Interest increased \$101,226 over 1998 due to an increase in yield of investments.

Charges For Services increased \$72,159 over 1998 due to inflation.

Other Revenues decreased 296,141 over 1998 due to a reduction of indirect costs from several departments.

The following schedule presents a summary of the General Fund expenditures, increases or decreases from 1998, percentage of total and percent of increase or decrease on a GAAP basis:

<i>Expenditures:</i>	<u>1998</u>	<u>1999</u>	<u>Increase (Decrease) from 1998</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
<i>Current:</i>					
General Government					
Legislative and Executive	\$2,013,757	\$1,838,988	\$ (174,769)	44.47%	( 8.68%)
Judicial	569,384	569,328	(56)	13.76%	( 0.00%)
Public Safety	1,006,522	1,007,782	1,260	24.36%	0.13%
Public Works	43,893	40,057	(3,836)	0.97%	( 8.74%)
Health	21,293	22,902	1,609	0.55%	7.56%
Human Services	235,698	245,736	10,038	5.94%	4.26%
Conservation and Recreation	154,451	160,011	5,560	3.87%	3.60%
Economic Development & Assistance	N/A	10,000	10,000	0.24%	100.00%
Capital Outlay	192,115	231,840	39,725	5.61%	20.68%
Debt Service					
Principal Retirement	4,169	6,390	2,221	0.15%	53.27%
Interest	<u>1,365</u>	<u>3,189</u>	<u>1,824</u>	<u>0.08%</u>	<u>133.63%</u>
<i>Total Expenditures</i>	<u>\$4,242,647</u>	<u>\$4,136,223</u>	<u>\$ (106,424)</u>	<u>100.00%</u>	<u>( 2.51%)</u>

General Government - Legislative and Executive expenditures decreased \$174,769 due mainly to cost cutting efforts in several offices.

### GENERAL FUND

In 1999 revenues and other financing sources of \$5,623,998 were more than expenditures and other uses of \$4,549,036, which together with a \$3,829 increase in inventory resulted in a \$1,074,962 increase in the December 31, 1999 balance. Management believes that between the unreserved fund balance of \$3,773,164, along with projected revenues in the future will ensure that the County can continue to provide the same level of services to its citizens in 2000.

### SPECIAL REVENUE FUNDS

The Special Revenue Funds comprise those funds that derive revenue from specifically identified sources for which fund balances must be maintained and accounted for separately. The County's main Special Revenue Funds consist of the Community Development Fund, the Motor Vehicle and Gas Tax Fund, the Board of Mental Retardation and Developmental Disabilities Fund, the Human Services Fund, Child Support Enforcement Agency Fund, Real Estate Assessment Fund, and Children Services Fund.

A fund equity deficit of \$12,153 exists in the OHEPA Septic Tank Special Revenue Fund. This is a result of the application of generally accepted accounting principles to the financial reporting to 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.



## CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the financing of major capital projects of the County. These funds include various Issue II and State Local Transportation Program projects, the construction of the East Jackson and Lapperell Road - Cynthia water lines, and improvements to restroom facilities at the Pike County Fairgrounds.

A fund equity deficit of \$4,015 exists in the Smith Road Waterline Capital Projects Fund and a fund equity deficit of \$155,547 exists in the Children's Service Building because of the application of generally accepted accounting principles to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project 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.

A fund equity deficit of \$9,084 exists in the U.S. 23 Sanitary Sewer project Phase Fund and a fund equity deficit of \$557,539 exists in the Market Street Office Complex because of the application of generally accepted accounting principles to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project 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.

A fund equity deficit of \$328,579 exists in the Pike Health Care Addition Capital Projects Fund and a fund equity deficit of \$45,115 exists in the Airport Hangers Capital projects Fund because of the application of generally accepted accounting principles to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project 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.

## ENTERPRISE FUNDS

Enterprise Funds account for services provided to the public. The County's three enterprise fund operations include the Pike County Sewer Fund, Pike County Recycling, and the Pike County Water Fund.

In 1999, the Pike County Sewer Fund had a gain of \$32,710, the Pike County Water Fund had a gain of \$28,176, while the Pike County Recycling Fund had a loss of \$1,810, leaving a fund equity balance of \$2,824,282, \$328,885 and \$86,709, respectively.

## FIDUCIARY FUNDS

The County uses Fiduciary Funds to hold assets in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County's Fiduciary Fund types are Agency Funds and an Expendable Trust Fund.

### Trust and Agency Funds

These funds are strictly of a custodial nature and as such do not involve the measurement of results of operations. Pike County has several Agency Funds as a result of serving as the tax collection agent for all other local governments in the County. Pike County also has several Agency Funds and an Expendable Trust Fund as a result of serving as fiscal agent for local governments in the County.

## DEBT ADMINISTRATION

As of December 31, 1999, Pike County had a total outstanding debt of \$1,624,632, of which \$1,380,445 occurred by the issuance of notes. The notes are general obligation bond anticipation notes backed by the full faith and credit of the County. The debt is reported for financial purposes as Notes Payable, ODWA Loans Payable, and OPWC Loans Payable. The total debt balance is well below the legal debt limit of \$3,768,156 for total debt and \$1,100,404 for unvoted debt as specified in the Ohio Revised Code. A summary of Pike County's debt transactions for the year ended December 31, 1999, appears in Notes 18 and 19 of the Notes to the General Purpose Financial Statements.

Special Revenue Funds have outstanding general obligation bond anticipation note of \$235,913. \$200,000 was incurred to purchase a new building for MR/DD. \$35,913 was incurred to purchase new EMS vehicles. The revenues of the MR/DD fund will be responsible for the new building note. The EMS vehicle note will be paid from the revenues of the EMS fund.

Capital Projects Funds have outstanding general obligation bond anticipation notes of \$755,000. \$340,000 was issued to construct an addition to the family resources wing of the Pike Community Hospital. \$65,000 was issued for airport hanger construction. \$150,000 was issued for a new Children's Service Building. The remaining \$200,000 was issued for the bridge replacement project of various bridges in the County.

Pike County has Enterprise Funds with outstanding notes of \$389,532. \$234,000 of this debt was incurred in the early 1980's to build the Lake White Sewer System. \$20,532 was issued for the installation of water lines and a storage tank on Lapparell Road. The remaining \$135,000 was incurred for the installation of sewer lines on Circleview Drive in Pee Pee Township. All notes will be retired through proceeds generated by the operation of the Enterprise Funds.

Even though the County could convert the outstanding notes for the various projects listed above to long-term obligation bonds, the management of Pike County plans to retire these obligations through a series of yearly note renewals after paying a portion of the outstanding principal each year for a certain number of years depending on each issue. This decision was made because short-term interest rates for bond anticipation notes are generally lower than bond rates. Consequently, the financial statements will reflect liabilities for these outstanding bond anticipation notes in the various funds that received the proceeds of these notes as opposed to being reflected in the General Long-Term Obligations Account Group.

### CASH MANAGEMENT

The County Treasurer, the custodian of all County money, is responsible for the investment of County funds. The County pools its cash for investment purposes to maximize investment earnings.

County investment options are strictly limited by Ohio law to ensure the preservation of capital. Investments permitted include United States Government obligations, Federal Government Agency obligations and fully collateralized certificates of deposit and repurchase agreements with qualified financial institutions.

During the year the County invested a portion of the funds available for investment in Star Ohio. The Ohio State Treasurer administers this state-wide investment pool, established by Ohio law in 1985, whereby local governments in Ohio can pool their money with the State. Although the Treasurer of State is limited to investing in the same instruments as the County, by pooling the County's money with the State and other Ohio local governments, the County has realized significantly higher earnings to date than what could have been achieved locally. The balance of any County funds not invested with the State Treasurer is invested in United State Government obligations, Federal Government Agency obligations and fully collateralized certificates of deposit or repurchase agreements with qualified commercial banks. All investment earnings are allocated to the General Fund with the exception of several other qualifying funds as prescribed by Ohio Law. Interest earned for all funds of the primary government during 1999 was \$633,412.

### RISK MANAGEMENT

Pike County constantly faces the risk of loss of assets by fire, storm, theft, accident or other casualties. Generally, the County shifts the risk of such losses by entering into casualty insurance contracts whereby an insurance company assumes the risk of all or a portion of these losses in exchange for a premium payment.

Pike County maintains a comprehensive risk management program through the purchase of various types of liability, property, and crime insurance from a commercial insurer and a joint-self insurance pool.

Pike is one of twelve southeastern Ohio counties comprising the Buckeye Joint-County Self-Insurance Council (BJCSIC). Other member counties of BJCSIC include Athens, Hocking, Jackson, Lawrence, Meigs, Monroe, Morgan, Noble, Perry, Vinton, and Washington Counties.

The Buckeye Joint-County Self-Insurance Council is a not-for-profit council of governments formed by political subdivisions of the State of Ohio organized to operate as a group self-insurance pool. The purpose of the council of governments is to seek the prevention of lessening of casualty and property losses to member political subdivisions and injuries to persons or employers which might result in claims being made against such subdivisions. Insurance with BJCSIC covers general liability, public officials liability including law enforcement, inland marine, vehicles, faithful performance and employee bonds. In addition to insurance protection, BJCSIC provides risk management services, with emphasis on loss control, claims administration, and management information services.

Aside from the coverage provided by BJCSIC, the County has building and contents insurance coverage through Heskett Insurance Company of Hillsboro, Ohio, plus aviation insurance contracted with Avenco Insurance Company of Maryland. The aviation insurance is a general liability policy covering the Pike County Airport, which is maintained by the General Fund.

#### OTHER INFORMATION

##### INDEPENDENT AUDIT

The County had an independent audit of all its funds and account groups performed by the firm of Michael A. Balestra, CPA, Inc. for the year ended December 31, 1999. The opinion of Michael A. Balestra, CPA, Inc. can be found at the beginning of the Financial Section of this report.

##### CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Pike County for the year ended December 31, 1998. This was the seventh year that Pike County received this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized CAFR. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

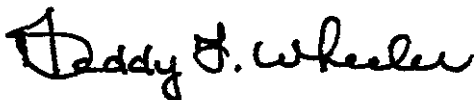
A Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting, and its attainment is a significant accomplishment by a governmental unit.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report will meet the Certificate of Achievement Program's requirements for another certificate, and we are submitting it to the GFOA to determine its eligibility.

##### ACKNOWLEDGMENTS

*Sincere gratitude goes to the Pike County Board of Commissioners, Raymond Fout, Jr., James Brushart, Charles N. Osborn, for their support in granting funds for this project. Special acknowledgment is extended to Michael A. Balestra, CPA and Michelle Poe, Senior Accountant of the accounting firm Michael A. Balestra, CPA, Inc. of Piketon, Ohio for their professional expertise and guidance in the preparation of this report. A special thanks also goes to Donna Jones, Mary Rhoads, Shawna Burton, and Patches Jones of the County Auditor's office for their assistance in compiling information for this report. Thanks, too, to Dr. David Henderson of the OSU Piketon Research and Extension Center for various information used in the statistical tables.*

Respectfully submitted,



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, 1998

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.



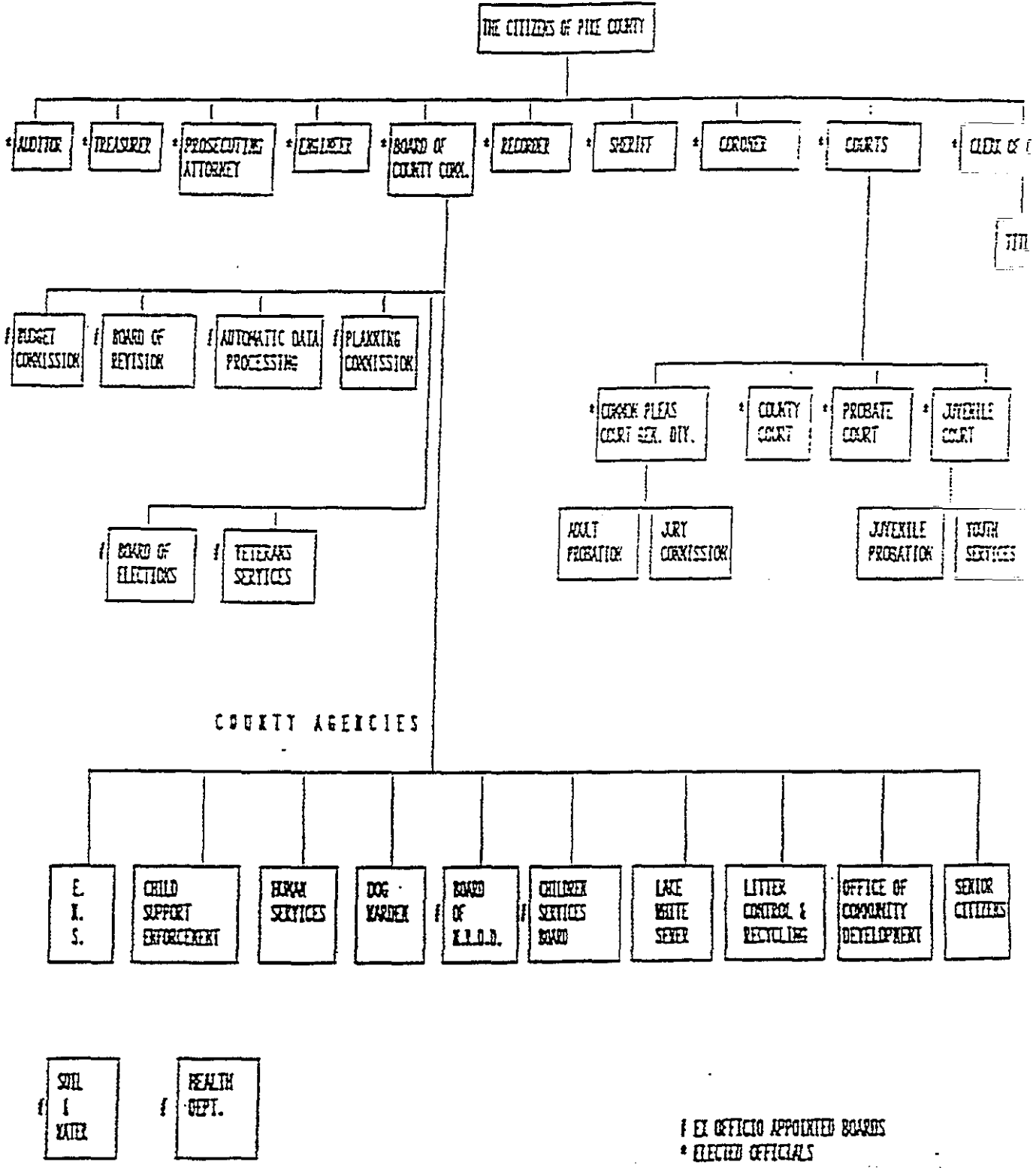
*Cary Brueck*  
President

*Jeffrey L. Esoll*  
Executive Director

PIKE COUNTY  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 1999

<u>ELECTED OFFICIAL</u>	<u>TITLE</u>
Raymond Fout, Jr.	County Commissioner
Charles Osborn	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
Moses A. Dass, Jr.	County Coroner
John E. Williams	Clerk of Courts
Cassandra Bolt Meredith	Common Pleas Court Judge
Larry Travis	County Sheriff
Gordon Bevens	Probate/Juvenile Judge
Randy Deering	County Court Judge

PIKE COUNTY, OHIO  
ORGANIZATIONAL CHART



† EX OFFICIO APPOINTED BOARDS  
\* ELECTED OFFICIALS

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# PIKE COUNTY, OHIO

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## FINANCIAL SECTION





**MICHAEL A. BALESTRA, CPA, INC.**  
CERTIFIED PUBLIC ACCOUNTANTS  
528 SOUTH WEST STREET, P.O. BOX 687  
**PIKETON, OHIO 45661**

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Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

To the Offices, Boards and  
Commissioners of Pike County  
100 East Second Street  
Waverly, Ohio 45690

Independent Auditors' Report

We have audited the accompanying general-purpose financial statements of Pike County, as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of Pike County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Pike Health Services, Inc., which are included as a discrete presentation in the County's general-purpose financial statements. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion insofar as it relates to the amounts included for Pike Health Services, Inc., is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose 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, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 2000 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.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Pike County, taken as a whole. The combining and individual fund and account group financial statements and the schedules as listed in the table of contents are presented for purpose of additional analysis, and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

The introductory and statistical sections as listed in the table of contents is also presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and accordingly, we express no opinion on them.

*Michael A. Balestra, CPA, INC.*

Michael A. Balestra, CPA, INC.

June 30, 2000

## *General Purpose Financial Statements*

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The general purpose financial statements of the County include the basic combined financial statements, presented by fund type and account group, and notes to the financial statements that are essential to the fair presentation of financial position and results of operations and cash flows of the proprietary fund type.

**PIKE COUNTY, OHIO**  
**Combined Balance Sheet**  
**All Fund Types, Account Groups**  
**and Discretely Presented Component Units**  
**As of December 31, 1999**

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency
<i>Assets and Other Debits:</i>					
<i>Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$2,852,111	\$4,864,823	\$848,137	\$372,774	\$2,187,013
Cash and Cash Equivalents in					
Segregated Accounts	1,613	4,880	0	2,750	199,611
Investments with Fiscal and Escrow					
Agents	0	0	0	0	0
Receivables:					
Taxes	1,121,801	581,937	0	0	16,387,156
Accounts	0	29,444	0	66,003	3,792,418
Interfund	783,152	42,449	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	10,345
Due from Other Governments	3,443	810,801	10,096	0	513,763
Materials and Supplies					
Inventory	21,255	104,346	0	12,227	0
Notes Receivable	0	40,601	0	0	0
Prepaid Items	7,040	9,891	0	0	0
Loans Receivable (Net of Allowance					
for Doubtful Accounts	0	1,821,112	0	0	0
Restricted Assets:					
Investments with Fiscal and Escrow					
Agents	0	0	0	0	0
Capital Purchases	0	0	0	0	0
Third Party Settlements	0	0	0	0	0
Deferred Financing Costs	0	0	0	0	0
Industrial Commission of Ohio Deposit	0	0	0	0	0
Fixed Assets (Net, where applicable,					
of Accumulated Depreciation)	0	0	0	3,377,084	0
<i>Other Debits:</i>					
Amount to be Provided for Retirement					
of General Long-Term Obligations	0	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$4,790,415</b>	<b>\$8,310,284</b>	<b>\$858,233</b>	<b>\$3,830,838</b>	<b>\$23,090,306</b>

ACCOUNT GROUPS		Totals (Memorandum Only)	COMPONENT UNITS		Totals (Memorandum Only)
General Fixed Assets	General Long-Term Obligations	Primary Government	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
\$0	\$0	\$11,124,858	\$0	\$0	\$11,124,858
0	0	208,854	50,694	668,521	928,069
0	0	0	0	479,919	479,919
0	0	18,090,894	0	4,260	18,095,154
0	0	3,887,865	105,634	2,390,546	6,384,045
0	0	825,601	0	0	825,601
0	0	0	69	0	69
0	0	10,345	0	0	10,345
0	0	1,338,103	0	0	1,338,103
0	0	137,828	0	294,797	432,625
0	0	40,601	0	0	40,601
0	0	16,931	2,031	11,520	30,482
0	0	1,821,112	0	0	1,821,112
0	0	0	0	2,937,356	2,937,356
0	0	0	0	79,481	79,481
0	0	0	0	7,307	7,307
0	0	0	0	383,804	383,804
0	0	0	323	0	323
10,584,078	0	13,961,162	21,021	12,800,879	26,783,062
0	574,142	574,142	0	0	574,142
<u>\$10,584,078</u>	<u>\$574,142</u>	<u>\$52,038,296</u>	<u>\$179,772</u>	<u>\$20,058,390</u>	<u>\$72,276,458</u>

(Continued)

*PIKE COUNTY, OHIO*  
 Combined Balance Sheet  
 All Fund Types, Account Groups  
 and Discretely Presented Component Units  
 As of December 31, 1999

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency
<i>Liabilities, Fund Equity and Other Credits:</i>					
<i>Liabilities:</i>					
Accounts Payable	\$13,360	\$81,099	\$6,200	\$0	\$0
Contracts Payable	5,187	36,888	82,381	0	0
Accrued Wages and Benefits	77,785	170,102	0	2,195	0
Compensated Absences Payable	21,224	74,998	0	8,603	0
Interfund Payable	0	73,875	676,744	32,533	42,449
Due to Other Funds	0	10,345	0	0	0
Due to Other Governments	31,593	116,839	0	8,924	1,224,941
Deferred Revenue	658,538	1,138,307	0	0	16,520,098
Undistributed Monies	0	0	0	0	1,240,750
Deposits Held and Due to Others	0	0	0	0	4,043,048
Accrued Interest Payable	0	1,787	33,035	7,123	0
Notes Payable	0	235,913	755,000	389,532	0
OWDA Loans Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	9,240	0
OPWC Loans Payable	0	0	0	132,812	0
Health Facilities Revenue Bonds	0	0	0	0	0
<b>Total Liabilities</b>	<b>807,687</b>	<b>1,940,153</b>	<b>1,553,360</b>	<b>590,962</b>	<b>23,071,286</b>
<i>Fund Equity and Other Credits:</i>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	1,163,176	0
Retained Earnings:					
Reserved:					
Reserved for Board Use	0	0	0	0	0
Reserved for Donors	0	0	0	0	0
Unreserved	0	0	0	2,076,700	0
Fund Balance:					
Reserved for Encumbrances	181,269	474,462	155,028	0	0
Reserved for Inventory	21,255	104,346	0	0	0
Reserved for Loans	0	1,821,112	0	0	0
Reserved for Prepaid Items	7,040	9,891	0	0	0
Unreserved:					
Undesignated (Deficit)	3,773,164	3,960,320	(850,155)	0	19,020
<b>Total Fund Equity (Deficit) and Other Credits</b>	<b>3,982,728</b>	<b>6,370,131</b>	<b>(695,127)</b>	<b>3,239,876</b>	<b>19,020</b>
<b>Total Liabilities and Fund Equity and Other Credits</b>	<b>\$4,790,415</b>	<b>\$8,310,284</b>	<b>\$858,233</b>	<b>\$3,830,838</b>	<b>\$23,090,306</b>

See Accompanying Notes to the General Purpose Financial Statements

ACCOUNT GROUPS		Totals (Memorandum Only)	COMPONENT UNITS		Totals (Memorandum Only)
General Fixed Assets	General Long-Term Obligations	Primary Government	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
\$0	\$0	\$100,659	\$3,704	\$1,765,102	\$1,869,465
0	0	124,456	0	0	124,456
0	0	250,082	23,254	340,536	613,872
0	381,769	486,594	0	0	486,594
0	0	825,601	0	0	825,601
0	0	10,345	0	0	10,345
0	0	1,382,297	2,838	0	1,385,135
0	0	18,316,943	0	0	18,316,943
0	0	1,240,750	0	0	1,240,750
0	0	4,043,048	0	0	4,043,048
0	0	41,945	0	250,768	292,713
0	0	1,380,445	0	47,876	1,428,321
0	160,125	160,125	0	0	160,125
0	32,248	41,488	0	714,548	756,036
0	0	132,812	0	0	132,812
0	0	0	0	8,742,738	8,742,738
0	574,142	28,537,590	29,796	11,861,568	40,428,954
10,584,078	0	10,584,078	0	0	10,584,078
0	0	1,163,176	0	0	1,163,176
0	0	0	0	2,996,625	2,996,625
0	0	0	0	20,212	20,212
0	0	2,076,700	149,976	5,179,985	7,406,661
0	0	810,759	0	0	810,759
0	0	125,601	0	0	125,601
0	0	1,821,112	0	0	1,821,112
0	0	16,931	0	0	16,931
0	0	6,902,349	0	0	6,902,349
10,584,078	0	23,500,706	149,976	8,196,822	31,847,504
\$10,584,078	\$574,142	\$52,038,296	\$179,772	\$20,058,390	\$72,276,458

**PIKE COUNTY, OHIO**  
**Combined Statement of Revenues, Expenditures,**  
**And Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Fund**  
**For the Year Ended December 31, 1999**

	General	Special Revenue	Capital Projects	Expendable Trust	Totals (Memorandum Only)
<b>Revenues:</b>					
Taxes	\$3,561,460	\$1,049,175	\$0	\$0	\$4,610,635
Charges for Services	718,049	678,985	0	0	1,397,034
Fees, Licenses and Permits	18,601	213,311	0	0	231,912
Fines and Forfeitures	115,691	13,015	0	0	128,706
Intergovernmental	480,070	8,178,541	551,809	0	9,210,420
Interest	546,640	54,221	32,092	459	633,412
Other	157,015	1,291,921	82,733	0	1,531,669
<b>Total Revenues</b>	<b>5,597,526</b>	<b>11,479,169</b>	<b>666,634</b>	<b>459</b>	<b>17,743,788</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	1,838,988	245,251	0	0	2,084,239
Judicial	569,328	287,941	0	0	857,269
Public Safety	1,007,782	374,189	0	0	1,381,971
Public Works	40,057	2,543,373	1,450,910	0	4,034,340
Health	22,902	2,354,200	0	0	2,377,102
Human Services	245,736	3,391,100	0	0	3,636,836
Conservation and Recreation	160,011	0	0	0	160,011
Economic Development and Assistance	10,000	681,200	0	0	691,200
Other	0	0	0	345	345
Capital Outlay	231,840	513,598	0	0	745,438
Debt Service:					
Principal Retirement	6,390	0	8,000	0	14,390
Interest and Fiscal Charges	3,189	11,982	68,205	0	83,376
<b>Total Expenditures</b>	<b>4,136,223</b>	<b>10,402,834</b>	<b>1,527,115</b>	<b>345</b>	<b>16,066,517</b>
Excess of Revenues Over (Under) Expenditures	1,461,303	1,076,335	(860,481)	114	1,677,271
<b>Other Financing Sources (Uses):</b>					
Inception of Capital Lease	26,472	0	0	0	26,472
Operating Transfers - In	0	87,801	286,725	0	374,526
Operating Transfers - Out	(412,813)	0	0	0	(412,813)
<b>Total Other Financing Sources (Uses)</b>	<b>(386,341)</b>	<b>87,801</b>	<b>286,725</b>	<b>0</b>	<b>(11,815)</b>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	1,074,962	1,164,136	(573,756)	114	1,665,456
Fund Balances at Beginning of Year (Restated - Note 4)	2,903,937	5,250,815	(121,371)	18,906	8,052,287
Increase (Decrease) in Reserve for Inventory	3,829	(44,820)	0	0	(40,991)
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$3,982,728</b>	<b>\$6,370,131</b>	<b>(\$695,127)</b>	<b>\$19,020</b>	<b>9,676,752</b>

See Accompanying Notes to the General Purpose Financial Statements



**PIKE COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and Changes  
 In Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types and Expendable Trust Fund  
 For the Year Ended December 31, 1999

	GENERAL		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$1,591,353	\$3,511,802	\$1,920,449
Charges for Services	429,750	725,179	295,429
Fees, Licenses and Permits	17,710	18,601	891
Fines and Forfeitures	80,000	115,691	35,691
Intergovernmental	395,647	478,031	82,384
Interest	225,000	533,601	308,601
Other	91,700	157,045	65,345
<b>Total Revenues</b>	<b>2,831,160</b>	<b>5,539,950</b>	<b>2,708,790</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	2,294,464	1,969,097	325,367
Judicial	653,639	608,005	45,634
Public Safety	1,117,010	1,065,703	51,307
Public Works	51,718	44,956	6,762
Health	24,269	22,902	1,367
Human Services	263,085	248,437	14,648
Conservation and Recreation	168,097	162,250	5,847
Economic Development & Assistance	10,000	10,000	0
Capital Outlay	325,332	274,109	51,223
<b>Total Expenditures</b>	<b>4,907,614</b>	<b>4,405,459</b>	<b>502,155</b>
Excess of Revenues Under Expenditures	(2,076,454)	1,134,491	3,210,945
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	1,703,787	1,703,787
Advances - Out	0	(2,419,565)	(2,419,565)
Operating Transfers - Out	(412,813)	(412,813)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(412,813)</b>	<b>(1,128,591)</b>	<b>(715,778)</b>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,489,267)	5,900	2,495,167
Fund Balance at Beginning of Year	2,403,888	2,403,888	0
Prior Year Encumbrances	184,928	184,928	0
<b>Fund Balance at End of Year</b>	<b>\$99,549</b>	<b>\$2,594,716</b>	<b>\$2,495,167</b>

(Continued)

**PIKE COUNTY, OHIO**  
**Combined Statement of Revenues, Expenditures and Changes**  
**In Fund Balances - Budget (Non-GAAP Basis) and Actual**  
**All Governmental Fund Types and Expendable Trust Fund**  
**For the Year Ended December 31, 1999**  
(Continued)

	SPECIAL REVENUE		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Taxes	\$556,790	\$1,065,514	\$508,724
Charges for Services	461,570	689,096	227,526
Fees, Licenses and Permits	210,350	213,311	2,961
Fines and Forfeitures	15,450	19,213	3,763
Intergovernmental	7,904,721	8,218,669	313,948
Interest	40,355	52,578	12,223
Other	1,224,906	1,239,727	14,821
<b>Total Revenues</b>	<b>10,414,142</b>	<b>11,498,108</b>	<b>1,083,966</b>
<i>Expenditures:</i>			
Current:			
General Government:			
Legislative and Executive	410,576	297,103	113,473
Judicial	342,552	283,268	59,284
Public Safety	504,398	403,286	101,112
Public Works	3,152,740	2,730,028	422,712
Health	2,691,831	2,418,959	272,872
Human Services	3,955,945	3,581,493	374,452
Economic Development and Assistance	1,094,970	1,013,665	81,305
Capital Outlay	667,567	534,081	133,486
<b>Total Expenditures</b>	<b>12,820,579</b>	<b>11,261,883</b>	<b>1,558,696</b>
Excess of Revenues Over (Under) Expenditures	(2,406,437)	236,225	2,642,662
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	541,782	541,782
Advances - Out	0	(577,721)	(577,721)
Operating Transfers - In	100,794	87,801	(12,993)
Operating Transfers - Out	(70,000)	(70,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>30,794</b>	<b>(18,138)</b>	<b>(48,932)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,375,643)	218,087	2,593,730
Fund Balance at Beginning of Year	3,415,924	3,415,924	0
Prior Year Encumbrances	531,547	531,547	0
<b>Fund Balance at End of Year</b>	<b>\$1,571,828</b>	<b>\$4,165,558</b>	<b>\$2,593,730</b>

(Continued)

**PIKE COUNTY, OHIO**  
**Combined Statement of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**All Governmental Fund Types and Expendable Trust Fund**  
**For the Year Ended December 31, 1999**  
(Continued)

	DEBT SERVICE		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other Revenues	\$161,704	\$103,495	(\$58,209)
<i>Total Revenues</i>	161,704	103,495	(58,209)
<i>Expenditures:</i>			
Debt Service:			
Principal Retirement	1,241,470	1,241,470	0
Interest and Fiscal Charges	50,863	48,722	2,141
<i>Total Expenditures</i>	1,292,333	1,290,192	2,141
Excess of Revenues Under Expenditures	(1,130,629)	(1,186,697)	(56,068)
<i>Other Financing Sources (Uses):</i>			
Proceeds of Notes	385,913	450,913	65,000
Advances - In	0	1,064,378	1,064,378
Advances - Out	0	(425,503)	(425,503)
Operating Transfers - In	820,200	167,115	(653,085)
<i>Total Other Financing Sources (Uses)</i>	1,206,113	1,256,903	50,790
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	75,484	70,206	(5,278)
Fund Balance at Beginning of Year	16,430	16,430	0
Fund Balance (Deficit) at End of Year	\$91,914	\$86,636	(\$5,278)

(Continued)

*PIKE COUNTY, OHIO*  
 Combined Statement of Revenues, Expenditures and Changes  
 In Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types and Expendable Trust Fund  
 For the Year Ended December 31, 1999  
 (Continued)

	CAPITAL PROJECTS		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$648,831	\$591,513	(\$57,318)
Interest	30,000	32,373	2,373
Other	119,750	48,951	(70,799)
<i>Total Revenues</i>	<u>798,581</u>	<u>672,837</u>	<u>(125,744)</u>
<i>Expenditures:</i>			
Current:			
Public Works	2,183,141	1,620,853	562,288
Debt Service:			
Principal Retirement	365,000	365,000	0
Interest and Fiscal Charges	14,194	14,054	140
<i>Total Expenditures</i>	<u>2,562,335</u>	<u>1,999,907</u>	<u>562,428</u>
Excess of Revenues Under Expenditures	<u>(1,763,754)</u>	<u>(1,327,070)</u>	<u>436,684</u>
<i>Other Financing Sources (Uses):</i>			
Proceeds of Notes	937,758	940,000	2,242
Advances - In	0	456,956	456,956
Advances - Out	0	(386,564)	(386,564)
Operating Transfers - In	210,007	227,897	17,890
<i>Total Other Financing Sources</i>	<u>1,147,765</u>	<u>1,238,289</u>	<u>90,524</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(615,989)</u>	<u>(88,781)</u>	<u>527,208</u>
Fund Balance at Beginning of Year	679,705	679,705	0
Fund Balance at End of Year	<u>\$63,716</u>	<u>\$590,924</u>	<u>\$527,208</u>

(Continued)

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types and Expendable Trust Fund  
For the Year Ended December 31, 1999  
(Continued)

	EXPENDABLE TRUST		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other Revenue	\$0 2,500	\$461 0	\$461 (2,500)
<b>Total Revenues</b>	<b>2,500</b>	<b>461</b>	<b>(2,039)</b>
<b>Expenditures:</b>			
Other Expenditures	6,636	3,554	3,082
<b>Total Expenditures</b>	<b>6,636</b>	<b>3,554</b>	<b>3,082</b>
Excess of Revenues Under Expenditures	(4,136)	(3,093)	1,043
<b>Other Financing Sources (Uses):</b>			
Other Financing Sources	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,136)	(3,093)	1,043
Fund Balance at Beginning of Year	10,420	10,420	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$6,284</b>	<b>\$7,327</b>	<b>\$1,043</b>

See Accompanying Notes to the General Purpose Financial Statements

**PIKE COUNTY, OHIO**  
 Combined Statement of Revenues, Expenses, and  
 Changes in Fund Equity  
 All Enterprise Funds and Discretely Presented Component Units  
 For the Year Ended December 31, 1999

	PRIMARY	COMPONENT UNITS		Totals
	GOVERNMENT	Pike County	Pike Health	(Memorandum
	Enterprise	Adult Activities	Services, Inc.	Only)
		Center		Reporting
				Entity
<b>Operating Revenues:</b>				
Charges for Services	\$421,820	\$959,524	\$11,631,505	\$13,012,849
Cafeteria	0	0	96,648	96,648
Other Operating Revenues	9,991	23,453	238,817	272,261
<b>Total Operating Revenues</b>	<b>431,811</b>	<b>982,977</b>	<b>11,966,970</b>	<b>13,381,758</b>
<b>Operating Expenses:</b>				
Personal Services	50,791	803,189	4,309,065	5,163,045
Contractual Services	126,204	11,972	2,186,256	2,324,432
Materials and Supplies	11,320	48,535	1,442,335	1,502,190
Other	99,482	7,465	2,466,476	2,573,423
Fringe Benefits	8,937	72,387	905,333	986,657
Depreciation	100,080	11,301	623,845	735,226
<b>Total Operating Expenses</b>	<b>396,814</b>	<b>954,849</b>	<b>11,933,310</b>	<b>13,284,973</b>
Operating Income (Loss)	34,997	28,128	33,660	96,785
<b>Non-Operating Revenues (Expenses):</b>				
Interest Income	0	1,662	57,485	59,147
Contributions	0	0	33,114	33,114
Property Taxes	0	0	894,284	894,284
Interest and Fiscal Charges	(16,201)	0	(197,117)	(213,318)
Other Non-Operating Revenues	1,993	0	0	1,993
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(14,208)</b>	<b>1,662</b>	<b>787,766</b>	<b>775,220</b>
Income (Loss) Before Operating Transfers	20,789	29,790	821,426	872,005
Operating Transfers - In	38,287	0	0	38,287
Net Income (Loss)	59,076	29,790	821,426	910,292
Retained Earnings at Beginning of Year (Restated - Note 4)	2,017,624	120,186	7,375,396	9,513,206
Retained Earnings	2,076,700	149,976	8,196,822	10,423,498
Contributed Capital at Beginning of Year	1,163,176	0	0	1,163,176
Contributed Capital at End of Year	1,163,176	0	0	1,163,176
<b>Total Fund Equity at End of Year</b>	<b>\$3,239,876</b>	<b>\$149,976</b>	<b>\$8,196,822</b>	<b>\$11,586,674</b>

See Accompanying Notes to the General Purpose Financial Statements

**PIKE COUNTY, OHIO**  
 Combined Statement of Revenues, Expenses and Changes  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 All Enterprise Funds - Primary Government  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$307,500	\$302,932	(\$4,568)
Other Non-Operating Revenues	0	1,993	1,993
<b>Total Revenues</b>	<b>307,500</b>	<b>304,925</b>	<b>(2,575)</b>
<b>Expenses:</b>			
Personal Services	58,310	57,734	576
Fringe Benefits	10,620	10,091	529
Contractual Services	172,215	148,843	23,372
Materials and Supplies	16,269	14,630	1,639
Other Operating Expenses	469	240	229
Capital Outlay	10,090	8,182	1,908
Debt Service:			
Principal Retirement	425,000	425,000	0
Interest and Fiscal Charges	16,195	16,195	0
<b>Total Expenses</b>	<b>709,168</b>	<b>680,915</b>	<b>28,253</b>
Excess of Revenues Over (Under) Expenses	(401,668)	(375,990)	25,678
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	375,000	369,000	(6,000)
Advances - In	0	369,000	369,000
Advances - Out	0	(369,000)	(369,000)
<b>Total Other Financing Sources (Uses)</b>	<b>375,000</b>	<b>369,000</b>	<b>(6,000)</b>
Excess of Revenues Over Expenses, Advances and Operating Transfers	(26,668)	(6,990)	19,678
Fund Equity at Beginning of Year	348,439	348,439	0
Prior Year Encumbrances	10,803	10,803	0
<b>Fund Equity at End of Year</b>	<b>\$332,574</b>	<b>\$352,252</b>	<b>\$19,678</b>

See Accompanying Note to the General Purpose Financial Statements

**PIKE COUNTY, OHIO**  
 Combined Statement of Cash Flows  
 All Enterprise Funds and Discretely Presented Component Units  
 For the Year Ended December 31, 1999

	PRIMARY	COMPONENT UNITS		Totals
	GOVERNMENT	Pike County	Pike Health	(Memorandum
	Enterprise	Adult Activities	Services Inc.	Only)
		Center		Reporting
				Entity
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$403,138	\$916,089	\$0	\$1,319,227
Cash Received from Patients and Third Party Payers	0	0	11,716,517	11,716,517
Cash Received from Other Operating Sources	9,991	23,477	335,465	368,933
Cash Payments to Suppliers for Goods and Services	(248,728)	(133,020)	(5,256,633)	(5,638,381)
Cash Payments to Employees for Services and Benefits	(67,825)	(804,762)	(5,188,924)	(6,061,511)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>96,576</b>	<b>1,784</b>	<b>1,606,425</b>	<b>1,704,785</b>
<i>Cash Flows from Noncapital</i>				
<i>Financing Activities:</i>				
Property Taxes	0	0	895,209	895,209
Contributions	0	0	33,114	33,114
Operating Transfers-In	38,287	0	0	38,287
Advances-In	369,000	0	0	369,000
Advances-Out	(369,000)	0	0	(369,000)
Other	1,993	0	0	1,993
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>40,280</b>	<b>0</b>	<b>928,323</b>	<b>968,603</b>
<i>Cash Flows from Capital and Related</i>				
<i>Financing Activities:</i>				
Proceeds from Sale of Bonds	0	0	2,970,000	2,970,000
Proceeds from Sale of Notes	369,000	0	665,000	1,034,000
Payments for Capital Acquisitions	(10,775)	0	0	(10,775)
Acquisition of Capital Assets	0	(6,464)	(7,011,123)	(7,017,587)
Deferred Financing Fees	0	0	(138,387)	(138,387)
Principal Payments	(466,875)	0	(1,323,542)	(1,790,417)
Interest Payments	(18,638)	0	0	(18,638)
<b>Net Cash Used for Capital and Related Financing Activities</b>	<b>(127,288)</b>	<b>(6,464)</b>	<b>(4,838,052)</b>	<b>(4,971,804)</b>
<i>Cash Flows from Investing Activities:</i>				
Interest on Investments	0	1,662	57,485	59,147
Decrease in Board Designated Assets	0	0	1,779,130	1,779,130
<b>Net Cash Provided by Investing Activities</b>	<b>0</b>	<b>1,662</b>	<b>1,836,615</b>	<b>1,838,277</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>9,568</b>	<b>(3,018)</b>	<b>(466,689)</b>	<b>(460,139)</b>
Cash and Cash Equivalents at Beginning of Year	365,956	53,712	1,135,210	1,554,878
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$375,524</b>	<b>\$50,694</b>	<b>\$668,521</b>	<b>\$1,094,739</b>

(Continued)



**PIKE COUNTY, OHIO**  
 Combined Statement of Cash Flows  
 All Enterprise Funds and Discretely Presented Component Units  
 For the Year Ended December 31, 1999  
 (Continued)

	PRIMARY GOVERNMENT	COMPONENT UNITS		Totals (Memorandum Only)
	Enterprise	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>				
Operating Income (Loss)	\$34,997	\$28,128	\$33,660	\$96,785
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>				
Depreciation	100,080	11,301	623,845	735,226
Changes in Assets and Liabilities:				
(Increase)/Decrease in Accounts Receivable	(18,682)	(43,434)	(3,175)	(65,291)
(Increase)/Decrease in Interest Receivable	0	24	0	24
(Increase)/Decrease in Prepaid Items	0	2,094	(6,859)	(4,765)
(Increase)/Decrease in Inventory Held for Resale	0	0	55,155	55,155
(Increase)/Decrease in Materials and Supplies Inventory	(3,290)	0	0	(3,290)
(Increase)/Decrease in Third Party Settlements	0	0	50,379	50,379
(Increase)/Decrease in Deferred Financing Cost	0	0	(120,937)	(120,937)
Increase/(Decrease) in Accounts Payable	0	2,107	948,493	950,600
Increase/(Decrease) in Accrued Wages and Benefits	287	7,114	25,864	33,265
Increase/(Decrease) in Compensated Absences Payable	(7,297)	0	0	(7,297)
Increase/(Decrease) in Due to Other Governments	(4,479)	(5,550)	0	(10,029)
Increase/(Decrease) in Capital Leases Payable	(5,040)	0	0	(5,040)
Total Adjustments	61,579	(26,344)	1,572,765	1,608,000
Net Cash Provided by (Used for) Operating Activities	\$96,576	\$1,784	\$1,606,425	\$1,704,785

See Accompanying Notes to the General Purpose Financial Statements

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Board of MR/DD Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$378,510	\$713,797	\$335,287
Charges for Services	30,000	15,900	(14,100)
Intergovernmental	1,357,306	1,670,596	313,290
Other	0	12,528	12,528
<b>Total Revenues</b>	<b>1,765,816</b>	<b>2,412,821</b>	<b>647,005</b>
<b>Expenditures:</b>			
Current:			
Health			
Board of MR/DD			
Personal Services	768,000	721,080	46,920
Fringe Benefits	225,888	207,567	18,321
Supplies and Materials	112,585	81,553	31,032
Contractual Services	1,210,417	1,082,375	128,042
Other Expenditures	99,620	60,523	39,097
<b>Total Health</b>	<b>2,416,510</b>	<b>2,153,098</b>	<b>263,412</b>
Capital Outlay	124,150	106,457	17,693
<b>Total Expenditures</b>	<b>2,540,660</b>	<b>2,259,555</b>	<b>281,105</b>
Excess of Revenues Over (Under) Expenditures	(774,844)	153,266	928,110
<b>Other Financing Sources (Uses):</b>			
Operating Transfer - Out	0	0	0
Advances - In	0	12,551	12,551
Advances - Out	0	(55,000)	(55,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(42,449)</b>	<b>(42,449)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(774,844)	110,817	885,661
Fund Balance at Beginning of Year	906,639	906,639	0
Prior Year Encumbrances	53,122	53,122	0
<b>Fund Balance at End of Year</b>	<b>\$184,917</b>	<b>\$1,070,578</b>	<b>\$885,661</b>

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

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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 21 and 22 to the General Purpose 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 Detention Center
- Ohio Valley Resource Conservation and Development Area, Inc.
- Private Industry Council
- Job Training Partnership Consortium
- Southern Ohio Development Initiatives
- 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 and agencies 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, hires and fires 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 - Fund Accounting: The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes herein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Governmental Fund Types: Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in enterprise funds) are accounted for through governmental funds. The following are the County's governmental fund types:

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

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

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.

Special Revenue Funds. These funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

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

Debt Service Funds: These funds are used to account for the accumulation of financial resources for, and the payment of general obligation long-term debt principal, interest and related costs. In accordance with Ohio Law, these funds were reported on a budgetary basis. For GAAP reporting, these funds have been combined with the fund responsible for the repayment of the debt (See page 163 for the information on GAAP reporting of these funds).

Proprietary Fund Type: The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following is the proprietary fund type utilized by the County:

Enterprise Funds. These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Fund Type: Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the County's fiduciary fund type:

Agency Funds. These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Expendable Trust Fund These funds are accounted for in essentially the same manner as governmental funds.

Account Groups: To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group. The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

General Long-Term Obligations Account Group. The General Long-Term Obligations Account Group is used to account for all long-term debt of the County, except that accounted for in the enterprise funds.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The information in Notes 2 through 25, 28 relate to the primary government. Information related to the discretely presented component units is presented in Note 26 and 27.

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

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All enterprise funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Enterprise fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental fund types and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, permissive sales tax (see Note 8), federal and state grants and entitlements, charges for current services, and fines and forfeitures. Major revenue sources not susceptible to accrual include licenses and permits which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are not intended to finance 1999 operations, have been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. Principal and interest on general and special assessment long-term debt are recorded as fund liabilities when due, and costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The enterprise funds are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized at the time they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

Under the guidelines of GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the County has elected to apply Financial Accounting Standards and Interpretations issued after November 30, 1989, to its proprietary activities, provided that they do not conflict with or contradict GASB pronouncements. The adoption of this approach to accounting for proprietary activities by the County required no change from prior years.

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

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Process: The budgetary process is prescribed by provisions of the Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting.

The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners. To comply with GAAP reporting requirements, the County's debt retirement funds reported on a budgetary basis have been included in the capital projects funds on a GAAP basis.

Tax Budget: A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 15 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources: The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include actual unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Appropriations: A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Budgeted Level of Expenditures: Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners appropriations are made to fund, department and object level (i.e., General Fund - Commissioners - personal services, fringe benefits, supplies and materials, contractual services and other expenditures).

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

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances: As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for enterprise funds.

Lapsing of Appropriations: At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

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 combined 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."

During fiscal year 1999, investments were limited to STAROhio.

Except for nonparticipating investments contracts, investments are reported at fair value which is based on quoted market prices. Non participating investment contracts such as nonnegotiable certificates of deposit are reported at cost.

The County has invested in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 1999. 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 the investment could be sold for on December 31, 1999.

Interest is distributed to the General Fund, Community Development, Motor Vehicle and Gas Tax, Child Support Enforcement Agency, and Law Enforcement Block Grant Special Revenue Funds, Pike Health Care Addition, Spicy Run Bridge and Pike County Multiple Bridge Capital Project Funds, and the Armintrout Expendable Trust Fund. Interest earned during 1999 amounted to \$633,412.

Inventory of Supplies: Inventories of governmental funds are stated at cost while inventories of enterprise funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the enterprise funds when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

Prepaid Items: Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

Interfund Assets and Liabilities: Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet. Short-term interfund loans or the short-term portion of advances are classified as interfund receivables/payables.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets and Depreciation: The fixed asset values initially were determined at December 31, 1991, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. Donated fixed assets are capitalized at estimated fair market value on the date donated. The County has established \$500 as the threshold for which fixed assets are to be reported.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost.

General Fixed Assets: General fixed assets (fixed assets used in governmental fund type operation) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated. Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Enterprise Fund Fixed Assets: Fixed assets reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation has been provided on a straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	30 years
Land Improvements	5 years
Furniture	10 years
Machinery and Equipment	10 years
Vehicles	5 years

Compensated Absences: In 1996, the County implemented the provisions of GASB Statement No. 16, "Accounting for 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 15 to the General Purpose Financial Statements.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, compensated absences are expended when earned. The entire amount of compensated absences is reported as a fund liability.

Intergovernmental Revenues: For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for enterprise fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.



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

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributed Capital: Contributed capital represents resources from other funds, other governments, private sources, and tap-in fees, to the extent they exceed the cost of physical connection to the system, which have been provided to the enterprise funds and are not subject to repayment. Because the County, prior to 1992 had not prepared financial statements in accordance with generally accepted accounting principles, the exact amount of contributed capital pertaining to years prior to 1992 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the enterprise funds have been classified as retained earnings. As of December 31, 1999 the County's contributed capital consisted of tap-in fees and capital grants.

Reserves of Fund Equity: The County records reservations for those portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for expenditure. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory of supplies, and for loans, which represent community development monies loaned to local businesses and homeowners.

Short-term Obligations: Under Ohio Law, a debt retirement fund must be created and used for the payment of all debt principal and interest. Generally accepted accounting principals 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 capital projects funds on a GAAP basis.

Long-Term Debt: Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

Interfund Transactions: During the course of normal operations, the County has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers.

Nonrecurring and non-routine transfers of equity between funds and the transfer of residual balances of discontinued funds or projects to the general fund or capital projects funds are classified as residual equity transfers.

Transactions that constitute reimbursements for expenditures or expenses initially made from a fund that are properly allocable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures and expenses in the fund that is reimbursed.

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

Total Columns on General Purpose Financial Statements: Total columns on the general purpose financial statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "Primary Government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "Reporting Entity" and includes the activity and operations of the County's legally separate discretely presented component units (see Note 1). The "Total" column on statements which do not include a component have no additional caption.

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

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 generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Budgetary Basis) and Actual - All Enterprise Funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses 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/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis). Material encumbrances are disclosed in the notes for the enterprise funds (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. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. 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:

	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types				
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis	\$1,074,962	\$1,164,136	\$ 0	\$(573,756)	\$ 114
Increases (Decreases) Due To:					
Revenue Accruals	(84,048)	(15,148)	137,582	6,203	2
Expenditure Accruals	(66,336)	(280,755)	(1,254,279)	(235,623)	(1,559)
Encumbrances	(202,900)	(614,207)	0	(237,169)	(1,650)
Transfers	0	0	97,115	(58,828)	0
Note Proceeds	0	0	450,913	940,000	0
Advances	<u>(715,778)</u>	<u>(35,939)</u>	<u>638,875</u>	<u>70,392</u>	<u>0</u>
Budget Basis	<u>\$ 5,900</u>	<u>\$ 218,087</u>	<u>\$ 70,206</u>	<u>\$ (88,781)</u>	<u>\$ (3,093)</u>

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

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

	Net Loss/Excess of Revenues Over Expenses, and Operating Transfers Proprietary Fund Type
GAAP Basis	<u>Enterprise</u> \$ 59,076
Increases (Decreases) Due To:	
Revenue Accruals	(128,879)
Expense Accruals	(256,026)
Advances	369,000
Transfers	(38,287)
Encumbrances	<u>(11,874)</u>
Budget Basis	<u>\$ (6,990)</u>

NOTE 4 - RESTATED FUND BALANCE/RETAINED EARNINGS

Due to the reclassification and combining of funds on a GAAP basis, and accrual restatements, the net change of beginning fund balances is as follows.

	Beginning Fund Balance/ <u>Retained Earnings</u>	<u>Adjustments</u>	Restated Fund Balance/ <u>Retained Earnings</u>
<i>Special Revenue Funds</i>	\$5,249,514	1,301	\$5,250,815
<i>Capital Project Funds</i>	(117,699)	(3,672)	(121,371)
<i>Enterprise Funds</i>	2,012,936	4,688	2,017,624
<i>General Long-Term Debt Account Group</i>	800,642	59,902	860,544

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Equity/Retained Earnings Deficits: The following funds have a fund balance deficit as of December 31, 1999:

<u>Special Revenue Funds</u>	
OH-EPA Septic Tank Fund	\$12,153
<u>Capital Projects Funds</u>	
Smith Road Waterline Fund	\$ 4,015
Market Street Office Complex Fund	557,539
Pike Health Care Addition Fund	328,579
Airport Hanger Construction Fund	45,115
U.S. 23 Sanitary Sewer Fund	9,084
Children's Services Building Fund	155,547

These deficits are a result of the application of generally accepted accounting principles 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 General Purpose Financial Statements  
(Continued)

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE (Continued)

Legal Compliance: The following funds had expenditures plus encumbrances in excess of appropriations, at the legal level of appropriation, at December 31, 1999:

<u>General Fund</u>	
Public Defender	
Contractual Services	\$3,988
Sheriff Department	
Contractual Services	892
<u>Special Revenue Funds</u>	
Community Development - CHIP County Wide	
Other Expenditures	605
VOCA Grant	
Other Expenditures	150
<u>Capital Project Fund</u>	
Sunfish Creek Road Waterline Fund	
Contractual Services	4,639
<u>Enterprise Fund</u>	
Pike County Sewer Fund	
Other Expenses	10

NOTE 6 - DEPOSITS AND INVESTMENTS

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public money deposited with the institution.

State statute permits interim monies to be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or other obligations of or security issued by the United States treasury or any other obligation guaranteed as to the payment of principal and interest by the United States;
2. Bonds, notes, debentures, or other obligations 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 General Purpose Financial Statements  
(Continued)

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NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section, and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAROhio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
8. Under limited circumstances, debt interests rated in either of the two highest rating classifications by at least two nationally recognized agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand: At year end, the County has \$5,415 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits With Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

Deposits: At year end, the carrying amount of the County's deposits was \$2,290,876 and the bank balance was \$3,565,963. Of the bank balance:

1. \$282,970 was covered by federal depository insurance; and
2. \$3,282,993 was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments: The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. The County's investment in STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

	Category			Carrying Value	Fair Value
	1	2	3		
<u>Investments:</u>					
*STAROhio	\$ 0	\$ 0	\$ 0	\$9,037,421	\$9,037,421
Total					
Investments	\$ 0	\$ 0	\$ 0	\$9,037,421	\$9,037,421

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classification of deposits and investments presented above per GASB Statement No. 3 is as follows:

GASB 3 to GASB 9 Reconciliation

	Cash & Cash Equivalents	Investments
GASB 9 Balances	\$11,333,712	\$ 0
Cash on Hand	(5,415)	0
STAROhio	(9,037,421)	9,037,421
GASB 3	<u>\$ 2,290,876</u>	<u>\$9,037,421</u>

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 1993. 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 represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable and unpaid as of December 31, 1999. 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 1999 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.

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

NOTE 7 - PROPERTY TAXES (Continued)

The full tax rate for all County operations for the year ended December 31, 1999, was \$9.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$157,485,980
Public Utility Personal Property	45,965,206
Tangible Personal Property	<u>30,099,189</u>
Total Property Taxes	<u>\$233,550,375</u>

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 1999 amounted to \$1,781,128.

NOTE 9 - RECEIVABLES

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services, and delinquent child support payments), loans, interest and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables 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, \$616,798 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 \$133,815 allowance for doubtful accounts.

Child support receivables amount to \$3,907,704. Due to the age of many of these accounts, three percent of the total, \$117,231 is considered uncollectible.

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

NOTE 9 - RECEIVABLES (Continued)

A summary of the principal items of intergovernmental receivables is as follows:

<u>Fund / Type</u>	<u>Amount</u>
<i>General Fund</i>	
Grants and Entitlements	\$ 3,443
<i>Total General Fund</i>	<u>3,443</u>
<i>Special Revenue Funds</i>	
Gasoline Tax	171,872
Grants and Entitlements	638,929
<i>Total Special Revenue Funds</i>	<u>810,801</u>
<i>Capital Project Funds</i>	
Grants and Entitlements	10,096
<i>Total Capital Projects</i>	<u>10,096</u>
<i>Agency Funds</i>	
Gasoline Tax	65,805
Local Government	143,403
Grants and Entitlements	25,326
Local Government Revenue Assistance	49,467
Library and Local Government	229,762
<i>Total Agency Funds</i>	<u>513,763</u>
<i>Total All Funds</i>	<u>\$1,338,103</u>

NOTE 10 - FEDERAL FOOD STAMP PROGRAM

The County's Department of Human Services distributes federal food stamps through contracting issuance centers to entitled recipients within Pike County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. The inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$706,039 of federal food stamps at December 31, 1999.



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

NOTE 11 - FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 1999, are as follows:

	<u>Enterprise</u>
Land	\$ 12,500
Buildings	126,571
Machinery and Equipment	110,852
Vehicles	27,620
Water and Sewer Lines	<u>4,242,411</u>
Total Fund Fixed Assets	4,519,954
Less: Accumulated Depreciation	<u>(1,142,870)</u>
Total Fund Fixed Assets (net of accumulated depreciation)	<u>\$3,377,084</u>

A summary of the changes in general fixed assets during 1999 is as follows:

<u>Asset Category</u>	<u>Balance for the Year Ended 12/31/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance for the Year Ended 12/31/99</u>
Land	\$ 648,071	\$ 67,500	\$ 0	\$ 715,571
Buildings	4,814,047	0	0	4,814,047
Improvements Other Than Buildings	378,648	16,150	0	394,798
Machinery and Equipment	1,769,463	238,833	28,831	1,979,465
Furniture and Fixtures	380,754	9,168	0	389,922
Vehicles	<u>2,067,273</u>	<u>267,902</u>	<u>44,900</u>	<u>2,290,275</u>
Totals	<u>\$ 10,058,256</u>	<u>\$ 599,553</u>	<u>\$ 73,731</u>	<u>\$10,584,078</u>

NOTE 12 - 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 1999, the County contracted with the Buckeye Joint-County Self-Insurance Council (a jointly governed organization, see Note 21) for liability, auto, and crime insurance. This jointly governed organization is a cost-sharing pool. The program has a \$0 to \$2,500 deductible per occurrence.

Coverages provided by the program are as follows:

General Liability	\$1,000,000
Public Officials Including Law Enforcement	2,000,000
Inland Marine	10 Percent of Loss
Automobile	300,000
Faithful Performance and Employee Bond	250,000

In addition, the County maintains separate replacement cost insurance on buildings and contents in the amount of \$10,167,000, other property insurance including \$5,000 for extra expenses and \$100,000 for valuable papers and records, and aviation insurance.

Health insurance was provided by a private carrier, AETNA for the year.

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

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NOTE 12 - RISK MANAGEMENT (Continued)

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.

NOTE 13 - DEFINED BENEFIT RETIREMENT PLANS

Public Employees Retirement System - All Pike County full time employees (except for certified teachers) participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer defined benefit pension plan created by the State of Ohio. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 42315-4562 or by calling (614) 466-2085 or 1-800-222-PERS(7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement. Law enforcement employees contribute 9.0% of covered salary. The 1998 employer contribution rate for local government employers was 13.55% of covered payroll. The law enforcement employer rate was 16.70% of covered payroll. Pike County's contributions to PERS for the years ending December 31, 1997, 1998 and 1999, were \$844,607, \$768,283, and \$988,509 respectively which are equal to the required contributions for each year.

State Teachers Retirement System - The Pike County Board of Mental Retardation and Developmental Disabilities contributes to the State Teachers Retirement System of Ohio (STRS) for all certified teachers, a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available 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 43215-3771.

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 10.5% was the portion to fund pension obligations. Prior to July 1, 1997, the portion used to fund pension obligations was 12%. 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. Pike County's contributions to STRS for the years ending December 31, 1997, 1998 and 1999 were \$4,404, \$4,739, and \$7,641 which are equal to the required contributions for each year.

Effective July 1, 1991, all employees not otherwise covered by the Public Employees Retirement System or the State Teachers Retirement System have an option to choose social security or the Public Employees Retirement System/State Teachers Retirement System. As of December 31, 1999, none of the elected officials has elected social security.

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

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NOTE 14 - POSTEMPLOYMENT BENEFITS

Public Employees Retirement System: The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement service is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 1999 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1998 was 16.70 percent and 4.2 percent 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 PERS.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999 the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

State Teachers Retirement System: Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (the System). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Benefit provisions and the obligations to contribute are established by the System based on authority granted by State statute.

Benefits are funded on a pay-as-you-go basis. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from System funds shall be included in the employer contribution rate, currently 14% of covered payroll. The board currently allocates employer contributions equal to eight percent of covered payroll to the Health Care Reserve Fund. For Pike County this amount equaled \$4,366 during 1999. The balance in the Health Care Reserve Fund was \$2,783 million, on June 30, 1999. As of July 1, 1999, eligible benefits recipients totaled 95,796. For the year ended June 30, 1999, net health care costs paid by the System were \$249,929,000.

NOTE 15 - 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. As of December 31, 1999, the liability for compensated absences was \$486,594 for the entire County.

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

NOTE 16 - 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.

Under the Ohio Public Employees Deferred Compensation Program and the County Commissioners' Association of Ohio deferred Compensation Program, all plan assets are now being held in a trust arrangement for the exclusive benefit of participants and their beneficiaries, as required by the Small Business Job Protection Act of 1996. Under this Act, all existing deferred compensation plans were required to implement such a trust arrangement by January 1, 1999. As a result the assets of these plans are no longer reflected in the combined financial statements of the County.

NOTE 17 - CAPITALIZED LEASES - LESSEE DISCLOSURE

The County has entered into capitalized leases for the acquisition of two copiers. During previous years, the County has entered into capitalized leases for the acquisition of a copier and a vehicle. The terms of the agreement 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 General Purpose Financial Statements for the general fund and CDBG fund. These expenditures are reflected as program/object expenditures on a budgetary basis.

The Governmental funds' capital leases were recorded as assets in the GFAAG and liability in the GLTDAG. Governmental funds capital leases required the County to record the corresponding revenue and expenditure for the lesser of the fair market value or minimum lease payment at lease exceptions in the General Fund and CDBG Fund.

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, 1999.

Year Ending <u>December 31,</u>	<u>Long-Term Debt</u>
2000	\$14,772
2001	13,932
2002	9,732
2003	8,763
2001	<u>2,219</u>
Total Minimum Lease Payments	49,418
Less: Amount Representing Interest	<u>(7,930)</u>
Present Value of Minimum Lease Payments	<u>\$41,488</u>

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

NOTE 18 - LONG-TERM DEBT

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

<u>Types / Issues</u>	<u>Outstanding at 01/01/99</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/99</u>
<u>General Long-Term Obligations</u>				
Compensated Absences	\$672,518	\$ 0	\$290,749	\$381,769
General Obligation Debt Loan 0.00% - 1995 Ohio Public Works Commission	118,125	0	6,750	111,375
General Obligation Debt Loan 0.00% - 1998 Ohio Public Works Commission	50,000	0	1,250	48,750
Capital Leases	<u>19,901</u>	<u>18,737</u>	<u>6,390</u>	<u>32,248</u>
Total Long-Term Obligations	<u>\$860,544</u>	<u>\$ 18,737</u>	<u>\$305,139</u>	<u>\$574,142</u>

<u>Types / Issues</u>	<u>Outstanding at 01/01/99</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/99</u>
<u>Enterprise Fund Obligations</u>				
<u>Pike County Water Fund</u>				
Loan - 0.00% - 1994 Ohio Public Works Commission	\$ 154,687	\$ 0	\$21,875	\$132,812
<u>Pike County Sewer Fund</u>				
Capital Leases	<u>14,280</u>	<u>0</u>	<u>5,040</u>	<u>9,240</u>
Total Enterprise Funds Obligations	<u>\$ 168,967</u>	<u>\$ 0</u>	<u>\$ 26,915</u>	<u>\$142,052</u>

The Ohio Public Works Commission (OPWC) loan 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 also consists of money owed to the OPWC for replacement of Buchanan Road Bridge. The total loan amount awarded was \$135,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The County has Health Facilities Revenue Bonds outstanding in the aggregate principal of \$8,830,000 at December 31, 1997 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.

Compensated Absences (sick leave and vacation benefits) will be paid from the fund from which the person is paid. Additions and deletions of accrued vacation and sick leave are shown net since it is impractical for the County to determine these amounts separately.

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

**NOTE 18 - LONG-TERM DEBT** (Continued)

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

	Lapparell Road <u>OPWC Loan</u>	Buchanan Road <u>OPWC Loan</u>	Pike Lake Road Bridge <u>OPWC Loan</u>
2000	\$ 4,688	\$ 6,750	\$ 1,250
2001	9,376	6,750	2,500
2002	9,376	6,750	2,500
2003	9,376	6,750	2,500
2004	9,376	6,750	2,500
2005-2009	46,880	33,750	12,500
2010-2014	43,740	33,750	12,500
Thereafter	<u>0</u>	<u>10,125</u>	<u>12,500</u>
Total	<u>\$ 132,812</u>	<u>\$ 111,375</u>	<u>\$ 48,750</u>

**NOTE 19 - NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 1999 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/99</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/99</u>
<i>Special Revenue Funds</i>				
MR/DD Facility	\$ 250,000	\$ 200,000	\$ 250,000	\$ 200,000
Emergency Medical Services	<u>101,595</u>	<u>35,913</u>	<u>101,595</u>	<u>35,913</u>
Total Special Revenue Funds	351,595	235,913	351,595	235,913
<i>Capital Projects Funds</i>				
Pike Health Care Addition Fund	365,000	340,000	365,000	340,000
Children Services Building Fund	155,000	150,000	155,000	150,000
Pike County Multiple Bridge Fund	200,000	0	0	200,000
Market Street Office Complex	0	600,000	600,000	0
Airport Hanger Construction	<u>85,000</u>	<u>65,000</u>	<u>85,000</u>	<u>65,000</u>
Total Capital Projects Funds	805,000	1,155,000	1,205,000	755,000
<i>Enterprise Fund</i>				
<i>Pike County Sewer Fund</i>				
Pike County Sewer Notes	270,000	234,000	270,000	234,000
Circleview Drive Sewer Notes	<u>155,000</u>	<u>135,000</u>	<u>155,000</u>	<u>135,000</u>
Total Pike County Sewer Fund	425,000	369,000	425,000	369,000
<i>Pike County Water Fund</i>				
Lapparell Road/Cynthiana Waterline Notes	<u>40,532</u>	<u>20,532</u>	<u>40,532</u>	<u>20,532</u>
Total Enterprise Funds	<u>465,532</u>	<u>389,532</u>	<u>465,532</u>	<u>389,532</u>
Total All Funds	<u>\$1,622,127</u>	<u>\$1,780,455</u>	<u>\$2,022,127</u>	<u>\$1,380,445</u>

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

NOTE 19 - NOTES PAYABLE (Continued)

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 3.56 percent to 4.25 percent.

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables:

<u>Fund Type/Fund</u>	<u>Asset</u> <u>Interfund</u> <u>Receivable</u>	<u>Liability</u> <u>Interfund</u> <u>Payable</u>
General Fund	\$ 783,152	\$ 0
Special Revenue Funds		
Board of MR/DD Fund	42,449	58,875
OH-EPA Septic Tank Fund	<u>0</u>	<u>15,000</u>
Total Special Revenue Funds	<u>42,449</u>	<u>73,875</u>
Capital Projects Funds		
Children's Services Building Fund	0	160
Fairgrounds Improvement Fund	0	80,000
U.S. 23 Sanitary Sewer Project Fund	0	9,084
Market Street Office Complex Fund	0	580,000
Smith Road Waterline Fund	<u>0</u>	<u>7,500</u>
Total Capital Projects Funds	<u>0</u>	<u>676,744</u>
Enterprise Fund		
Pike County Sewer Fund	<u>0</u>	<u>32,533</u>
Total Enterprise Funds	<u>0</u>	<u>32,533</u>
Agency Fund		
Family & Children First Council Fund	<u>0</u>	<u>42,449</u>
Total Enterprise Funds	<u>0</u>	<u>42,449</u>
Total All Funds	<u>\$ 825,601</u>	<u>\$ 825,601</u>
	<u>Due From</u> <u>Funds</u>	<u>Due To</u> <u>Funds</u>
Special Revenue Funds		
Human Services	\$ 0	\$ 10,345
Total Special Revenue Funds	0	10,345
Agency Funds		
District Board of Health	<u>10,345</u>	<u>0</u>
Total All Funds	<u>\$ 10,345</u>	<u>\$ 10,345</u>

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

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NOTE 21 - 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, Lawrence, Meigs, Monroe, Morgan, Noble, Perry, Pike, Vinton and Washington Counties, and was formed as an Ohio nonprofit corporation for the purpose of establishing an insurance pool to obtain general liability, law enforcement, professional and fleet insurance. Member counties provide operating resources to the corporation based on actuarially determined rates.

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 President, Vice President, Second Vice President and two Governing Board members. The expenditures 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.

In the event of losses, the first \$250 to \$2,500 of any valid claim, depending on type of loss, will be paid by the member. The next payment, with a maximum pay out ranging from \$100,000 to \$1,000,000 per occurrence, will come from the self-insurance pool based on the members' percentage of contribution. If the aggregate claims paid by the pool exceed the available resources, the pool may require the members to make additional supplementary 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. During 1999, Pike County paid \$100,535 to the Council for insurance coverage.

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 1999, Pike County contributed \$263,882 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 administers 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 General Purpose Financial Statements  
(Continued)

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NOTE 21 - 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 1999.

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 1999, Pike County contributed \$40,565 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.

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.

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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 1999.

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 1999.

NOTE 22 - 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 1999.

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 1999.

NOTE 23 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds which are intended to be self-supporting through user fees charged for services provided to consumers for sewage, water and recycling services. The component units, Pike County Adult Activities Center and Pike Health Services were excluded because they are presented individually in the general purpose financial statements. Financial segment information as of and for the year ended December 31, 1999, is as follows:

	Pike County <u>Sewer Fund</u>	Pike County <u>Water Fund</u>	Pike County <u>Recycling Fund</u>	Total <u>Enterprise Funds</u>
Operating Revenues	\$ 315,614	\$ 9,375	\$ 106,822	\$ 431,811
Operating Expenses Before Depreciation	188,874	0	107,860	296,734
Depreciation Expense	81,526	17,749	805	100,080
Operating Gain (Loss)	45,214	(8,374)	(1,843)	34,997
Net Non - Operating Revenues (Expenses)	(12,504)	(1,737)	33	(14,208)
Operating Transfers - In	0	38,287	0	38,287
Net Gain (Loss)	32,710	28,176	(1,810)	59,076
Net Working Capital	695	(13,231)	17,380	4,844
Total Assets	3,257,241	482,960	90,637	3,830,838
Notes Payable	369,000	20,532	0	389,532
Total Equity	2,824,282	328,885	86,709	3,239,876
Encumbrances Outstanding at 12/31/99	11,509	0	365	11,874

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

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NOTE 24 - 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.

NOTE 25 - 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 1999, these contributions were \$23,453.

Ross County Law Complex: In 1993, Pike County entered into an agreement with Ross County which allows Pike County to receive a credit of \$7,695 each month through January 31, 2000 toward Pike County's monthly cost of housing prisoners in the Law Complex. This credit is being received in return for Pike County having previously authorized Ross County to apply for multi-county funding which was used initially to construct the Law Complex. Any unused credit will be carried forward and applied to the following month's billing until the end of this agreement, at which time such unused credit will expire. During 1998, the County used \$92,340 of this credit, leaving a zero balance of at December 31, 1999.

NOTE 26 - PIKE COUNTY ADULT ACTIVITIES CENTER

Organization - The Pike 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 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.

Basis of Presentation - The financial statements have been presented in conformity with generally accepted accounting principles.

Cash and Cash Equivalents - At year end, the carrying amount of the Center's deposits was \$50,694, and the bank balance was \$66,167. The entire bank balance was covered by Federal Depository Insurance.

Inventories - Inventories are determined by physical count and are valued at the lower of cost or market. Cost is generally determined by the first-in, first-out method.

Investments - The Center did not have any investments at year end.

Property, Plant and Equipment - Property, plant and equipment have been carried at cost or, in the case of donated assets, at fair market value at the date of the contribution. Depreciation is computed on the MACRS method over the estimated useful lives of the assets.

Federal Income Taxes - The Center qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal income tax is required.

Accounts Receivable - Accounts receivable represents charges for services from companies and are considered fully collectable.

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

NOTE 26 - PIKE COUNTY ADULT ACTIVITIES CENTER (Continued)

Fixed Assets - A summary of Pike adult Activity Center's fixed assets at December 31, 1999 follows:

Furniture and Fixtures	\$ 7,549
Equipment	<u>72,788</u>
Total	80,337
Less: Accumulated Depreciation	<u>(59,316)</u>
Total Fixed Assets (net of accumulated depreciation)	<u>\$21,021</u>

Fixed assets are depreciated on a straight line basis using an estimated useful life of 3, 5, 7, and 10 years for equipment.

NOTE 27 - PIKE HEALTH SERVICES, INC.

As indicated in Note 2 to the General Purpose Financial Statements, the following disclosures are made on behalf of Pike Health Services, Inc.:

A. Summary of Significant Accounting Policies

Organization - Pike Health Services, Inc. (the Hospital) is a nonprofit corporation organized under the laws of the State of Ohio to provide health care services to Pike County and surrounding areas.

The Hospital facilities are owned by Pike County, Ohio (the County). Effective July 1, 1984, the Hospital entered into a thirty year lease agreement with the County to operate the Hospital facilities. Terms of the lease agreement require a nominal rental payment of \$1 per year. The cost of the Hospital facilities has been recorded by a charge to property and equipment and a credit to general fund balance.

Effective July 1, 1997, the original lease agreement with the County was extended until July 1, 2022.

Basis of Presentation - The financial statements have been presented in conformity with generally accepted accounting principles as recommended in the Audit Guide (*Audits of Providers of Health Care Services*) published by the American Institute of Certified Public Accountants.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also effect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents - at year end, the carrying amount of the Hospital's deposits was \$668,521 and the bank balance was \$668,521. \$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.

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

NOTE 27 - PIKE HEALTH SERVICES, INC (Continued)

A. Summary of Significant Accounting Policies (continued)

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.

	<u>Category</u>			<u>Carrying Value</u>	<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U.S. Gov't Agency Obligations	\$ 180,219	\$ 0	\$ 0	\$ 180,219	\$ 180,219
Government Mutual Funds	0	0	0	216,212	216,212
Money Market	0	0	0	3,040,771	3,040,771
Common Stock	<u>59,554</u>	<u>0</u>	<u>0</u>	<u>59,554</u>	<u>59,554</u>
Total	<u>\$ 239,773</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$3,496,756</u>	<u>\$3,496,756</u>

Investment Income for the year ended December 31, 1999 consists of the following:

	<u>1999</u>
Interest and Dividends	\$57,485

Inventories - Inventories are determined by physical count and are valued at the lower of cost or market. Cost is generally determined by the first-in, first-out method.

Assets Limited As to Use - board designated and trustee held assets, consisting principally of cash and cash equivalents, represent funds held by a trustee under a bond indenture agreement and funds designated by the Hospital's board of Trustees for capital purchases. The portfolio is carried at fair value.

Deferred Financing Fees - Costs incurred in connection with the issuance of bonds are being amortized over the lives of the related bonds using the effective interest method. Accumulated amortization is \$21,888 at December 31, 1999.

Net Patient Service Revenue - The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, charges, discounted charges, and per unit payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Property, Plant and Equipment - Property, plant and equipment have been carried at cost or, in the case of donated assets, at fair market value at the date of the contribution. Depreciation is computed on the straight-line method over the estimated useful lives of the assets.

Temporarily Restricted Assets - The Hospital receives certain contributions, grants and bequests which are restricted as to use (a specific time period or purpose) by the donor. Any income derived from these funds, if restricted are credited directly to the temporarily restricted net asset balance.

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

NOTE 27 - PIKE HEALTH SERVICES, INC. (Continued)

A. Summary of Significant Accounting Policies (continued)

Charity Care - The Hospital maintains a policy whereby patients in need of medical services are treated without regard to their ability to pay for such services. Because the Hospital does not expect to pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue. The Hospital had \$676,000 in charity care in 1999.

Federal Income Taxes - The Hospital qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal income tax is required.

B. Leases

The capital lease obligations are secured by certain equipment with a cost of \$1,546,931 and accumulated amortization of \$887,872 at December 31, 1999. Lease amortization is included in depreciation expense. At December 31, 1999, future minimum payments, by year and in the aggregate, for capital leases consist of the following:

2000	\$343,977
2001	319,709
2002	91,853
2003	28,957
2004	<u>1,086</u>
Total minimum lease payment	785,582
Amounts representing interest	<u>(71,034)</u>
Present Value of net minimum lease payments	<u>\$714,548</u>

C. Net Patient Service Revenue

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. A summary of the payment arrangements with major third-party payor follows:

Medicare: Inpatient acute care services rendered to medicare program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Inpatient nonacute services, certain outpatient services, and outpatient capital costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology. The Hospital is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary. The Hospital's classification of patients under the medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the Hospital. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through December 31, 1996.

Medicaid: Inpatient acute care services rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors. Outpatient services related to medicaid program beneficiaries are reimbursed on a fee screen basis.

The Hospital has also entered into payment agreements with certain commercial insurance carriers and other organizations. The basis for payment to the Hospital under these agreements includes charges, discounts from established charges, and prospectively determined per unit rates.

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

NOTE 27 - PIKE HEALTH SERVICES, INC. (Continued)

C. Net Patient Service Revenue (continued)

A summary of patient service revenue and contractual adjustments is as follows:

	Year Ended <u>December 31, 1999</u>
Total patient service revenue	\$17,712,700
Contractual adjustments:	
Medicare	3,795,671
Medicaid	1,701,738
Blue Cross	74,174
Workers' compensation	189,817
Other	<u>319,795</u>
Total contractual adjustments	<u>6,081,195</u>
Net patient service revenue	<u>\$ 11,631,505</u>

D. Pension Plan

The Hospital has established a defined contribution plan for all employees 21 years of age and with at least 1 year of service. Employees become vested after 3 years of service. The Hospital funds pension costs based on a rate of 3% of each employee's salary, as determined by the plan. The Hospital's Board of Trustees is responsible for amending the pension plan provisions and contribution requirements. The provision for retirement plan expense for the year ended December 31, 1999 was \$107,579.

E. County Tax Levy

In 1997, the voters of Pike County renewed a property tax levy to provide operating support for the hospital for an additional five years. It is expected that the levy will provide the Hospital with approximately \$600,000 per year from 1998 to 2002. Actual receipts in 1999 amounted to approximately \$894,000.

F. Contingencies

The Hospital is involved from time to time in routine litigation. Management does not believe that the ultimate resolution of this litigation will be material to the financial condition or results of operations of the Hospital.

Malpractice and general patient liability claims have been asserted against the Hospital by various claimants. The claims are in various stages and some may ultimately be brought to trial. At December 31, 1999, management believes asserted and unasserted claims and assessments will not exceed the limits of insurance coverage. Accordingly, no amounts have been accrued for malpractice and general patient liability claims at December 31, 1999.

There may be other claims asserted arising from services provided to patients, however, management has no basis to estimate the ultimate cost, if any, of the settlement of such potential claims and, accordingly, has not accrued for them.

As a part of the financing related to its current hospital facilities, the Hospital received grants from the federal government related to the Hill Burton program. The grants require certain restrictions as to the use and disposition of the facilities.

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

NOTE 27 - PIKE HEALTH SERVICES, INC. (Continued)

G. Fixed Assets

A summary of the Hospital's fixed assets at December 31, 1999 are as follows:

Land	\$ 244,450
Land Improvements	495,218
Building	10,579,021
Fixed Equipment	1,637,660
Major movable equipment	<u>5,882,062</u>
Total	18,838,411
Less: allowances for depreciation	<u>(6,037,532)</u>
Total Fund Fixed Assets (net of accumulated depreciation)	<u>\$12,800,879</u>

H. Functional Expenses

The Hospital provides general health care services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>1999</u>
Health care services	\$10,817,250
General and administrative	<u>1,313,177</u>
Total	<u>\$12,130,427</u>

I. Long-Term Debt

Long-Term debt consists of:

	<u>December 31, 1999</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	\$5,830,000
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	3,000,000
Less - bond discount	(87,262)
Capital Lease Obligations	<u>714,548</u>
Total Long-Term Debt	<u>\$9,457,286</u>



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

NOTE 27 - PIKE HEALTH SERVICES, INC. (Continued)

I. Long-Term Debt (continued)

Long-Term debt maturities are as follows:

<u>Year</u>	<u>Amount</u>
2000	\$479,160
2001	549,404
2002	351,869
2003	308,040
2004	301,075
Thereafter	<u>7,467,738</u>
Total	<u>\$9,457,286</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.

I. Notes Payable

On December 17, 1998 the Hospital obtained an \$100,000 term note, with an interest rate of 7.35%. The note matured on March 17, 1999, at which time the Hospital renewed the note until June 30, 1999 with an interest rate of 6.55%.

On December 29, 1998, the Hospital obtained an \$150,000 term note, with an interest rate of 7.35%. The note matured on February 2, 1999, at which time the Hospital renewed the note until June 3, 1999 with an interest rate of 6.55%.

At December 31, 1999 the two term notes had a remaining balance of \$44,876.

NOTE 28 - CONSTRUCTION COMMITMENTS

As of December 31, 1999 the County had a contractual purchase commitment for one project in the Computerized Tax mapping Fund. The amounts for the project are as follows:

<u>Project</u>	<u>Purchase Commitments</u>	<u>Payments Made</u>	<u>Amount Remaining on Contract</u>
Tax Mapping Project	\$326,210	\$296,876	\$29,334

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***COMBINING, INDIVIDUAL FUND***

***AND ACCOUNT GROUP***

***STATEMENTS AND SCHEDULES***

## *General Fund*

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The general fund accounts for those resources traditionally associated with the general government operations of the County that are not required to be accounted for in other specific funds.

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$1,591,353	\$3,511,802	\$1,920,449
Charges for Services	429,750	725,179	295,429
Fees, Licenses and Permits	17,710	18,601	891
Fines and Forfeitures	80,000	115,691	35,691
Intergovernmental	395,647	478,031	82,384
Interest	225,000	533,601	308,601
Other	91,700	157,045	65,345
<b>Total Revenues</b>	<b>2,831,160</b>	<b>5,539,950</b>	<b>2,708,790</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government - Legislative and Executive</b>			
<b>Commissioners</b>			
Salaries	161,628	160,715	913
Fringe Benefits	41,779	38,451	3,328
Supplies and Materials	3,550	2,830	720
Contractual Services	163,645	127,487	36,158
Other Expenditures	12,247	6,693	5,554
<b>Total Commissioners</b>	<b>382,849</b>	<b>336,176</b>	<b>46,673</b>
<b>Microfilm</b>			
Fringe Benefits	2,253	1,151	1,102
Other Expenditures	483	483	0
<b>Total Microfilm</b>	<b>2,736</b>	<b>1,634</b>	<b>1,102</b>
<b>County Auditor</b>			
Salaries	133,358	129,020	4,338
Fringe Benefits	35,735	34,832	903
Supplies and Materials	15,260	10,793	4,467
Contractual Services	3,793	3,353	440
Other Expenditures	12,242	8,131	4,111
<b>Total County Auditor</b>	<b>200,388</b>	<b>186,129</b>	<b>14,259</b>
<b>Personal Property</b>			
Salaries	19,911	19,779	132
Fringe Benefits	3,613	3,382	231
Supplies and Materials	2,953	1,343	1,610
Other Expenditures	2,526	1,251	1,275
<b>Total Personal Property</b>	<b>29,003</b>	<b>25,755</b>	<b>3,248</b>

(Continued)

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Appraisal of Real Property			
Supplies and Materials	0	0	0
<b>Total Appraisal of Real Property</b>	<b>0</b>	<b>0</b>	<b>0</b>
County Treasurer			
Salaries	99,797	99,797	0
Fringe Benefits	25,123	25,063	60
Supplies and Materials	4,739	3,713	1,026
Contractual Services	1,717	1,425	292
Other Expenditures	9,118	8,015	1,103
<b>Total County Treasurer</b>	<b>140,494</b>	<b>138,013</b>	<b>2,481</b>
Prosecuting Attorney			
Salaries	183,892	183,864	28
Fringe Benefits	43,192	41,416	1,776
Supplies and Materials	3,888	3,474	414
Contractual Services	8,791	7,928	863
Other Expenditures	27,249	23,572	3,677
<b>Total Prosecuting Attorney</b>	<b>267,012</b>	<b>260,254</b>	<b>6,758</b>
Budget Commission			
Supplies and Materials	522	210	312
Board of Revision			
Supplies and Materials	100	0	100
Other Expenditures	100	0	100
<b>Total Board of Revision</b>	<b>200</b>	<b>0</b>	<b>200</b>
Bureau of Inspection			
Contractual Services	179,000	60,157	118,843
County Planning Commission			
Salaries	47,365	41,084	6,281
Fringe Benefits	10,656	9,622	1,034
Supplies and Materials	700	608	92
Contractual Services	2,858	2,058	800
Other Expenditures	5,570	3,690	1,880
<b>Total County Planning Commission</b>	<b>67,149</b>	<b>57,062</b>	<b>10,087</b>
Data Processing			
Supplies and Materials	3,816	3,302	514
Other Expenditures	1,640	695	945
<b>Total Data Processing</b>	<b>5,456</b>	<b>3,997</b>	<b>1,459</b>

(Continued)

*PIKE COUNTY, OHIO*  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Elections			
Salaries	110,560	110,190	370
Fringe Benefits	58,572	58,010	562
Supplies and Materials	20,700	18,689	2,011
Contractual Services	7,947	7,230	717
Other Expenditures	13,230	11,042	2,188
<b>Total Board of Elections</b>	<b>211,009</b>	<b>205,161</b>	<b>5,848</b>
Buildings and Grounds - Maintenance			
Salaries	86,174	86,174	0
Fringe Benefits	25,536	24,315	1,221
Supplies and Materials	10,028	5,404	4,624
Contractual Services	168,146	122,528	45,618
Other Expenditures	111,792	80,939	30,853
<b>Total Buildings and Grounds - Maintenance</b>	<b>401,676</b>	<b>319,360</b>	<b>82,316</b>
Recorder			
Salaries	75,545	74,503	1,042
Fringe Benefits	19,648	18,538	1,110
Supplies and Materials	6,350	3,595	2,755
Contractual Services	3,197	1,975	1,222
Other Expenditures	3,520	2,348	1,172
<b>Total Recorder</b>	<b>108,260</b>	<b>100,959</b>	<b>7,301</b>
Insurance, Pensions, Taxes			
Contractual Services	122,311	120,741	1,570
Miscellaneous			
Other Expenditures	176,399	153,489	22,910
<b>Total General Government - Legislative and Executive</b>	<b>2,294,464</b>	<b>1,969,097</b>	<b>325,367</b>
General Government - Judicial			
Court of Appeals			
Other Expenditures	8,522	8,522	0
Common Pleas Court			
Salaries	51,359	51,358	1
Fringe Benefits	14,540	14,347	193
Supplies and Materials	1,850	1,841	9
Contractual Services	13,603	6,967	6,636
Other Expenditures	7,000	4,711	2,289
<b>Total Common Pleas Court</b>	<b>88,352</b>	<b>79,224</b>	<b>9,128</b>

(Continued)

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Jury Commission			
Salaries	975	580	395
Fringe Benefits	164	142	22
Supplies and Materials	378	89	289
Other Expenditures	35	19	16
Total Jury Commission	1,552	830	722
Adult Probation			
Supplies and Materials	650	643	7
Contractual Services	0	0	0
Other Expenditures	2,325	2,169	156
Total Adult Probation	2,975	2,812	163
Domestic Relations			
Fringe Benefits	0	0	0
Supplies and Materials	0	0	0
Total Domestic Relations	0	0	0
Juvenile Court			
Salaries	54,668	54,668	0
Fringe Benefits	14,855	11,608	3,247
Supplies and Materials	2,500	2,412	88
Contractual Services	4,734	3,110	1,624
Other Expenditures	3,754	1,130	2,624
Total Juvenile Court	80,511	72,928	7,583
Probate Court			
Salaries	47,433	47,198	235
Fringe Benefits	10,882	10,665	217
Supplies and Materials	2,723	2,417	306
Contractual Services	2,506	2,254	252
Other Expenditures	8,044	6,534	1,510
Total Probate Court	71,588	69,068	2,520
Clerk of Courts			
Personal Services	78,112	78,111	1
Fringe Benefits	22,067	20,861	1,206
Supplies and Materials	7,000	6,037	963
Contractual Services	350	0	350
Other Expenditures	1,450	643	807
Total Clerk of Courts	108,979	105,652	3,327

(Continued)



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
County Court			
Personal Services	151,935	151,178	757
Fringe Benefits	47,391	45,682	1,709
Supplies and Materials	2,281	1,750	531
Contractual Services	5,370	3,604	1,766
Other Expenditures	2,600	2,497	103
<b>Total County Court</b>	<b>209,577</b>	<b>204,711</b>	<b>4,866</b>
Public Defender			
Contractual Services	17,322	21,310	(3,988)
Other Expenditures	59,942	38,632	21,310
<b>Total Public Defender</b>	<b>77,264</b>	<b>59,942</b>	<b>17,322</b>
Law Library			
Personal Services	3,600	3,600	0
Fringe Benefits	719	716	3
<b>Total Law Library</b>	<b>4,319</b>	<b>4,316</b>	<b>17,325</b>
<b>Total General Government - Judicial</b>	<b>653,639</b>	<b>608,005</b>	<b>45,634</b>
Public Safety			
Coroner			
Personal Services	19,872	19,872	0
Fringe Benefits	4,184	4,067	117
Supplies and Materials	100	0	100
Contractual Services	25,321	18,524	6,797
Other Expenditures	1,100	710	390
<b>Total Coroner</b>	<b>50,577</b>	<b>43,173</b>	<b>7,404</b>
Juvenile Probation			
Personal Services	47,860	47,313	547
Fringe Benefits	12,056	8,676	3,380
Materials and Supplies	1,500	885	615
Other Expenditures	9,737	5,837	3,900
<b>Total Juvenile Probation</b>	<b>71,153</b>	<b>62,711</b>	<b>8,442</b>
Sheriff			
Personal Services	467,325	456,057	11,268
Fringe Benefits	129,454	128,073	1,381
Supplies and Materials	11,953	11,409	544
Contractual Services	42,140	43,032	(892)
Other Expenditures	170,963	157,186	13,777
<b>Total Sheriff</b>	<b>821,835</b>	<b>795,757</b>	<b>26,078</b>
Prisoner Care			
Contractual Services	173,195	164,062	9,133
Other Expenditures	0	0	0
<b>Total Prisoner Care</b>	<b>173,195</b>	<b>164,062</b>	<b>9,133</b>

(Continued)

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Disaster Services			
Supplies and Materials	200	0	200
Other Expenditures	50	0	50
<b>Total Disaster Services</b>	<b>250</b>	<b>0</b>	<b>250</b>
<b>Total Public Safety</b>	<b>1,117,010</b>	<b>1,065,703</b>	<b>51,307</b>
Public Works			
Engineer			
Personal Services	33,131	30,912	2,219
Fringe Benefits	8,562	6,971	1,591
Supplies and Materials	1,000	922	78
Contractual Services	1,000	0	1,000
Other Expenditures	8,025	6,151	1,874
<b>Total Public Works</b>	<b>51,718</b>	<b>44,956</b>	<b>6,762</b>
Health			
Other Health			
Hydrophobia Claims	200	0	200
Crippled Children Aid	21,629	21,628	1
Contractual Services	2,300	1,134	1,166
Other Expenditures	140	140	0
<b>Total Health</b>	<b>24,269</b>	<b>22,902</b>	<b>1,367</b>
Soldiers' Relief			
Salaries	43,940	43,608	332
Fringe Benefits	10,982	7,981	3,001
Supplies and Materials	2,470	1,515	955
Contractual Services	2,875	1,834	1,041
Other Expenditures	25,230	17,556	7,674
<b>Total Soldiers' Relief</b>	<b>85,497</b>	<b>72,494</b>	<b>13,003</b>

(Continued)

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Veterans' Services			
Supplies and Materials	0	0	0
Other Expenditures	3,750	2,105	1,645
<b>Total Veteran's Services</b>	<b>3,750</b>	<b>2,105</b>	<b>1,645</b>
Other Human Services			
Charity	0	0	0
Welfare Assistance	173,838	173,838	0
<b>Total Human Services</b>	<b>263,085</b>	<b>248,437</b>	<b>14,648</b>
Conservation and Recreation			
Airport			
Personal Services	10,902	10,902	0
Fringe Benefits	3,970	2,963	1,007
Supplies and Materials	1,198	800	398
Contractual Services	6,450	5,217	1,233
Other Expenditures	6,300	5,868	432
<b>Total Airport</b>	<b>28,820</b>	<b>25,750</b>	<b>3,070</b>
Agriculture			
Grants	139,277	136,500	2,777
<b>Total Conservation and Recreation</b>	<b>168,097</b>	<b>162,250</b>	<b>5,847</b>
Economic Development & Assistance			
Economic Development Project	10,000	10,000	0
Capital Outlay	325,332	274,109	51,223
<b>Total Expenditures</b>	<b>4,907,614</b>	<b>4,405,459</b>	<b>502,155</b>
Excess of Revenues Under Expenditures	(2,076,454)	1,134,491	3,210,945
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	1,703,787	1,703,787
Advances - Out	0	(2,419,565)	(2,419,565)
Operating Transfers - Out	(412,813)	(412,813)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(412,813)</b>	<b>(1,128,591)</b>	<b>(715,778)</b>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,489,267)	5,900	2,495,167
Fund Balance at Beginning of Year	2,403,888	2,403,888	0
Prior Year Encumbrances Appropriated	184,928	184,928	0
<b>Fund Balance at End of Year</b>	<b>\$99,549</b>	<b>\$2,594,716</b>	<b>\$2,495,167</b>

## *Special Revenue Funds*

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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.

### *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 Developmental 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.

### *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.

### *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.

### *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.

### *Children's Trust Fund*

To account for grant revenues received from the Ohio Children's Trust Fund, which are used for child abuse awareness and prevention.

### *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.

*Continued*

*Special Revenue Funds*  
*(Continued)*

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*Tuberculosis 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.

*Prosecutor's Computer Grant Fund*

To account for grant monies received to improve the prosecutor's computer system. No activity on a budgetary basis was anticipated, therefore, no amounts were budgeted.

*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.

*Jobs - Transportation Pass Through Fund*

To account for grant monies received that are used to provide transportation services to those individuals that participate in the Futures Unlimited Program.

*Food Stamp Pass Through Fund*

To account for grant monies that are used to provide Adult Basic Literacy Education services to eligible participants referred to the Jobs Program by the Pike County Department of Human Services.

*Federal Department of Energy Agreement in Principal Fund*

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

*Cops Fast Federal Grant Fund*

To account for federal grant monies through the Department of Justice under the Public Safety Partnership and Community Policy Act of 1994 to deploy new officers devoted to community policing on the streets and rural routes of the United States. The program allows law enforcement agencies to supplement their current sworn forces for up to three years.

*Pike Crime Prevention Grant Fund*

To account for grant monies received from the State which are expended on crime prevention programs within the County.

*Continued*

*Special Revenue Funds*  
(Continued)

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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.

S. V. A. A. Fund

To account for grant monies received from the State Victims Assistance Grant Act through the Attorney General of the State of Ohio's Crime Victims Assistance Office.

Family and Children First Fund

To account for grant funds to be used by Family and Children First Council for the establishment of an Early Child Education Center to offer services to all children in 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.

Microenterprise Grant Fund

To account for monies received from federal grants through the Ohio Department of Development pursuant to the provisions of the Housing and Community Development Act of 1974, as amended. The purpose of the grant is to provide assistance to recipients and other low income individuals in starting microenterprises. Assistance is in the form of training, technical assistance and direct microloans from C.D.B.G. funds.

*Continued*

*Special Revenue Funds*  
(Continued)

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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.

Computerized Tax Mapping Fund

To account for revenue contributions and expenditures incurred through a joint departmental venture by Pike County per a contractual agreement with J.E. & Associates, Inc. for preparation of a "pilot phase" computerized Orthophoto Base Property Mapping System using photogrammetric products for Pike County.

Emergency Management Agency 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.

Transportation - Section 18 Fund

To account for federal and state grant revenues for the purpose of operating the Community Action transit system, which operates throughout the County.

Aging Grant Fund

To account for grant monies received from the Area Agency on Aging, project income, donations, and various other sources. Expenditures are for programs for the elderly.

Delinquent Real Estate Tax and Assessment Collection 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 Corrections Grant Fund

To account for grants from the State Department of Youth Services used to defray expenditures to keep third and fourth degree felony offenders in their homes, as opposed to sending them to the Ohio Youth Commission.

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.

*Continued*

*Special Revenue Funds*  
(Continued)

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*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 Planning Fund*

To account for state grant funds received from the Ohio Department of Corrections, Division of Parole and Community Services, and the Bureau of Sanctions for the purpose of planning for the establishment of a community-based corrections plan in Pike County.

*Community Correction 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.

*FEMA Flood Assistance Grant - Engineer*

To account for the internal disbursement of FEMA (federal) and OEMA (state) emergency management reimbursement grant monies received by the Pike County Engineer's Office as a result of the February-March flooding in Pike County.

*FEMA Flood Assistance - Other Depts.*

To account for internal disbursement of FEMA (federal) and OEMA (state) emergency management grant monies received by the Pike County Board of Health and the Pike County Dept. Of Human Resources as a result of the February-March Flooding in Pike County.

*Federal Highway Administration - ER Fund*

To account for the internal disbursement of Federal Highway Administration - Emergency Repair reimbursement grant funds received by the Pike County Engineer's Office as a result of the February-March 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.

*Continued*



*Special Revenue Funds*  
(Continued)

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*Cops in Shops Grant Fund*

To account for state proceeds received by the Pike County Sheriff's Department from a Highway Safety - Section 410 Alcohol Program GR-1 Grant through the Ohio Department of Public Safety for a local Cops in Shops Program.

*CHIP - Pee Pee Township & Waverly CDBG Grant*

To account for CDBG grant monies received from a Community Housing Improvement Program (CHIP) grant through the Ohio Department of Development for the target areas of the City of Waverly and Pee Pee Twonship.

*Guardrail Inventory Project Grant Fund*

To account for federal Highway Safety Program GR-1 Grant proceeds received from the State of Ohio, Department of Public Safety by the Pike County Engineer's Office for administration of a one time Guardrail Inventory Project.

*Ohio EPA - Septic Tank Repair*

To account for the Ohio Environmental Protection Agency Grant receipts and the Ohio Water Development Authority Revolving Loan proceeds revenues received and expenditures incurred in the grant project that consists of the installation and replacement of onlot septic systems in Pike County. The E.P.A. portion of the funding for the project is a direct grant while the O.W.D.A. Revolving Loan Proceeds (\$45,000) are to be repaid to the Ohio Water Development Agency.

*Court Security Grant*

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.

*Piketon Sewer Plant Upgrade*

A pass-through fund initiated to account for the grant receipts and expenditures incurred in the capital improvement of the Village of Piketon's wastewater treatment plant. Pike County applied for the grant on behalf of the Village of Piketon. The administrative agency for the grant is Pike County's Office of Community Development.

**PIKE COUNTY, OHIO**  
Combining Balance Sheet  
Special Revenue Funds  
As of December 31, 1999

	Community Development	Motor Vehicle and Gas Tax	Board of MR/DD	Road and Bridge	Dog and Kennel
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$321,120	\$873,311	\$1,230,981	\$44,186	\$8,971
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	352,616	0	0
Accounts	24,040	5,404	0	0	0
Interfund	0	0	42,449	0	0
Due from Other Governments	16,800	171,872	85,358	0	0
Materials and Supplies					
Inventory	0	84,759	3,602	0	0
Notes Receivable	40,601	0	0	0	0
Prepaid Items	0	113	5,798	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	1,821,112	0	0	0	0
<b>Total Assets</b>	<b>\$2,223,673</b>	<b>\$1,135,459</b>	<b>\$1,720,804</b>	<b>\$44,186</b>	<b>\$8,971</b>
<b>Liabilities:</b>					
Accounts Payable	\$0	\$17,040	\$4,682	\$0	\$0
Contracts Payable	0	34,246	1,200	0	0
Accrued Wages and Benefits	6,939	33,005	48,161	0	1,714
Compensated Absences Payable	2,899	11,296	29,548	0	0
Interfund Payable	0	0	58,875	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	2,134	9,849	54,794	0	501
Deferred Revenue	57,401	0	348,640	0	0
Accrued Interest Payable	0	0	528	0	0
Notes Payable	0	0	200,000	0	0
<b>Total Liabilities</b>	<b>69,373</b>	<b>105,436</b>	<b>746,428</b>	<b>0</b>	<b>2,215</b>
<b>Fund Equity:</b>					
Fund Balance:					
Reserved for Encumbrances	1,056	149,949	54,395	1,710	789
Reserved for Inventory	0	84,759	3,602	0	0
Reserved for Loans	1,821,112	0	0	0	0
Reserved for Prepaid Items	0	113	5,798	0	0
Unreserved:					
Undesignated (Deficit)	332,132	795,202	910,581	42,476	5,967
<b>Total Fund Equity (Deficit)</b>	<b>2,154,300</b>	<b>1,030,023</b>	<b>974,376</b>	<b>44,186</b>	<b>6,756</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$2,223,673</b>	<b>\$1,135,459</b>	<b>\$1,720,804</b>	<b>\$44,186</b>	<b>\$8,971</b>

Human Services	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Children's Trust	Real Estate Assessment	Youth Services Subsidy Grant
\$293,111	\$2,019	\$157,003	\$3,405	\$20,154	\$136,342	\$82,072
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
480,677	0	28,973	0	0	0	0
7,175	0	2,799	0	0	0	0
0	0	0	0	0	0	0
2,369	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$783,332</u>	<u>\$2,019</u>	<u>\$188,775</u>	<u>\$3,405</u>	<u>\$20,154</u>	<u>\$136,342</u>	<u>\$82,072</u>
\$2,525	\$0	\$0	\$0	\$0	\$2,127	\$0
1,442	0	0	0	0	0	0
47,610	0	4,506	0	359	3,358	1,531
17,201	0	3,884	0	0	837	0
0	0	0	0	0	0	0
10,345	0	0	0	0	0	0
28,691	0	1,601	0	106	1,007	481
480,677	0	25,973	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>588,491</u>	<u>0</u>	<u>35,964</u>	<u>0</u>	<u>465</u>	<u>7,329</u>	<u>2,012</u>
116,028	0	15,656	0	0	28,933	0
7,175	0	2,799	0	0	0	0
0	0	0	0	0	0	0
2,369	0	0	0	0	0	0
69,269	2,019	134,356	3,405	19,689	100,080	80,060
<u>194,841</u>	<u>2,019</u>	<u>152,811</u>	<u>3,405</u>	<u>19,689</u>	<u>129,013</u>	<u>80,060</u>
<u>\$783,332</u>	<u>\$2,019</u>	<u>\$188,775</u>	<u>\$3,405</u>	<u>\$20,154</u>	<u>\$136,342</u>	<u>\$82,072</u>

(Continued)

**PIKE COUNTY, OHIO**  
Combining Balance Sheet  
Special Revenue Funds  
As of December 31, 1999  
(Continued)

	Tuberculosis Levy	Prosecutor's Computer Grant	County Court Computerization	County Court Computer Legal Research
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,144	\$76	\$194,936	\$80,391
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Interfund	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts	0	0	0	0
<b>Total Assets</b>	<b>\$6,144</b>	<b>\$76</b>	<b>\$194,936</b>	<b>\$80,391</b>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	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
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	0	0	7,460	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Unreserved:				
Undesignated (Deficit)	6,144	76	187,476	80,391
<b>Total Fund Equity (Deficit)</b>	<b>6,144</b>	<b>76</b>	<b>194,936</b>	<b>80,391</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$6,144</b>	<b>\$76</b>	<b>\$194,936</b>	<b>\$80,391</b>

<u>County Recorder's Equipment</u>	<u>Certificate of Title Administration</u>	<u>Jobs - Transportation Pass Through</u>	<u>Food Stamp Pass Through</u>	<u>Federal Department of Energy in Principal</u>	<u>Cops Fast Federal Grant</u>	<u>Pike Crime Prevention Grant</u>	<u>Law Enforcement Trust</u>
\$75,432	\$300,038	\$0	\$167	\$8,520	\$14,517	\$4,627	\$24
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	138	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$75,432</u>	<u>\$300,176</u>	<u>\$0</u>	<u>\$167</u>	<u>\$8,520</u>	<u>\$14,517</u>	<u>\$4,627</u>	<u>\$24</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	2,582	0	0	0	4,524	0	0
0	503	0	0	0	1,118	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	738	0	0	0	1,533	0	0
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>3,823</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,175</u>	<u>0</u>	<u>0</u>
7,795	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	138	0	0	0	0	0	0
<u>67,637</u>	<u>296,215</u>	<u>0</u>	<u>167</u>	<u>8,520</u>	<u>7,342</u>	<u>4,627</u>	<u>24</u>
<u>75,432</u>	<u>296,353</u>	<u>0</u>	<u>167</u>	<u>8,520</u>	<u>7,342</u>	<u>4,627</u>	<u>24</u>
<u>\$75,432</u>	<u>\$300,176</u>	<u>\$0</u>	<u>\$167</u>	<u>\$8,520</u>	<u>\$14,517</u>	<u>\$4,627</u>	<u>\$24</u>

(Continued)

*PIKE COUNTY, OHIO*  
 Combining Balance Sheet  
 Special Revenue Funds  
 As of December 31, 1999  
 (Continued)

	DARE Grant	Juvenile Court Computerization	S.V.A.A.	Family and Children First Council	Emergency Medical Services
<i>Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$2,744	\$2,320	\$0	\$0	\$500,314
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	227,746
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Governments	4,446	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	5,954
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0	0
<b>Total Assets</b>	<b>\$7,190</b>	<b>\$2,320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$734,014</b>
<i>Liabilities:</i>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	492
Compensated Absences Payable	692	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	129	0	0	0	10,403
Deferred Revenue	0	0	0	0	225,616
Accrued Interest Payable	0	0	0	0	1,259
Notes Payable	0	0	0	0	35,913
<b>Total Liabilities</b>	<b>821</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>273,683</b>
<i>Fund Equity:</i>					
Fund Balance:					
Reserved for Encumbrances	0	0	0	0	13,037
Reserved for Inventory	0	0	0	0	5,954
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	6,369	2,320	0	0	441,340
<b>Total Fund Equity (Deficit)</b>	<b>6,369</b>	<b>2,320</b>	<b>0</b>	<b>0</b>	<b>460,331</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$7,190</b>	<b>\$2,320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$734,014</b>

<u>Probate Court Computerization</u>	<u>Common Pleas Court Computerization</u>	<u>Common Pleas Court Computer Legal Research</u>	<u>Microenterprise Grant</u>	<u>Children Services</u>	<u>Computerized Tax Mapping</u>	<u>Emergency Management Agency Co-operative Agreement</u>
\$20,920	\$23,290	\$1,978	\$0	\$63,937	\$75,226	\$4,839
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	7,281	0	2,654
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,473	0	0
0	0	0	0	0	0	0
<u>\$20,920</u>	<u>\$23,290</u>	<u>\$1,978</u>	<u>\$0</u>	<u>\$72,691</u>	<u>\$75,226</u>	<u>\$7,493</u>
\$0	\$0	\$0	\$0	\$42,725	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	9,337	0	741
0	0	0	0	6,541	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	2,959	0	231
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>61,562</u>	<u>0</u>	<u>972</u>
0	0	0	0	3,584	67,808	129
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,473	0	0
<u>20,920</u>	<u>23,290</u>	<u>1,978</u>	<u>0</u>	<u>6,072</u>	<u>7,418</u>	<u>6,392</u>
<u>20,920</u>	<u>23,290</u>	<u>1,978</u>	<u>0</u>	<u>11,129</u>	<u>75,226</u>	<u>6,521</u>
<u>\$20,920</u>	<u>\$23,290</u>	<u>\$1,978</u>	<u>\$0</u>	<u>\$72,691</u>	<u>\$75,226</u>	<u>\$7,493</u>

(Continued)

**PIKE COUNTY, OHIO**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**As of December 31, 1999**  
**(Continued)**

	Transportation Section 18	Aging Grant	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,270	\$73,726	\$2,701	\$20,551
Cash and Cash Equivalents in Segregated Accounts	0	0	0	4,880	0
Receivables:					
Taxes	0	0	1,575	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
<b>Total Assets</b>	<b>\$0</b>	<b>\$5,270</b>	<b>\$75,301</b>	<b>\$7,581</b>	<b>\$20,551</b>
<b>Liabilities:</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	856	0	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	264	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>1,120</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>					
Fund Balance:					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	0	5,270	74,181	7,581	20,551
<b>Total Fund Equity (Deficit)</b>	<b>0</b>	<b>5,270</b>	<b>74,181</b>	<b>7,581</b>	<b>20,551</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$0</b>	<b>\$5,270</b>	<b>\$75,301</b>	<b>\$7,581</b>	<b>\$20,551</b>



Community Corrections Grant	Community Right to Know Emergency	Indigent Drivers Alcohol Treatment	Enforcement and Education	Reclaim Ohio Grant	Community Corrections Planning
\$10,550	\$26,784	\$7,470	\$4,424	\$62,125	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
57	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$10,607</u>	<u>\$26,784</u>	<u>\$7,470</u>	<u>\$4,424</u>	<u>\$62,125</u>	<u>\$0</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	156	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	49	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>205</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
57	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,550</u>	<u>26,579</u>	<u>7,470</u>	<u>4,424</u>	<u>62,125</u>	<u>0</u>
<u>10,607</u>	<u>26,579</u>	<u>7,470</u>	<u>4,424</u>	<u>62,125</u>	<u>0</u>
<u>\$10,607</u>	<u>\$26,784</u>	<u>\$7,470</u>	<u>\$4,424</u>	<u>\$62,125</u>	<u>\$0</u>

(Continued)

**PIKE COUNTY, OHIO**  
Combining Balance Sheet  
Special Revenue Funds  
As of December 31, 1999  
(Continued)

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Flood Assistance Grant Engineer	FEMA Flood Assistance Grant Other
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,644	\$7,870	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Interfund	0	0	0	0
Due from Other Governments	12,200	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0
<b>Total Assets</b>	<b>\$37,844</b>	<b>\$7,870</b>	<b>\$0</b>	<b>\$0</b>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	1,024	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	316	50	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>1,340</b>	<b>50</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	377	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Unreserved:				
Undesignated (Deficit)	36,127	7,820	0	0
<b>Total Fund Equity (Deficit)</b>	<b>36,504</b>	<b>7,820</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$37,844</b>	<b>\$7,870</b>	<b>\$0</b>	<b>\$0</b>

<u>Federal Highway ADM</u>	<u>VOCA Grant</u>	<u>Cops In Shops Grant</u>	<u>Chip Pee Pee &amp; Waverly CDBG</u>	<u>Guardrail Inventory Project</u>
\$0	\$8,956	\$0	\$36,164	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	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>\$8,956</u>	<u>\$0</u>	<u>\$36,164</u>	<u>\$0</u>

\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	1,103	0	2,104	0
0	0	0	479	0
0	0	0	0	0
0	0	0	0	0
0	352	0	651	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>1,455</u>	<u>0</u>	<u>3,234</u>	<u>0</u>

0	150	0	5,306	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	7,351	0	27,624	0
<u>0</u>	<u>7,501</u>	<u>0</u>	<u>32,930</u>	<u>0</u>
<u>\$0</u>	<u>\$8,956</u>	<u>\$0</u>	<u>\$36,164</u>	<u>\$0</u>

(Continued)

**PIKE COUNTY, OHIO**  
Combining Balance Sheet  
Special Revenue Funds  
As of December 31, 1999  
(Continued)

	OH - EPA Septic Tank	Court Security	Piketon Sewer Plant Upgrade	Total Special Revenue
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,307	\$17,166	\$0	\$4,864,823
Cash and Cash Equivalents in Segregated Accounts	0	0	0	4,880
Receivables:				
Taxes	0	0	0	581,937
Accounts	0	0	0	29,444
Interfund	0	0	0	42,449
Due from Other Governments	540	0	0	810,801
Materials and Supplies				
Inventory	0	0	0	104,346
Notes Receivable	0	0	0	40,601
Prepaid Items	0	0	0	9,891
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	1,821,112
<b>Total Assets</b>	<b>\$2,847</b>	<b>\$17,166</b>	<b>\$0</b>	<b>\$8,310,284</b>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$12,000	\$0	\$81,099
Contracts Payable	0	0	0	36,888
Accrued Wages and Benefits	0	0	0	170,102
Compensated Absences Payable	0	0	0	74,998
Interfund Payable	15,000	0	0	73,875
Due to Other Funds	0	0	0	10,345
Due to Other Governments	0	0	0	116,839
Deferred Revenue	0	0	0	1,138,307
Accrued Interest Payable	0	0	0	1,787
Notes Payable	0	0	0	235,913
<b>Total Liabilities</b>	<b>15,000</b>	<b>12,000</b>	<b>0</b>	<b>1,940,153</b>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	0	300	0	474,462
Reserved for Inventory	0	0	0	104,346
Reserved for Loans	0	0	0	1,821,112
Reserved for Prepaid Items	0	0	0	9,891
Unreserved:				
Undesignated (Deficit)	(12,153)	4,866	0	3,960,320
<b>Total Fund Equity (Deficit)</b>	<b>(12,153)</b>	<b>5,166</b>	<b>0</b>	<b>6,370,131</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$2,847</b>	<b>\$17,166</b>	<b>\$0</b>	<b>\$8,310,284</b>

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Human Services	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Children's Trust	Real Estate Assessment	Youth Services Subsidy Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	10,370	49,813	258	0	0	0
0	0	0	0	0	207,187	0
0	0	0	0	0	0	0
2,680,180	0	29,103	0	9,006	0	50,000
0	0	329	0	0	0	0
289,390	0	233,161	0	2,000	3,048	184
<u>2,969,570</u>	<u>10,370</u>	<u>312,406</u>	<u>258</u>	<u>11,006</u>	<u>210,235</u>	<u>50,184</u>
0	0	0	0	0	183,778	0
0	0	0	0	0	0	0
0	0	0	0	0	0	44,808
0	0	0	0	0	0	0
0	10,353	0	0	0	0	0
2,367,986	0	296,309	0	29,615	0	0
0	0	0	0	0	0	0
33,735	0	728	0	0	0	0
0	0	0	0	0	0	0
<u>2,401,721</u>	<u>10,353</u>	<u>297,037</u>	<u>0</u>	<u>29,615</u>	<u>183,778</u>	<u>44,808</u>
567,849	17	15,369	258	(18,609)	26,457	5,376
0	0	0	0	0	0	0
0	0	0	0	0	0	0
567,849	17	15,369	258	(18,609)	26,457	5,376
(367,305)	2,002	137,348	3,147	38,298	102,556	74,684
(5,703)	0	94	0	0	0	0
<u>\$194,841</u>	<u>\$2,019</u>	<u>\$152,811</u>	<u>\$3,405</u>	<u>\$19,689</u>	<u>\$129,013</u>	<u>\$80,060</u>

(Continued)

**PIKE COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Special Revenue Funds  
For the Year Ended December 31, 1999  
(Continued)

	Tuberculosis Levy	Prosecutor's Computer Grant	County Court Computerization	County Court Computer Legal Research
<b>Revenues:</b>				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	44,853	13,479
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
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>44,853</b>	<b>13,479</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	7,263	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>7,263</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	37,590	13,479
<b>Other Financing Sources and (Uses):</b>				
Operating Transfers - In	0	0	0	0
<b>Total Other Financing Sources and (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	37,590	13,479
Fund Balances at Beginning of Year	6,144	76	157,346	66,912
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$6,144</b>	<b>\$76</b>	<b>\$194,936</b>	<b>\$80,391</b>

County Recorder's Equipment	Certificate of Title Administration	Jobs - Transportation Pass Through	Food Stamp Pass Through	Federal Department of Energy in Principal	Cops Fast Federal Grant	Pike Crime Prevention Grant	Law Enforcement Trust
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27,032	138,984	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	14,449	88,530	0	0
0	0	0	0	0	0	0	0
0	274	0	0	0	34,442	0	0
<u>27,032</u>	<u>139,258</u>	<u>0</u>	<u>0</u>	<u>14,449</u>	<u>122,972</u>	<u>0</u>	<u>0</u>
367	0	0	0	0	0	0	0
0	151,433	0	0	0	0	0	0
0	0	0	0	0	122,428	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
7,253	825	0	0	14,449	0	0	0
0	0	0	0	0	0	0	0
<u>7,620</u>	<u>152,258</u>	<u>0</u>	<u>0</u>	<u>14,449</u>	<u>122,428</u>	<u>0</u>	<u>0</u>
19,412	(13,000)	0	0	0	544	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
19,412	(13,000)	0	0	0	544	0	0
56,020	309,353	0	167	8,520	6,798	4,627	24
0	0	0	0	0	0	0	0
<u>\$75,432</u>	<u>\$296,353</u>	<u>\$0</u>	<u>\$167</u>	<u>\$8,520</u>	<u>\$7,342</u>	<u>\$4,627</u>	<u>\$24</u>

(Continued)



*PIKE COUNTY, OHIO*  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Special Revenue Funds  
For the Year Ended December 31, 1999  
(Continued)

	DARE Grant	Juvenile Court Computerization	S.V.A.A.	Family and Children First Council	Emergency Medical Services
<i>Revenues:</i>					
Taxes	\$0	\$0	\$0	\$0	\$346,754
Charges for Services	0	2,320	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	10,617	0	0	0	18,985
Interest	0	0	0	0	0
Other	28,380	0	0	0	1,294
<b>Total Revenues</b>	<b>38,997</b>	<b>2,320</b>	<b>0</b>	<b>0</b>	<b>367,033</b>
<i>Expenditures:</i>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	34,340	0	0	0	125,346
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	17,472
Debt Service:					
Interest and Fiscal Charges	0	0	0	0	2,194
<b>Total Expenditures</b>	<b>34,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,012</b>
Excess of Revenues Over (Under) Expenditures	4,657	2,320	0	0	222,021
<i>Other Financing Sources and (Uses):</i>					
Operating Transfers - In	0	0	0	0	0
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,657	2,320	0	0	222,021
Fund Balances at Beginning of Year	1,712	0	0	0	237,788
Increase (Decrease) in Reserve for Inventory	0	0	0	0	522
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$6,369</b>	<b>-\$2,320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$460,331</b>

Probate Court Computerization	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Microenterprise Grant	Children Services	Computerized Tax Mapping	Emergency Management Agency Co-operative Agreement
\$0	\$0	\$0	\$0	\$0	\$0	\$0
4,380	6,800	1,161	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	384,727	0	16,610
0	0	0	0	0	0	0
0	0	0	0	200,360	0	84
4,380	6,800	1,161	0	585,087	0	16,694
0	0	0	0	0	0	0
0	0	3,650	0	0	0	0
0	0	0	0	0	0	27,061
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	697,190	0	0
0	0	0	0	0	0	0
0	0	0	0	4,601	0	917
0	0	0	0	0	0	0
0	0	3,650	0	701,791	0	27,978
4,380	6,800	(2,489)	0	(116,704)	0	(11,284)
0	0	0	0	0	0	18,442
0	0	0	0	0	0	18,442
4,380	6,800	(2,489)	0	(116,704)	0	7,158
16,540	16,490	4,467	0	127,833	75,226	(637)
0	0	0	0	0	0	0
\$20,920	\$23,290	\$1,978	\$0	\$11,129	\$75,226	\$6,521

(Continued)

**PIKE COUNTY, OHIO**  
 Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 Special Revenue Funds  
 For the Year Ended December 31, 1999  
 (Continued)

	Transportation Section 18	Aging Grant	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship
<b>Revenues:</b>					
Taxes	\$0	\$0	\$1,575	\$0	\$0
Charges for Services	0	0	30,698	0	3,615
Fees, Licenses and Permits	0	0	0	6,124	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	1,394	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>33,667</b>	<b>6,124</b>	<b>3,615</b>
<b>Expenditures:</b>					
<i>Current:</i>					
General Government:					
Legislative and Executive	0	0	26,484	0	0
Judicial	0	0	0	0	310
Public Safety	0	0	0	3,374	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Interest and Fiscal Charges	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>26,484</b>	<b>3,374</b>	<b>310</b>
Excess of Revenues Over (Under) Expenditures	0	0	7,183	2,750	3,305
<b>Other Financing Sources and (Uses):</b>					
Operating Transfers - In	0	0	0	0	0
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	7,183	2,750	3,305
Fund Balances at Beginning of Year	0	5,270	66,998	4,831	17,246
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$5,270</b>	<b>\$74,181</b>	<b>\$7,581</b>	<b>\$20,551</b>

Community Corrections Grant	Community Right to Know Emergency	Indigent Drivers Alcohol Treatment	Enforcement and Education	Reclaim Ohio Grant	Community Corrections Planning
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	11,278	1,553	0	0
0	10,052	0	0	59,156	0
0	0	0	0	0	0
0	17	0	0	0	0
0	10,069	11,278	1,553	59,156	0
0	0	0	0	0	0
0	0	11,810	0	0	0
0	5,759	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	6,707	0	0	7,031	0
0	0	0	0	0	0
0	12,466	11,810	0	7,031	0
0	(2,397)	(532)	1,553	52,125	0
0	0	0	0	0	0
0	0	0	0	0	0
0	(2,397)	(532)	1,553	52,125	0
10,814	28,976	8,002	2,871	10,000	0
(207)	0	0	0	0	0
\$10,607	\$26,579	\$7,470	\$4,424	\$62,125	\$0

(Continued)

**PIKE COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Special Revenue Funds  
For the Year Ended December 31, 1999  
(Continued)

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Flood Assistance Grant Engineer	FEMA Flood Assistance Grant Other
<b>Revenues:</b>				
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	60,378	8,794	0	0
Interest	0	369	0	0
Other	123	58	0	0
<b>Total Revenues</b>	<b>60,501</b>	<b>9,221</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	40,195	0	0	0
Public Safety	0	11,073	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	298	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>40,493</b>	<b>11,073</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	20,008	(1,852)	0	0
<b>Other Financing Sources and (Uses):</b>				
Operating Transfers - In	0	0	0	0
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	20,008	(1,852)	0	0
Fund Balances at Beginning of Year	16,496	9,672	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$36,504</b>	<b>\$7,820</b>	<b>\$0</b>	<b>\$0</b>

Federal Highway ADM	VOCA Grant	Cops In Shops Grant	Chip Pee Pee & Waverly CDBG	Guardrail Inventory Project
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	36,168	0	332,000	0
0	0	0	0	0
0	123	0	82	0
0	36,291	0	332,082	0
0	34,622	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	378,739	0
0	2,852	0	0	0
0	0	0	0	0
0	37,474	0	378,739	0
0	(1,183)	0	(46,657)	0
0	0	0	0	0
0	0	0	0	0
0	(1,183)	0	(46,657)	0
0	8,684	0	79,587	0
0	0	0	0	0
\$0	\$7,501	\$0	\$32,930	\$0

(Continued)

**PIKE COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Special Revenue Funds  
For the Year Ended December 31, 1999  
(Continued)

	OH - EPA Septic Tank	Court Security	Piketon Sewer Plant Upgrade	Total Special Revenue
<b>Revenues:</b>				
Taxes	\$0	\$0	\$0	\$1,049,175
Charges for Services	0	0	0	678,985
Fees, Licenses and Permits	0	0	0	213,311
Fines and Forfeitures	0	0	0	13,015
Intergovernmental	45,000	81,000	50,000	8,178,541
Interest	0	0	0	54,221
Other	0	0	0	1,291,921
<b>Total Revenues</b>	<b>45,000</b>	<b>81,000</b>	<b>50,000</b>	<b>11,479,169</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	245,251
Judicial	0	73,280	0	287,941
Public Safety	0	0	0	374,189
Public Works	57,153	0	0	2,543,373
Health	0	0	0	2,354,200
Human Services	0	0	0	3,391,100
Economic Development and Assistance	0	0	50,000	681,200
Capital Outlay	0	2,554	0	513,598
Debt Service:				
Interest and Fiscal Charges	0	0	0	11,982
<b>Total Expenditures</b>	<b>57,153</b>	<b>75,834</b>	<b>50,000</b>	<b>10,402,834</b>
Excess of Revenues Over (Under) Expenditures	(12,153)	5,166	0	1,076,335
<b>Other Financing Sources and (Uses):</b>				
Operating Transfers - In	0	0	0	87,801
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,801</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,153)	5,166	0	1,164,136
Fund Balances at Beginning of Year	0	0	0	5,250,815
Increase (Decrease) in Reserve for Inventory	0	0	0	(44,820)
<b>Fund Balances (Deficit) at End of Year</b>	<b>(\$12,153)</b>	<b>\$5,166</b>	<b>\$0</b>	<b>\$6,370,131</b>

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**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Community Development Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$111,125	\$288,131	\$177,006
Intergovernmental	205,858	205,858	0
Interest	0	0	0
Other	295,177	343,526	48,349
<b>Total Revenues</b>	<b>612,160</b>	<b>837,515</b>	<b>225,355</b>
<b>Expenditures:</b>			
Current:			
Health			
Litter Control/Recycling			
Personal Services	28,673	28,673	0
Fringe Benefits	6,437	6,437	0
Supplies and Materials	0	0	0
Other Expenditures	4,700	4,450	250
<b>Total Litter Control/Recycling</b>	<b>39,810</b>	<b>39,560</b>	<b>250</b>
Pike County Solid Waste			
Personal Services	96,263	96,262	1
Fringe Benefits	22,767	20,536	2,231
Supplies and Materials	0	0	0
Contractual Services	11,416	11,416	0
Other Expenditures	15,612	15,380	232
<b>Total Pike County Solid Waste</b>	<b>146,058</b>	<b>143,594</b>	<b>2,464</b>
<b>Total Health</b>	<b>185,868</b>	<b>183,154</b>	<b>2,714</b>
Economic Development and Assistance			
Community Housing Improvement Grant			
Fringe Benefits	0	0	0
Other Expenditures	0	0	0
<b>Total Community Housing Improvement Grant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(Continued)

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Development Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Formula Grant			
Personal Services	\$22,395	\$22,395	\$0
Fringe Benefits	9,825	9,795	30
Contractual Services	0	0	0
Other Expenditures	133,100	125,000	8,100
<b>Total Formula Grant</b>	<b>165,320</b>	<b>157,190</b>	<b>8,130</b>
Revolving Loans - New			
Personal Services	15,089	13,861	1,228
Fringe Benefits	4,052	3,823	229
Supplies and Materials	0	0	0
Contractual Services	0	0	0
Other Expenditures	98,158	84,727	13,431
<b>Total Revolving Loans - New</b>	<b>117,299</b>	<b>102,411</b>	<b>14,888</b>
Revolving Loans - Old			
Personal Services	13,214	11,492	1,722
Fringe Benefits	7,388	4,132	3,256
Supplies and Materials	1,000	775	225
Contractual Services	20,059	18,401	1,658
Other Expenditures	231,543	228,217	3,326
<b>Total Revolving Loans - Old</b>	<b>\$273,204</b>	<b>\$263,017</b>	<b>\$10,187</b>

(Continued)

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Development Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Housing Impr. - County Wide			
Personal Services	\$0	\$0	\$0
Fringe Benefits	0	0	0
Supplies and Materials	0	0	0
Contractual Services	0	0	0
Other Expenditures	0	605	(605)
Total Revolving Loans - Old	0	605	(605)
Total Economic Development and Assistance	555,823	523,223	32,600
Capital Outlay	44,026	25,305	18,721
Total Expenditures	785,717	731,682	54,035
Excess of Revenues Over (Under) Expenditures	(173,557)	105,833	279,390
<i>Other Financing Sources (Uses):</i>			
Proceeds from Sale of Fixed Assets	0	0	0
Advances - In	0	121,111	121,111
Advances - Out	0	(129,601)	(129,601)
Operating Transfers - In	14,352	14,359	7
Total Other Financing Sources (Uses)	14,352	5,869	(8,483)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(159,205)	111,702	270,907
Fund Balance at Beginning of Year	167,200	167,200	0
Prior Year Encumbrances	40,446	40,446	0
Fund Balance at End of Year	\$48,441	\$319,348	\$270,907

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gas Tax Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$2,200,000	\$2,593,172	\$393,172
Interest	40,000	51,914	11,914
Other	70,613	75,641	5,028
<b>Total Revenues</b>	<b>2,310,613</b>	<b>2,720,727</b>	<b>410,114</b>
<b>Expenditures:</b>			
Current:			
Public Works			
Engineer			
Personal Services	149,748	145,040	4,708
Fringe Benefits	40,333	37,938	2,395
Supplies and Materials	5,000	4,847	153
Contractual Services	3,000	1,699	1,301
Other Expenditures	50,742	31,955	18,787
<b>Total Engineer</b>	<b>248,823</b>	<b>221,479</b>	<b>27,344</b>
Roads			
Personal Services	310,000	269,169	40,831
Fringe Benefits	74,313	58,297	16,016
Supplies and Materials	628,446	551,884	76,562
Contractual Services	610,715	553,461	57,254
Other Expenditures	40,313	37,374	2,939
<b>Total Roads</b>	<b>1,663,787</b>	<b>1,470,185</b>	<b>193,602</b>
Bridges and Culverts			
Personal Services	427,056	361,525	65,531
Fringe Benefits	110,583	95,057	15,526
Supplies and Materials	120,000	110,474	9,526
Contractual Services	56,283	37,022	19,261
Other Expenditures	348,117	333,329	14,788
<b>Total Bridges and Culverts</b>	<b>1,062,039</b>	<b>937,407</b>	<b>124,632</b>
<b>Total Public Works</b>	<b>2,974,649</b>	<b>2,629,071</b>	<b>345,578</b>
Capital Outlay	329,497	282,503	46,994
<b>Total Expenditures</b>	<b>3,304,146</b>	<b>2,911,574</b>	<b>392,572</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Motor Vehicle and Gas Tax Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues Over (Under) Expenditures	(993,533)	(190,847)	802,686
<i>Other Financing Sources(Uses):</i>			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(993,533)	(190,847)	802,686
Fund Balance at Beginning of Year	716,864	716,864	0
Prior Year Encumbrances	144,725	144,725	0
Fund Balance at End of Year	(\$131,944)	\$670,742	\$802,686

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Board of MR/DD Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$378,510	\$713,797	\$335,287
Charges for Services	30,000	15,900	(14,100)
Intergovernmental	1,357,306	1,670,596	313,290
Other	0	12,528	12,528
<b>Total Revenues</b>	<b>1,765,816</b>	<b>2,412,821</b>	<b>647,005</b>
<b>Expenditures:</b>			
Current:			
Health			
Board of MR/DD			
Personal Services	768,000	721,080	46,920
Fringe Benefits	225,888	207,567	18,321
Supplies and Materials	112,585	81,553	31,032
Contractual Services	1,210,417	1,082,375	128,042
Other Expenditures	99,620	60,523	39,097
<b>Total Health</b>	<b>2,416,510</b>	<b>2,153,098</b>	<b>263,412</b>
Capital Outlay	124,150	106,457	17,693
<b>Total Expenditures</b>	<b>2,540,660</b>	<b>2,259,555</b>	<b>281,105</b>
Excess of Revenues Over (Under) Expenditures	(774,844)	153,266	928,110
<b>Other Financing Sources (Uses):</b>			
Operating Transfer - Out	0	0	0
Advances - In	0	12,551	12,551
Advances - Out	0	(55,000)	(55,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(42,449)</b>	<b>(42,449)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(774,844)	110,817	885,661
Fund Balance at Beginning of Year	906,639	906,639	0
Prior Year Encumbrances	53,122	53,122	0
<b>Fund Balance at End of Year</b>	<b>\$184,917</b>	<b>\$1,070,578</b>	<b>\$885,661</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Road and Bridge Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$30,000	\$39,838	\$9,838
Fees, Licenses and Permits	0	0	0
Other	0	0	0
<b>Total Revenues</b>	<b>30,000</b>	<b>39,838</b>	<b>9,838</b>
<b>Expenditures:</b>			
Current:			
Public Works			
Road and Bridge			
Contractual Services	22,295	22,295	0
Other Expenditures	14,452	10,854	3,598
<b>Total Public Works</b>	<b>36,747</b>	<b>33,149</b>	<b>3,598</b>
<b>Total Expenditures</b>	<b>36,747</b>	<b>33,149</b>	<b>3,598</b>
Excess of Revenues Over (Under) Expenditures	(6,747)	6,689	13,436
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,747)	6,689	13,436
Fund Balance at Beginning of Year	33,082	33,082	0
Prior Year Encumbrances	1,460	1,460	0
<b>Fund Balance at End of Year</b>	<b>\$27,795</b>	<b>\$41,231</b>	<b>\$13,436</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Dog and Kennel Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$7,500	\$8,013	\$513
Fines and Forfeitures	200	184	(16)
Other	300	1,999	1,699
<b>Total Revenues</b>	<b>8,000</b>	<b>10,196</b>	<b>2,196</b>
<b>Expenditures:</b>			
Current:			
Health			
Dog and Kennel			
Personal Services	41,769	41,765	4
Fringe Benefits	15,791	15,456	335
Supplies and Materials	5,700	3,737	1,963
Other Expenditures	13,508	11,396	2,112
<b>Total Health</b>	<b>76,768</b>	<b>72,354</b>	<b>4,414</b>
Capital Outlay	1,300	269	1,031
<b>Total Expenditures</b>	<b>78,068</b>	<b>72,623</b>	<b>5,445</b>
Excess of Revenues Over (Under) Expenditures	(70,068)	(62,427)	7,641
<b>Other Financing Sources (Uses):</b>			
Other Financing Sources	0	0	0
Operating Transfers - In	68,000	55,000	(13,000)
<b>Total Other Financing Sources (Uses)</b>	<b>68,000</b>	<b>55,000</b>	<b>(13,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,068)	(7,427)	(5,359)
Fund Balance at Beginning of Year	14,549	14,549	0
Prior Year Encumbrances	1,060	1,060	0
<b>Fund Balance at End of Year</b>	<b>\$13,541</b>	<b>\$8,182</b>	<b>(\$5,359)</b>



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Human Services Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$2,262,772	\$2,277,331	\$14,559
Other	315,650	301,091	(14,559)
<b>Total Revenues</b>	<b>2,578,422</b>	<b>2,578,422</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Human Services			
Human Services			
Personal Services	916,887	916,887	0
Fringe Benefits	335,380	332,289	3,091
Supplies and Materials	55,570	48,637	6,933
Contractual Services	208,639	164,241	44,398
Other Expenditures	445,760	381,469	64,291
<b>Total Human Services</b>	<b>1,962,236</b>	<b>1,843,523</b>	<b>118,713</b>
Public Social Services			
Personal Services	328,250	327,713	537
Fringe Benefits	379,970	313,692	66,278
Supplies and Materials	1,980	1,980	0
Contractual Services	44,342	14,811	29,531
Other Expenditures	16,237	16,197	40
<b>Total Public Social Services</b>	<b>770,779</b>	<b>674,393</b>	<b>96,386</b>
<b>Total Human Services</b>	<b>2,733,015</b>	<b>2,517,916</b>	<b>215,099</b>
Capital Outlay	37,026	33,735	3,291
<b>Total Expenditures</b>	<b>2,770,041</b>	<b>2,551,651</b>	<b>218,390</b>
Excess of Revenues Over (Under) Expenditures	(191,619)	26,771	218,390
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	137,000	137,000
Advances - Out	0	(137,000)	(137,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(191,619)	26,771	218,390
Fund Balance at Beginning of Year	28,756	28,756	0
Prior Year Encumbrances	112,505	112,505	0
<b>Fund Balance at End of Year</b>	<b>(\$50,358)</b>	<b>\$168,032</b>	<b>\$218,390</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Marriage License Special Revenue Fund  
For the Year Ended December 31, 199

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$10,545	\$10,545	\$0
<i>Total Revenues</i>	<u>10,545</u>	<u>10,545</u>	<u>0</u>
<i>Expenditures:</i>			
Current:			
Health			
Marriage License Special			
Other Expenditures	12,185	10,353	1,832
<i>Total Expenditures</i>	<u>12,185</u>	<u>10,353</u>	<u>1,832</u>
Excess of Revenues Over (Under) Expenditures	(1,640)	192	1,832
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(1,640)	192	1,832
Fund Balance at Beginning of Year	1,640	1,640	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$1,832</u>	<u>\$1,832</u>

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Child Support Enforcement Agency Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$38,000	\$49,813	\$11,813
Interest	0	329	329
Other	370,000	229,921	(140,079)
<b>Total Revenues</b>	<b>408,000</b>	<b>280,063</b>	<b>(127,937)</b>
<i>Expenditures:</i>			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	161,000	150,404	10,596
Fringe Benefits	75,267	49,545	25,722
Supplies and Materials	10,000	2,140	7,860
Contractual Services	7,284	3,503	3,781
Other Expenditures	178,555	120,465	58,090
<b>Total Human Services</b>	<b>432,106</b>	<b>326,057</b>	<b>106,049</b>
Capital Outlay	4,500	728	3,772
<b>Total Expenditures</b>	<b>436,606</b>	<b>326,785</b>	<b>109,821</b>
Excess of Revenues Over (Under) Expenditures	(28,606)	(46,722)	(18,116)
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(28,606)	(46,722)	(18,116)
Fund Balance at Beginning of Year	169,040	169,040	0
Prior Year Encumbrances	15,789	15,789	0
<b>Fund Balance at End of Year</b>	<b>\$156,223</b>	<b>\$138,107</b>	<b>(\$18,116)</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Probate Court Business Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$200	\$257	\$57
<b>Total Revenues</b>	<b>200</b>	<b>257</b>	<b>57</b>
<b>Expenditures:</b>			
Current:			
General Government - Judicial Probate Court Business			
Other Expenditures	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	200	257	57
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	200	257	57
Fund Balance at Beginning of Year	3,137	3,137	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$3,337</b>	<b>\$3,394</b>	<b>\$57</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Children's Trust Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$10,000	\$9,006	(994)
Other	2,000	2,000	0
<b>Total Revenues</b>	<b>12,000</b>	<b>11,006</b>	<b>(994)</b>
<b>Expenditures:</b>			
Current:			
Human Services			
Children's Trust			
Salaries	7,369	7,369	0
Fringe Benefits	2,157	1,404	753
Contractual Services	700	700	0
Other Expenditures	20,245	19,677	568
<b>Total Expenditures</b>	<b>30,471</b>	<b>29,150</b>	<b>1,321</b>
Excess of Revenues Over (Under) Expenditures	(18,471)	(18,144)	327
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(18,471)	(18,144)	327
Fund Balance at Beginning of Year	38,030	38,030	0
Prior Year Encumbrances	268	268	0
<b>Fund Balance at End of Year</b>	<b>\$19,827</b>	<b>\$20,154</b>	<b>\$327</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fees, License, and Permits	\$203,350	\$207,187	\$3,837
Other	1,000	3,048	2,048
<b>Total Revenues</b>	<b>204,350</b>	<b>210,235</b>	<b>5,885</b>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Personal Services	80,025	75,202	4,823
Fringe Benefits	16,071	15,375	696
Supplies and Materials	11,910	5,423	6,487
Contractual Services	174,357	126,430	47,927
Other Expenditures	21,598	7,419	14,179
<b>Total Expenditures</b>	<b>303,961</b>	<b>229,849</b>	<b>74,112</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(99,611)</b>	<b>(19,614)</b>	<b>79,997</b>
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(99,611)</b>	<b>(19,614)</b>	<b>79,997</b>
Fund Balance at Beginning of Year	79,479	79,479	0
Prior Year Encumbrances	45,416	45,416	0
<b>Fund Balance at End of Year</b>	<b>\$25,284</b>	<b>\$105,281</b>	<b>\$79,997</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Youth Services Subsidy Grant Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$50,000	\$50,000	\$0
Other	0	184	184
<b>Total Revenues</b>	<b>50,000</b>	<b>50,184</b>	<b>184</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Youth Services Subsidy			
Personal Services	38,449	38,449	0
Fringe Benefits	8,859	6,923	1,936
Supplies and Materials	1,889	0	1,889
Other Expenditures	803	0	803
<b>Total Expenditures</b>	<b>50,000</b>	<b>45,372</b>	<b>4,628</b>
Excess of Revenues Over (Under) Expenditures	0	4,812	4,812
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	4,812	4,812
Fund Balance at Beginning of Year	77,260	77,260	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$77,260</b>	<b>\$82,072</b>	<b>\$4,812</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Tuberculosis Levy Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Health			
Tuberculosis Clinic			
Other	500	0	500
<b>Total Expenditures</b>	<b>500</b>	<b>0</b>	<b>500</b>
Excess of Revenues Over (Under) Expenditures	(500)	0	500
<b>Other Financing Sources (Uses):</b>			
Other Financing Sources	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(500)	0	500
Fund Balance at Beginning of Year	6,144	6,144	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$5,644</b>	<b>\$6,144</b>	<b>\$500</b>



**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Prosecutor's Computer Grant Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Other	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	76	76	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$76</b>	<b>\$76</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Court Computerization Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$35,000	\$47,039	\$12,039
<b>Total Revenues</b>	<b>35,000</b>	<b>47,039</b>	<b>12,039</b>
<b>Expenditures:</b>			
Current:			
General Government - Judicial County Court Computerization Other Expenditures	17,460	14,723	2,737
<b>Total Expenditures</b>	<b>17,460</b>	<b>14,723</b>	<b>2,737</b>
Excess of Revenues Over (Under) Expenditures	17,540	32,316	14,776
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	17,540	32,316	14,776
Fund Balance at Beginning of Year	152,875	152,875	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$170,415</b>	<b>\$185,191</b>	<b>\$14,776</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Court Computer Legal Research Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$10,000	\$14,109	\$4,109
<b>Total Revenues</b>	<b>10,000</b>	<b>14,109</b>	<b>4,109</b>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
County Court Computer Legal Research			
Other Expenditures	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	10,000	14,109	4,109
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	10,000	14,109	4,109
Fund Balance at Beginning of Year	65,580	65,580	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$75,580</b>	<b>\$79,689</b>	<b>\$4,109</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Recorder's Equipment Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$25,000	\$27,060	\$2,060
<b>Total Revenues</b>	<b>25,000</b>	<b>27,060</b>	<b>2,060</b>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive County Recorder's Equipment Contractual Services	40,840	5,367	35,473
Capital Outlay	23,766	10,048	13,718
<b>Total Expenditures</b>	<b>64,606</b>	<b>15,415</b>	<b>49,191</b>
Excess of Revenues Over (Under) Expenditures	(39,606)	11,645	51,251
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(39,606)	11,645	51,251
Fund Balance at Beginning of Year	54,588	54,588	0
Prior Year Encumbrances	1,356	1,356	0
<b>Fund Balance at End of Year</b>	<b>\$16,338</b>	<b>\$67,589</b>	<b>\$51,251</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Certificate of Title Administration Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$120,000	\$138,936	\$18,936
Other	0	274	274
<b>Total Revenues</b>	<b>120,000</b>	<b>139,210</b>	<b>19,210</b>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Certificate of Title Administration			
Personal Services	66,551	55,470	11,081
Fringe Benefits	21,767	18,053	3,714
Supplies and Materials	4,500	3,725	775
Contractual Services	2,841	1,917	924
Other Expenditures	72,400	71,873	527
<b>Total General Government - Judicial</b>	<b>168,059</b>	<b>151,038</b>	<b>17,021</b>
Capital Outlay	5,200	825	4,375
<b>Total Expenditures</b>	<b>173,259</b>	<b>151,863</b>	<b>21,396</b>
Excess of Revenues Over (Under) Expenditures	(53,259)	(12,653)	40,606
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(53,259)	(12,653)	40,606
Fund Balance at Beginning of Year	301,370	301,370	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$248,111</b>	<b>\$288,717</b>	<b>\$40,606</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Jobs-Transportation Pass Through Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Human Services			
Jobs - Transportation Pass Through Contractual Services	0	0	0
<b>Total Human Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Food Stamp Pass Through Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Human Services			
Food Stamp Pass Through			
Other Expenditures	0	0	0
<b>Total Human Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	167	167	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$167</b>	<b>\$167</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Federal Department of Energy in Principal Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$14,449	\$14,449	\$0
<b>Total Revenues</b>	<b>14,449</b>	<b>14,449</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Federal DOE in Principal			
Supplies and Materials	0	0	0
Contractual Services	0	0	0
Other Expenditures	0	0	0
<b>Total Public Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital Outlay	22,224	14,449	7,775
<b>Total Expenditures</b>	<b>22,224</b>	<b>14,449</b>	<b>7,775</b>
Excess of Revenues Over (Under) Expenditures	(7,775)	0	7,775
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	6,480	(6,480)
Advances - Out	0	(6,480)	6,480
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,775)	0	7,775
Fund Balance at Beginning of Year	8,520	8,520	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$745</b>	<b>\$8,520</b>	<b>\$7,775</b>



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Cops Fast Federal Grant Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$105,953	\$99,478	(\$6,475)
Other	18,698	34,442	15,744
<b>Total Revenues</b>	<b>124,651</b>	<b>133,920</b>	<b>9,269</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Cops Fast Federal Grant			
Personal Services	103,548	103,409	139
Fringe Benefits	26,373	24,927	1,446
<b>Total Public Safety</b>	<b>129,921</b>	<b>128,336</b>	<b>1,585</b>
<b>Total Expenditures</b>	<b>129,921</b>	<b>128,336</b>	<b>1,585</b>
Excess of Revenues Over (Under) Expenditures	(5,270)	5,584	10,854
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	15,000	15,000
Advances - Out	0	(15,000)	(15,000)
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,270)	5,584	10,854
Fund Balance at Beginning of Year	8,932	8,932	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$3,662</b>	<b>\$14,516</b>	<b>\$10,854</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Pike Crime Prevention Grant Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Expenditures:</i>			
Current:			
Public Safety			
Pike Crime Prevention			
Other	0	0	0
<b>Total Public Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Under (Under) Expenditures	0	0	0
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	4,627	4,627	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$4,627</b>	<b>\$4,627</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Trust Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Expenditures:</i>			
Current:			
Public Safety			
Law Enforcement Trust			
Other Expenditures	0	0	0
Capital Outlay	24	0	24
<i>Total Expenditures</i>	<u>24</u>	<u>0</u>	<u>24</u>
Excess of Revenues Over (Under) Expenditures	(24)	0	24
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(24)	0	24
Fund Balance at Beginning of Year	24	24	0
Prior Year Encumbrances	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$24</u>	<u>\$24</u>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
DARE Grant Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$10,000	\$8,228	(\$1,772)
Other	24,574	28,380	3,806
<b>Total Revenues</b>	<b>34,574</b>	<b>36,608</b>	<b>2,034</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
DARE Program			
Salaries	25,319	25,315	4
Fringe Benefits	10,160	9,812	348
<b>Total Expenditures</b>	<b>35,479</b>	<b>35,127</b>	<b>352</b>
Excess of Revenues Over (Under) Expenditures	(905)	1,481	2,386
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	6,000	6,000
Advances - Out	0	(6,000)	(6,000)
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(905)	1,481	2,386
Fund Balance at Beginning of Year	1,263	1,263	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$358</b>	<b>\$2,744</b>	<b>\$2,386</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Juvenile Court Computerization Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$2,210	\$2,210
<b>Total Revenues</b>	<b>0</b>	<b>2,210</b>	<b>2,210</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
DARE Program			
Salaries	0	0	0
Fringe Benefits	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	2,210	2,210
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
Advances - Out	0	0	0
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	2,210	2,210
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$2,210</b>	<b>\$2,210</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
S.V.A.A. Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
Other	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
S.V.A.A. Program			
Fringe Benefits	0	0	0
Supplies and Materials	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
Advances - Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Family and Children First Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
Other	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Family and Children First			
Personal Services	0	0	0
Fringe Benefits	0	0	0
Supplies and Materials	0	0	0
Contractual Services	0	0	0
Other Expenditures	0	0	0
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Emergency Medical Services Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Taxes	\$178,280	\$351,717	\$173,437
Intergovernmental	18,985	18,985	0
Other	0	4,512	4,512
<i>Total Revenues</i>	<u>197,265</u>	<u>375,214</u>	<u>177,949</u>
<i>Expenditures:</i>			
Current:			
Public Safety			
Emergency Medical Services			
Personal Services	12,359	12,358	1
Fringe Benefits	20,207	14,039	6,168
Supplies and Materials	26,300	15,581	10,719
Contractual Services	28,000	12,043	15,957
Other Expenditures	134,218	90,176	44,042
Total Public Safety	<u>221,084</u>	<u>144,197</u>	<u>76,887</u>
Capital Outlay	25,000	22,692	2,308
<i>Total Expenditures</i>	<u>246,084</u>	<u>166,889</u>	<u>79,195</u>
Excess of Revenues Over (Under) Expenditures	(48,819)	208,325	257,144
<i>Other Financing Sources(Uses):</i>			
Operating Transfers - Out	(70,000)	(70,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(70,000)</u>	<u>(70,000)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(118,819)	138,325	257,144
Fund Balance at Beginning of Year	334,139	334,139	0
Prior Year Encumbrances	9,000	9,000	0
Fund Balance at End of Year	<u>\$224,320</u>	<u>\$481,464</u>	<u>\$257,144</u>



*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probate Court Computerization Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$3,500	\$4,360	\$860
<i>Total Revenues</i>	<u>3,500</u>	<u>4,360</u>	<u>860</u>
<i>Expenditures:</i>			
Current:			
Judicial			
Probate Court Computerization			
Other Expenditures	3,500	0	3,500
<i>Total Expenditures</i>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
Excess of Revenues Over (Under) Expenditures	0	4,360	4,360
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	4,360	4,360
Fund Balance at Beginning of Year	16,310	16,310	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$16,310</u>	<u>\$20,670</u>	<u>\$4,360</u>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Common Pleas Court Computerization Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$5,500	\$7,310	\$1,810
<b>Total Revenues</b>	<b>5,500</b>	<b>7,310</b>	<b>1,810</b>
<b>Expenditures:</b>			
Current:			
Judicial			
Common Pleas Ct. Computerization			
Other Expenditures	7,000	0	7,000
Capital Outlay	7,000	0	7,000
<b>Total Expenditures</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>
Excess of Revenues Over (Under) Expenditures	(8,500)	7,310	15,810
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,500)	7,310	15,810
Fund Balance at Beginning of Year	15,980	15,980	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$7,480</b>	<b>\$23,290</b>	<b>\$15,810</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Common Pleas Court Computer Legal Research Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$1,200	\$1,242	\$42
<b>Total Revenues</b>	<b>1,200</b>	<b>1,242</b>	<b>42</b>
<b>Expenditures:</b>			
Other	4,980	3,650	1,330
<b>Total Expenditures</b>	<b>4,980</b>	<b>3,650</b>	<b>1,330</b>
Excess of Revenues Over (Under) Expenditures	(3,780)	(2,408)	1,372
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,780)	(2,408)	1,372
Fund Balance at Beginning of Year	4,386	4,386	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$606</b>	<b>\$1,978</b>	<b>\$1,372</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Microenterprise Grant Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Judicial			
Microenterprise Grant			
Other Expenditures	0	0	0
<b>Total Judicial</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Children Services Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$589,036	\$487,115	(\$101,921)
Other	100,000	200,300	100,300
<b>Total Revenues</b>	<b>689,036</b>	<b>687,415</b>	<b>(1,621)</b>
<b>Expenditures:</b>			
Current:			
Human Services			
Children Services			
Personal Services	243,037	241,236	1,801
Fringe Benefits	66,478	63,604	2,874
Supplies and Materials	4,500	3,768	732
Contractual Services	386,147	350,984	35,163
Other Expenditures	60,191	48,778	11,413
<b>Total Human Services</b>	<b>760,353</b>	<b>708,370</b>	<b>51,983</b>
Capital Outlay	6,000	4,601	1,399
<b>Total Expenditures</b>	<b>766,353</b>	<b>712,971</b>	<b>53,382</b>
Excess of Revenues Over (Under) Expenditures	(77,317)	(25,556)	51,761
<b>Other Financing Sources(Uses):</b>			
Advances - In	0	75,000	75,000
Advances - Out	0	(75,000)	(75,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(77,317)	(25,556)	51,761
Fund Balance at Beginning of Year	32,701	32,701	0
Prior Year Encumbrances	36,851	36,851	0
<b>Fund Balance at End of Year</b>	<b>(\$7,765)</b>	<b>\$43,996</b>	<b>\$51,761</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Computerized Tax Mapping Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$350,000	\$0	(\$350,000)
<b>Total Revenues</b>	<b>350,000</b>	<b>0</b>	<b>(350,000)</b>
<b>Expenditures:</b>			
Current:			
Public Works			
Computerized Tax Mapping Fund			
Contractual Services	141,344	67,808	73,536
<b>Total Public Works</b>	<b>141,344</b>	<b>67,808</b>	<b>73,536</b>
Capital Outlay	1,690	0	1,690
<b>Total Expenditures</b>	<b>143,034</b>	<b>67,808</b>	<b>75,226</b>
Excess of Revenues Over (Under) Expenditures	206,966	(67,808)	(274,774)
<b>Other Financing Sources(Uses):</b>			
Advance - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	206,966	(67,808)	(274,774)
Fund Balance at Beginning of Year	7,418	7,418	0
Prior Year Encumbrances	67,808	67,808	0
<b>Fund Balance at End of Year</b>	<b>\$282,192</b>	<b>\$7,418</b>	<b>(\$274,774)</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Emergency Management Agency Co-Operative Agreement Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$12,000	\$13,956	\$1,956
Other	15,000	84	(14,916)
<b>Total Revenues</b>	<b>27,000</b>	<b>14,040</b>	<b>(12,960)</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Emergency Management Assistance Cooperation Agreement			
Personal Services	18,615	18,614	1
Fringe Benefits	5,963	5,882	81
Supplies and Materials	1,200	597	603
Contractual Services	2,090	1,481	609
Other Expenditures	3,000	851	2,149
<b>Total Public Safety</b>	<b>30,868</b>	<b>27,425</b>	<b>3,443</b>
Capital Outlay	2,000	917	1,083
<b>Total Expenditures</b>	<b>32,868</b>	<b>28,342</b>	<b>4,526</b>
Excess of Revenues Over (Under) Expenditures	(5,868)	(14,302)	(8,434)
<b>Other Financing Sources(Uses):</b>			
Operating Transfers - In	0	11,440	11,440
Operating Transfers - Out	0	(11,440)	(11,440)
Advances - Out	18,442	18,442	0
<b>Total Other Financing Sources (Uses)</b>	<b>18,442</b>	<b>18,442</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	12,574	4,140	(8,434)
Fund Balance at Beginning of Year	570	570	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$13,144</b>	<b>\$4,710</b>	<b>(\$8,434)</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Transportation - Section 18 Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Human Services			
Transportation - Section 18			
Contractual Services	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Aging Grant Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$0	\$0	\$0
Other	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Expenditures:</i>			
Current:			
Human Services			
Aging Grant			
Other	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	5,270	5,270	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$5,270</u>	<u>\$5,270</u>	<u>\$0</u>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax and Assessment Collection Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$30,000	\$30,698	\$698
Other	0	1,394	1,394
<b>Total Revenues</b>	<b>30,000</b>	<b>32,092</b>	<b>2,092</b>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive			
Treasurer			
Other	0	0	0
<b>Total Treasurer</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prosecuting Attorney			
Personal Services	21,608	20,999	609
Fringe Benefits	6,892	5,762	1,130
Supplies and Materials	1,500	0	1,500
Other Expenditures	0	0	0
<b>Total Prosecuting Attorney</b>	<b>30,000</b>	<b>26,761</b>	<b>3,239</b>
<b>Total General Government - Legislative and Executive</b>	<b>30,000</b>	<b>26,761</b>	<b>3,239</b>
<b>Total Expenditures</b>	<b>30,000</b>	<b>26,761</b>	<b>3,239</b>
Excess of Revenues Over (Under) Expenditures	0	5,331	5,331
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	5,331	5,331
Fund Balance at Beginning of Year	68,394	68,394	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$68,394</b>	<b>\$73,725</b>	<b>\$5,331</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Drug Law Enforcement Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fees, License, and Permits	\$7,000	\$6,124	(\$876)
<b>Total Revenues</b>	<b>7,000</b>	<b>6,124</b>	<b>(876)</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Drug Law Enforcement			
Other Expenditures	7,000	5,816	1,184
<b>Total Expenditures</b>	<b>7,000</b>	<b>5,816</b>	<b>1,184</b>
Excess of Revenues Over (Under) Expenditures	0	308	308
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	308	308
Fund Balance at Beginning of Year	2,393	2,393	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$2,393</b>	<b>\$2,701</b>	<b>\$308</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Guardianship Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$4,000	\$3,635	(\$365)
<b>Total Revenues</b>	<b>4,000</b>	<b>3,635</b>	<b>(365)</b>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Indigent Guardianship			
Supplies and Materials	1,000	0	1,000
Contractual Services	1,600	310	1,290
Other Expenditures	1,500	0	1,500
Capital Outlay	400	0	400
<b>Total Expenditures</b>	<b>4,500</b>	<b>310</b>	<b>4,190</b>
Excess of Revenues Over (Under) Expenditures	(500)	3,325	3,825
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(500)	3,325	3,825
Fund Balance at Beginning of Year	16,686	16,686	0
Prior Year Encumbrances	250	250	0
<b>Fund Balance at End of Year</b>	<b>\$16,436</b>	<b>\$20,261</b>	<b>\$3,825</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Corrections Grant Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Community Correction Grant			
Other	10,550	0	10,550
<b>Total Expenditures</b>	<b>10,550</b>	<b>0</b>	<b>10,550</b>
Excess of Revenues Over (Under) Expenditures	(10,550)	0	10,550
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,550)	0	10,550
Fund Balance at Beginning of Year	10,550	10,550	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$10,550</b>	<b>\$10,550</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Right to Know Emergency Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
	\$11,985	\$21,767	\$9,782
Other	0	17	17
<b>Total Revenues</b>	<b>11,985</b>	<b>21,784</b>	<b>9,799</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Community Right to Know Emergency			
Personal Services	4,500	3,822	678
Fringe Benefits	1,139	703	436
Supplies and Materials	2,500	761	1,739
Other Expenditures	5,500	384	5,116
<b>Total Public Safety</b>	<b>13,639</b>	<b>5,670</b>	<b>7,969</b>
Capital Outlay	8,000	6,707	1,293
<b>Total Expenditures</b>	<b>21,639</b>	<b>12,377</b>	<b>9,262</b>
Excess of Revenues Over (Under) Expenditures	(9,654)	9,407	19,061
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,654)	9,407	19,061
Fund Balance at Beginning of Year	17,377	17,377	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$7,723</b>	<b>\$26,784</b>	<b>\$19,061</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Treatment Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$14,250	\$17,401	\$3,151
Intergovernmental	0	0	0
<b>Total Revenues</b>	<b>14,250</b>	<b>17,401</b>	<b>3,151</b>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Indigent Drivers Alcohol Treatment			
Contractual Services	12,022	11,810	212
<b>Total Expenditures</b>	<b>12,022</b>	<b>11,810</b>	<b>212</b>
Excess of Revenues Over (Under) Expenditures	2,228	5,591	3,363
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,228	5,591	3,363
Fund Balance at Beginning of Year	1,498	1,498	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$3,726</b>	<b>\$7,089</b>	<b>\$3,363</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Enforcement and Education Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$1,000	\$1,628	\$628
<b>Total Revenues</b>	<b>1,000</b>	<b>1,628</b>	<b>628</b>
<b>Expenditures:</b>			
Supplies and Materials	1,000	0	1,000
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>
Excess of Revenues Over (Under) Expenditures	0	1,628	1,628
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	1,628	1,628
Fund Balance at Beginning of Year	2,796	2,796	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$2,796</b>	<b>\$4,424</b>	<b>\$1,628</b>



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Reclaim Ohio 401 Grant  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$59,156	\$59,156
Other	10,550	0	(10,550)
<b>Total Revenues</b>	<b>10,550</b>	<b>59,156</b>	<b>48,606</b>
<b>Expenditures:</b>			
Supplies and Materials	2,000	0	2,000
Other	2,000	0	2,000
Capital Outlay	7,500	7,031	469
<b>Total Expenditures</b>	<b>11,500</b>	<b>7,031</b>	<b>4,469</b>
Excess of Revenues Over (Under) Expenditures	(950)	52,125	53,075
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(950)	52,125	53,075
Fund Balance at Beginning of Year	10,000	10,000	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$9,050</b>	<b>\$62,125</b>	<b>\$53,075</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Community Corrections Planning Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Other	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Community Corrections Act Grant Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$47,912	\$48,178	\$266
Other	0	123	123
<b>Total Revenues</b>	<b>47,912</b>	<b>48,301</b>	<b>389</b>
<b>Expenditures:</b>			
Salaries	26,041	25,216	825
Fringe Benefits	5,168	4,065	1,103
Supplies and Materials	3,134	1,602	1,532
Contractual Services	9,803	8,269	1,534
Other Expenditures	4,735	1,005	3,730
Capital Outlay	410	408	2
<b>Total Expenditures</b>	<b>49,291</b>	<b>40,565</b>	<b>8,726</b>
Excess of Revenues Over (Under) Expenditures	(1,379)	7,736	9,115
<b>Other Financing Sources (Uses):</b>			
Advances - Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,379)	7,736	9,115
Fund Balance at Beginning of Year	16,835	16,835	0
Prior Year Encumbrances	696	696	0
<b>Fund Balance at End of Year</b>	<b>\$16,152</b>	<b>\$25,267</b>	<b>\$9,115</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Block Grant Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$11,364	\$17,766	\$6,402
Interest	355	335	(20)
Other	1,262	58	(1,204)
<b>Total Revenue</b>	<b>12,981</b>	<b>18,159</b>	<b>5,178</b>
<b>Expenditures:</b>			
Salaries	9,237	9,237	0
Fringe Benefits	2,170	2,106	64
<b>Total Expenditures</b>	<b>11,407</b>	<b>11,343</b>	<b>64</b>
Excess of Revenues Over (Under) Expenditures	1,574	6,816	5,242
<b>Other Financing Sources (Uses):</b>			
Operating Transfer - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,574	6,816	5,242
Fund Balance at Beginning of Year	1,016	1,016	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$2,590</b>	<b>\$7,832</b>	<b>\$5,242</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
FEMA Flood Assistance Grant - Engineer Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$0	\$0	\$0
Interest	0	0	0
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Expenditures:</i>			
Other Expenditures	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
FEMA Flood Assistance - Other Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Other	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources:</b>			
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Federal Highway ADM Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Other Expenditures	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
VOCA Grant Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$29,101	\$36,168	\$7,067
Other	0	123	123
<b>Total Revenue</b>	<b>29,101</b>	<b>36,291</b>	<b>7,190</b>
<b>Expenditures:</b>			
Salaries	27,941	27,937	4
Fringe Benefits	7,834	7,039	795
Supplies and Materials	0	0	0
Contractual Services	0	0	0
Other Expenses	0	150	(150)
Capital Outlay	2,854	2,852	2
<b>Total Expenditures</b>	<b>38,629</b>	<b>37,978</b>	<b>651</b>
Excess of Revenues Over (Under) Expenditures	(9,528)	(1,687)	7,841
<b>Other Financing Sources (Uses):</b>			
Advance - In	3,626	0	(3,626)
<b>Total Other Financing Sources (Uses)</b>	<b>3,626</b>	<b>0</b>	<b>(3,626)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,902)	(1,687)	4,215
Fund Balance at Beginning of Year	9,698	9,698	0
Prior Year Encumbrances	795	795	0
<b>Fund Balance at End of Year</b>	<b>\$4,591</b>	<b>\$8,806</b>	<b>\$4,215</b>



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
COPS in Shops Grant Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Other Expenditures	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Chip Pee Pec & Waverly CDBG Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$412,000	\$412,000	\$0
Other	82	82	0
<b>Total Revenue</b>	<b>412,082</b>	<b>412,082</b>	<b>0</b>
<b>Expenditures:</b>			
Salaries	51,050	50,795	255
Fringe Benefits	10,201	8,552	1,649
Supplies and Materials	1,000	627	373
Contractual Services	349,147	321,295	27,852
Other Expenditures	2,749	2,020	729
<b>Total Expenditures</b>	<b>414,147</b>	<b>383,289</b>	<b>30,858</b>
Excess of Revenues Over (Under) Expenditures	(2,065)	28,793	30,858
<b>Other Financing Sources (Uses):</b>			
Advance - In	0	120,000	120,000
Advance - Out	0	(120,000)	(120,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,065)	28,793	30,858
Fund Balance at Beginning of Year	2,065	2,065	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$30,858</b>	<b>\$30,858</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Guardrail Inventory Project Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Other Expenditures	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
OH - EPA Septic Tank Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$75,000	\$44,460	(\$30,540)
<b>Total Revenue</b>	<b>75,000</b>	<b>44,460</b>	<b>(30,540)</b>
<b>Expenditures:</b>			
Contractual Services	74,000	57,153	16,847
Other Expenditures	1,000	0	1,000
<b>Total Expenditures</b>	<b>75,000</b>	<b>57,153</b>	<b>17,847</b>
Excess of Revenues Over (Under) Expenditures	0	(12,693)	(12,693)
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	37,200	37,200
Advances - Out	0	(22,200)	(22,200)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	2,307	2,307
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$2,307</b>	<b>\$2,307</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Security Grant Special Revenue Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$81,000	\$81,000	\$0
<b>Total Revenue</b>	<b>81,000</b>	<b>81,000</b>	<b>0</b>
<b>Expenditures:</b>			
Contractual Services	65,000	61,238	3,762
Other Expenditures	1,000	342	658
Capital Outlay	15,000	14,554	446
<b>Total Expenditures</b>	<b>81,000</b>	<b>76,134</b>	<b>4,866</b>
Excess of Revenues Over (Under) Expenditures	0	4,866	4,866
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	4,866	4,866
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$4,866</b>	<b>\$4,866</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Piketon Sewer Plant Upgrade Special Revenue Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$50,000	\$50,000	\$0
<b>Total Revenue</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Expenditures:</b>			
Other Expenditures	50,000	50,000	0
<b>Total Expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Total - Special Revenue Funds  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$556,790	\$1,065,514	\$508,724
Charges for Services	461,570	689,096	227,526
Fees, Licenses and Permits	210,350	213,311	2,961
Fines and Forfeitures	15,450	19,213	3,763
Intergovernmental	7,904,721	8,218,669	313,948
Interest	40,355	52,578	12,223
Other	1,224,906	1,239,727	14,821
<b>Total Revenues</b>	<b>10,414,142</b>	<b>11,498,108</b>	<b>1,083,966</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government - Legislative and Executive			
Real Estate Assessment			
Salaries	80,025	75,202	4,823
Fringe Benefits	16,071	15,375	696
Supplies and Materials	11,910	5,423	6,487
Contractual Services	174,357	126,430	47,927
Other Expenditures	21,598	7,419	14,179
<b>Total Real Estate Assessment</b>	<b>303,961</b>	<b>229,849</b>	<b>74,112</b>
VOCA Grant			
Salaries	27,941	27,937	4
Fringe Benefits	7,834	7,039	795
Other Expenditures	0	150	(150)
<b>Total VOCA Grant</b>	<b>35,775</b>	<b>35,126</b>	<b>649</b>
Prosecuting Attorney			
Salaries	21,608	20,999	609
Fringe Benefits	6,892	5,762	1,130
Supplies and Materials	1,500	0	1,500
<b>Total Prosecuting Attorney</b>	<b>30,000</b>	<b>26,761</b>	<b>3,239</b>
County Recorder			
Contractual Services	40,840	5,367	35,473
<b>Total General Government - Legislative and Executive</b>	<b>\$410,576</b>	<b>\$297,103</b>	<b>\$113,473</b>

(Continued)

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - Judicial			
Probate Court Business			
Other Expenditures	\$0	\$0	\$0
County Court Computerization			
Other Expenditures	17,460	14,723	2,737
Indigent Guardianship			
Supplies and Materials	1,000	0	1,000
Contractual Services	1,600	310	1,290
Other Expenditures	1,500	0	1,500
Total Indigent Guardianship	4,100	310	3,790
Community Correction Grant			
Other Expenditures	10,550	0	10,550
Community Correction Act Grant			
Salaries	26,041	25,216	825
Fringe Benefits	5,168	4,065	1,103
Supplies and Materials	3,134	1,602	1,532
Contractual Services	9,803	8,269	1,534
Other Expenditures	4,735	1,005	3,730
Total Community Correction Grant	48,881	40,157	8,724
Indigent Drivers Alcohol Treatment			
Contractual Services	12,022	11,810	212
Certificate of Title Administration			
Salaries	66,551	55,470	11,081
Fringe Benefits	21,767	18,053	3,714
Supplies and Materials	4,500	3,725	775
Contractual Services	2,841	1,917	924
Other Expenditures	72,400	71,873	527
Total Certificate of Title Administration	168,059	151,038	17,021
Probate Court Computerization			
Other Expenditures	3,500	0	3,500
Total Probate Court Computerization	\$3,500	\$0	\$3,500

(Continued)



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Court Computerization			
Other Expenditures	\$7,000	\$0	\$7,000
Total Common Pleas Court Computerization	7,000	0	7,000
Common Pleas Court Legal Research			
Other Expenditures	4,980	3,650	1,330
Total Common Pleas Court Legal Research	4,980	3,650	1,330
Community Corrections Planning			
Other Expenditures	0	0	0
Total Community Corrections Planning	0	0	0
Court Security			
Contractual Services	65,000	61,238	3,762
Other Expenditures	1,000	342	658
Total Court Security	66,000	61,580	4,420
Juvenile Court Computerization			
Other Expenditures	0	0	0
Total Juvenile Court Computerization	0	0	0
Total General Government - Judicial	342,552	283,268	59,284
Public Safety			
Youth Services Subsidy			
Salaries	38,449	38,449	0
Fringe Benefits	8,859	6,923	1,936
Supplies and Materials	1,889	0	1,889
Other Expenditures	803	0	803
Total Youth Services Subsidy	50,000	45,372	4,628
Emergency Medical Services			
Salaries	12,359	12,358	1
Fringe Benefits	20,207	14,039	6,168
Supplies and Materials	26,300	15,581	10,719
Contractual Services	28,000	12,043	15,957
Other Expenditures	134,218	90,176	44,042
Total Emergency Medical Services	\$221,084	\$144,197	\$76,887

(Continued)

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Right To Know Emergency			
Salaries	\$4,500	\$3,822	\$678
Fringe Benefits	1,139	703	436
Supplies and Materials	2,500	761	1,739
Other Expenditures	5,500	384	5,116
Total Community Right To Know Emergency	13,639	5,670	7,969
Law Enforcement Drug			
Other Expenditures	7,000	5,816	1,184
Pike Crime Prevention Grant			
Other Expenditures	0	0	0
Total Pike Crime Prevention Grant	0	0	0
Law Enforcement Block Grant			
Salaries	9,237	9,237	0
Fringe Benefits	2,170	2,106	64
Total Law Enforcement Block Grant	11,407	11,343	64
Enforcement and Education			
Supplies and Materials	1,000	0	1,000
Emergency Management Assistance			
Cooperation Agreement			
Salaries	18,615	18,614	1
Fringe Benefits	5,963	5,882	81
Supplies and Materials	1,200	597	603
Contractual Services	2,090	1,481	609
Other Expenditures	3,000	851	2,149
Total Emergency Management Assistance			
Cooperation Agreement	30,868	27,425	3,443
Federal DOE in Principal			
Other Expenditures	0	0	0
Total DOE in Principal	0	0	0
DARE Program			
Salaries	25,319	25,315	4
Fringe Benefits	10,160	9,812	348
Total DARE Program	\$35,479	\$35,127	\$352

(Continued)

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Cops Fast Federal Grant			
Salaries	\$103,548	\$103,409	\$139
Fringe Benefits	26,373	24,927	1,446
Total Cops Fast Federal Grant	129,921	128,336	1,585
Reclaim Ohio 401 Grant			
Supplies and Materials	2,000	0	2,000
Other Expenditures	2,000	0	2,000
Total Reclaim Ohio 401 Grant	4,000	0	4,000
S.V.A.A.			
Supplies and Materials	0	0	0
Total S.V.A.A.	0	0	0
Total Public Safety	504,398	403,286	101,112
Public Works			
Engineer			
Salaries	149,748	145,040	4,708
Fringe Benefits	40,333	37,938	2,395
Supplies and Materials	5,000	4,847	153
Contractual Services	3,000	1,699	1,301
Other Expenditures	50,742	31,955	18,787
Total Engineer	248,823	221,479	27,344
Roads			
Salaries	310,000	269,169	40,831
Fringe Benefits	74,313	58,297	16,016
Supplies and Materials	628,446	551,884	76,562
Contractual Services	610,715	553,461	57,254
Other Expenditures	40,313	37,374	2,939
Total Roads	1,663,787	1,470,185	193,602
Bridges and Culverts			
Salaries	427,056	361,525	65,531
Fringe Benefits	110,583	95,057	15,526
Supplies and Materials	120,000	110,474	9,526
Contractual Services	56,283	37,022	19,261
Other Expenditures	348,117	333,329	14,788
Total Bridges and Culverts	\$1,062,039	\$937,407	\$124,632

(Continued)

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Road and Bridge			
Contractual Services	\$22,295	\$22,295	\$0
Other Expenditures	14,452	10,854	3,598
Total Road and Bridge	36,747	33,149	3,598
Computerized Tax Mapping			
Contractual Services	141,344	67,808	73,536
Total Computerized Tax Mapping	141,344	67,808	73,536
FEMA Flood Assistance - Engineer			
Other Expenditures	0	0	0
Total FEMA - Engineer	0	0	0
Federal Highway - ADM			
Other Expenditures	0	0	0
Guardrail Inventory			
Other Expenditures	0	0	0
Total Public Works	3,152,740	2,730,028	422,712
Health			
Litter Control/Recycling			
Salaries	28,673	28,673	0
Fringe Benefits	6,437	6,437	0
Other Expenditures	4,700	4,450	250
Total Litter Control/Recycling	39,810	39,560	250
Pike County Solid Waste			
Salaries	96,263	96,262	1
Fringe Benefits	22,767	20,536	2,231
Contractual Services	11,416	11,416	0
Other Expenditures	15,612	15,380	232
Total Pike County Solid Waste	146,058	143,594	2,464
Board of MR/DD			
Salaries	768,000	721,080	46,920
Fringe Benefits	225,888	207,567	18,321
Supplies and Materials	112,585	81,553	31,032
Contractual Services	1,210,417	1,082,375	128,042
Other Expenditures	99,620	60,523	39,097
Total Board of MR/DD	\$2,416,510	\$2,153,098	\$263,412

(Continued)

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Dog and Kennel			
Salaries	\$41,769	\$41,765	\$4
Fringe Benefits	15,791	15,456	335
Supplies and Materials	5,700	3,737	1,963
Other Expenditures	13,508	11,396	2,112
<b>Total Dog and Kennel</b>	<b>76,768</b>	<b>72,354</b>	<b>4,414</b>
Tuberculosis Levy			
Contractual Services	500	0	500
Marriage License Special Levy			
Other Expenditures	12,185	10,353	1,832
<b>Total Health</b>	<b>2,691,831</b>	<b>2,418,959</b>	<b>272,872</b>
Human Services			
Administration			
Salaries	916,887	916,887	0
Fringe Benefits	335,380	332,289	3,091
Supplies and Materials	55,570	48,637	6,933
Contractual Services	208,639	164,241	44,398
Other Expenditures	445,760	381,469	64,291
<b>Total Administration</b>	<b>1,962,236</b>	<b>1,843,523</b>	<b>118,713</b>
Public Social Services			
Salaries	328,250	327,713	537
Fringe Benefits	379,970	313,692	66,278
Supplies and Materials	1,980	1,980	0
Contractual Services	44,342	14,811	29,531
Other Expenditures	16,237	16,197	40
<b>Total Public Social Services</b>	<b>770,779</b>	<b>674,393</b>	<b>96,386</b>
Children Services			
Salaries	243,037	241,236	1,801
Fringe Benefits	66,478	63,604	2,874
Supplies and Materials	4,500	3,768	732
Contractual Services	386,147	350,984	35,163
Other Expenditures	60,191	48,778	11,413
<b>Total Children Services</b>	<b>\$760,353</b>	<b>\$708,370</b>	<b>\$51,983</b>

(Continued)

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Child Support Enforcement			
Salaries	\$161,000	\$150,404	\$10,596
Fringe Benefits	75,267	49,545	25,722
Supplies and Materials	10,000	2,140	7,860
Contractual Services	7,284	3,503	3,781
Other Expenditures	178,555	120,465	58,090
<b>Total Child Support Enforcement</b>	<b>432,106</b>	<b>326,057</b>	<b>106,049</b>
Children's Trust			
Salaries	7,369	7,369	0
Fringe Benefits	2,157	1,404	753
Contractual Services	700	700	0
Other Expenditures	20,245	19,677	568
<b>Total Children's Trust</b>	<b>30,471</b>	<b>29,150</b>	<b>1,321</b>
Jobs - Transportation Pass Through			
Contractual Services	0	0	0
FEMA Flood Assistance - Other			
Other Expenditures	0	0	0
<b>Total Human Services</b>	<b>3,955,945</b>	<b>3,581,493</b>	<b>374,452</b>
Economic Development and Assistance			
CHIP Pee Pee & Waverly CDBG			
Salaries	51,050	50,795	255
Fringe Benefits	10,201	8,552	1,649
Supplies and Materials	1,000	627	373
Contractual Services	349,147	321,295	27,852
Other Expenditures	2,749	2,020	729
<b>Total CHIP Pee Pee &amp; Waverly CDBG</b>	<b>414,147</b>	<b>383,289</b>	<b>30,858</b>
Formula Grant			
Salaries	22,395	22,395	0
Fringe Benefits	9,825	9,795	30
Other Expenditures	133,100	125,000	8,100
<b>Total Formula Grant</b>	<b>\$165,320</b>	<b>\$157,190</b>	<b>\$8,130</b>

(Continued)

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revolving Loans - New			
Salaries	\$15,089	\$13,861	\$1,228
Fringe Benefits	4,052	3,823	229
Other Expenditures	98,158	84,727	13,431
<b>Total Revolving Loans - New</b>	<b>117,299</b>	<b>102,411</b>	<b>14,888</b>
Revolving Loans - Old			
Salaries	13,214	11,492	1,722
Fringe Benefits	7,388	4,132	3,256
Supplies and Materials	1,000	775	225
Contractual Services	20,059	18,401	1,658
Other Expenditures	231,543	228,217	3,326
<b>Total Revolving Loans - Old</b>	<b>273,204</b>	<b>263,017</b>	<b>10,187</b>
Community Housing Improv. - County Wide			
Other Expenditures	0	605	(605)
<b>Total Community Hous. Improv. - County Wide</b>	<b>0</b>	<b>605</b>	<b>(605)</b>
MicroEnterprise Grant			
Other Expenditures	0	0	0
<b>Total MicroEnterprise Grant</b>	<b>0</b>	<b>0</b>	<b>0</b>
Piketon Sewer Plant Upgrade			
Other Expenditures	50,000	50,000	0
<b>Total Piketon Sewer Plant Upgrade</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
Ohio EPA - Septic Tank Repair			
Contractual Services	74,000	57,153	16,847
Other Expenditures	1,000	0	1,000
<b>Total Piketon Sewer Plant Upgrade</b>	<b>75,000</b>	<b>57,153</b>	<b>17,847</b>
<b>Total Economic Development and Assistance</b>	<b>1,094,970</b>	<b>1,013,665</b>	<b>81,305</b>
Capital Outlay	667,567	534,081	133,486
Debt Service:			
Principal Retirement	0	0	0
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(Continued)

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Total Expenditures	\$12,820,579	\$11,261,883	\$1,558,696
Excess of Revenues Over (Under) Expenditures	(2,406,437)	236,225	2,642,662
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	541,782	541,782
Advances - Out	0	(577,721)	(577,721)
Operating Transfers - In	100,794	87,801	(12,993)
Operating Transfers - Out	(70,000)	(70,000)	0
Total Other Financing Sources (Uses)	30,794	(18,138)	(48,932)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,375,643)	218,087	2,593,730
Fund Balances at Beginning of Year	3,415,924	3,415,924	0
Prior Year Encumbrances	531,547	531,547	0
Fund Balances at End of Year	\$1,571,828	\$4,165,558	\$2,593,730



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## *Debt Service Funds*

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Debt Service Funds are established to account for the accumulation of resources for the payment of debt reported in the general long-term obligations account group.

### *Fairgrounds Improvement 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 Fairgrounds Improvement Capital Projects Fund on a GAAP basis.

### *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 Lapperell Cynthiana Waterline 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 Airport Hangars Construction Fund on a GAAP basis.

### *OPWC Buchanan Road Bridge*

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 EMS Levy 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.

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*Debt Service Funds*  
(Continued)

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*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 Bridge*

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 Waterworks Development Authority (O.W.D.A.). The loan was received as a part of the Ohio E.P.A. Septic Tank Repair Grant through the Ohio Environmental Protection Agency. This fund is reported as a debt service fund on a budgetary basis and is combined with the Ohio EPA Septic Tank Repair Grant 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.

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Fairgrounds Improvement Notes Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	40,000	0	(40,000)
<b>Total Other Financing Sources (Uses)</b>	<b>40,000</b>	<b>0</b>	<b>(40,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	40,000	0	(40,000)
Fund Balance at Beginning of Year	1,513	1,513	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$41,513</b>	<b>\$1,513</b>	<b>(\$40,000)</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
East Jackson Water Tap Notes Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$40,000	\$3,750	(\$36,250)
<b>Total Revenues</b>	<b>40,000</b>	<b>3,750</b>	<b>(36,250)</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	40,000	3,750	(36,250)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	40,000	3,750	(36,250)
Fund Balance at Beginning of Year	3,750	3,750	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$43,750</b>	<b>\$7,500</b>	<b>(\$36,250)</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Lapperell Cynthiana Water Notes Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$10,000	\$9,375	(\$625)
<b>Total Revenues</b>	<b>10,000</b>	<b>9,375</b>	<b>(625)</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	41,875	41,875	0
Interest and Fiscal Charges	2,443	2,443	0
<b>Total Expenditures</b>	<b>44,318</b>	<b>44,318</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(34,318)	(34,943)	(625)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	32,975	38,287	5,312
<b>Total Other Financing Sources (Uses)</b>	<b>32,975</b>	<b>38,287</b>	<b>5,312</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,343)	3,344	4,687
Fund Balance at Beginning of Year	4,688	4,688	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$3,345</b>	<b>\$8,032</b>	<b>\$4,687</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Airport Hangars Notes Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$9,000	\$11,514	\$2,514
<b>Total Revenues</b>	<b>9,000</b>	<b>11,514</b>	<b>2,514</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	85,000	85,000	0
Interest and Fiscal Charges	4,524	4,280	244
<b>Total Expenditures</b>	<b>89,524</b>	<b>89,280</b>	<b>244</b>
Excess of Revenues Over (Under) Expenditures	(80,524)	(77,766)	2,758
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	0	65,000	65,000
Advances - In	0	65,000	65,000
Advances - Out	0	(65,000)	(65,000)
Operating Transfers - In	77,225	15,968	(61,257)
<b>Total Other Financing Sources (Uses)</b>	<b>77,225</b>	<b>80,968</b>	<b>3,743</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,299)	3,202	6,501
Fund Balance at Beginning of Year	3,305	3,305	0
Fund Balance (Deficit) at End of Year	\$6	\$6,507	\$6,501

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
OPWC Buchanan Rd. Bridge Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other	\$6,750	\$6,750	\$0
<b>Total Revenues</b>	<b>6,750</b>	<b>6,750</b>	<b>0</b>
<i>Expenditures:</i>			
Debt Service:			
Principal Retirement	6,750	6,750	0
<b>Total Expenditures</b>	<b>6,750</b>	<b>6,750</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0



*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
EMS Vehicles Notes Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Expenditures:</i>			
Debt Service:			
Principal Retirement	101,595	101,595	0
Interest and Fiscal Charges	4,318	4,318	0
<i>Total Expenditures</i>	<u>105,913</u>	<u>105,913</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(105,913)	(105,913)	0
<i>Other Financing Sources (Uses):</i>			
Proceeds of Notes	35,913	35,913	0
Operating Transfers - In	70,000	70,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>105,913</u>	<u>105,913</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
MR/DD Building Notes Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fees, License, and Permits	\$0	\$0	\$0
Interest	0	0	0
Other	58,845	59,875	1,030
<b>Total Revenues</b>	<b>58,845</b>	<b>59,875</b>	<b>1,030</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	250,000	250,000	0
Interest and Fiscal Charges	10,075	9,773	302
<b>Total Expenditures</b>	<b>260,075</b>	<b>259,773</b>	<b>302</b>
Excess of Revenues Over (Under) Expenditures	(201,230)	(199,898)	1,332
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	200,000	200,000	0
Advances - In	0	258,875	258,875
Advances - Out	0	(200,000)	(200,000)
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>200,000</b>	<b>258,875</b>	<b>58,875</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,230)	58,977	60,207
Fund Balance at Beginning of Year	1,555	1,555	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$325</b>	<b>\$60,532</b>	<b>\$60,207</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Children Services Building Notes Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$10,199	\$10,518	\$319
<b>Total Revenues</b>	<b>10,199</b>	<b>10,518</b>	<b>319</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	155,000	155,000	0
Interest and Fiscal Charges	6,703	6,308	395
<b>Total Expenditures</b>	<b>161,703</b>	<b>161,308</b>	<b>395</b>
Excess of Revenues Over (Under) Expenditures	(151,504)	(150,790)	714
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	150,000	150,000	0
Advances - In	0	160,503	160,503
Advances - Out	0	(160,503)	(160,503)
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,504)	(790)	714
Fund Balance at Beginning of Year	1,619	1,619	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$115</b>	<b>\$829</b>	<b>\$714</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
OPWC Pike Lake Road Bridge Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$3,750	\$1,250	(\$2,500)
<b>Total Revenues</b>	<b>3,750</b>	<b>1,250</b>	<b>(2,500)</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,250	1,250	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>1,250</b>	<b>1,250</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditur	2,500	0	(2,500)
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
Advances - Out	0	0	0
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,500	0	(2,500)
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$2,500</b>	<b>\$0</b>	<b>(\$2,500)</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Water Pollution Control Debt Service Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$463	\$463
<b>Total Revenues</b>	<b>0</b>	<b>463</b>	<b>463</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	463	463
<b>Other Financing Sources (Uses):</b>			
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
Proceeds of Notes	0	0	0
Advances - In	0	0	0
Advances - Out	0	0	0
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	463	463
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$463</b>	<b>\$463</b>

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Market Street Office Complex Notes Debt Service Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other	\$23,160	\$0	(\$23,160)
<i>Total Revenues</i>	<u>23,160</u>	<u>0</u>	<u>(23,160)</u>
<i>Expenditures:</i>			
Debt Service:			
Principal Retirement	600,000	600,000	0
Interest and Fiscal Charges	22,800	21,600	1,200
<i>Total Expenditures</i>	<u>622,800</u>	<u>621,600</u>	<u>1,200</u>
Excess of Revenues Over (Under) Expenditures	(599,640)	(621,600)	(21,960)
<i>Other Financing Sources (Uses):</i>			
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
Proceeds of Notes	0	0	0
Advances - In	0	580,000	580,000
Advances - Out	0	0	0
Operating Transfers - In	600,000	42,860	(557,140)
<i>Total Other Financing Sources (Uses)</i>	<u>600,000</u>	<u>622,860</u>	<u>22,860</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	360	1,260	900
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$360</u>	<u>\$1,260</u>	<u>\$900</u>

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Debt Service Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other	\$161,704	\$103,495	(\$58,209)
<i>Total Revenues</i>	<u>161,704</u>	<u>103,495</u>	<u>(58,209)</u>
<i>Expenditures:</i>			
Debt Service:			= =
Principal Retirement	1,241,470	1,241,470	0
Interest and Fiscal Charges	50,863	48,722	2,141
<i>Total Expenditures</i>	<u>1,292,333</u>	<u>1,290,192</u>	<u>2,141</u>
Excess of Revenues Over (Under) Expenditures	(1,130,629)	(1,186,697)	(56,068)
<i>Other Financing Sources (Uses):</i>			
Proceeds of Notes	385,913	450,913	65,000
Advances - In	0	1,064,378	1,064,378
Advances - Out	0	(425,503)	(425,503)
Operating Transfers - In	820,200	167,115	(653,085)
<i>Total Other Financing Sources (Uses)</i>	<u>1,206,113</u>	<u>1,256,903</u>	<u>50,790</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	75,484	70,206	(5,278)
Fund Balance at Beginning of Year	16,430	16,430	0
Fund Balance (Deficit) at End of Year	<u>\$91,914</u>	<u>\$86,636</u>	<u>(\$5,278)</u>

## *Capital Projects Funds*

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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.

### State LTIP Fund

To account for Local Transportation Improvement Program (LTIP) 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.

### Fish and Game Road Waterlines Fund

To account for monies used to install waterlines on Fish and Game Road.

### 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.

### Co. Airport/EMA Building Fund

To account for grant funds and local monies used to construct an office and conference building to house the Pike County Airport Authority and the Pike County Emergency Management Agency.

### 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.

### Auerville Rd./LB Campground Fund

To account for local monies used to install waterlines on Auerville Road and at L.B. Campground in Benton Township.

### Loys Run Road Water Fund

To account for grant and local monies used to install waterlines on Loys Run and Wynn Roads in Newton Township.

### Airport Hangars Construction Fund

To account for note proceeds to be used to construct and equip approximately ten new hangars at the Pike County Airport.

*Continued*



*Capital Projects Funds*  
*(Continued)*

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*Trego Road Waterline Extension Fund*

To account for proceeds from notes and local monies used to finance the installation of a waterline extension on Trego Road in Pebble Township.

*U. S. 23 Sanitary Sewer Project Phase 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.

*Walls Road Waterline Fund*

To account for grant proceeds and local monies used in the construction of a water main extension on Walls Road in Benton Township.

*Spicy Run Bridge Fund*

To account for the state grant proceeds and local monies to be expended in the construction of a 125-foot, three span bridge to cross Sunfish Creek and provide ingress and egress to the site of the Spicy Run Ski Resort near Latham.

*Pike County Airport Non Directional Beacon Capital Fund*

To account for the grant revenues received and expenditures incurred in the installation of a new "non-directional beacon" at the Pike County Airport.

*Smith Road Waterline Capital Fund*

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Smith Road in Union Township, Pike County.

*Airport Fuel Tank Installation Fund*

To account for the grant revenues received and expenditures incurred in the installation of an airplane fuel tank system at the Pike County Airport.

*Meadow Run Waterline Capital Fund*

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Meadow Run Road in Seal Township, Pike County.

*Pike County Multiple Bridge Project*

To account for Federal Highway Administration Grant monies received through the Ohio Department of Transportation and other financial resources used in the bridge replacement project consisting of multiple county bridges on Markham Road (Structure File Number 6633196), Hickson Run Road (Structure File Number 6633285), Hickson Road (Structure File Number 6633293), and Swift Creek Road (Structure File Number 6633315).

*Schuster Road Waterline Capital Fund*

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Schuster Road in Seal Township, Pike County.

*Continued*

*Capital Projects Funds*  
(Continued)

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Travis Road Waterline Capital Project

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Travis Road in Marion Township, Pike County.

O.D.O.T Ohio Airport Grant

To account for local share transfers from the county's general fund plus monies received from the county's from Ohio Airport Grant through the Ohio Department of Transportation for the rehabilitation and widening of the taxiway and the obstruction removal of trees at the Pike County Airport.

D.O.E./S.O.D.I Airport Grant

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 S.O.D.I.'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.

**PIKE COUNTY, OHIO**  
 Combining Balance Sheet  
 Capital Projects Funds  
 As of December 31, 1999  
 (Continued)

	Issue II Grants	State LTIP	East Jackson Water Tap
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$7,500
Receivables:			
Accounts	0	0	0
Due from Other Governments	0	0	0
<b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>
<b>Liabilities:</b>			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>			
Fund Balance:			
Reserved for Encumbrances	0	0	0
Unreserved:			
Undesignated (Deficit)	0	0	7,500
<b>Total Fund Equity</b>	<b>0</b>	<b>0</b>	<b>7,500</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>

Fairgrounds Improvement	Fish and Game Roads Water Lines	Pike Health Care Addition	Co. Airport/ EMA Bldg.	Children Services Building
\$153,467	\$50	\$12,319	\$223	\$829
0	0	0	0	0
0	0	0	0	0
\$153,467	\$50	\$12,319	\$223	\$829
\$6,200	\$0	\$0	\$0	\$0
0	0	0	0	0
80,000	0	0	0	160
0	0	898	0	6,216
0	0	340,000	0	150,000
86,200	0	340,898	0	156,376
92,800	0	0	0	240
(25,533)	50	(328,579)	223	(155,787)
67,267	50	(328,579)	223	(155,547)
\$153,467	\$50	\$12,319	\$223	\$829

(Continued)

**PIKE COUNTY, OHIO**  
Combining Balance Sheet  
Capital Projects Funds  
As of December 31, 1999  
(Continued)

	Auerville Rd./ LB Campground	Loy's Run Road Water	Airport Hangars Construction
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,649	\$20,405
Receivables:			
Accounts	0	0	0
Due from Other Governments	0	0	0
<b>Total Assets</b>	<b>\$0</b>	<b>\$5,649</b>	<b>\$20,405</b>
<b>Liabilities:</b>			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Accrued Interest Payable	0	0	520
Notes Payable	0	0	65,000
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>65,520</b>
<b>Fund Equity:</b>			
Fund Balance:			
Reserved for Encumbrances	0	0	0
Unreserved:			
Undesignated (Deficit)	0	5,649	(45,115)
<b>Total Fund Equity</b>	<b>0</b>	<b>5,649</b>	<b>(45,115)</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$0</b>	<b>\$5,649</b>	<b>\$20,405</b>

Trego Rd. Waterline Extension	U.S. 23 Sanitary Sewer Project	Walls Road Waterline	Spicy Run Bridge	Pike County Airport Non-Directional	Smith Road Waterline
\$0	\$0	\$10,036	\$305,907	\$304	\$3,485
0	0	0	0	0	0
0	0	0	0	0	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$0	\$0	\$10,036	\$305,907	\$304	\$3,485
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	9,084	0	0	0	7,500
0	0	0	0	0	0
0	0	0	0	0	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	9,084	0	0	0	7,500
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	61	0	0
0	(9,084)	10,036	305,846	304	(4,015)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	(9,084)	10,036	305,907	304	(4,015)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$0	\$0	\$10,036	\$305,907	\$304	\$3,485
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

(Continued)

**PIKE COUNTY, OHIO**  
Combining Balance Sheet  
Capital Projects Funds  
As of December 31, 1999  
(Continued)

	Airport Fuel Tank	Meadow Run Waterline	Pike County Multiple Bridge	Shuster Road Waterline
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$782	\$625	\$197,942	\$0
<b>Receivables:</b>				
Accounts	0	0	0	0
Due from Other Governments	0	0	10,096	0
<b>Total Assets</b>	<b>\$782</b>	<b>\$625</b>	<b>\$208,038</b>	<b>\$0</b>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	3,365	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	4,515	0
Notes Payable	0	0	200,000	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>207,880</b>	<b>0</b>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	0	0	55,528	0
<b>Unreserved:</b>				
Undesignated (Deficit)	782	625	(55,370)	0
<b>Total Fund Equity</b>	<b>782</b>	<b>625</b>	<b>158</b>	<b>0</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$782</b>	<b>\$625</b>	<b>\$208,038</b>	<b>\$0</b>

<u>Travis Road Waterline</u>	<u>ODOT Ohio Airport</u>	<u>DOE/SODI</u>	<u>Market Street Office Complex</u>	<u>Sunfish Creek Road Waterline</u>	<u>Total Capital Projects</u>
\$4,150	\$2,101	\$0	\$122,363	\$0	\$848,137
0	0	0	0	0	0
0	0	0	0	0	10,096
<u>\$4,150</u>	<u>\$2,101</u>	<u>\$0</u>	<u>\$122,363</u>	<u>\$0</u>	<u>\$858,233</u>
\$0	\$0	\$0	\$0	\$0	\$6,200
0	0	0	79,016	0	82,381
0	0	0	580,000	0	676,744
0	0	0	20,886	0	33,035
0	0	0	0	0	755,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>679,902</u>	<u>0</u>	<u>1,553,360</u>
0	0	0	6,399	0	155,028
4,150	2,101	0	(563,938)	0	(850,155)
<u>4,150</u>	<u>2,101</u>	<u>0</u>	<u>(557,539)</u>	<u>0</u>	<u>(695,127)</u>
<u>\$4,150</u>	<u>\$2,101</u>	<u>\$0</u>	<u>\$122,363</u>	<u>\$0</u>	<u>\$858,233</u>



**PIKE COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Capital Projects Funds  
As of December 31, 1999  
(Continued)

	Issue II Grants	State LTIP	East Jackson Water Tap
<b>Revenues:</b>			
Intergovernmental	\$213,375	\$0	\$0
Investment Income	0	0	0
Other	8,000	0	3,750
<b>Total Revenues</b>	<b>221,375</b>	<b>0</b>	<b>3,750</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Public Works	213,375	0	0
Debt Service:			
Principal Retirement	8,000	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>221,375</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	3,750
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	3,750
Fund Balances (Deficit) at Beginning of Year	0	0	3,750
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>

Fairgrounds Improvement	Fish and Game Roads Water Lines	Pike Health Care Addition	Co. Airport/ EMA Bldg.	Children Services Building
\$0	\$0	\$0	\$0	\$0
0	0	2,894	0	0
0	50	34,251	0	10,518
0	50	37,145	0	10,518
50,497	0	0	0	0
0	0	0	0	0
0	0	14,202	0	7,309
50,497	0	14,202	0	7,309
(50,497)	50	22,943	0	3,209
110,000	0	0	0	0
110,000	0	0	0	0
59,503	50	22,943	0	3,209
7,764	0	(351,522)	223	(158,756)
\$67,267	\$50	(\$328,579)	\$223	(\$155,547)

(Continued)

**PIKE COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Capital Projects Funds  
As of December 31, 1999  
(Continued)

	Auerville Rd./ LB Campground	Loy's Run Road Water	Airport Hangars Construction
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
Investment Income	0	0	0
Other	0	50	11,514
<b>Total Revenues</b>	<b>0</b>	<b>50</b>	<b>11,514</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Public Works	0	650	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	4,208
<b>Total Expenditures</b>	<b>0</b>	<b>650</b>	<b>4,208</b>
Excess of Revenues Over (Under) Expenditures	0	(600)	7,306
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	0	0	15,968
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>15,968</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(600)	23,274
Fund Balances (Deficit) at Beginning of Year	0	6,249	(68,389)
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$5,649</b>	<b>(\$45,115)</b>

Trego Rd. Waterline Extension	U.S. 23 Sanitary Sewer Project	Walls Road Waterline	Spicy Run Bridge	Pike County Airport Non-Directional	Smith Road Waterline
\$0	\$0	\$0	\$161,905	\$0	\$0
0	0	0	19,216	0	0
0	0	770	0	0	480
0	0	770	181,121	0	480
0	0	230	290,145	0	1,097
0	0	0	0	0	0
0	0	0	0	0	0
0	0	230	290,145	0	1,097
0	0	540	(109,024)	0	(617)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	540	(109,024)	0	(617)
0	(9,084)	9,496	414,931	304	(3,398)
\$0	(\$9,084)	\$10,036	\$305,907	\$304	(\$4,015)

(Continued)

**PIKE COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Capital Projects Funds  
As of December 31, 1999  
(Continued)

	Airport Fuel Tank	Meadow Run Waterline	Pike County Multiple Bridge	Shuster Road Waterline
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$89,181	\$0
Investment Income	0	0	9,982	0
Other	0	450	0	0
<b>Total Revenues</b>	<b>0</b>	<b>450</b>	<b>99,163</b>	<b>0</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Public Works	5,428	0	97,181	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>5,428</b>	<b>0</b>	<b>97,181</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(5,428)	450	1,982	0
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Us	(5,428)	450	1,982	0
Fund Balances (Deficit) at Beginning of Year	6,210	175	(1,824)	0
Fund Balances (Deficit) at End of Year	\$782	\$625	\$158	\$0

Travis Road Waterline	ODOT Ohio Airport	DOE/SODI	Market Street Office Complex	Sunfish Creek Road Waterline	Total Capital Projects
\$0	\$36,956	\$50,392	\$0	\$0	\$551,809
0	0	0	0	0	32,092
3,150	0	0	0	9,750	82,733
3,150	36,956	50,392	0	9,750	666,634
0	36,355	88,289	657,913	9,750	1,450,910
0	0	0	0	0	8,000
0	0	0	42,486	0	68,205
0	36,355	88,289	700,399	9,750	1,527,115
3,150	601	(37,897)	(700,399)	0	(860,481)
0	0	17,897	142,860	0	286,725
0	0	17,897	142,860	0	286,725
3,150	601	(20,000)	(557,539)	0	(573,756)
1,000	1,500	20,000	0	0	(121,371)
\$4,150	\$2,101	\$0	(\$557,539)	\$0	(\$695,127)

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Issue II Grants Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$213,375	\$213,375	\$0
<b>Total Revenues</b>	<b>213,375</b>	<b>213,375</b>	<b>0</b>
<b>Expenditures:</b>			
Other	213,375	213,375	0
<b>Total Expenditures</b>	<b>213,375</b>	<b>213,375</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 State LTIP Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Other	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0



**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 East Jackson Water Tap Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Expenditures:</i>			
Other	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Fairgrounds Improvement Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$80,000	\$0	(\$80,000)
<b>Total Revenues</b>	<b>80,000</b>	<b>0</b>	<b>(80,000)</b>
<b>Expenditures:</b>			
Public Works Engineering	177,000	131,029	45,971
Other Expenditures	15,000	6,068	8,932
<b>Total Expenditures</b>	<b>192,000</b>	<b>137,097</b>	<b>54,903</b>
Excess of Revenues Over (Under) Expenditures	(112,000)	(137,097)	(25,097)
<b>Other Financing Sources:</b>			
Advances - In	0	80,000	80,000
Operating Transfers - In	110,000	110,000	0
<b>Total Other Financing Sources</b>	<b>110,000</b>	<b>190,000</b>	<b>80,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,000)	52,903	54,903
Fund Balance at Beginning of Year	6,251	6,251	0
Fund Balance at End of Year	\$4,251	\$59,154	\$54,903

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Fish and Game Road Waterline Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>50</b>	<b>50</b>
<i>Expenditures:</i>			
Public Works			
Engineering			
Other	0	0	0
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	50	50
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	50	50
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$50</b>	<b>\$50</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Pike Health Care Addition Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$2,897	\$2,897
Other	30,000	34,251	4,251
<b>Total Revenues</b>	<b>30,000</b>	<b>37,148</b>	<b>7,148</b>
<b>Expenditures:</b>			
Debt Service			
Payment on Principal	365,000	365,000	0
Interest And Fiscal Charges	14,194	14,054	140
<b>Total Expenditures</b>	<b>379,194</b>	<b>379,054</b>	<b>140</b>
Excess of Revenues Over (Under) Expenditures	(349,194)	(341,906)	7,288
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	337,758	340,000	2,242
Advances - In	0	340,000	340,000
Advances - Out	0	(340,000)	(340,000)
<b>Total Other Financing Sources</b>	<b>337,758</b>	<b>340,000</b>	<b>2,242</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(11,436)	(1,906)	9,530
Fund Balance at Beginning of Year	14,179	14,179	0
Fund Balance at End of Year	<b>\$2,743</b>	<b>\$12,273</b>	<b>\$9,530</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 County Airport/EMA Building Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Other	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	223	223	0
Fund Balance at End of Year	<b>\$223</b>	<b>\$223</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Children Services Building Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Contractual Services	0	0	0
Other	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advance - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Auerville Road/L.B. Campground Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Conservation and Recreation Contractual Services	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Loy's Run Road Water Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$0
Other	0	50	50
<b>Total Revenues</b>	<b>0</b>	<b>50</b>	<b>50</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Fringe Benefits	0	0	0
Contractual Services	0	0	0
Other Expenditures	650	650	0
<b>Total Public Works</b>	<b>650</b>	<b>650</b>	<b>0</b>
<b>Total Expenditures</b>	<b>650</b>	<b>650</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(650)	(600)	50
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(650)	(600)	50
Fund Balance at Beginning of Year	6,249	6,249	0
Fund Balance at End of Year	\$5,599	\$5,649	\$50



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Airport Hangars Construction Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Expenditures:</i>			
Public Works			
Engineering			
Other	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	13,898	13,898	0
Fund Balance at End of Year	<b>\$13,898</b>	<b>\$13,898</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Trego Road Waterline Extension Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contractual Services	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
U S 23 Sanitary Sewer Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Other Expenditures	0	0	0
<b>Total Public Works</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Walls Road Waterline Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$0
Other	0	770	770
<b>Total Revenues</b>	<b>0</b>	<b>770</b>	<b>770</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	0	0	0
Other	230	230	0
<b>Total Public Works</b>	<b>230</b>	<b>230</b>	<b>0</b>
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>230</b>	<b>230</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(230)	540	770
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
Advances - Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(230)	540	770
Fund Balance at Beginning of Year	9,496	9,496	0
Fund Balance at End of Year	\$9,266	\$10,036	\$770

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Spicy Run Bridge Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$200,000	\$161,905	(\$38,095)
Interest	30,000	19,571	(10,429)
Other	0	0	0
<b>Total Revenues</b>	<b>230,000</b>	<b>181,476</b>	<b>(48,524)</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	407,421	287,154	120,267
Other	185,000	9,263	175,737
<b>Total Public Works</b>	<b>592,421</b>	<b>296,417</b>	<b>296,004</b>
<b>Total Expenditures</b>	<b>592,421</b>	<b>296,417</b>	<b>296,004</b>
Excess of Revenues Over (Under) Expenditures	(362,421)	(114,941)	247,480
<b>Other Financing Sources:</b>			
Advances - Out	0	0	0
Operating Transfer - In	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(362,421)	(114,941)	247,480
Fund Balance at Beginning of Year	419,337	419,337	0
<b>Fund Balance at End of Year</b>	<b>\$56,916</b>	<b>\$304,396</b>	<b>\$247,480</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Pike Co. Airport Non-Directional Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
Other	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	0	0	0
<b>Total Public Works</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources:</b>			
Operating Transfers - In	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance at Beginning of Year	304	304	0
Fund Balance at End of Year	<b>\$304</b>	<b>\$304</b>	<b>\$0</b>

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Smith Road Waterline Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><i>Revenues:</i></b>			
Other	\$0	\$480	\$480
<b><i>Total Revenues</i></b>	<b>0</b>	<b>480</b>	<b>480</b>
<b><i>Expenditures:</i></b>			
Public Works			
Engineering			
Contract Services	2,194	1,097	1,097
Other	0	0	0
Total Public Works	2,194	1,097	1,097
<b><i>Total Expenditures</i></b>	<b>2,194</b>	<b>1,097</b>	<b>1,097</b>
Excess of Revenues Over (Under) Expenditures	(2,194)	(617)	1,577
<b><i>Other Financing Sources:</i></b>			
Advances - In	0	0	0
<b><i>Total Other Financing Sources</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,194)	(617)	1,577
Fund Balance at Beginning of Year	4,102	4,102	0
Fund Balance at End of Year	<b>\$1,908</b>	<b>\$3,485</b>	<b>\$1,577</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Airport Fuel Tank Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	10,856	5,428	5,428
<b>Total Public Works</b>	<b>10,856</b>	<b>5,428</b>	<b>5,428</b>
<b>Total Expenditures</b>	<b>10,856</b>	<b>5,428</b>	<b>5,428</b>
Excess of Revenues Over (Under) Expenditures	(10,856)	(5,428)	5,428
<b>Other Financing Sources:</b>			
Operating Transfer - In	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,856)	(5,428)	5,428
Fund Balance at Beginning of Year	6,210	6,210	0
<b>Fund Balance at End of Year</b>	<b>(\$4,646)</b>	<b>\$782</b>	<b>\$5,428</b>



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Meadow Run Waterline Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$0
Other	0	450	450
<b>Total Revenues</b>	<b>0</b>	<b>450</b>	<b>450</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	0	0	0
<b>Total Public Works</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	450	450
<b>Other Financing Sources:</b>			
Advances - In	0	0	0
Advances - Out	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	450	450
Fund Balance at Beginning of Year	175	175	0
Fund Balance at End of Year	<b>\$175</b>	<b>\$625</b>	<b>\$450</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Pike County Multiple Bridge Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$99,277	\$99,277
Interest	0	9,905	9,905
<b>Total Revenues</b>	<b>0</b>	<b>109,182</b>	<b>109,182</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	319,708	159,853	159,855
Other	10,000	8,000	2,000
<b>Total Public Works</b>	<b>329,708</b>	<b>167,853</b>	<b>161,855</b>
<b>Total Expenditures</b>	<b>329,708</b>	<b>167,853</b>	<b>161,855</b>
Excess of Revenues Over (Under) Expenditures	(329,708)	(58,671)	271,037
<b>Other Financing Sources:</b>			
Proceeds of Notes	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(329,708)	(58,671)	271,037
Fund Balance at Beginning of Year	196,781	196,781	0
Fund Balance at End of Year	(\$132,927)	\$138,110	\$271,037

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Shuster Road Waterline Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	0	0	0
<b>Total Public Works</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources:</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Travis Road Waterline Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$0
Other	0	3,150	3,150
<b>Total Revenues</b>	<b>0</b>	<b>3,150</b>	<b>3,150</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	0	0	0
<b>Total Public Works</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	3,150	3,150
<b>Other Financing Sources:</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	3,150	3,150
Fund Balance at Beginning of Year	1,000	1,000	0
<b>Fund Balance at End of Year</b>	<b>\$1,000</b>	<b>\$4,150</b>	<b>\$3,150</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 ODOT Ohio Airport Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$35,456	\$36,956	\$1,500
Other	0	0	0
<b>Total Revenues</b>	<b>35,456</b>	<b>36,956</b>	<b>1,500</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Other	36,956	36,355	601
Contract Services	0	0	0
<b>Total Public Works</b>	<b>36,956</b>	<b>36,355</b>	<b>601</b>
<b>Total Expenditures</b>	<b>36,956</b>	<b>36,355</b>	<b>601</b>
Excess of Revenues Over (Under) Expenditures	(1,500)	601	2,101
<b>Other Financing Sources:</b>			
Advances - In	0	36,956	36,956
Advances - Out	0	(36,956)	(36,956)
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,500)	601	2,101
Fund Balance at Beginning of Year	1,500	1,500	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$2,101</b>	<b>\$2,101</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 DOE/SODI Capital Projects Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$200,000	\$80,000	(\$120,000)
Other	0	0	0
<b>Total Revenues</b>	<b>200,000</b>	<b>80,000</b>	<b>(120,000)</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	99,640	88,289	11,351
Total Public Works	99,640	88,289	11,351
<b>Total Expenditures</b>	<b>99,640</b>	<b>88,289</b>	<b>11,351</b>
Excess of Revenues Over (Under) Expenditures	100,360	(8,289)	(108,649)
<b>Other Financing Sources:</b>			
Advances - In	0	0	0
Advance - Out	0	(9,608)	(9,608)
Operating Transfer - In	0	17,897	17,897
<b>Total Other Financing Sources</b>	<b>0</b>	<b>8,289</b>	<b>8,289</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	100,360	0	(100,360)
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$100,360</b>	<b>\$0</b>	<b>(\$100,360)</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Market Street Office Complex Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
Other	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	694,889	661,162	33,727
Other	5,111	3,150	1,961
<b>Total Public Works</b>	<b>700,000</b>	<b>664,312</b>	<b>35,688</b>
<b>Total Expenditures</b>	<b>700,000</b>	<b>664,312</b>	<b>35,688</b>
Excess of Revenues Over (Under) Expenditures	(700,000)	(664,312)	35,688
<b>Other Financing Sources:</b>			
Proceeds of Notes	600,000	600,000	0
Operating Transfer - In	100,000	100,000	0
<b>Total Other Financing Sources</b>	<b>700,000</b>	<b>700,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	35,688	35,688
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$35,688</b>	<b>\$35,688</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sunfish Creek Road Waterline Capital Projects Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
Other	9,750	9,750	0
<b>Total Revenues</b>	<b>9,750</b>	<b>9,750</b>	<b>0</b>
<b>Expenditures:</b>			
Public Works			
Engineering			
Contract Services	5,111	9,750	(4,639)
<b>Total Public Works</b>	<b>5,111</b>	<b>9,750</b>	<b>(4,639)</b>
<b>Total Expenditures</b>	<b>5,111</b>	<b>9,750</b>	<b>(4,639)</b>
Excess of Revenues Over (Under) Expenditures	4,639	0	(4,639)
<b>Other Financing Sources:</b>			
Advances - In	0	0	0
Advance - Out	0	0	0
Operating Transfer - In	7	0	(7)
<b>Total Other Financing Sources</b>	<b>7</b>	<b>0</b>	<b>(7)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,646	0	(4,646)
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$4,646</b>	<b>\$0</b>	<b>(\$4,646)</b>



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Total - Capital Projects Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$648,831	\$591,513	(\$57,318)
Interest	30,000	32,373	2,373
Other	119,750	48,951	(70,799)
<b>Total Revenues</b>	<b>798,581</b>	<b>672,837</b>	<b>(125,744)</b>
<b>Expenditures:</b>			
Current:			
Public Works			
Issue II Grants			
Other Expenditures	213,375	213,375	0
Engineering			
Contractual Services	1,753,775	1,380,117	373,658
Other Expenditures	215,991	27,361	188,630
<b>Total Engineering</b>	<b>1,969,766</b>	<b>1,407,478</b>	<b>562,288</b>
State LTIP			
Other Expenses	0	0	0
<b>Total Public Works</b>	<b>2,183,141</b>	<b>1,620,853</b>	<b>562,288</b>
Capital Outlay	0	0	0
Debt Service:			
Payment on Principal	365,000	365,000	0
Interest and Fiscal Charges	14,194	14,054	140
<b>Total Expenditures</b>	<b>2,562,335</b>	<b>1,999,907</b>	<b>562,428</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(\$1,763,754)</b>	<b>(\$1,327,070)</b>	<b>\$436,684</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Total - Capital Projects Funds  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><i>Other Financing Sources(Uses):</i></b>			
Proceeds of Notes	\$937,758	\$940,000	\$2,242
Advances - In	0	456,956	456,956
Advances - Out	0	(386,564)	(386,564)
Operating Transfers - In	210,007	227,897	17,890
<b>Total Other Financing Sources</b>	<b>1,147,765</b>	<b>1,238,289</b>	<b>90,524</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(615,989)</b>	<b>(88,781)</b>	<b>527,208</b>
Fund Balance at Beginning of Year	679,705	679,705	0
<b>Fund Balance at End of Year</b>	<b>\$63,716</b>	<b>\$590,924</b>	<b>\$527,208</b>

## *Enterprise Funds*

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Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private sector business where the intent is that expense (including depreciation) of providing goods or services primarily or solely to the general public be financed or recovered primarily through user charges.

### *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.

### *Pike County Water Fund*

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

### *Pike County Recycling Fund*

To account for the revenues received and expenditures incurred in the business operations of the Pike County Recycling Center.

**PIKE COUNTY, OHIO**  
Combining Balance Sheet  
Enterprise Funds  
As of December 31, 1999

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<b>Assets:</b>				
<b>Current Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$346,184	\$8,032	\$18,558	\$372,774
Cash and Cash Equivalents in Segregated Accounts	0	0	2,750	2,750
Receivables:				
Accounts	66,003	0	0	66,003
Materials and Supplies Inventory	12,227	0	0	12,227
<b>Total Current Assets</b>	<b>424,414</b>	<b>8,032</b>	<b>21,308</b>	<b>453,754</b>
<b>Fixed Assets:</b>				
Fixed Assets (Net where applicable, of Accumulated Depreciation)	2,832,827	474,928	69,329	3,377,084
<b>Total Assets</b>	<b>\$3,257,241</b>	<b>\$482,960</b>	<b>\$90,637</b>	<b>\$3,830,838</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accrued Wages and Benefits	\$2,195	\$0	\$0	\$2,195
Compensated Absences Payable	4,675	0	3,928	8,603
Interfund Payable	32,533	0	0	32,533
Due to Other Governments	8,924	0	0	8,924
Accrued Interest Payable	6,392	731	0	7,123
Notes Payable	369,000	20,532	0	389,532
<b>Total Liabilities</b>	<b>423,719</b>	<b>21,263</b>	<b>3,928</b>	<b>448,910</b>
<b>Long-Term Liabilities:</b>				
Capital Leases Payable (Net of Current Portion)	9,240	0	0	9,240
OWDA Loans Payable (Net of Current Portion)	0	132,812	0	132,812
<b>Total Long-Term Liabilities</b>	<b>9,240</b>	<b>132,812</b>	<b>0</b>	<b>142,052</b>
<b>Total Liabilities</b>	<b>432,959</b>	<b>154,075</b>	<b>3,928</b>	<b>590,962</b>
<b>Fund Equity:</b>				
Contributed Capital	511,007	652,169	0	1,163,176
Retained Earnings:				
Unreserved	2,313,275	(323,284)	86,709	2,076,700
<b>Total Retained Earnings</b>	<b>2,313,275</b>	<b>(323,284)</b>	<b>86,709</b>	<b>2,076,700</b>
<b>Total Fund Equity</b>	<b>2,824,282</b>	<b>328,885</b>	<b>86,709</b>	<b>3,239,876</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$3,257,241</b>	<b>\$482,960</b>	<b>\$90,637</b>	<b>\$3,830,838</b>

**PIKE COUNTY, OHIO**  
Combining Statement of Revenues, Expenses, and  
Changes in Fund Equity  
Enterprise Funds  
For the Year Ended December 31, 1999

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<b><i>Operating Revenues:</i></b>				
Charges for Services	\$315,614	\$0	106,206	\$421,820
Other Operating Revenues	0	9,375	616	9,991
<b>Total Operating Revenues</b>	<b>315,614</b>	<b>9,375</b>	<b>106,822</b>	<b>431,811</b>
<b><i>Operating Expenses:</i></b>				
Personal Services	47,060	0	3,731	50,791
Contractual Services	121,857	0	4,347	126,204
Materials and Supplies	11,288	0	32	11,320
Other	0	0	99,482	99,482
Fringe Benefits	8,669	0	268	8,937
Depreciation	81,526	17,749	805	100,080
<b>Total Operating Expenses</b>	<b>270,400</b>	<b>17,749</b>	<b>108,665</b>	<b>396,814</b>
Operating Gain (Loss)	45,214	(8,374)	(1,843)	34,997
<b><i>Non-Operating Revenues (Expenses):</i></b>				
Interest and Fiscal Charges	(14,464)	(1,737)	0	(16,201)
Other Non-Operating Revenues	1,960	0	33	1,993
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(12,504)</b>	<b>(1,737)</b>	<b>33</b>	<b>(14,208)</b>
Loss Before Operating Transfers	32,710	(10,111)	(1,810)	20,789
Operating Transfers - In	0	38,287	0	38,287
Net Gain/(Loss)	32,710	28,176	(1,810)	59,076
Retained Earnings at Beginning of Year	2,280,565	(351,460)	88,519	2,017,624
Retained Earnings at End of Year	2,313,275	(323,284)	86,709	2,076,700
Contributed Capital at Beginning of Year	511,007	652,169	0	1,163,176
Contributed Capital at End of Year	511,007	652,169	0	1,163,176
<b>Total Fund Equity at End of Year</b>	<b>\$2,824,282</b>	<b>\$328,885</b>	<b>\$86,709</b>	<b>\$3,239,876</b>

**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Pike County Sewer Enterprise Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$294,500	\$296,932	\$2,432
Other Operating Revenues	0	0	0
<b>Total Revenues</b>	<b>294,500</b>	<b>298,892</b>	<b>4,392</b>
<b>Expenses:</b>			
Personal Services	58,310	57,734	576
Fringe Benefits	10,168	9,639	529
Contractual Services	164,587	145,261	19,326
Materials and Supplies	15,969	14,598	1,371
Other Operating Expenses	150	160	(10)
Capital Outlay	8,040	7,132	908
Debt Service:			
Principal Retirement	425,000	425,000	0
Interest and Fiscal Charges	16,195	16,195	0
<b>Total Expenses</b>	<b>698,419</b>	<b>675,719</b>	<b>22,700</b>
Excess of Revenues Over (Under) Expenses	(403,919)	(376,827)	27,092
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	375,000	369,000	(6,000)
Advances - In	0	369,000	369,000
Advances - Out	0	(369,000)	(369,000)
<b>Total Other Financing Sources (Uses)</b>	<b>375,000</b>	<b>369,000</b>	<b>(6,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(28,919)	(7,827)	21,092
Fund Equity at Beginning of Year	331,699	331,699	0
Prior Year Encumbrances	10,803	10,803	0
<b>Fund Equity at End of Year</b>	<b>\$313,583</b>	<b>\$334,675</b>	<b>\$21,092</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 Pike County Water Enterprise Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other Operating Revenues	\$0	\$0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses:</b>			
Other Operating Expenses	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenses	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	0	0	0
Fund Equity at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
<b>Fund Equity at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**PIKE COUNTY, OHIO**  
 Schedule of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 Pike County Recycling Enterprise Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$13,000	\$6,000	(\$7,000)
Other Non-Operating Revenues	0	33	33
<b>Total Revenues</b>	<b>13,000</b>	<b>6,033</b>	<b>(6,967)</b>
<b>Expenses:</b>			
Personal Services	0	0	0
Fringe Benefits	452	452	0
Contractual Services	7,628	3,582	4,046
Materials and Supplies	300	32	268
Other Operating Expenses	319	80	239
Capital Outlay	2,050	1,050	1,000
<b>Total Expenses</b>	<b>10,749</b>	<b>5,196</b>	<b>5,553</b>
Excess of Revenues Over (Under) Expenses	2,251	837	(1,414)
<b>Other Financing Sources:</b>			
Advances - In	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	2,251	837	(1,414)
Fund Equity at Beginning of Year	16,740	16,740	0
Prior Year Encumbrances	0	0	0
<b>Fund Equity at End of Year</b>	<b>\$18,991</b>	<b>\$17,577</b>	<b>(\$1,414)</b>



**PIKE COUNTY, OHIO**  
Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Total - Enterprise Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$307,500	\$302,932	(\$4,568)
Other Non-Operating Revenues	0	1,993	1,993
<b>Total Revenues</b>	<b>307,500</b>	<b>304,925</b>	<b>(2,575)</b>
<b>Expenses:</b>			
Personal Services	58,310	57,734	576
Fringe Benefits	10,620	10,091	529
Contractual Services	172,215	148,843	23,372
Materials and Supplies	16,269	14,630	1,639
Other Operating Expenses	469	240	229
Capital Outlay	10,090	8,182	1,908
Debt Service:			
Principal Retirement	425,000	425,000	0
Interest and Fiscal Charges	16,195	16,195	0
<b>Total Expenses</b>	<b>709,168</b>	<b>680,915</b>	<b>28,253</b>
Excess of Revenues Over (Under) Expenses	(401,668)	(375,990)	25,678
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	375,000	369,000	(6,000)
Advances - In	0	369,000	369,000
Advances - Out	0	(369,000)	(369,000)
<b>Total Other Financing Sources (Uses)</b>	<b>375,000</b>	<b>369,000</b>	<b>(6,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(26,668)	(6,990)	19,678
Fund Equity at Beginning of Year	348,439	348,439	0
Prior Year Encumbrances	10,803	10,803	0
<b>Fund Equity at End of Year</b>	<b>\$332,574</b>	<b>\$352,252</b>	<b>\$19,678</b>

**PIKE COUNTY, OHIO**  
Combining Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 1999

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$296,932	\$0	\$106,206	\$403,138
Cash Received from Other Operating Sources	0	9,375	616	9,991
Cash Payments to Suppliers for Goods and Services	(144,867)	0	(103,861)	(248,728)
Cash Payments to Employees for Services and Benefits	(57,734)	0	(452)	(58,186)
Cash Payments for Employee Benefits	(9,639)	0	0	(9,639)
<i>Net Cash Used for Operating Activities</i>	<i>84,692</i>	<i>9,375</i>	<i>2,509</i>	<i>96,576</i>
<i>Cash Flows from Noncapital Financing Activities:</i>				
Operating Transfers-In	0	38,287	0	38,287
Advances-In	369,000	0	0	369,000
Advances-Out	(369,000)	0	0	(369,000)
Non-Operating Revenue	1,960	0	33	1,993
<i>Net Cash Provided by Noncapital Financing Activities</i>	<i>1,960</i>	<i>38,287</i>	<i>33</i>	<i>40,280</i>
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Proceeds from Sale of Notes	369,000	0	0	369,000
Payments for Capital Acquisitions	(10,775)	0	0	(10,775)
Principal Payments	(425,000)	(41,875)	0	(466,875)
Interest Payments	(16,195)	(2,443)	0	(18,638)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<i>(82,970)</i>	<i>(44,318)</i>	<i>0</i>	<i>(127,288)</i>
Net Decrease in Cash and Cash Equivalents	3,682	3,344	2,542	9,568
Cash and Cash Equivalents at Beginning of Year	342,502	4,688	18,766	365,956
Cash and Cash Equivalents at End of Year	\$346,184	\$8,032	\$21,308	\$375,524

(Continued)

**PIKE COUNTY, OHIO**  
Combining Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 1999  
(Continued)

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<i>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</i>				
Operating Loss	\$45,214	(\$8,374)	(\$1,843)	\$34,997
<i>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:</i>				
Depreciation	81,526	17,749	805	100,080
<i>Changes in Assets and Liabilities:</i>				
(Increase)/Decrease in Accounts Receivable	(18,682)	0	0	(18,682)
(Increase)/Decrease in Materials and Supplies Inventory	(3,290)	0	0	(3,290)
Increase/(Decrease) in Accrued Wages and Benefits	287	0	0	287
Increase/(Decrease) in Compensated Absences Payable	(11,028)	0	3,731	(7,297)
Increase/(Decrease) in Due to Other Governments	(4,295)	0	(184)	(4,479)
Increase/(Decrease) in Capital Leases Payable	(5,040)	0	0	(5,040)
<b>Total Adjustments</b>	<b>39,478</b>	<b>17,749</b>	<b>4,352</b>	<b>61,579</b>
<b>Net Cash Used for Operating Activities</b>	<b>\$84,692</b>	<b>\$9,375</b>	<b>\$2,509</b>	<b>\$96,576</b>

## *Trust and Agency Funds*

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Trust and 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.

### *Alimony and Child Support Fund*

To account for the collection of alimony and child support payments and the distribution of such monies to the court designated recipients.

### *Undivided Tax Fund*

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

*Continued*

*Trust and Agency Funds*  
(Continued)

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*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.

*Family and Children First Council Grant 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's 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.

*Payroll Fund*

To account for the gross payroll of the County, along with employee contributions for various types of insurance and other payroll deductions.

*Armintrout Expendable Trust 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, OHIO*  
 Combining Balance Sheet  
 All Fiduciary Fund Types  
 As of December 31, 1999

(Continued)

	Soil and Water Conservation	Mental Health Levy	Unclaimed Money	District Board of Health	Delinquent Real Estate Tax Sales
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$35,025	\$0	\$78,476	\$1,025,236	\$138,613
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	1,420	0	1,420	0
Accounts	0	0	0	0	0
Due from Other Funds	0	0	0	10,345	0
Due from Other Governments	0	0	0	0	0
<b>Total Assets</b>	<b>\$35,025</b>	<b>\$1,420</b>	<b>\$78,476</b>	<b>\$1,037,001</b>	<b>\$138,613</b>
<b>Liabilities:</b>					
Interfund Payable	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Undistributed Monies	35,025	1,420	0	1,037,001	0
Deposits Held and Due to Others	0	0	78,476	0	138,613
<b>Total Liabilities</b>	<b>\$35,025</b>	<b>\$1,420</b>	<b>\$78,476</b>	<b>\$1,037,001</b>	<b>\$138,613</b>
<b>Fund Equity and Other Credits</b>					
<b>Fund Balance:</b>					
Unreserved:					
Undesignated	0	0	0	0	0
<b>Total Fund Equity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$35,025</b>	<b>\$1,420</b>	<b>\$78,476</b>	<b>\$1,037,001</b>	<b>\$138,613</b>

(Continued)

**PIKE COUNTY, OHIO**  
Combining Balance Sheet  
All Fiduciary Fund Types  
As of December 31, 1999  
(Continued)

	Hospital Levy	County Court Agency	Sheriff Agency	Inmate Agency	Alimony and Child Support
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	0	129,856	34,319	2,881	22,555
Receivables:					
Taxes	4,260	0	0	0	0
Accounts	0	0	0	0	3,790,474
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
<b>Total Assets</b>	<b>\$4,260</b>	<b>\$129,856</b>	<b>\$34,319</b>	<b>\$2,881</b>	<b>\$3,813,029</b>
<b>Liabilities:</b>					
Interfund Payable	0	0	0	0	0
Due to Other Governments	4,260	0	0	0	0
Deferred Revenue	0	0	0	0	0
Undistributed Monies	0	129,856	34,319	0	0
Deposits Held and Due to Others	0	0	0	2,881	3,813,029
<b>Total Liabilities</b>	<b>\$4,260</b>	<b>\$129,856</b>	<b>\$34,319</b>	<b>\$2,881</b>	<b>\$3,813,029</b>
<b>Fund Equity and Other Credits</b>					
Fund Balance:					
Unreserved:					
Undesignated	0	0	0	0	0
<b>Total Fund Equity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$4,260</b>	<b>\$129,856</b>	<b>\$34,319</b>	<b>\$2,881</b>	<b>\$3,813,029</b>

Undivided Tax	Undivided Income Tax	Law Library	Ohio Elections Commission	Family and Children First Council
\$871,235	\$1,051	\$0	\$1,185	\$17,123
0	0	0	0	0
16,380,056	0	0	0	0
0	0	1,944	0	0
0	0	0	0	0
66,996	421,441	0	0	25,326
<u>\$17,318,287</u>	<u>\$422,492</u>	<u>\$1,944</u>	<u>\$1,185</u>	<u>\$42,449</u>
0	0	0	0	42,449
798,189	422,492	0	0	0
16,520,098	0	0	0	0
0	0	1,944	1,185	0
0	0	0	0	0
<u>\$17,318,287</u>	<u>\$422,492</u>	<u>\$1,944</u>	<u>\$1,185</u>	<u>\$42,449</u>
0	0	0	0	0
0	0	0	0	0
<u>\$17,318,287</u>	<u>\$422,492</u>	<u>\$1,944</u>	<u>\$1,185</u>	<u>\$42,449</u>

(Continued)



*PIKE COUNTY, OHIO*  
Combining Balance Sheet  
All Fiduciary Fund Types  
As of December 31, 1999  
(Continued)

	Airport Fuel Sales	Payroll	Total Agency Funds	Armintrout Expendable Trust	Total Trust and Agency Funds
<i>Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,049	\$2,177,993	\$9,020	\$2,187,013
Cash and Cash Equivalents in Segregated Accounts	0	0	189,611	10,000	199,611
Receivables:					
Taxes	0	0	16,387,156	0	16,387,156
Accounts	0	0	3,792,418	0	3,792,418
Due from Other Funds	0	0	10,345	0	10,345
Due from Other Governments	0	0	513,763	0	513,763
<b>Total Assets</b>	<b>\$0</b>	<b>\$10,049</b>	<b>\$23,071,286</b>	<b>\$19,020</b>	<b>\$23,090,306</b>
<i>Liabilities:</i>					
Interfund Payable	0	0	42,449	0	42,449
Due to Other Governments	0	0	1,224,941	0	1,224,941
Deferred Revenue	0	0	16,520,098	0	16,520,098
Undistributed Monies	0	0	1,240,750	0	1,240,750
Deposits Held and Due to Others	0	10,049	4,043,048	0	4,043,048
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$10,049</b>	<b>\$23,071,286</b>	<b>\$0</b>	<b>23,071,286</b>
<i>Fund Equity and Other Credits</i>					
Fund Balance:					
Unreserved:					
Undesignated	0	0	0	19,020	19,020
<b>Total Fund Equity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,020</b>	<b>19,020</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$0</b>	<b>\$10,049</b>	<b>\$23,071,286</b>	<b>\$19,020</b>	<b>\$23,090,306</b>

**PIKE COUNTY, OHIO**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Year Ended December 31, 1999

	Balance at 01/01/99	Additions	Reductions	Balance at 12/31/99
<i>Soil and Water Conservation</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$15,980	\$53,290	\$34,245	\$35,025
<b>Total Assets</b>	<b>\$15,980</b>	<b>\$53,290</b>	<b>\$34,245</b>	<b>\$35,025</b>
<i>Liabilities:</i>				
Undistributed Monies	\$15,980	\$53,290	\$34,245	\$35,025
<b>Total Liabilities</b>	<b>\$15,980</b>	<b>\$53,290</b>	<b>\$34,245</b>	<b>\$35,025</b>
<i>Mental Health Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$263,882	\$263,882	\$0
Taxes Receivable	0	1,420	0	1,420
<b>Total Assets</b>	<b>\$0</b>	<b>\$265,302</b>	<b>\$263,882</b>	<b>\$1,420</b>
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$265,302	\$263,882	\$1,420
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$265,302</b>	<b>\$263,882</b>	<b>\$1,420</b>
<i>Unclaimed Money</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$48,235	\$30,241	\$0	\$78,476
<b>Total Assets</b>	<b>\$48,235</b>	<b>\$30,241</b>	<b>\$0</b>	<b>\$78,476</b>
<i>Liabilities:</i>				
Deposits held and Due to Others	\$48,235	\$30,241	\$0	\$78,476
<b>Total Liabilities</b>	<b>\$48,235</b>	<b>\$30,241</b>	<b>\$0</b>	<b>\$78,476</b>

(Continued)

**PIKE COUNTY, OHIO**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Year Ended December 31, 1999

	Balance at 01/01/99	Additions	Reductions	Balance at 12/31/99
<b><i>District Board of Health</i></b>				
<b><i>Assets:</i></b>				
Equity in Pooled Cash and Cash Equivalents	\$956,777	\$1,894,697	\$1,826,238	\$1,025,236
Taxes Receivable	0	1,420	0	1,420
Due From Other Funds	2,488	10,345	2,488	10,345
<b>Total Assets</b>	<b>\$959,265</b>	<b>\$1,906,462</b>	<b>\$1,828,726</b>	<b>\$1,037,001</b>
<b><i>Liabilities:</i></b>				
Undistributed Monies	\$959,265	\$1,906,462	\$1,828,726	\$1,037,001
<b>Total Liabilities</b>	<b>\$959,265</b>	<b>\$1,906,462</b>	<b>\$1,828,726</b>	<b>\$1,037,001</b>
<b><i>Delinquent Real Estate Tax Sales</i></b>				
<b><i>Assets:</i></b>				
Equity in Pooled Cash and Cash Equivalents	\$143,426	\$0	\$4,813	\$138,613
<b>Total Assets</b>	<b>\$143,426</b>	<b>\$0</b>	<b>\$4,813</b>	<b>\$138,613</b>
<b><i>Liabilities:</i></b>				
Deposits Held and Due to Others	\$143,426	\$0	\$4,813	\$138,613
<b>Total Liabilities</b>	<b>\$143,426</b>	<b>\$0</b>	<b>\$4,813</b>	<b>\$138,613</b>
<b><i>Hospital Levy</i></b>				
<b><i>Assets:</i></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$883,485	\$883,485	\$0
Taxes Receivable	0	4,260	0	4,260
<b>Total Assets</b>	<b>\$0</b>	<b>\$887,745</b>	<b>\$883,485</b>	<b>\$4,260</b>
<b><i>Liabilities:</i></b>				
Due to Other Governments	\$0	\$887,745	\$883,485	\$4,260
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$887,745</b>	<b>\$883,485</b>	<b>\$4,260</b>

(Continued)

**PIKE COUNTY, OHIO**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Year Ended December 31, 1999

	Balance at 01/01/99	Additions	Reductions	Balance at 12/31/99
<b>County Court Agency</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$137,743	\$4,071,824	\$4,079,711	\$129,856
<b>Total Assets</b>	<b>\$137,743</b>	<b>\$4,071,824</b>	<b>\$4,079,711</b>	<b>\$129,856</b>
<i>Liabilities:</i>				
Undistributed Monies	\$137,743	\$4,071,824	\$4,079,711	\$129,856
<b>Total Liabilities</b>	<b>\$137,743</b>	<b>\$4,071,824</b>	<b>\$4,079,711</b>	<b>\$129,856</b>
<b>Sheriff Agency</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$41,299	\$265,997	\$272,977	\$34,319
<b>Total Assets</b>	<b>\$41,299</b>	<b>\$265,997</b>	<b>\$272,977</b>	<b>\$34,319</b>
<i>Liabilities:</i>				
Undistributed Monies	\$41,299	\$265,997	\$272,977	\$34,319
<b>Total Liabilities</b>	<b>\$41,299</b>	<b>\$265,997</b>	<b>\$272,977</b>	<b>\$34,319</b>
<b>Inmate Agency</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$1,947	\$28,429	\$27,495	\$2,881
<b>Total Assets</b>	<b>\$1,947</b>	<b>\$28,429</b>	<b>\$27,495</b>	<b>\$2,881</b>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$1,947	\$28,429	\$27,495	\$2,881
<b>Total Liabilities</b>	<b>\$1,947</b>	<b>\$28,429</b>	<b>\$27,495</b>	<b>\$2,881</b>

(Continued)

**PIKE COUNTY, OHIO**  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 1999

	Balance at 01/01/99	Additions	Reductions	Balance at 12/31/99
<i>Alimony and Child Support</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$12,963	\$3,066,649	\$3,057,057	\$22,555
Receivables:				
Accounts	4,174,513	3,790,474	4,174,513	3,790,474
<b>Total Assets</b>	<b>\$4,187,476</b>	<b>\$6,857,123</b>	<b>\$7,231,570</b>	<b>\$3,813,029</b>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$4,187,476	\$6,857,123	\$7,231,570	\$3,813,029
<b>Total Liabilities</b>	<b>\$4,187,476</b>	<b>\$6,857,123</b>	<b>\$7,231,570</b>	<b>\$3,813,029</b>
<i>Undivided Tax</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$731,193	\$28,019,499	\$27,879,457	\$871,235
Receivables:				
Taxes	11,693,170	16,380,056	11,693,170	16,380,056
Due From Other Governments	72,576	66,996	72,576	66,996
<b>Total Assets</b>	<b>\$12,496,939</b>	<b>\$44,466,551</b>	<b>\$39,645,203</b>	<b>\$17,318,287</b>
<i>Liabilities:</i>				
Due to Other Governments	\$803,769	\$66,996	\$72,576	\$798,189
Deferred Revenue	11,693,170	\$44,399,555	\$39,572,627	16,520,098
<b>Total Liabilities</b>	<b>\$12,496,939</b>	<b>\$44,466,551</b>	<b>\$39,645,203</b>	<b>\$17,318,287</b>

(Continued)

**PIKE COUNTY, OHIO**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For the Year Ended December 31, 1999

	Balance at 01/01/99	Additions	Reductions	Balance at 12/31/99
<i>Undivided Income Tax</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,051	\$1,859,362	\$1,859,362	\$1,051
Taxes Receivable	1,243	0	1,243	0
Due From Other Governments	350,818	421,441	350,818	421,441
<b>Total Assets</b>	<b>\$353,112</b>	<b>\$2,280,803</b>	<b>\$2,211,423</b>	<b>\$422,492</b>
<i>Liabilities:</i>				
Due to Other Governments	\$353,112	\$2,280,803	\$2,211,423	\$422,492
<b>Total Liabilities</b>	<b>\$353,112</b>	<b>\$2,280,803</b>	<b>\$2,211,423</b>	<b>\$422,492</b>
<i>Law Library</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$50,440	\$50,440	\$0
Accounts Receivables	4,521	1,944	4,521	1,944
<b>Total Assets</b>	<b>\$4,521</b>	<b>\$52,384</b>	<b>\$54,961</b>	<b>\$1,944</b>
<i>Liabilities:</i>				
Undistributed Monies	\$4,521	\$52,384	\$54,961	\$1,944
<b>Total Liabilities</b>	<b>\$4,521</b>	<b>\$52,384</b>	<b>\$54,961</b>	<b>\$1,944</b>
<i>Ohio Elections Commission</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$1,175	\$0	\$1,185
<b>Total Assets</b>	<b>\$10</b>	<b>\$1,175</b>	<b>\$0</b>	<b>\$1,185</b>
<i>Liabilities:</i>				
Undistributed Monies	\$10	\$1,175	\$0	\$1,185
<b>Total Liabilities</b>	<b>\$10</b>	<b>\$1,175</b>	<b>\$0</b>	<b>\$1,185</b>

(Continued)

**PIKE COUNTY, OHIO**  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 1999

	Balance at 01/01/99	Additions	Reductions	Balance at 12/31/99
<i>Family and Children First Council</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$41,780	\$230,370	\$255,027	\$17,123
Due From Other Governments	0	25,326	0	25,326
<i>Total Assets</i>	<u>\$41,780</u>	<u>\$255,696</u>	<u>\$255,027</u>	<u>\$42,449</u>
<i>Liabilities:</i>				
Interfund Payable	\$0	\$42,449	\$0	\$42,449
Undistributed Monies	41,780	255,696	297,476	0
<i>Total Liabilities</i>	<u>\$41,780</u>	<u>\$298,145</u>	<u>\$297,476</u>	<u>\$42,449</u>
<i>Airport Fuel Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$0	\$0	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<i>Payroll</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$57,554	\$6,784,363	\$6,831,868	\$10,049
<i>Total Assets</i>	<u>\$57,554</u>	<u>\$6,784,363</u>	<u>\$6,831,868</u>	<u>\$10,049</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$57,554	\$6,784,363	\$6,831,868	\$10,049
<i>Total Liabilities</i>	<u>\$57,554</u>	<u>\$6,784,363</u>	<u>\$6,831,868</u>	<u>\$10,049</u>

(Continued)

**PIKE COUNTY, OHIO**  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 1999

	Balance at 01/01/99	Additions	Reductions	Balance at 12/31/99
<b><i>Total - All Agency Funds</i></b>				
<b><i>Assets:</i></b>				
Equity in Pooled Cash and Cash Equivalents	1,996,006	40,070,804	39,888,817	2,177,993
Cash and Cash Equivalents in Segregated Accounts	193,952	7,432,899	7,437,240	189,611
Receivables:				
Taxes	11,694,413	16,387,156	11,694,413	16,387,156
Accounts	4,179,034	3,792,418	4,179,034	3,792,418
Due from Other Funds	2,488	10,345	2,488	10,345
Due from Other Governments	423,394	513,763	423,394	513,763
<b>Total Assets</b>	<b>\$18,489,287</b>	<b>\$68,207,385</b>	<b>\$63,625,386</b>	<b>\$23,071,286</b>
<b><i>Liabilities:</i></b>				
Deferred Revenue	\$11,693,170	\$44,399,555	\$39,572,627	\$16,520,098
Due to Other Governments	1,156,881	3,235,544	3,167,484	1,224,941
Undistributed Monies	1,200,598	6,872,130	6,831,978	1,240,750
Deposits Held and Due to Others	4,438,638	13,700,156	14,095,746	4,043,048
	0	42,449	0	42,449
<b>Total Liabilities</b>	<b>\$18,489,287</b>	<b>\$68,249,834</b>	<b>\$63,667,835</b>	<b>\$23,071,286</b>



*PIKE COUNTY, OHIO*  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Expendable Trust Fund  
 For the Year Ended December 31, 1999

	Armintrout Expendable Trust Fund
<i>Revenues:</i>	
Investment Income	\$459
<hr/>	
<i>Total Revenues</i>	459
<hr/>	
<i>Expenditures:</i>	
Other	345
<hr/>	
<i>Total Expenditures</i>	345
<hr/>	
Excess of Revenues Over (Under) Expenditures	114
<hr/>	
<i>Other Financing Sources (Uses):</i>	
Advances - In	0
<hr/>	
<i>Total Other Financing Sources (Uses)</i>	0
<hr/>	
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	114
<hr/>	
Fund Balances at Beginning of Year	18,906
<hr/>	
Increase (Decrease) in Reserve for Inventory	0
<hr/>	
Fund Balance (Deficit) at End of Year	\$19,020
<hr style="border-top: 1px dashed black;"/>	

*PIKE COUNTY, OHIO*  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Armintrout Expendable Trust Fund  
For the Year Ended December 31, 1999  
(Continued)

	Revised Budget	Actual	Favorable (Unfavorable)
<i>Revenues:</i>			
Other Revenue	\$0 2,500	\$461 0	\$461 (2,500)
<i>Total Revenues</i>	<u>2,500</u>	<u>461</u>	<u>(2,039)</u>
<i>Expenditures:</i>			
Other Expenditures	6,636	3,554	3,082
<i>Total Expenditures</i>	<u>6,636</u>	<u>3,554</u>	<u>3,082</u>
Excess of Revenues Under Expenditures	<u>(4,136)</u>	<u>(3,093)</u>	<u>1,043</u>
<i>Other Financing Sources (Uses):</i>			
Other Financing Sources	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(4,136)</u>	<u>(3,093)</u>	<u>1,043</u>
Fund Balance at Beginning of Year	10,420	10,420	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$6,284</u>	<u>\$7,327</u>	<u>\$1,043</u>

## *General Fixed Assets Account Group*

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The general fixed assets account group is used to account for all lands, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures and vehicles not used in the operation of the enterprise funds.

*PIKE COUNTY, OHIO*  
 Schedule of General Fixed Assets by Function  
 As of December 31, 1999

	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Furniture and Fixtures</u>	<u>Vehicles</u>	<u>Total</u>
<i>General Government:</i>							
Legislative and Executive	\$232,140	\$525,338	\$86,942	\$322,754	\$92,460	\$21,956	\$1,281,590
Judicial	0	0	4,983	186,772	175,990	0	367,745
Public Safety	27,500	42,700	10,431	292,932	11,140	1,010,165	1,394,868
Public Works	13,650	392,176	58,401	648,832	23,483	734,132	1,870,674
Health	59,381	3,117,160	101,357	164,937	24,538	404,524	3,871,897
Human Services	50,000	256,330	0	347,744	62,311	119,498	835,883
Conservative and Recreation	322,400	480,343	132,684	0	0	0	935,427
Economic Development and Assistance	10,500	0	0	15,494	0	0	25,994
<b>Total General Fixed Assets</b>	<b><u>\$715,571</u></b>	<b><u>\$4,814,047</u></b>	<b><u>\$394,798</u></b>	<b><u>\$1,979,465</u></b>	<b><u>\$389,922</u></b>	<b><u>\$2,290,275</u></b>	<b><u>\$10,584,078</u></b>

*PIKE COUNTY, OHIO*

Schedule of Changes in General Fixed Assets by Function  
For the Fiscal Year Ended December 31, 1999

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	Balance at December 31 1998	Additions	Deletions	Balance at December 31 1999
<i><b>General Government:</b></i>				
Legislative and Executive	\$1,201,186	\$85,483	\$5,079	\$1,281,590
Judicial	276,730	91,015	0	367,745
Public Safety	1,357,393	61,827	24,352	1,394,868
Public Works	1,641,337	273,637	44,300	1,870,674
Health	3,820,857	51,040	0	3,871,897
Human Services	799,332	36,551	0	835,883
Conservative and Recreation	935,427	0	0	935,427
Economic Development and Assitance	25,994	0	0	25,994
Total General Fixed Assets	<u>\$10,058,256</u>	<u>\$599,553</u>	<u>\$73,731</u>	<u>\$10,584,078</u>

*PIKE COUNTY, OHIO*  
Schedule of General Fixed Assets by Source  
As of December 31, 1999

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*General Government:*

Land	\$715,571
Buildings	4,814,047
Improvements other than Buildings	394,798
Machinery and Equipment	1,979,465
Furniture and Fixtures	389,922
Vehicles	<u>2,290,275</u>
Total General Fixed Assets	<u>\$10,584,078</u>

*Investment in General Fixed Assets:*

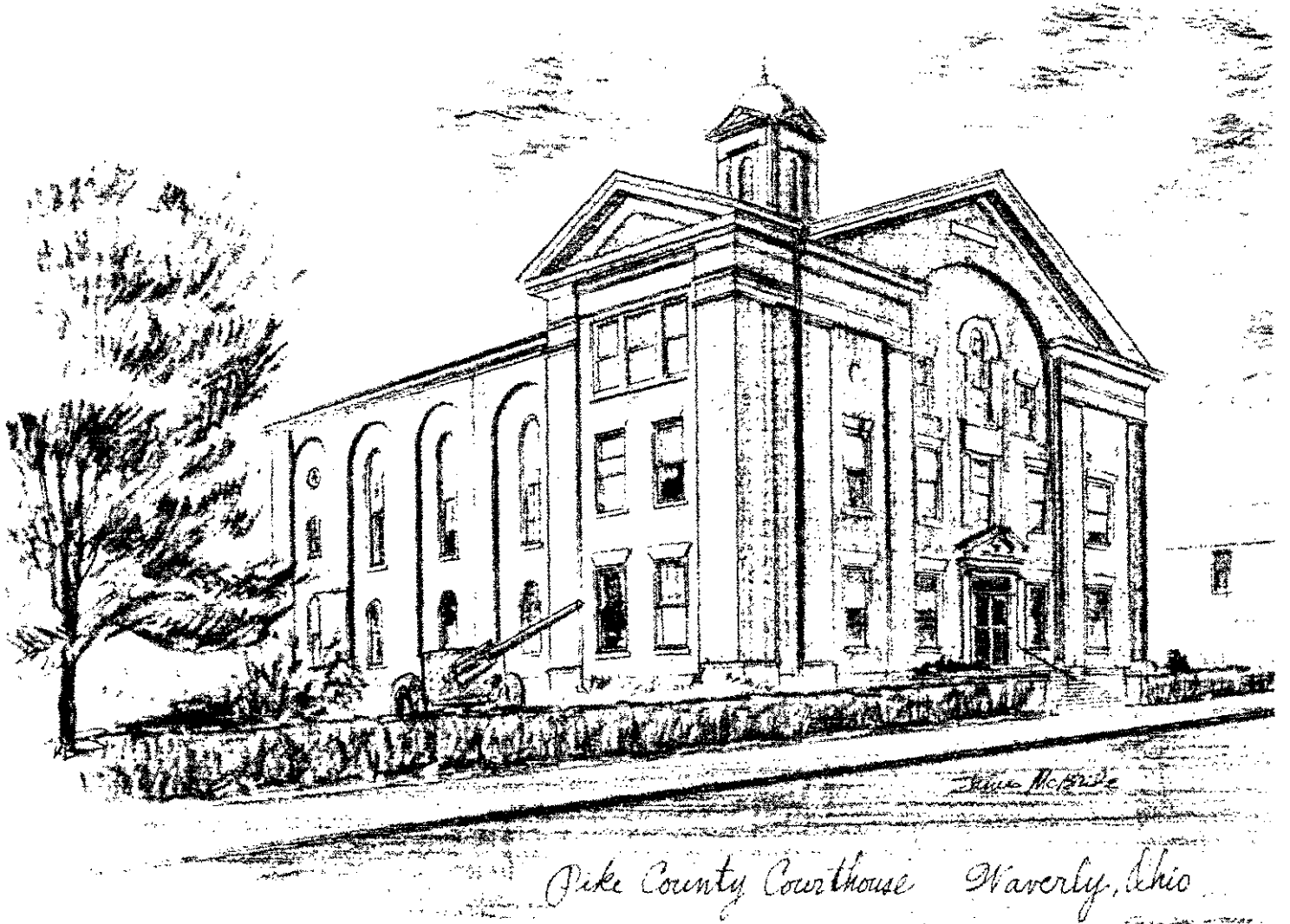
General Fund	\$1,489,386
Special Revenue Fund	2,868,489
Capital Projects Fund	396,166
State Grants	5,960
Federal Grants	4,004
Acquisitions Prior to 12/31/91	<u>5,820,073</u>
Total General Fixed Assets	<u>\$10,584,078</u>

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# PIKE COUNTY, OHIO

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## STATISTICAL SECTION





**PIKE COUNTY, OHIO**  
General Fund Expenditures by Function  
Last Ten Years

Year	General Government				Public Works	Health	Human Services	(2) Conservation And Recreation	(2) Economic Development And Assistance	(2) Other	(2) Capital Outlay	(2) Debt Service	Total
	Legislative And Executive	Judicial	Public Safety	Public									
1990	1,076,129	\$450,190	\$483,771	\$98,894	\$15,131	\$313,779	N/A	N/A	N/A	N/A	N/A	N/A	\$2,437,894
1991	1,097,847	431,476	624,806	92,731	15,835	342,289	N/A	N/A	N/A	N/A	N/A	N/A	2,604,984
1992 (1)	1,317,651	428,647	634,655	13,657	17,563	392,796	111,001	N/A	1,644	1,644	477,489	2,641	3,397,744
1993 (1)	1,393,656	454,326	750,779	15,530	20,858	452,234	129,149	N/A	1,358	1,358	94,760	2,363	3,315,013
1994 (1)	1,430,697	391,730	829,633	14,482	18,597	397,927	209,295	N/A	1,973	1,973	176,992	1,459	3,472,785
1995 (1)	1,533,829	447,396	1,032,434	15,871	20,601	331,816	132,342	N/A	61	61	123,700	2,904	3,640,954
1996 (1)	2,029,220	470,293	866,575	26,961	20,909	259,282	144,571	N/A	N/A	N/A	155,801	1,154	3,974,766
1997 (1)	1,765,452	531,915	1,171,269	41,909	30,985	59,863	149,783	N/A	6,212	6,212	184,190	6,662	3,948,240
1998 (1)	2,013,757	569,384	1,006,572	43,893	21,293	235,698	154,451	N/A	N/A	N/A	192,115	5,534	4,242,647
1999 (1)	1,838,988	569,328	1,007,782	40,057	22,902	245,736	160,011	10,000	N/A	N/A	231,840	9,579	4,136,223

Notes:

- (1) Reported on GAAP basis; All other years reported on cash basis.
- (2) Prior to 1992, these expenditures were accounted for in other functions.
- N/A - Not Applicable

Source - Pike County Auditor's Office

**PIKE COUNTY, OHIO**  
**General Fund Revenues by Source**  
**Last Ten Years**

Year	Taxes	Charges For Services	Fees, Licenses And Permits	Fines And Forfeitures	Inter-Governmental	Interest (2)	Other	Total
1990	1,542,849	\$518,635	\$4,024	\$41,611	\$223,208	N/A	\$613,432	2,943,759
1991	1,635,970	557,270	3,917	51,130	244,763	N/A	535,666	3,028,716
1992 (1)	1,952,469	584,923	8,867	67,299	378,784	196,191	75,534	3,264,067
1993 (1)	2,922,145	531,427	9,627	62,217	468,892	163,477	46,747	4,224,532
1994 (1)	2,198,296	501,989	10,340	73,394	482,010	256,225	60,937	3,585,191
1995 (1)	3,233,831	531,496	15,812	93,415	112,268	373,963	21,637	4,382,422
1996 (1)	2,477,386	522,643	16,566	96,834	449,490	338,611	93,571	3,995,101
1997 (1)	2,674,320	479,754	20,486	88,312	497,785	501,902	71,927	4,334,486
1998 (1)	3,034,319	645,890	20,491	108,561	537,686	445,414	453,156	5,245,517
1999 (1)	3,561,460	718,049	18,601	115,691	480,070	546,640	157,015	5,597,526

Notes:

(1) Reported on GAAP basis; All other years reported on cash basis.

(2) Prior to 1992, Interest was accounted for in other sources.

N/A - Not Applicable

Source - Pike County Auditor's Office

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

Year	(1) Current Taxes Levied	(1) Current Tax Collections	Percent of Levy Collected	(2) Delinquent Tax Collections	Total Tax Collections	Ratio of Total Collections To Levy	(3) Outstanding Delinquent Taxes	Ratio of Outstanding Delinquent Taxes to Tax Levy
1990	\$6,240,992	\$5,521,473	88.47%	\$379,279	\$5,900,752	94.55%	\$845,423	15.15%
1991	6,608,888	5,871,641	88.84%	366,378	6,238,019	94.39%	1,032,331	15.62%
1992	6,795,510	6,214,030	91.44%	394,123	6,608,153	97.24%	1,105,829	16.27%
1993	8,369,325	7,044,160	84.17%	420,678	7,464,838	89.19%	1,121,123	13.40%
1994	8,418,874	7,556,474	89.76%	405,887	7,962,361	94.58%	1,107,366	13.15%
1995	9,602,471	7,642,220	79.59%	785,424	8,829,752	91.95%	1,187,531	12.37%
1996	9,329,873	8,266,093	88.60%	582,456	8,848,549	94.84%	1,318,948	14.14%
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%

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.

N/A - Not Applicable

Source - Pike County Auditor's Office

**PIKE COUNTY, OHIO**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**

Year	REAL PROPERTY (1)		TANGIBLE PERSONAL PROPERTY (2)		PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY (3)		TOTAL (3)		Assessed Value Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1990	112,200,640	320,557,228	18,410,547	65,751,428	38,638,370	43,907,253	169,249,557	430,215,909	39.34%
1991	113,366,420	323,887,862	17,073,366	63,234,626	40,755,280	46,312,833	171,195,066	433,435,321	39.50%
1992	114,883,350	328,221,731	21,139,701	81,307,518	43,584,800	49,528,198	179,607,851	459,057,447	39.13%
1993	130,586,040	373,084,316	19,200,216	76,800,864	43,520,000	49,454,561	193,306,256	499,339,741	38.71%
1994	131,718,040	376,318,440	19,200,916	76,803,664	44,257,460	50,292,584	195,176,416	503,414,688	38.77%
1995	133,807,510	382,288,056	22,531,226	90,124,904	38,668,899	43,964,672	195,007,635	516,377,632	37.76%
1996	134,474,720	384,194,275	22,561,083	90,244,332	39,458,060	44,838,719	196,493,863	519,277,326	37.84%
1997	147,437,310	421,228,395	25,142,821	100,571,284	45,479,560	51,681,335	218,059,691	573,481,014	38.02%
1998	150,201,460	429,125,571	28,184,986	112,739,944	45,175,410	51,335,710	223,561,856	593,201,225	37.69%
1999	157,485,980	449,937,445	30,099,189	120,396,756	45,965,206	52,233,189	233,550,375	622,567,390	37.51%

Note:

- (1) Real property values include public utility real property.
- (2) Tangible personal property valuation figures do not include \$10,000 exemption deduction amounts.
- (3) Amounts changed from prior year report due to an error in the Estimated Actual Value Multiplier

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**

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>COUNTY UNITS:</b>										
General	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90
Board of MR/DD	1.80	1.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Human Services	0.50	0.50	-	-	-	-	-	-	-	-
EMS Levy	1.00	1.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
<b>Total</b>	<b>8.20</b>	<b>8.20</b>	<b>9.20</b>	<b>9.20</b>	<b>9.20</b>	<b>9.20</b>	<b>9.20</b>	<b>9.20</b>	<b>9.20</b>	<b>9.20</b>
<b>SCHOOL DISTRICTS:</b>										
Eastern Local	22.50	22.50	22.50	22.50	22.50	22.70	22.50	27.01	27.01	27.01
Western Local	23.20	23.20	22.50	22.50	23.00	26.65	26.65	26.65	26.65	26.65
Scioto Valley Local	24.10	24.10	24.10	24.10	21.80	21.80	21.60	21.40	28.70	25.70
Vaverly City	28.10	33.10	33.00	32.50	32.50	32.50	32.50	32.50	32.50	32.50
<b>JOINT VOCATIONAL SCHOOL DISTRICTS:</b>										
Pike County Joint Vocational School	7.20	7.20	7.20	6.80	6.80	6.80	6.80	6.50	6.50	6.50
<b>CORPORATIONS:</b>										
Village of Beaver	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	4.50
Village of Piketon	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
City of Waverly	16.80	16.80	16.80	17.80	17.80	16.30	16.30	16.30	16.30	16.30
<b>TOWNSHIPS:</b>										
Beaver	4.00	4.00	4.00	4.00	4.50	4.50	4.50	4.50	4.50	5.00
Benton	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Carrp Creek	4.50	4.50	4.50	4.50	4.50	4.50	4.50	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00
Mifflin	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.50	3.50	3.50
Newton	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Pebble	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	7.20
Pee Pee	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Perry	2.50	2.50	2.50	2.50	5.50	5.50	5.50	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	5.50	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Sunfish	2.40	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Union	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
<b>OTHER UNITS:</b>										
Hospital	3.00	3.00	3.00	3.80	3.00	3.00	3.00	3.00	3.00	3.00
Health	1.40	1.40	1.40	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
<b>Total</b>	<b>5.40</b>	<b>5.40</b>	<b>5.40</b>	<b>5.80</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

Source: Pike County Auditor's Office

**PIKE COUNTY, OHIO**  
 Computation of Legal Debt Margin  
 December 31, 1999

	Total Debt Limit (1)	Total Unvoted Limit (2)
Total Assesed Property Value	\$233,550,375	\$233,550,375
Debt Limitation of Assesed Value	5,003,256	2,335,504
Loans Payable @ 12/31/99	244,187	244,187
Notes Payable at 12/31/99	1,380,445	1,380,445
Less: Notes Payable from Enterprise Funds	389,532	389,532
Net Debt Applicable to Debt Limitation	1,235,100	1,235,100
Total Legal Debt Margin	\$3,768,156	\$1,100,404

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and a half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and a half percent of such valuation in excess of \$300,000,000.

(2) Debt limit is one percent of total assessed valuation.

Source - Pike County Auditor's Office

**PIKE COUNTY, OHIO**  
 Computation of Direct and Overlapping General Obligation Bonded Debt  
 December 31, 1999

Jurisdiction	Debt Outstanding (1)	Percentage Applicable to Pike County	Amount Applicable to Pike County
Pike County	\$0	100.00%	\$0
City of Waverly	100,000	100.00	100,000
Scioto Valley School District	3,340,000	100.00	3,340,000
Waverly City School District	0	100.00	0
Pike County Joint Vocational School	175,000	100.00	175,000
Western Local School District	875,000	100.00	875,000
<b>Grand Total</b>			<b>\$4,490,000</b>

Note:

(1) Pike County has had no bonded debt in the last ten years.

Source - Pike County Auditor  
 - Pike County School Treasurers

PIKE COUNTY, OHIO  
Demographic Statistics  
Last Ten Years

Year	(1) Population	(2) County Unemployment	(3) K-12 School Enrollment
1990	24,200	10.5	5,676
1991	24,249	9.7	5,692
1992	24,300	11.5	5,655
1993	24,300	13.2	5,749
1994	24,300	13.6	5,735
1995	24,300	10.8	5,620
1996	24,300	9.3	5,674
1997	24,300	9.2	5,802
1998	24,300	9.1	5,860
1999	24,300	9.1	5,860

Age Distribution - 1990 (1)

Age	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 years	872	7.39%	863	6.93%
5 - 9 years	998	8.45%	968	7.78%
10 - 14 years	1,058	8.96%	945	7.59%
15 - 19 years	999	8.46%	948	7.62%
20 - 24 years	754	6.39%	827	6.64%
25 - 29 years	876	7.42%	914	7.34%
30 - 34 years	927	7.65%	976	7.84%
35 - 39 years	891	7.55%	874	7.02%
40 - 44 years	796	6.74%	794	6.38%
45 - 49 years	654	5.54%	675	5.42%
50 - 54 years	539	4.57%	626	5.03%
55 - 59 years	571	4.84%	549	4.41%
60 - 64 years	489	4.14%	576	4.63%
65 - 69 years	451	3.62%	562	4.52%
70 - 74 years	381	3.23%	436	3.50%
75 - 79 years	255	2.16%	404	3.25%
80 - 84 years	160	1.36%	251	2.02%
85 years and over	133	1.13%	258	2.07%
Total	11,804	100.00%	12,446	100.00%
Median Age	31		33	

Sources - (1) OSU Piketon Research and Extension Service  
(2) Ohio Bureau of Employment Services  
(3) Pike County Board of Education

(Continued)



**PIKE COUNTY, OHIO**  
Demographic Statistics  
(Continued)

1990 Census Distributions by Subdivisions	Total		Male		Female		Under 18		65 & Over		Number of Households		Families		Married Couples With Related Children		Single Parents With Related Children		65+ Family Household		65+ Living Alone			
Beaver Township	153	70	83	39	21	56	43	13	7	5	14	5												
Beaver Village (part)	1,182	596	586	401	94	388	300	156	45	72	14	22												
Remainder of Township	1,312	647	665	398	144	461	368	159	49	106	37													
Benton Township	724	367	357	228	75	256	207	87	29	58	17													
Camp Creek Township	1,298	638	660	422	113	446	342	149	61	73	40													
Jackson Township	183	87	96	48	40	72	53	23	5	24	13													
Beaver Village (part)	841	420	421	235	100	303	240	111	20	75	24													
Remainder of Township	1,146	593	553	363	109	398	325	130	53	83	25													
Mifflin Township	1,587	780	807	461	175	581	439	192	54	117	46													
Newton Township	1,625	823	802	534	123	538	448	229	45	84	38													
Pebble Township	4,477	2,033	2,444	1,006	1,147	1,936	1,280	392	154	709	385													
Pee Pee Township	3,004	1,425	1,579	811	423	1,036	839	326	113	194	65													
Waverly City	690	349	341	202	86	245	194	81	23	67	19													
Remainder of Township	1,170	606	564	334	123	361	296	148	38	60	32													
Seal Township	1,717	769	946	515	206	660	476	151	128	112	80													
Pike Township	902	469	433	263	76	325	261	107	35	50	24													
Remainder of Township	1,091	531	530	332	115	361	303	147	29	70	45													
Sunfish Township	1,147	581	568	373	120	372	298	143	40	62	28													
Union Township	24,249	11,804	12,445	6,965	3,290	8,805	6,742	2,744	928	2,030	945													
Total County																								

**Owner Occupied Housing Units - 1990 Census**

Total Housing Units	Owner Occupied Units	Persons Per Unit	Age Householder		Median Value	Rentals - 1990 Census		
			15 to 34 yrs	35 to 64 yrs		Renter Occupied Units	Person per Unit	Median Contract Rent
9,722	6,113	3	1,156	3,435	\$42,300	2,692	3	\$210

**Pike County's Major Industrial Employers:**

Company Name	Product or Service	Number of Employees
U.S. Enrichment Corporation	Enriched Uranium	2,000
Mills Pride	Cabinets / Particle Board	3,150
Brown Corp. of Waverly	Auto Parts	200
Randall Homes	Manufactured Homes	65

Sources - OSU Pike County Research and Extension Service  
Pike County Auditor's Office

**PIKE COUNTY, OHIO**  
County Agricultural Statistics - 1998\*

Number of Farms	510		
Average Farm Size	163 acres		
Land In Farms	83,000 acres		
Total Cash Receipts	\$8,755,000		
Average Receipts per Farm	17,167		
Average Receipts per Acre	105		
<b>COMMODITIES</b>	<b>NUMBER</b>	<b>YIELD</b>	<b>CASH RECEIPTS</b>
Cattle	10,100 head		\$2,111,000
Soybeans	9,500 acres	35.0 bu/A	1,854,000
Corn	7,200 acres	105 bu/A	1,119,000
Hogs	1,000 head		93,000
Dairy			1,459,000
Other Crops (1)			1,103,000
Hay and Oates	13,300 acres	2.34 ton/A	404,000
Wheat	1,000 acres	50.7 bu/A	112,000
Other Livestock (2)			420,000

(1) Includes tobacco, popcorn, fruits, vegetables and others.

(2) Includes poultry, eggs, sheep, honey and others.

\* Latest information available

Source: Ohio Department of Agriculture 1998 Annual Report and Statistics  
1998 Ohio Farm Income; OARDC ESO, 1991

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

Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (In Thousands)
1990	3,001,720	112,200,640	84,689
1991	1,361,130	113,366,420	86,001
1992	2,573,580	114,883,370	91,860
1993	9,714,570	130,586,040	94,428
1994	2,410,600	131,718,040	93,127
1995	2,246,770	132,056,840	97,573
1996	4,226,610	146,890,790	100,565
1997	4,109,394	147,439,490	107,546
1998	1,917,400	156,639,610	125,298
1999	3,274,270	197,424,550	127,973

(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 1994, one bank was headquartered within the County.

Sources: Pike County Auditor's Office  
Federal Reserve Bank of Cleveland

**PIKE COUNTY, OHIO**  
Principal Taxpayers  
December 31, 1999

Taxpayer	Type of Business	Total Assessed Valuation	Percentage of Total Assessed Valuation
United States Enrichment Corporation	Manufacturing	\$82,694,870	35.41%
State of Ohio	Governmental	45,014,942	19.27%
National Church Residences	Rental Housing	28,867,920	12.36%
Mills Pride	Manufacturing	28,092,044	12.03%
Columbus & Southern Power	Utility	12,279,861	5.26%
Ohio Power Company	Utility	7,515,322	3.22%
Ohio Valley Electric Corporation	Utility	8,131,044	3.48%
Adena Health System	Health Care	5,600,400	2.40%
General Telephone	Utility	4,853,258	2.08%
H.C.F. Incorporated	Nursing Home	3,766,408	1.61%
Total Real and Personal Property Valuation		226,816,069	97.12%
All Others		6,734,306	2.88%
Total Assessed Valuation		\$233,550,375	100.00%

Source - Pike County Treasurer's Office  
Pike County Auditor's Office

**PIKE COUNTY, OHIO**  
**Miscellaneous Statistics**  
**December 31, 1999**

Geographical Location:

Situated at the crossroads of U.S. 23 and S.R. 32  
 60 miles south of Columbus  
 75 miles east of Cincinnati  
 50 miles north of Ashland/Huntington

County Profile:

Population (1990) 24,249  
 Area 443 sq. mi.  
 County Seat Waverly  
 Labor Market 9,700  
 Unemployment 10.9%

Major Cities and Villages:

Waverly

Population (1990) 4,477  
 Type Of Government Mayor/Council  
 Municipal Planning Commission Yes  
 Police Waverly  
 Fire Waverly  
 Water Waverly  
 Maximum Capacity 0.78 MGD  
 Average Capacity 0.50 MGD  
 Sewer Waverly  
 Maximum Capacity 1.00 MGD

Pikeston

Population (1990) 1,717  
 Type Of Government Mayor/Council  
 Municipal Planning Commission Yes  
 Police Pikeston  
 Fire Pikeston  
 Water Pikeston  
 Maximum Capacity 0.728 MGD  
 Average Capacity 0.513 MGD  
 Sewer Pikeston  
 Maximum Capacity 1.00 MGD

Transportation:

Major Highways U.S. 23 and U.S. 32  
 Nearest Interstates I-71 and I-70  
 Bus Service Greyhound  
 Railroad Freight Lines Norfolk Southern, CSX  
 Private/General Aviation Pike County Airport  
 Commercial Airport Columbus

Communications:

Television Broadcast 0  
 Cable Systems 3  
 Radio 1 AM, 1 FM  
 Daily Newspapers 0  
 Bi-weekly Newspapers 1  
 Phone Systems GTE North

Education:

Enrollment 5620  
 Public Primary and Secondary Schools 6  
 Private Primary Schools 420  
 Vocational Schools 75.05%  
 Graduation Rate 40.8%  
 Percent who Graduates to Higher Education

Medical Services:

Hospitals 1  
 Number of Beds 63  
 Physicians 18  
 Dentists 4

Financial Institutions:

Banks 2  
 Savings and Loans 4

Special Attractions:

Lake White State Park South of Waverly  
 Pike Lake State Park Western Pike County  
 Dogwood Festival Last full weekend in April  
 in Pikeston  
 Pike County Springfest Mid-May, Canal Park in Waverly  
 Pike County Fair Late July/Early August in Pikeston  
 Festival of Trees Weekend before Thanksgiving at  
 the Waverly American Legion  
 Beaver Octoberfest First full weekend in October

**PIKE COUNTY, OHIO**  
**PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT**  
**FOR THE TAX YEARS 1997, 1998, and 1999**

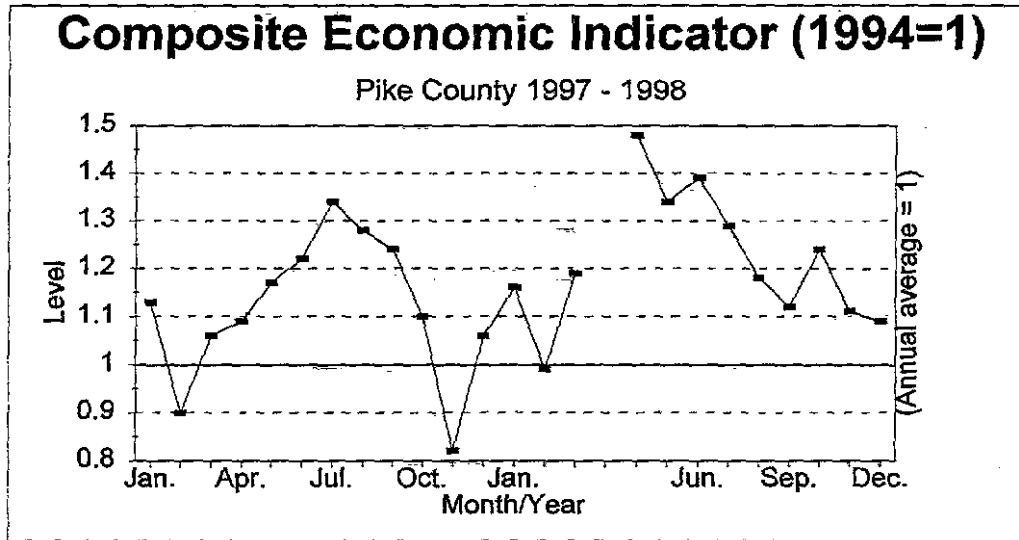
1997										
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	
Eastern LSD (Pike County)	\$5,924,880	\$10,203,150	\$0	\$0	\$961,170	\$4,919,270	\$247,460	\$921,740	\$23,177,670	
Scioto Valley LSD (Pike County)	10,622,820	20,503,480	0	149,290	6,188,640	24,941,080	982,040	3,745,431	66,502,781	
Waverly CSD	9,204,740	54,806,310	13,840	1,437,150	12,555,130	12,087,560	193,330	22,385,605	112,683,665	
Western LSD	7,204,300	8,988,300	1,060	49,130	588,310	3,227,490	0	1,109,000	21,167,590	
Pike County Area JVSD	32,956,740	94,501,240	14,900	1,635,570	20,293,250	45,175,410	792,830	28,161,776	223,531,716	
County Totals	32,956,740	94,501,240	14,900	1,635,570	20,293,250	45,175,410	792,830	28,161,776	223,531,716	

1998										
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	
Eastern LSD (Pike County)	\$6,138,070	\$10,542,730	\$0	\$0	\$939,000	\$5,171,260	\$266,840	\$977,288	\$24,035,188	
Scioto Valley LSD (Pike County)	10,804,220	21,430,780	0	149,290	6,400,960	24,487,956	387,970	4,404,024	66,065,200	
Waverly CSD	9,269,320	56,069,610	13,850	1,505,270	13,469,150	12,945,280	214,510	23,447,783	116,933,753	
Western LSD	7,335,080	9,513,730	1,060	49,130	3,009,360	3,360,710	0	1,284,590	24,533,660	
Pike County Area JVSD	33,545,690	97,556,850	14,910	1,703,690	23,818,470	45,965,206	869,320	30,093,665	233,567,801	
County Totals	33,545,690	97,556,850	14,910	1,703,690	23,818,470	45,965,206	869,320	30,093,665	233,567,801	

1999										
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	
Eastern LSD (Pike County)	\$7,210,340	\$13,252,920	\$0	\$0	\$1,100,830	\$4,949,980	\$270,020	\$1,002,061	\$27,786,151	
Scioto Valley LSD (Pike County)	12,843,910	26,605,750	0	84,810	8,018,170	21,080,890	361,350	87,039,582	159,054,462	
Waverly CSD	10,644,140	72,244,490	0	3,195,560	18,502,220	12,231,880	212,120	26,169,773	143,169,183	
Western LSD	8,848,780	11,842,560	0	43,350	3,016,720	3,057,250	0	1,263,487	28,072,147	
Pike County Area JVSD	39,547,170	123,945,720	0	3,293,720	30,637,940	41,320,000	863,490	115,473,903	355,061,943	
County Totals	39,547,170	123,945,720	0	3,293,720	30,637,940	41,320,000	863,490	115,473,903	355,061,943	

*PIKE COUNTY, OHIO*  
Composite Indicator Index  
December 31, 1998\*

The performance of the Pike County economy in 1998 was up 20 percent over the 1994 level as measured by the composite six indicators. The index includes sales tax collected, gas tax, new car sales, manufactured home sales, new vendors licenses, and building permits. The annual growth rate since 1994 has averaged 4 percent per year. The strong growth of 1997 continued throughout 1998 with an average growth rate of 7 percent. Four of the six indicators were up from the 1997 level and two indicators showed modest declines from the 1997 levels.



Retail sales exhibited the strongest growth increasing 22 percent over the 1997 levels. New construction activity slowed, with a 9 percent increase over the 1997 level. New car sales, with a 3 percent increase, and new business starts, with a 4 percent increase showed modest gains over the 1997 levels. Both gasoline sales (minus 3 percent) and manufactured homes (minus 2 percent) exhibited modest declines from 1997 levels.

**TABLE 1 - COMPONENTS OF INDICATOR**

	Retail Sales	Gasoline Sales	New Car Sales	Manufactured Home Sales	Vendor Licenses	Building Permits
January	1.38	1.06	0.82	0.88	1.54	1.28
February	1.04	1.09	0.54	1.25	1.10	0.89
March	1.46	0.98	1.20	0.93	0.81	1.78
April	1.43	0.94	1.20	1.16	2.34	1.83
May	1.73	1.05	1.06	0.93	1.24	2.00
June	1.67	1.09	1.41	1.23	1.02	1.89
July	1.77	1.16	1.04	0.99	1.10	1.67
August	1.56	1.16	0.92	0.89	0.73	1.83
September	1.58	1.14	0.82	1.05	0.88	1.22
October	1.48	1.18	0.92	1.13	1.10	1.61
November	1.97	1.07	0.78	1.06	0.51	1.28
December	1.97	1.17	1.22	0.86	0.73	0.61

\* Latest Information Available

Composite Economic Indicator researched and compiled by Dr. David Henderson,  
an economist with Ohio State University's Research and Extension Center,  
Piketon, Ohio



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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800-282-0370  
Facsimile 614-466-4490

PIKE COUNTY FINANCIAL CONDITION

PIKE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

By: Susan Babbitt

Date: AUGUST 3, 2000