



Balestra, Harr & Scherer, CPAs, Inc.

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

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PIKE COUNTY FINANCIAL CONDITION PIKE COUNTY, OHIO

SINGLE AUDIT

January 1, 2013 through December 31, 2013
Fiscal Year Audited Under GAGAS: 2013



Dave Yost • Auditor of State

County Commissioners
Pike County
230 Waverly Plaza
Waverly, Ohio 45690

We have reviewed the *Independent Auditor's Report* of Pike County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

November 3, 2014

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Pike County Financial Condition
Table of Contents
For the Year Ended December 31, 2013

Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	3
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Report on Compliance With Requirements Applicable to Each Major Federal Program, on Internal Control Over Compliance Required by OMB Circular A-133, and on the Schedule of Federal Awards Expenditures	7
Schedule of Findings - OMB Circular A-133 - Section .505	10
Corrective Action Plan - OMB Circular A-133 - Section .315	12

Pike County
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2013

Federal Grantor Pass-Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Disbursements
United States Department of Agriculture			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1415-11-5414	10.561	\$270,470
<i>Direct from Federal Government:</i>			
Rural Housing Preservation Grants	N	10.433	17,061
Community Facilities Loans and Grants - Loans	N	10.766	41,100
Emergency Watershed Protection Program - ARRA	69-5E34-12-050	10.923	83,232
Emergency Watershed Protection Program - ARRA	69-5E34-12-051	10.923	121,230
Total Emergency Watershed Protection Program			204,462
Total United States Department of Agriculture			533,093
United States Department of Housing and Urban Development			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii:			
Community Development Program	B-C-11-1CI-1	14.228	154,262
Community Development Program	B-E-12-1CI-1	14.228	460,000
Community Development Program	B-F-12-1CI-1	14.228	96,258
Community Development Program	B-F-11-1CI-1	14.228	215,126
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			925,646
Total United States Department of Housing and Urban Development			925,646
United States Department of Justice Bureau of Justice Assistance			
<i>Passed Through Ohio Department of Public Safety</i>			
Crime Victim Assistance	SAGENE249	16.575	44,343
Total United States Department of Justice Bureau of Justice Assistance			44,343
United States Department of Transportation			
<i>Direct from the Federal Government:</i>			
Airport Improvement Program	3-39-0088-0911	20.106	9,270
Airport Improvement Program	3-39-0088-1013	20.106	18,782
Total Airport Improvement Program			28,052
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 89135	20.205	5,158
Highway Planning and Construction	PID 89136	20.205	15,239
Highway Planning and Construction	PID 89137	20.205	5,173
Highway Planning and Construction	PID 89138	20.205	62,891
Highway Planning and Construction	PID 90506	20.205	39,564
Highway Planning and Construction	PID 92742	20.205	118,790
Total Highway Planning and Construction			246,815
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety/Alcohol Traffic Safety and Drunk	N/A	20.600	18,292
Alcohol Impaired Driving Countermeasures Incentive Grants	N/A	20.601	722
			19,014
Total United States Department of Transportation			293,881
United States Department of Education			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education-Grants to States	6B-SF	84.027	11,484
Special Education-Preschool Grants	PG-S1	84.173	640
Total Special Education Cluster			12,124
<i>Passed through the Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families FY12	N/A	84.181	43,645
			43,645
Total United States Department of Education			55,769

(continued)

Pike County
Schedule of Federal Awards Expenditures (continued)
For the Year Ended December 31, 2013

Federal Grantor Pass-Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Disbursements
United States Department of Homeland Security			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Homeland Security Grant Program	2010-SS-T0-0012	97.067	\$39,325
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA 4002-DR-131USEYE	97.036	87,594
Emergency Management Performance Grant	EMW-2013-EP-00060-S01	97.042	<u>37,685</u>
Total United States Department of Homeland Security			164,604
United States Department of Energy			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	N/A	81.214	<u>10,044</u>
Total United States Department of Energy			10,044
United States Department of Health and Human Services			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Family	N/A	93.556	12,397
Child Support Enforcement	G-1415-11-5414	93.563	245,736
Child Abuse Prevention Grants	N/A	93.590	2,036
Child Welfare Services_State Grants	N/A	93.645	95,705
Foster Care_Title IV-E	N/A	93.658	159,473
Adoption Assistance	N/A	93.659	91,442
Children's Health Insurance Program	G-1415-11-5414	93.767	6,330
<i>Temporary Assistance for Needy Families:</i>			
Temporary Assistance for Needy Families	G-1415-11-5414	93.558	<u>1,456,842</u>
Total Temporary Assistance for Needy Families			1,456,842
<i>Child Care and Development Block Grant Cluster:</i>			
Child Care and Development Block Grant	G-1415-11-5414	93.575	<u>39,013</u>
Total Child Care and Development Block Grant Cluster			39,013
<i>Passed Through Ohio Department of Job and Family Services:</i>			
<i>Medical Assistance Program:</i>			
Targeted Case Management	G-1415-11-5414	93.778	380,625
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
<i>Medical Assistance Program:</i>			
Targeted Case Management	N/A	93.778	<u>90,605</u>
Total Medical Assistance Program			471,230
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Social Services Block Grant	G-1415-11-5414	93.667	178,609
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	N/A	93.667	<u>34,381</u>
Total Social Services Block Grant			212,990
<i>Passed Through Ohio Department of Health</i>			
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	N/A	93.505	<u>178,353</u>
Total United States Department of Health and Human Services			<u>2,971,547</u>
Total Federal Awards Expenditures			<u><u>\$4,998,927</u></u>

N/A - pass-through entity number not available.

N - direct from the federal government.

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

Pike County Financial Condition
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2013

Note A – Significant Accounting Policies

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

Note B – Revolving Loan Funds

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

Activity in the CDBG economic development and housing revolving loan funds during 2013 is as follows:

Beginning loans receivable balance as of January 01, 2013*	\$131,908
Loans made	0
Loan principal repaid on loans issued	<u>(16,161)</u>
Ending loans receivable balance as of December 31, 2013	115,747
Cash balance on hand in the revolving loan fund as of December 31, 2013	175,786
Administrative costs expenditures during 2013	<u>0</u>
Total value of RLF portion of the CDBG 14.228 program	291,533
Other grants administered through the 14.228 program	<u>925,646</u>
Total CDBG CFDA #14.228 program	<u>\$1,217,179</u>
Delinquent amounts due as of December 31, 2013	<u><u>\$233,892</u></u>

* Restated from \$120,976 to properly reflect actual balance due.

Activity in the HOME housing revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 01, 2013*	\$15,155
Loans made	0
Loan principal repaid on loans issued	<u>(2,147)</u>
Ending loans receivable balance as of December 31, 2013	13,008
Cash balance on hand in the revolving loan fund as of December 31, 2013	17,728
Administrative costs expenditures during 2013	<u>0</u>
Total value of RLF portion of the CDBG 14.239 program	30,736
Other grants administered through the 14.239 program	<u>0</u>
Total CDBG CFDA #14.239 program	<u><u>\$30,736</u></u>
Delinquent amounts due as of December 31, 2013	<u><u>\$328</u></u>

* Restated from \$10,262 to properly reflect actual balance due.

Pike County Financial Condition
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2013

Note B – Revolving Loan Funds (Continued)

In addition, the County has declining mortgage loans and other loans, not subject to current CDBG and HOME compliance requirements, outstanding in the amount of \$616,390.



Balestra, Harr & Scherer, CPAs, Inc.

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

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

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 31, 2014.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

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

Compliance and Other Matters

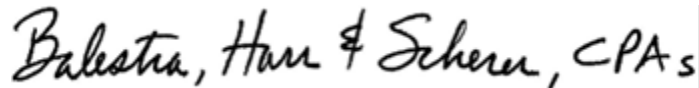
As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could directly and materially affect the determination of financial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

Entity's Response to Findings

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

Purpose of this Report

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



Balestra, Harr & Scherer, CPAs, Inc.
Piketon, Ohio
July 31, 2014



Balestra, Harr & Scherer, CPAs, Inc.

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

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

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

Report on Compliance for Each Major Federal Program

We have audited the Pike County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Pike County's major federal programs for the year ended December 31, 2013. The Summary of Auditor's Results section of the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Pike County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as item 2013-002. This finding did not require us to modify our compliance opinion on each major federal program.

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

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying schedule of findings as item 2013-002.

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

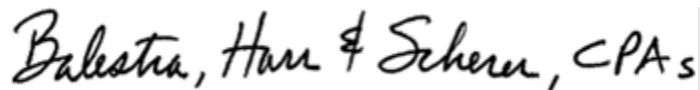
This report only describes the scope of our test of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Board of County Commissioners
Pike County

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

Schedule of Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Pike County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 31, 2014. We conducted our audit to opine on the County's basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Balestra, Harr & Scherer, CPAs, Inc.
Piketon, Ohio
July 31, 2014

Pike County Financial Condition
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal controls reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs	Unmodified
(d)(1)(vi)	Are there any reportable findings under section .510?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #93.558, Temporary Assistance for Needy Families CFDA #14.228, Community Development Block Grant Cluster CFDA #93.778, Targeted Case Management
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

Finding Number 2013-001

Material Weakness – Segregation of Duties

Proper internal control procedures require that various duties be segregated among different employees. The duties of collecting, recording, depositing, reconciling, and disbursing of monies should be separated. Segregation of duties helps prevent, detect and timely correct errors to the financial system. During the period, the Clerk of Court's monthly bank account reconciliations were performed by the Chief Deputy Clerk with limited to no review. This caused the reconciliations to have several unusual reconciling items throughout the year of which, no supporting documentation was able to be provided.

The Clerk of Courts should ensure that all accounts are being reconciled timely and approved by someone other than the preparer. Furthermore all variances should be identified and immediately investigated and justified.

Client's Response:

We were not able to obtain a response form the client on this matter.

Pike County Financial Condition
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2013

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

Finding Number	2013-002
CFDA Title and Number	Community Development Block Grants- CFDA #14.228
Federal Award Number/Year	2013
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development

Significant Deficiency/Noncompliance Citation – Cash Management

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

Drawdowns were not expended within 15 days to a fund balance of less than \$5,000 for 1 of the 6 tested drawdowns of grant funding received during the audit period for the Community Development Block Grant. Disbursements were made up to three months after the 15 day limitation had expired, resulting in noncompliance. Due to the noncompliance noted for the program’s cash management, an internal control deficiency exists over this area of compliance.

The County should implement controls to ensure drawdowns are appropriate and enable the grantee to disburse funds on hand to a balance of less than \$5,000 within fifteen days of receipt.

Client’s Response:

In the future, the County will seek advances to offset the “draw” time frame when possible.

Pike County Financial Condition
Corrective Action Plan
OMB CIRCULAR A-133 §315(c)
For the Year Ended December 31, 2013

Corrective Action Plan for Finding 2013-002:

Finding Control Number: 2013-002

Summary of Finding: The County's drawdowns for the Community Development Block Grants, CFDA #14.228, were not expended within 15 days to a fund balance of less than \$5,000 for drawdowns of grant funding received during the audit period. Also disbursements were made up to several months after the 15 day limitation had expired.

Statement of Concurrence: The County is aware of Finding 2013-002 and agrees that the finding as stated is correct.

Corrective Action: In the future the County will seek advances to offset the "draw" time frame.

Contact Person: The official responsible for completing the corrective action is listed below:

Marenda Carter
Economic Development & Community Development
Phone: (740) 947-5808
Email: mcarter@midohio.twcbc.com

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PIKE COUNTY, OHIO



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

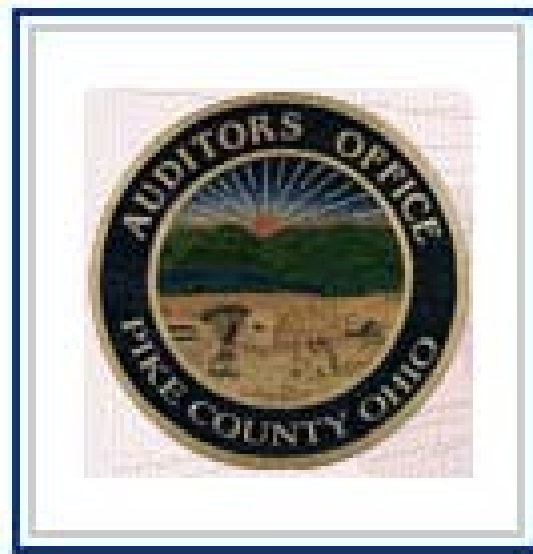
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

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PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2013



ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE

TEDDY L. WHEELER
PIKE COUNTY AUDITOR

PIKE COUNTY COMMISIONERS



**HARRY RIDER
COMMISSIONER**



**TEDDY WEST
COMMISSIONER**



**BLAINE BEEKMAN
COMMISSIONER**

PIKE COUNTY, OHIO



Long's Retreat Resort
Latham, Ohio

Introductory Section

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PIKE COUNTY

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013**

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i
Letter of Transmittal vi
GFOA Certificate of Achievement..... xvii
Elected Officials..... xviii
Organizational Chart xix

FINANCIAL SECTION

Independent Auditor's Report..... 1
Management's Discussion and Analysis 4
Basic Financial Statements..... 11
Government-Wide Financial Statements:
 Statement of Net Position 12
 Statement of Activities..... 13
Fund Financial Statements:
 Balance Sheet - Governmental Funds 14
Reconciliation of Total Governmental Fund Balances
 To Net Position of Governmental Activities..... 17
Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Governmental Funds 18
Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances of Governmental Funds to the Statement of Activities 21
Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund 22
 Motor Vehicle and Gas Tax Fund 23
 Board of Developmental Disabilities Fund..... 24
 Job and Family Services Fund 25

TABLE OF CONTENTS
(Continued)

Statement of Net Position - Proprietary Funds.....	26
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	27
Statement of Cash Flows - Proprietary Funds.....	28
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	30
Notes to the Basic Financial Statements.....	31
Combining and Individual Fund Statements and Schedules.....	67
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	
Major Funds:	
General Fund.....	68
Motor Vehicle and Gas Tax Fund	76
Board of Developmental Disabilities Fund.....	77
Job and Family Services Fund.....	78
Pike Manufacturing Fund	79
Pike County Sewer Fund	80
Fund Descriptions.....	81
Combining Balance Sheet - Nonmajor Governmental Funds	92
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	93
Combining Balance Sheet - Nonmajor Special Revenue Funds	94
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	110
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	
Non-major Special Revenue Funds:	
Dog and Kennel Fund.....	126
Marriage License Special Fund	127
Child Support Enforcement Agency Fund.....	128
Probate Court Business Fund.....	129
Sheriff Concealed Handgun Fund.....	130
Real Estate Assessment Fund	131
Youth Services Subsidy Grant.....	132
Tuberculosis (TB) Levy Fund	133
County Court Computerization Fund.....	134
County Court Computer Legal Research Fund.....	135
Federal Department of Energy Agreement in Principle Fund.....	136

TABLE OF CONTENTS
(Continued)

Law Enforcement Trust Fund	137
Drug Abuse Resistance Education (DARE) Grant Fund	138
Juvenile Court Computerization Fund	139
Emergency Medical Services Fund	140
Probate Court Computerization Fund	141
Probate Court Computer Legal Research Fund	142
Common Pleas Court Computerization Fund	143
Common Pleas Court Computer Legal Research Fund	144
Juvenile Court Computer Legal Research Fund	145
Children Services Fund.....	146
County Emergency Preparedness Fund	147
County EMA Terrorism Planning Fund.....	148
CHIP Housing Revolving Loan Fund.....	149
Emergency Management Agency (EMA) Co-Operative Agreement Fund	150
Delinquent Real Estate Tax and Assessment Collection (DRETAC) Fund	151
Drug Law Enforcement Fund	152
Indigent Guardianship Fund	153
Community Right to Know Emergency Fund.....	154
Indigent Drivers Alcohol Treatment Fund.....	155
Enforcement and Education Fund.....	156
Felony and Delinquent Care Fund	157
Probate Alternative Fund.....	158
Community Corrections Act Grant Fund	159
Law Enforcement Block Grant Fund	160
FEMA Flood Assistance Grant Fund.....	161
VOCA Grant Fund.....	162
Bulletproof Vest Grant Fund	163
FEMA Windstorm Assistance Grant Fund	164
Court Security Grant Fund.....	165
Byrne Memorial D02 Victim Fund.....	166
Electronic Monitor House Arrest Fund	167
County Court Probation Fund.....	168
Juvenile Accountability Fund	169
Department of Justice Equipment Grant Fund	170
FEMA02 Plan Fund.....	171
Pre-Disaster Mitigation Fund	172
St. Homeland Security Part I Fund	173
09 St. Homeland Security Grant Fund.....	174
HAVA Voter Registration Fund	175
FY07 Homeland Security Grant Fund	176
Mediation Fund	177
FY08 Homeland Security Grant Fund	178
County Court Special Project Fund	179
OPD Citizens Corps Program Fund.....	180
Airport Community Day Fund.....	181
Buffer Zone Protection Program Fund	182
Pike County Wireless Govt. Assist. Fund.....	183
Ohio Pet Fund.....	184
Ohio Peace Officer Training Fund.....	185
Sheriff Police Service Contract Fund	186
County Commissioners M&R Fund.....	187
Pike Senior Services Levy Fund.....	188
Juvenile Division Special Project Fund.....	189
Probate Division Special Project Fund	190

TABLE OF CONTENTS
(Continued)

Juvenile Indigent Drivers Alcohol Treatment Fund.....	191
Law Library Resources Fund.....	192
ODH MIECHV Grant Fund.....	193
Juvenile Division Special Project Drug Court Fund.....	194
Juvenile Division Special Project Family Fund.....	195
Common Pleas Court Special Projects Fund.....	196
BWC Workplace Wellness Grant Fund.....	197
Community Development Fund.....	198
Misc. Special Grant Fund.....	199
Armintrout Fund.....	200
 Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	
Non-major Debt Service Funds:	
Bond Retirement Fund.....	201
East Jackson Water Tap Notes Fund.....	202
Mifflin Township Waterline Notes Fund.....	203
Lapperell Cynthiana Water Notes Fund.....	204
Airport Hangars Notes Fund.....	205
EMS Vehicles Notes Fund.....	206
Children's Services Building Notes Fund.....	207
Water Pollution Control Loan Fund.....	208
American Blvd. Improvement Fund.....	209
 Combining Balance Sheet - Nonmajor Capital Projects Funds.....	 210
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	 214
 Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	
Non-major Capital Projects Funds:	
Issue II Grants Fund.....	218
Fairgrounds Improvement Fund.....	219
Pike Health Care Addition Fund.....	220
Pike Senior Services Fund.....	221
DOE/SODI Airport Grant Fund.....	222
Market Street Office Complex Fund.....	223
Pike County Local Government Service Center Fund.....	224
Pike Lake Road Waterline Fund.....	225
Northgate Sewer Line Fund.....	226
Pine Top Road Waterline Project Fund.....	227
Pike County Records Center Fund.....	228
Pike County Courthouse Improvement Fund.....	229
Misc. Capital Projects Fund.....	230
 General Fund Equivalent Fund:	
County Recorder's Equipment Fund.....	231
Certificate of Title Administration Fund.....	232
Airport Authority Grant Fund.....	233
Airport Resurfacing Fund.....	234

TABLE OF CONTENTS
(Continued)

Unclaimed Monies Fund.....	235
Trust Fund	236
Combing Statement - Fiduciary Funds:	
Fund Definitions	237
Combing Statement of Changes in Assets and Liabilities - Agency Funds.....	239

STATISTICAL SECTION

Statistical Section Contents	247
Net Position by Component – Last Ten Years	248
Changes in Net Position – Last Ten Years.....	250
Fund Balances, Governmental Funds – Last Ten Years.....	254
Changes in Fund Balances, Governmental Funds – Last Ten Years	256
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	258
Property Tax Levies and Collections – Real, Public Utility and Tangible Personal Property – Last Ten Years	260
Property Tax Rates - Direct and Overlapping Governments – Last Ten Years.....	261
Principal Property Taxpayers – Current Year and Nine Years Ago.....	262
Computation of Direct and Overlapping General Obligation Bonded Debt.....	263
Computation of Legal Debt Margin – Last Ten Years	264
Ratio of Debt to Estimated Actual Value and Debt per Capita – Last Ten Years	266
Ratios of Outstanding Debt by Type – Last Ten Years.....	268
Demographic and Economic Statistics – Last Ten Years.....	270
New Construction, Real Property Values and Bank Deposits – Last Ten Years.....	271
Principal Employers – Current Year and Nine Years Ago.....	272
County Agricultural Statistics	273
Property Tax Valuation Report by School District	274
Full Time Equivalent County Government Employees by Function/Program	275
Operating Indicators by Function.....	276
Capital Asset Statistics by Function	277
Miscellaneous Statistics	278

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TEDDY L. WHEELER

Pike County Auditor

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July 31, 2014

Citizens of Pike County, Ohio:

As Auditor of Pike County, Ohio, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2013. This CAFR conforms to accounting principles generally accepted in the United States of America (GAAP) as applicable to local government entities and follows the reporting model required by Governmental Accounting Standards Board (GASB) Statement No. 34. The report has been filed with the Auditor of State pursuant to Ohio Revised Code (ORC) Section 117.38. Responsibility for the accuracy of the data and the completeness and fairness of the presentation rests with the County's management. We believe the data is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

Pike County's population increased from 27,695 in 2000 to 28,709 in 2010, according to the most recent 2010 census numbers. The Ohio Department of Development, Office of Strategic Research's projects future populations for Pike County of 31,080 in 2020 and 31,560 in year 2030. Waverly, the county seat of Pike County, is the largest village in the county with a population of 4,408 people per the 2010 census. The United States Department of Energy Facility is the county's largest employer in calendar year 2013, comprised of 1,410 employees working for Fluor B&W Portsmouth; 350 for USEC, Inc.; 182 for Babcock & Wilcox Conversion; 18 for DOE; and 165 for Wastren EnergX Mission Support, LLC (WEMS) for a total of 2,743 workers on plant site. It should be noted that an additional 618 are working at the Department of Energy plant site for subcontractors on environmental restoration and construction.

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

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

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

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

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

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

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

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

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

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

In 2012 at year end, USEC and the Department of Energy were executing a \$350 million cooperative research, development and demonstration (RD&D) program to confirm the technical readiness of the American Centrifuge, the next-generation U.S. uranium enrichment technology. The RD&D program supports building, installing, operating, and testing commercial plant support systems and a 120-machine cascade that would be incorporated in the full commercial plant in Piketon, Ohio, which is planned to operate 96 identical cascades. The cooperative agreement between USEC and DOE defines the scope, funding and technical goals for the program. The total investment in the program will be up to \$350 million, with DOE providing 80 percent, or \$280 million, and USEC providing 20 percent, or \$70 million, of the total. Though the American Centrifuge project merits serious consideration for a DOE loan guarantee, USEC has no assurance that the project will be awarded a loan guarantee and in what timeframe. At the end of December 31, 2013, the loan guarantees had not been awarded to USEC, however, the RD&D program continues within budget and on schedule.

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

There were 31 new commercial businesses started in Pike County in 2012 and 338 active businesses according to the latest published statistics by the Ohio Department of Development, Office of Strategic Research. The commercial sector in Pike County continues to remain reasonably strong since the addition of Wal-Mart, the Adena Urgent Care Medical Center in 1998 and SOMC Urgent Care in 2012. Total retail and service employment continued to increase with the development of the commercial zone located on U.S. 23 south of Waverly through 2013.

The addition of Wal-Mart in the county has greatly affected consumer shopping patterns and the sales tax base in the county. The Waverly Wal-Mart has notably decreased the amount of shopping outside the county by servicing local shoppers. Pike County's permissive sales tax rate in 2013 was 1.50% with the total countywide sales tax rate increasing on September 1, 2013 to 7.25% from the previous 7% due to a state sales tax increase. Significant local income continued to be spent locally in 2013 not reflecting the national economic crisis that had trickled down to Pike County in prior years. It should be noted that the county experienced an increase in taxable retail sales of approximately 9.73% for year 2013 versus 2011. However, sales tax receipts in 2012 were approximately 20.76% higher than 2011 sales tax receipts and 12.23% higher than 2013 sales tax receipts. This excessive increase in 2012 was due to the legislature's passage of a one-time Use Tax Amnesty Program which provided a massive tax break for businesses delinquent in filing Use Tax returns.

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

The average annual unemployment rate in Pike County has historically varied from a low of 8.2% in 1978 to 17.6% in 1985 to a low of 6.9% in year 2000. The Civilian Labor Force Estimates, issued by the Ohio Department of Jobs and Family Services, reflect a small increase to Pike County's total labor force increasing by 100 workers in 2013 to 10,400 with 9,100 people employed and 1,300 unemployed for an average unemployment rate of 12.5% of the civilian workforce.

Pike County continues to attract retirees from several states, and the retirement population (65 years of age and over) accounted for 14.5% (4,151/28,685) of the total population in 2011 according to the latest statistics estimate available from the Office of Strategic Research, Ohio Department of Development. A well developed retirement industry adds stability to the Pike County economy. Retirement and disability transfers to the retirement population account for the bulk of federal government income that comes into the county.

Agriculture contributed \$23,421,000 in agricultural commodities cash receipts output to the County's economy, according to the most recent data released by The Ohio State University for calendar year 2012. There were approximately 490 farms located on over 97,446 acres in Pike County in 2012. The average farm size in Pike County in 2012 was 199 acres with average receipts per farm of \$47,800. The timber and lumber industry continues to contribute significantly to the local economy. Pike County has approximately 23 sawmills which traditionally produce over 30 million board feet of lumber annually.

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

Pike County had experienced an increase of business establishments throughout the 1990's continuing through the year 2006 despite USEC's closure of its uranium enrichment operations at the Piketon Gaseous Diffusion Plant in May 2001 and the ongoing local economic impact of the 9/11 attacks on America in New York and Washington, D.C. The overall economy in Pike County began experiencing a downturn losing business establishments starting in 2007 (419) and continuing thru 2012 (338). Pike County in the late part of 2008 commenced experiencing the despair of the trickle down economic fallout resulting from the horrific banking crisis that surfaced in the United States in mid-September of that year. Local economic despairs worsened in mid-year 2011 with the closure of MASCO Cabinetry Group (formerly Mills Pride) escalating monthly unemployment rates near 15%. However, some signs of a small economic recovery surfaced in 2012 as the unemployment rate rebounded slightly to 12.9% and again in 2013 to 12.5%.

Despite the current economic climate in the County and across the country, future long term growth is anticipated in Pike County projected to be fueled by new expansions in the manufacturing, commercial, and tourist industries. Local elected officials believe better days are just around the corner for Pike County and the region. An economic bump is projected in the near future for Pike County with the anticipated commencement of construction of the American Centrifuge Project originally estimated at a cost of \$1,500,000,000 but projected to possibly exceed \$3,500,000,000. In addition, in August 2010 DOE announced that it had selected Fluor-B&W Portsmouth LLC as the prime contractor for the decontamination and decommissioning (D&D) of the Piketon Gaseous Diffusion Plant. The project is expected to save and create jobs in the area in addition to the jobs that have resulted from the cleanup that has already taken place. The contract is valued at over \$2 billion over the next 15 years and includes an initial five year contract period plus a potential five-year contract extension based on contractor performance and DOE's need. More than 30% of the total project value is expected to support work by small businesses. Fluor-B&W Portsmouth announced to the media release "we are proud to have been selected by the Department of Energy (DOE) to lead the decontamination and decommissioning (D&D) and environmental remediation of the Portsmouth Gaseous Diffusion Plant (GDP). We are eager to share this pride with our workers who bring experience and site knowledge that are critical to mission success."

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

MAJOR INITIATIVES

FOR THE YEAR

The major capital projects either commencing construction, ongoing or completed as of December 31, 2013 by the Board of Pike County Commissioners included the continuation of Pike County’s Homeland Security Plan and Equipment Project, the courthouse modernization project, the installation of a VOIP Computerized Telephone System Upgrade at the Pike County Courthouse, the Pike Manufacturing Center Project, the Pike County Impound Facility & Recycling Center Project, as well as numerous road and bridge projects of the county engineer’s office.

The major capital construction projects completed by County Engineer Salisbury’s department for calendar year 2013 are listed in the following table:

COMPLETED CALENDAR YEAR 2013 CAPITAL PROJECTS

<u>Project Name</u>	<u>Funding Sources</u>	<u>Construction Cost</u>	<u>Date of Completion</u>
Simmons Hollow Road Bridge	OPWC & Local	\$193,000.00	11/15/2013
Red Hollow Road Bridge	OPWC & Local	\$117,212.00	12/9//2013
Buchanan Road Bridge	OPWC & Local	\$100,346.00	11/14/2013
Hunting Run Road Bridge	OPWC	\$92,413.00	10/31/2013
Marcus Run Road Bridge	OPWC & Local	\$104,160.21	11/15/2013
Swift Creek Road Bridge	OPWC & Local	\$91,133.60	4/30/2014
Turner Lane Road Bridge	OPWC & Local	\$107,460.21	12/13/2013
Mutton Run Road Bridge	OPWC & Local	\$103,846.54	12/31/2013
Bethel Hill Slip Repair	USDA & Local	\$134,700.60	10/30/2013
Federal Guardrail Project	Federal	\$223,000.00	7/30/2013

Local Funds Denotes County’s Motor Vehicle and Gas Tax Funds

OPWC Denotes Ohio Public Works Commission Funds.

Federal Denotes Ohio Department of Transportation Funds.

The Homeland Security Grant provided funding for Pike County to develop a Homeland Security Plan and purchase equipment that enhances the capabilities of local first responders to prevent or respond to incidents of terrorism. The grant affords flexibility to state and local governments as they continue to prepare for terrorist incidents. Multiple phases of the Homeland Security Grant for program years 2001 through 2008 have been completed. The additional phase for program year 2009 awarded to Pike County had work on the project ongoing through the end of calendar year 2012. The performance period of the 2010 Homeland Security Grant was 8/1/10 through 3/31/13. All of the FEMA, Homeland Security and Pre-Mitigation Disaster grants projects have been administered by the Office of Pike County EMA Director Donald Simonton and funded with federal grant monies that passed through the State of Ohio, Department of Public Safety down to Pike County.

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

The Board of Pike County Commissioners worked with the South Central Ohio Computer Association Council of Governments (SCOCACoG) on the installation of a VOIP Computerized Telephone System Upgrade at the Pike County Courthouse consisting of telecommunications applications and unified, flexible messaging, interactive voice response, and etc. that aligns departmental service functions with technology. The Board's goal was to improve the infrastructure in the courthouse thus empowering those county offices housed there to enhance performance and improve efficiency. The project was completed in 2013.

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

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

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

The Pike Manufacturing Center Project commenced in the fall of 2013 and is anticipated to be completed in 2014.

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

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

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

The Pike County Impound Facility and Recycling Center Multiplex will enable the County to consolidate these two services into a central location in the County in addition to eliminating leasehold costs associated with the operation of the current impound and recycling facilities. This project was completed in September 2013.

FOR THE FUTURE

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

The North Gate Sewer Line Extension Project planned by the Pike County Commissioners will provide sanitary service between the U.S. Department of Energy plant site and State Route 32 in addition to Schuster Road from Shyville to SR 32 ending at the Zahns Corner Industrial Park on State Route 220. The purpose of the project is to promote and sustain a new hub for job creation and retention in Pike County from the U. S. Department of Energy facility to Shyville Road and along the State Route 32 and State Route 220 corridors to the Zahns Corner Industrial Park. Current businesses located in this service area include The Ohio State University Extension and Research Center, The Ohio State University Endeavor Center, Wastren Advantage, Inc. and the 320 acre Zahns Corner Industrial Park. The waste generated in the project area will be treated at the United States Department of Energy Plant site's Sewage Treatment Plant which currently is being used at approximately 30 percent of its capacity. The availability of sanitary sewer to this area increases the opportunity for further development and future jobs creation because potential businesses will not have to encounter the limitations related to insufficient sanitary sewer service to meet current and future expansion needs.

The proposed project's preliminary plan consists of installing approximately 17,500 feet of gravity sewer, 17,500 feet of 4 and 6 inch force main, 45 manholes, 2 lift stations and 8 grinder pumps. It will provide service to existing residents as well as the opportunity to develop 800 acres of land in the area. The project costs are estimated to be \$2,755,200 and anticipated to take 24 months to develop and be constructed.

The project is currently in the planning stage. Funding to finance the project is anticipated from SODI (Southern Ohio Diversification Initiative), OPWC, ODOT, USDA, EDA and ARC. The North Gate Sewer Extension Project addresses two priorities of the Board of Pike County commissioners, create jobs and provide central sanitary sewer to areas in Pike County along the SR 32 and US 23 highway corridors best suited for residential and business development. The project area currently has the roads and water but lacks the required sanitary sewer to provide the best opportunity to retain and attract new businesses. Engineering for the North Gate Sewer Line Extension Project commenced in early 2012 and was ongoing.

The Hospital Hill Sewer Upgrade Project was in the very early planning stages at the end of December 2011. An evaluation of the existing system, and recommended improvements needed to correct existing deficiencies and to accommodate future potential growth along with a pre-design engineering study was completed in the later part of 2012. The Hospital Hill Sewer System is county owned and a part of the Pike County Sewer District. The contract for this project was awarded 12/19/13 with construction commencing in 2014.

Pike County Commissioners Harry Rider, Teddy West, Blaine Beekman and Pike County Auditor Ted Wheeler's travel expeditions to Washington D.C. on intergovernmental relations missions have resulted in what will be termed historically as "enormous dividends" for the people of Pike County and the region. As a result of the intense lobbying efforts regarding major issues surrounding the Department of Energy Site located in Piketon by these four elected officials on Capitol Hill, at the U.S. Department of Energy Headquarters and The White House in Washington the past 4½ years, the following accomplishments will lay a foundation for Pike County and this region that hopefully will last for fifty years:

1. Pike County requested from the U.S. Department of Energy the use of DOE owned sewer services including lines, pumping stations, lift stations, sewage treatment facilities, et. al. for the development west of US Highway 23 near the uranium enrichment facilities. As a collaborative effort on the part of the Department of Energy (DOE), USEC and the Pike County Commissioners, a historic agreement was signed on July 15, 2009 with USEC to make this service available for the County, and the commissioners have been at the forefront of addressing this important need. This common sense partnership will benefit USEC, DOE and will help spur economic growth in the Pike County.

2. Pike County requested that all Gaseous Diffusion Plant Decontamination and Decommissioning Contracts awarded by the U.S. Department of Energy's for the Piketon Plantsite include language that specifies mandatory incentives which benefit local government, local businesses and the local community. Assistant Secretary of Environmental Management of the Department of Energy, Dr. Ines Triay honored Pike County's wishes and included the local officials' "incentive request" in the form of a contractor driven community commitment plan in DOE's Request for Proposals. As a result of County Commissioners' Rider, West, and Beekman and County Auditor Wheeler's efforts in Washington, D.C., the D&D contract awarded by DOE to Fluor-B&W included a Community Commitment Plan in which Fluor-B&W Portsmouth is investing 5% of its fee in the four county region (Pike, Jackson, Ross & Scioto) into a Community Commitment Fund. Through this fund, Fluor has targeted 80% to economic development and 20% to charitable giving initiatives that provide the greatest impact to the region. When combined with other contribution resources, Fluor-B&W Portsmouth estimates its investment to total \$1,300,000 per year for the scheduled 15 year project.

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

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

In addition to the above, the following is a list of major capital construction projects planned by County Engineer Denny Salisbury for calendar year 2014:

PLANNED 2014 CAPITAL PROJECTS

<u>Project Name</u>	<u>Funding Sources</u>	<u>Estimated Cost</u>	<u>Est. Completion Date</u>
Mossbarger-DeTTY/Smokey Hollow	OPWC/Local	\$160,000-220,000	10/15/2014
Pleasant Hill Road Relocation	OPWC/Local	\$228,310	7/1/2014
Denver Road Bridge 47-0028	Federal	\$1,200,000	11/1/2014
Denver Road Bridge 47-3.00	Federal	\$364,000	9/1/2014
Tennyson Road Bridge	Federal	\$1,000,000	8/1/2014
Laurel Ridge Road Slip Repair	FEMA/Local	\$1,000,000	12/1/2014
Massie Run Bridge PIK-TR231-01.22	OPWC/Local	\$80,000-125,000	10/1/2014
Ratcliff Road Bridge	OPWC/Local	\$250,000	11/30/2014
Stockdale Road Bridge	OPWC/Local	\$200,000	9/30/2014

<u>Project Name</u>	<u>Funding Sources</u>	<u>Estimated Cost</u>	<u>Est. Completion Date</u>
Swift Creek TR524-00.01	Federal	\$500,000	10/1/2014
Buchanan Road 37-03.04	Federal	\$700,000	12/1/2014
Watson Slip 50-01.95	Federal	\$1,000,000	1/1/2015

Local Funds Denotes County's Motor Vehicle and Gas Tax Funds
 OPWC Denotes Ohio Public Works Commission Funds.
 Federal Denotes Ohio Department of Transportation Funds.
 FEMA Denotes Federal Emergency Management Agency Funds.

Financial Information

Internal Controls

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

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

Budgetary Controls

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

The Commissioners adopted the County's 2013 operating budget in late December 2012. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved by a majority of the Commissioners after the Auditor certifies the sufficiency of appropriation and availability of funds. Upon the Commissioners' approval, the purchase order is released to the vendor. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

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

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

Accounting System

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

Cash Management

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

Risk Management

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

Relevant Financial Policies

The County has implemented GASB Statement No.'s 66, 69 and 70 for the year ended December 31, 2013 as more fully described in Note 22 to the basic financial statements.

Other Information

Independent Audit

The ORC requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. Included in this CAFR is the report of Balestra, Harr & Scherer, CPAs, Inc., on the County's financial statements for the year ended December 31, 2013. The Single Audit is published under separate cover and can be obtained by sending a written request to the Pike County Government Center, 230 Waverly Plaza, Suite 200, Waverly, Ohio 45690-1289.

Awards

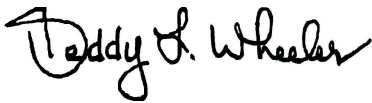
The GFOA has awarded us the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2012. The County has received this prestigious award for twenty consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and well-organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current report continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

Also in 2013, the Pike County Auditor's Office was awarded the Ohio Auditor of State Award with Distinction.

Acknowledgments

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

Sincerely,

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

Teddy L. Wheeler,
Pike County Auditor



Government Finance Officers Association

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Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

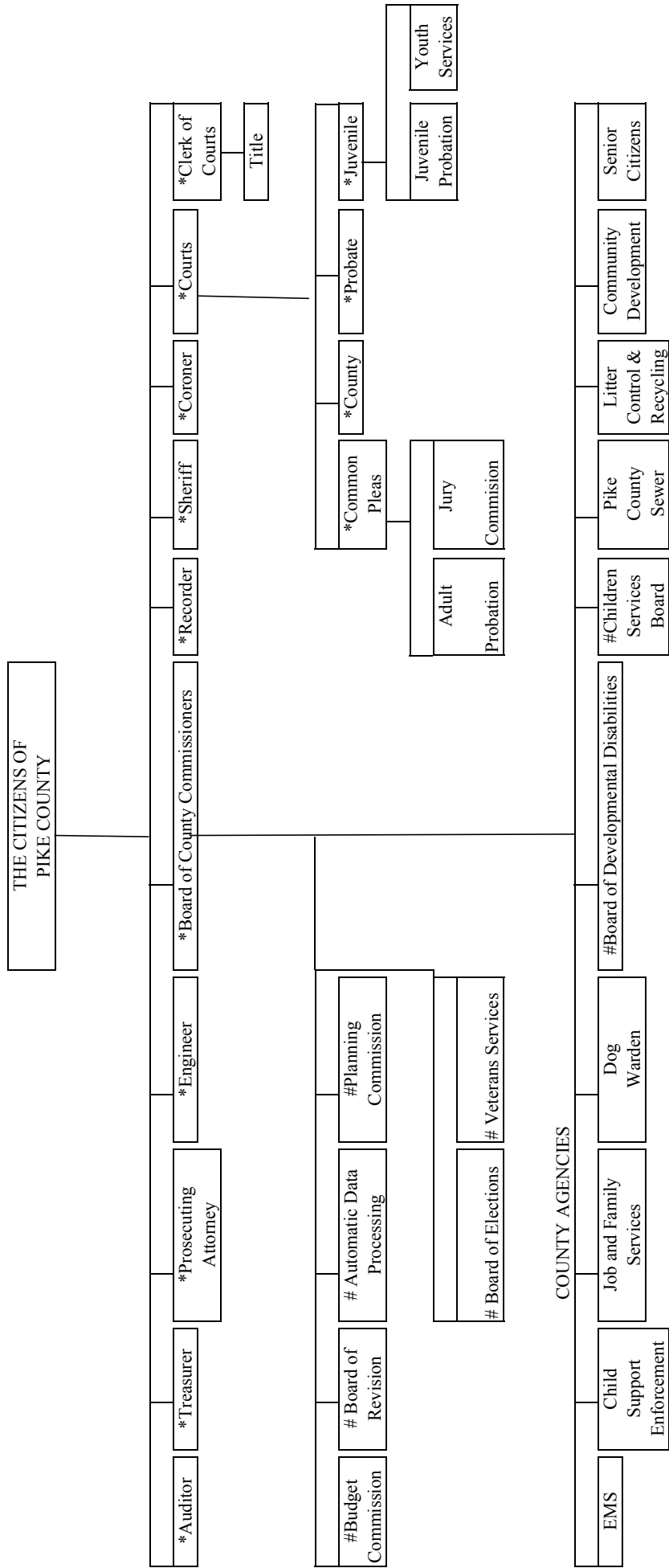
December 31, 2012

Executive Director/CEO

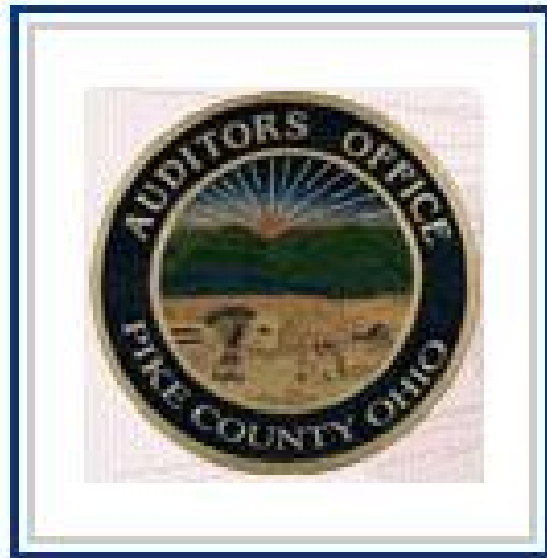
PIKE COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2013

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

PIKE COUNTY, OHIO
Organizational Chart
December 31, 2013



* Elected Officials
Ex Officio Appointed Officials



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PIKE COUNTY, OHIO



*Lake White Club
Pike County, Ohio*

Financial Section

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Balestra, Harr & Scherer, CPAs, Inc.

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

www.bhscpas.com

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle Gas Tax Fund, Job and Family Services Fund, and Board of Developmental Disabilities Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

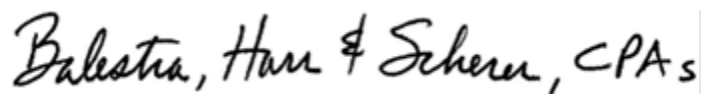
We also applied certain additional procedures, including comparing and reconciling these statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Board of County Commissioners
Pike County
Independent Auditor's Report

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 31, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Balestra, Harr & Scherer, CPAs, Inc.
Piketon, Ohio
July 31, 2014

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

The discussion and analysis of Pike County's financial performance provides an overall view of the County's financial activities for the year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review notes to the basic financial statements, and the financial statements themselves, to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2013 are as follows:

- The County's net position increased \$2,331,193 as a result of this year's operations. Net position of our business-type activities decreased \$78,565, and net position of our governmental activities increased \$2,409,758.
- General revenues for governmental activities accounted for \$10,474,996 in revenue or 37 percent of all revenues. Program specific revenues for governmental activities in the form of charges for services and sales, grants and contributions accounted for \$17,582,820 or 63 percent of total revenues of \$28,057,816.
- The County had \$25,648,058 in expenses related to governmental activities; \$17,582,820 of these expenses was offset by program specific charges for services and sales, grants and contributions.

Using this Annual Financial Report

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

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains a large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2013?" The statement of net position and the statement of activities answer this question. These statements include all assets, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

In the statement of net position and the statement of activities, the County is divided into two distinct kinds of activities:

- Governmental Activities - Most of the County's programs and services are reported here including public safety, public works, health, human services, conservation and recreation, economic development and assistance, legislative and executive, and judicial.
- Business-Type Activities - These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The Pike County Sewer Fund is reported as a business-type activity.

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

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

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

The County as a Whole

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

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 1 provides a summary of the County's net position for 2013 compared to the prior year:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	\$34,711,933	\$33,081,341	\$500,901	\$510,962	\$35,212,834	\$33,592,303
Capital Assets, Net	48,461,160	48,272,525	1,555,724	1,614,713	50,016,884	49,887,238
Total Assets	83,173,093	81,353,866	2,056,625	2,125,675	85,229,718	83,479,541
Liabilities						
Current and Other Liabilities	1,956,038	2,427,733	52,882	40,956	2,008,920	2,468,689
Long-Term Liabilities	7,015,978	7,029,514	264,085	266,496	7,280,063	7,296,010
Total Liabilities	8,972,016	9,457,247	316,967	307,452	9,288,983	9,764,699
Deferred Inflows of Resources						
Property Taxes not Levied to						
Finance Current Year Operations	2,843,368	2,899,839	0	0	2,843,368	2,899,839
Unavailable Revenue	0	48,829	0	0	0	48,829
Total Deferred Inflows of Resources	2,843,368	2,948,668	0	0	2,843,368	2,948,668
Net Position						
Net Investment in Capital Assets	41,651,138	40,704,846	1,302,679	1,355,026	42,953,817	42,059,872
Restricted	16,201,424	17,588,417	0	0	16,201,424	17,588,417
Unrestricted	13,505,147	10,654,688	436,979	463,197	13,942,126	11,117,885
Total Net Position	\$71,357,709	\$68,947,951	\$1,739,658	\$1,818,223	\$73,097,367	\$70,766,174

For governmental activities, the increase in current and other assets is due primarily from an increase in equity in pooled cash and investments, as well as due from other governments and loans receivable which was partially offset by a decrease in cash and cash equivalents with fiscal agents. The increase in capital assets is primarily a result of current year additions, which is partially offset by depreciation expense. Total liabilities for governmental activities decreased \$485,231 as a result of debt payments.

Business-type activities in 2013 had decreases in capital assets due to the depreciation of these assets. Total liabilities of business-type activities remained consistent with the prior year.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 2 shows the changes in net position for the year 2013 compared to the prior year.

Table 2
Changes in Net Position

	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,310,232	\$4,070,870	\$569,366	\$541,019	\$4,879,598	\$4,611,889
Operating Grants and Contributions	12,583,600	10,923,264	0	0	12,583,600	10,923,264
Capital Grants and Contributions	688,988	9,761,360	0	0	688,988	9,761,360
Total Program Revenues	17,582,820	24,755,494	569,366	541,019	18,152,186	25,296,513
General Revenues:						
Property & Sales Taxes	8,278,819	8,697,643	0	0	8,278,819	8,697,643
Grants and Entitlements	1,258,455	1,365,351	21,549	0	1,280,004	1,365,351
Unrestricted Investment Earnings	49,558	113,208	0	0	49,558	113,208
Gain on Sale of Capital Assets	6,372	0	0	0	6,372	0
Other	881,792	1,126,506	19,559	15,364	901,351	1,141,870
Total General Revenues	10,474,996	11,302,708	41,108	15,364	10,516,104	11,318,072
Total Revenues	28,057,816	36,058,202	610,474	556,383	28,668,290	36,614,585
Program Expenses						
General Government -						
Legislative and Executive	4,096,519	3,984,278	0	0	4,096,519	3,984,278
General Government - Judicial	1,484,516	1,461,617	0	0	1,484,516	1,461,617
Public Safety	3,546,634	3,801,047	0	0	3,546,634	3,801,047
Public Works	5,388,796	5,865,121	0	0	5,388,796	5,865,121
Health	5,068,148	4,645,254	0	0	5,068,148	4,645,254
Human Services	5,192,699	4,427,938	0	0	5,192,699	4,427,938
Conservation and Recreation	45,819	282,783	0	0	45,819	282,783
Economic Development and Assistance	609,093	1,323,671	0	0	609,093	1,323,671
Interest and Fiscal Charges	215,834	161,473	0	0	215,834	161,473
Pike County Sewer Fund	0	0	689,039	595,826	689,039	595,826
Total Expenses	25,648,058	25,953,182	689,039	595,826	26,337,097	26,549,008
Increase (Decrease) in Net Position Before Transfers	2,409,758	10,105,020	(78,565)	(39,443)	2,331,193	10,065,577
Transfers	0	(7,500)	0	7,500	0	0
Increase (Decrease) in Net Position	2,409,758	10,097,520	(78,565)	(31,943)	2,331,193	10,065,577
Beginning Net Position	68,947,951	58,850,431	1,818,223	1,850,166	70,766,174	60,700,597
Ending Net Position	\$71,357,709	\$68,947,951	\$1,739,658	\$1,818,223	\$73,097,367	\$70,766,174

The increase in operating grants and contributions is due to an increase in operating grants received in Motor Vehicle and Gas Tax, Children Services, and Child Support Enforcement Agency programs, which was partially offset by a decrease in operating grants received in the Community Development program. The increase in Charges for Services receipts is due to additional forfeitures received by the sheriff department and increased services provided by the Board of Developmental Disabilities program. The decrease in capital grants and contributions and assistance is due to a decrease in monies received by the Ohio Department of Transportation projects on behalf of the County.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

The decrease to public works expenses is primarily due to a reduction of work performed by the Motor Vehicle and Gas Tax program as well as the FEMA Flood Assistance program. The increase in human services expenses is directly related to an increase of services in the Job and Family Services program. The decrease in economic development and assistance is directly related to a decrease in operating grants in the Community Development program.

Governmental Activities

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

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
General Government - Legislative and Executive	\$4,096,519	\$3,984,278	\$3,134,769	\$3,097,370
General Government - Judicial	1,484,516	1,461,617	576,244	705,367
Public Safety	3,546,634	3,801,047	2,218,617	2,514,467
Public Works	5,388,796	5,865,121	1,901,118	(7,345,155)
Health	5,068,148	4,645,254	(23,731)	615,335
Human Services	5,192,699	4,427,938	86,956	729,440
Conservation and Recreation	45,819	282,793	41,477	249,259
Economic Development and Assistance	609,093	1,323,671	(12,253)	940,124
Interest and Fiscal Charges	215,834	161,473	142,041	(308,519)
Total Expenses	\$25,648,058	\$25,953,192	\$8,065,238	\$1,197,688

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

Business-Type Activities

Business-type activities include the Pike County Sewer Fund. This program had total revenues of \$610,474 and expenses of \$689,039 for the year 2013. As previously discussed, management reviews the operations and fees and sets the user fee structure. Business-type activities generally receive no support from tax revenues.

The County's Funds

Information about the County's major funds starts on page 14. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues and other financing sources of \$29,332,318 and expenditures and other financing uses of \$27,880,519. The net change in fund balance for the year was most significant in the General Fund. The fund balance increased \$851,516 as a result of decreased expenses.

The Board of Developmental Disabilities Fund had a decrease of \$634,304. The Motor Vehicle and Gas Tax had an increase in fund balance in the amount of \$539,765. The increase is attributed to revenues exceeding expenditures. The Job and Family Services Fund had an increase of \$10,152. The Pike Manufacturing Center Fund had a decrease in fund balance of \$442,642. The decrease is due primarily to an increase in expenditures which exceeded revenues.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of the year 2013 the County amended its General Fund budget numerous times. The County uses department based budgeting and the budgeting systems are designed to tightly control total department budgets but provide flexibility for site management.

For the General Fund, original budget basis revenue and other financing sources were \$5,503,532, which was below final budget estimates of \$8,199,105. The increase is primarily due to increases to taxes, charges for services, and intergovernmental revenues. Based upon a downward spiraling national and state economy, the County was pleased that actual revenue exceeded estimates for the calendar year. The increase in actual revenues is due mainly to an increase in taxes and intergovernmental revenues. Advances out of \$1,960,241 were not budgeted by the County. Original budget basis expenditures were \$7,243,473, which was below final budget estimates of \$8,713,852, due mainly to increases in legislative and executive and public safety expenditures and capital outlay. Actual expenditures were monitored closely and resulted in lower than expected spending primarily for general government and public safety.

The County's 2013 ending unobligated General Fund cash balance was \$859,637 below the final budgeted amount.

Capital Assets and Debt Administration

Capital Assets

At the end of the 2013 the County had \$50,016,884 invested in land, construction in progress, furniture and fixtures, buildings and improvements, machinery and equipment, vehicles, improvements other than buildings, and infrastructure, of which \$48,461,160 was in governmental activities. Table 4 shows 2013 as compared to 2012 balances.

Table 4
 Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$1,438,829	\$1,395,664	\$7,000	\$7,000	\$1,445,829	\$1,402,664
Construction in Progress	1,925,111	499,366	270,015	259,687	2,195,126	759,053
Furniture and Fixtures	81,730	91,887	0	0	81,730	91,887
Buildings and Improvements	6,838,172	6,615,297	23,132	25,977	6,861,304	6,641,274
Machinery and Equipment	1,108,412	1,417,305	21,775	23,753	1,130,187	1,441,058
Vehicles	262,599	371,742	10,234	16,637	272,833	388,379
Infrastructure	36,806,307	37,881,264	1,223,568	1,281,659	38,029,875	39,162,923
Totals	\$48,461,160	\$48,272,525	\$1,555,724	\$1,614,713	\$50,016,884	\$49,887,238

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

Debt

As of December 31, 2013 the County had \$6,281,532 in bonds and loans outstanding, with \$526,982 of this long term debt due within one year. See Notes 16 and 17 for more information regarding the County's debt. Table 5 summarizes long-term bonds and loans outstanding.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 5
 Outstanding Debt, at Year End

	Governmental Activities		Business-Type Activities	
	2013	2012	2013	2012
General Obligation Bonds	\$1,781,486	\$1,953,194	\$0	\$0
Revenue Bonds	1,872,100	1,958,400	0	0
OWDA Loan	19,125	120,976	253,045	259,687
USDA Loans	567,500	616,500	0	0
OPWC Loans	1,788,276	1,518,693	0	0
Total	\$6,028,487	\$6,167,763	\$253,045	\$259,687

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The County's legal debt margin as of December 31, 2013 is \$3,918,482.

For the Future

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

Looking into the future, the financial picture for not only Pike County, but all subdivisions of local government in Ohio continues to look very bleak. In Columbus, the state legislature in early 2006 passed a sweeping business tax law revision with HB 66 that many believe will cause further erosion of the local property tax base resulting in additional long term revenue cuts and the restriction of revenue growth for local governmental entities. Furthermore, in 2011, citing a dire financial situation, the State imposed cuts on Local Governments in terms of Local Government Funds, Tangible Personal Property reimbursements, and Public Utility Personal Property reimbursements that amounted to approximately a 57% reduction statewide in 2013. The projected "savings" to the State of Ohio one could say was not a state tax cut at all, but instead a local intergovernmental revenue cut proposed by the governor and passed by the legislature.

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

Contacting the County's Financial Management

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

BASIC FINANCIAL STATEMENTS

PIKE COUNTY
Statement of Net Position
December 31, 2013

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$20,233,262	\$449,374	\$20,682,636
Cash and Cash Equivalents:			
in Segregated Accounts	134,075	0	134,075
with Fiscal Agents	1,384,362	0	1,384,362
Receivables:			
Taxes	4,824,381	0	4,824,381
Accounts	106,267	51,527	157,794
Interest	9,983	0	9,983
Due From Other Governments	6,197,375	0	6,197,375
Loans Receivable (Net of Allowance)	1,822,228	0	1,822,228
Non-Depreciable Capital Assets	3,363,940	277,015	3,640,955
Depreciable Capital Assets, net of depreciation	45,097,220	1,278,709	46,375,929
Total Assets	\$83,173,093	\$2,056,625	\$85,229,718
Liabilities			
Accounts Payable	\$162,729	\$1,350	\$164,079
Accrued Wages and Benefits	416,344	6,446	422,790
Contracts Payable	320,342	1,805	322,147
Due to Other Governments	497,221	43,281	540,502
Matured Compensated Absences Payable	198	0	198
Claims Payable	23,876	0	23,876
Accrued Interest Payable	89,978	0	89,978
Notes Payable	445,350	0	445,350
Long-Term Liabilities:			
Due Within One Year	635,637	12,361	647,998
Due in More than One Year	6,380,341	251,724	6,632,065
Total Liabilities	8,972,016	316,967	9,288,983
Deferred Inflows of Resources			
Property Taxes not Levied to Finance Current Year Operations	2,843,368	0	2,843,368
Total Deferred Inflows of Resources	2,843,368	0	2,843,368
Net Position			
Net Investment in Capital Assets	41,651,138	1,302,679	42,953,817
Restricted for:			
Capital Projects	357,316	0	357,316
Debt Service	379,479	0	379,479
Community Development	3,023,844	0	3,023,844
Board of Developmental Disabilities	4,445,135	0	4,445,135
Motor Vehicle and Gas Tax	1,819,594	0	1,819,594
Emergency Medical Services	1,529,246	0	1,529,246
Child Support	506,772	0	506,772
Real Estate Assessment	963,503	0	963,503
Pike Senior Service	378,707	0	378,707
Children Services	895,596	0	895,596
Delinquent Real Estate	237,908	0	237,908
Other Purposes	1,664,324	0	1,664,324
Unrestricted	13,505,147	436,979	13,942,126
Total Net Position	\$71,357,709	\$1,739,658	\$73,097,367

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Activities
For the Year Ended December 31, 2013

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services and Sales	Operating	Capital	Primary Government		
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government:							
Legislative and Executive	\$4,096,519	\$538,508	\$423,242	\$0	(\$3,134,769)		(\$3,134,769)
Judicial	1,484,516	594,099	314,173	0	(576,244)		(576,244)
Public Safety	3,546,634	495,563	832,454	0	(2,218,617)		(2,218,617)
Public Works	5,388,796	614,697	2,227,196	645,785	(1,901,118)		(1,901,118)
Health	5,068,148	956,933	4,134,946	0	23,731		23,731
Human Services	5,192,699	977,036	4,128,707	0	(86,956)		(86,956)
Conservation and Recreation	45,819	4,342	0	0	(41,477)		(41,477)
Economic Development and Assistance	609,093	116,557	504,789	0	12,253		12,253
Interest and Fiscal Charges	215,834	12,497	18,093	43,203	(142,041)		(142,041)
Total Governmental Activities	25,648,058	4,310,232	12,583,600	688,988	(8,065,238)		(8,065,238)
Business-Type Activities:							
Pike County Sewer Fund	689,039	569,366	0	21,549		(\$98,124)	(98,124)
Total Business-Type Activities	689,039	569,366	0	21,549	0	(98,124)	(98,124)
Total Primary Government	\$26,337,097	\$4,879,598	\$12,583,600	\$710,537	(8,065,238)	(98,124)	(8,163,362)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					1,874,899	0	1,874,899
Property taxes, levied for emergency medical services					309,276	0	309,276
Property taxes, levied for board of developmental disabilities					1,077,678	0	1,077,678
Property taxes, levied for children services					504,880	0	504,880
Property taxes, levied for senior center					280,084	0	280,084
Sales					4,232,002	0	4,232,002
Grants and Contributions Not Restricted to Specific Programs					1,258,455	0	1,258,455
Gain on Sale of Capital Assets					6,372	0	6,372
Unrestricted Investment Earnings					49,558	0	49,558
Other					881,792	19,559	901,351
Total general revenues					10,474,996	19,559	10,494,555
Change in net position					2,409,758	(78,565)	2,331,193
Net position - January 1, 2013					68,947,951	1,818,223	70,766,174
Net position - December 31, 2013					\$71,357,709	\$1,739,658	\$73,097,367

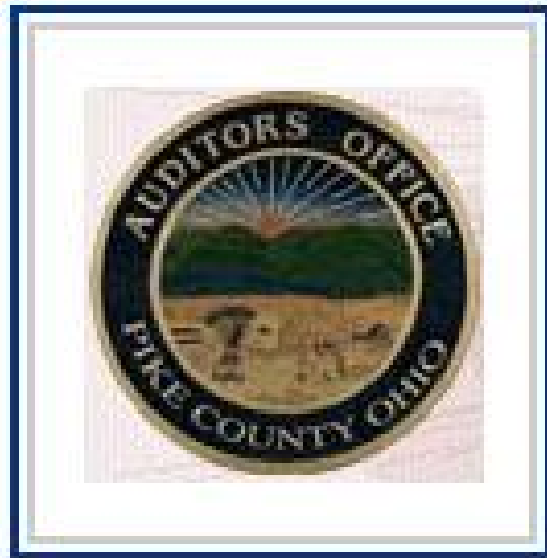
See accompanying notes to the basic financial statements

PIKE COUNTY
Balance Sheet
Governmental Funds
December 31, 2013

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
Assets			
Equity in Pooled Cash and Investments	\$6,221,964	\$1,461,108	\$4,125,426
Cash and Cash Equivalents:			
In Segregated Accounts	63,832	0	1,094
With Fiscal Agents	0	0	254,051
Receivables:			
Taxes	2,705,411	0	887,115
Interest	9,983	0	0
Accounts	0	0	0
Due from Other Governments	369,250	1,772,194	375,081
Due from Other Funds	1,848,507	0	25,000
Loans Receivable (Net of Allowance)	0	0	0
<i>Total Assets</i>	<u>\$11,218,947</u>	<u>\$3,233,302</u>	<u>\$5,667,767</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts Payable	\$30,746	\$44,466	\$7,511
Accrued Wages and Benefits	146,956	43,273	65,731
Contracts Payable	2,309	121,526	6,618
Due to Other Funds	0	0	0
Due to Other Governments	118,492	40,756	168,686
Matured Compensated Absences Payable	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	<u>298,503</u>	<u>250,021</u>	<u>248,546</u>
Deferred Inflows of Resources:			
Property Taxes not Levied to Finance Current Year Operations	1,253,953	0	646,579
Unavailable Revenue - Delinquent Taxes	671,496	0	185,928
Unavailable Revenue - Grants	226,892	1,177,878	197,519
<i>Total Deferred Inflows of Resources</i>	<u>2,152,341</u>	<u>1,177,878</u>	<u>1,030,026</u>
Fund Balances			
Nonspendable	204,857	0	0
Restricted	0	1,805,403	4,389,195
Assigned	825,337	0	0
Unassigned	7,737,909	0	0
<i>Total Fund Balances</i>	<u>8,768,103</u>	<u>1,805,403</u>	<u>4,389,195</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$11,218,947</u>	<u>\$3,233,302</u>	<u>\$5,667,767</u>

See accompanying notes to the basic financial statements

Job and Family Services	Pike Manufacturing Center	Other Governmental Funds	Total Governmental Funds
\$108,716	\$1,568,376	\$6,747,672	\$20,233,262
0	0	69,149	134,075
0	0	0	254,051
0	0	1,231,855	4,824,381
0	0	0	9,983
0	0	106,267	106,267
71,838	2,199,887	1,409,125	6,197,375
0	0	7,533	1,881,040
0	0	1,822,228	1,822,228
<u>\$180,554</u>	<u>\$3,768,263</u>	<u>\$11,393,829</u>	<u>\$35,462,662</u>
\$1,814	\$0	\$78,192	\$162,729
71,127	0	89,257	416,344
1,647	162,984	25,258	320,342
0	1,848,507	32,533	1,881,040
76,204	0	93,083	497,221
0	0	198	198
0	0	13,859	13,859
0	0	445,350	445,350
<u>150,792</u>	<u>2,011,491</u>	<u>777,730</u>	<u>3,737,083</u>
0	0	942,836	2,843,368
0	0	220,483	1,077,907
0	2,199,887	1,180,963	4,983,139
0	2,199,887	2,344,282	8,904,414
0	0	0	204,857
29,762	0	8,667,078	14,891,438
0	0	0	825,337
0	(443,115)	(395,261)	6,899,533
<u>29,762</u>	<u>(443,115)</u>	<u>8,271,817</u>	<u>22,821,165</u>
<u>\$180,554</u>	<u>\$3,768,263</u>	<u>\$11,393,829</u>	<u>\$35,462,662</u>



PIKE COUNTY
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2013*

Total Governmental Fund Balances		\$22,821,165
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		48,461,160
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	1,077,907	
Intergovernmental	4,983,139	
Total	6,061,046	6,061,046
An internal service fund is used by management to charge the cost of insurance to individuals. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		1,106,435
Long-term liabilities, including bonds, loans, capital lease obligations, and long-term portion of compensated absences, are not due and payable in the current period and therefore are not reported in the funds.		
Capital Lease Payable	(106,005)	
Compensated Absences	(881,486)	
Interest Payable	(76,119)	
Revenue Bonds	(1,872,100)	
USDA Loans Payable	(567,500)	
General Obligation Bonds	(1,781,486)	
OWDA Loan Payable	(19,125)	
OPWC Loans Payable	(1,788,276)	
Total	(7,092,097)	(7,092,097)
Net Position of Governmental Activities		\$71,357,709

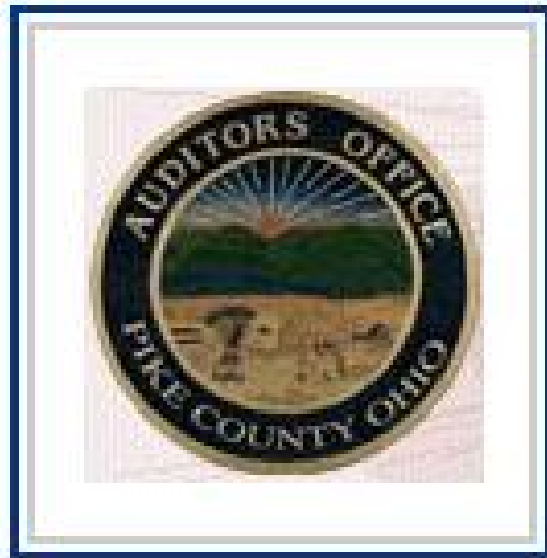
See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
Revenues			
Taxes	\$6,137,212	\$0	\$1,075,592
Intergovernmental	1,028,635	3,908,681	2,274,219
Interest	47,014	1,856	183
Charges for Services	921,780	443,630	610,054
Fees, License and Permits	8,856	0	0
Fines and Forfeitures	171,439	26,413	0
Other	467,711	28,952	67,739
<i>Total Revenues</i>	<u>8,782,647</u>	<u>4,409,532</u>	<u>4,027,787</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	3,332,173	0	0
Judicial	1,080,838	0	0
Public Safety	2,274,764	0	0
Public Works	82,053	2,454,922	0
Health	16,219	0	4,479,724
Human Services	183,815	0	0
Conservation and Recreation	32,593	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	702,723	1,308,763	126,983
Debt Service:			
Principal	25,159	134,716	125,045
Interest and Fiscal Charges	3,903	18,433	1,428
<i>Total Expenditures</i>	<u>7,734,240</u>	<u>3,916,834</u>	<u>4,733,180</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,048,407</u>	<u>492,698</u>	<u>(705,393)</u>
Other Financing Sources (Uses)			
Notes Issued	0	0	112,906
Proceeds from Sale of Capital Assets	20,631	47,067	0
OPWC Loans Issued	0	0	0
OWDA Loans Issued	0	0	0
Inception of Capital Lease	15,904	0	0
Transfers In	101,394	0	0
Transfers Out	(334,820)	0	(41,817)
<i>Total Other Financing Sources (Uses)</i>	<u>(196,891)</u>	<u>47,067</u>	<u>71,089</u>
<i>Net Change in Fund Balances</i>	851,516	539,765	(634,304)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>7,916,587</u>	<u>1,265,638</u>	<u>5,023,499</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$8,768,103</u></u>	<u><u>\$1,805,403</u></u>	<u><u>\$4,389,195</u></u>

See accompanying notes to the basic financial statements

Job and Family Services	Pike Manufacturing Center	Other Governmental Funds	Total Governmental Funds
\$0	\$0	\$1,111,159	\$8,323,963
3,081,568	200,000	3,274,178	13,767,281
0	0	505	49,558
0	0	1,948,289	3,923,753
0	0	135	8,991
0	0	179,636	377,488
5,022	5,000	307,368	881,792
<u>3,086,590</u>	<u>205,000</u>	<u>6,821,270</u>	<u>27,332,826</u>
0	0	512,655	3,844,828
0	0	379,090	1,459,928
0	0	1,198,904	3,473,668
0	382,285	833,571	3,752,831
0	0	520,005	5,015,948
3,156,668	0	1,589,311	4,929,794
0	0	0	32,593
0	0	606,373	606,373
22,841	165,756	116,893	2,443,959
12,071	102,373	486,533	885,897
1,883	0	195,573	221,220
<u>3,193,463</u>	<u>650,414</u>	<u>6,438,908</u>	<u>26,667,039</u>
<u>(106,873)</u>	<u>(445,414)</u>	<u>382,362</u>	<u>665,787</u>
0	0	0	112,906
0	0	7,321	75,019
0	0	400,123	400,123
0	2,772	179,288	182,060
0	0	0	15,904
117,604	0	994,482	1,213,480
(579)	0	(836,264)	(1,213,480)
<u>117,025</u>	<u>2,772</u>	<u>744,950</u>	<u>786,012</u>
10,152	(442,642)	1,127,312	1,451,799
19,610	(473)	7,144,505	21,369,366
<u>\$29,762</u>	<u>(\$443,115)</u>	<u>\$8,271,817</u>	<u>\$22,821,165</u>



PIKE COUNTY
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2013*

Net Change in Fund Balances - Total Governmental Funds		\$1,451,799
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeded depreciation in the current period.		
Capital Asset Additions	2,590,652	
Current Year Depreciation	<u>(2,333,370)</u>	
Total		257,282
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. These are the amounts of the gain on the sale of capital assets and proceeds from the sale of capital assets.		
Proceeds from Sale of Capital Assets	(75,019)	
Gain on Sale of Capital Assets	<u>6,372</u>	
Total		(68,647)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Taxes	(45,144)	
Intergovernmental	<u>763,762</u>	
Total		718,618
Proceeds from the issuance of long term notes and loans in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.		
		(695,089)
Repayment of loan and bond principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net position and does not result in an expense in the statement of activities.		
		834,365
Repayment of capital leases obligations are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net position and does not result in an expense in the statement of activities.		
		51,532
New capital lease obligations in the statement of revenues, expenditures, and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.		
		(15,904)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue of the internal service fund is allocated among the governmental activities.		
		31,784
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Increase in Compensated Absences	(161,368)	
Decrease in Interest Payable	<u>5,386</u>	
Total		<u>(155,982)</u>
Net Change in Net Position of Governmental Activities		<u><u>\$2,409,758</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget: Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$4,386,737	\$5,942,865	\$6,099,975	\$157,110
Charges for Services	489,475	689,875	711,815	21,940
Fees, Licenses and Permits	5,325	5,325	8,856	3,531
Fines and Forfeitures	155,000	168,500	172,942	4,442
Intergovernmental	345,700	896,240	945,870	49,630
Interest	65,000	65,000	88,437	23,437
Other	56,050	431,050	458,331	27,281
Total Revenues	5,503,287	8,198,855	8,486,226	287,371
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,150,222	3,346,800	3,035,263	311,537
Judicial	1,027,965	1,053,692	1,007,879	45,813
Public Safety	2,040,976	2,384,299	2,315,181	69,118
Public Works	78,708	91,708	80,931	10,777
Health	38,516	38,516	38,288	228
Human Services	314,673	329,399	307,274	22,125
Conservation and Recreation	263,312	271,119	265,366	5,753
Capital Outlay	41,200	759,418	752,186	7,232
Total Expenditures	6,955,572	8,274,951	7,802,368	472,583
Excess of Revenues Over (Under) Expenditures	(1,452,285)	(76,096)	683,858	759,954
Other Financing Sources (Uses)				
Transfers - In	0	0	101,394	101,394
Proceeds from Sale of Assets	250	250	20,631	20,381
Advances In	0	0	114,794	114,794
Transfers Out	(287,901)	(438,901)	(334,820)	104,081
Advances Out	0	0	(1,960,241)	(1,960,241)
Total Other Financing Sources and Uses	(287,651)	(438,651)	(2,058,242)	(1,619,591)
Net Change in Fund Balance	(1,739,936)	(514,747)	(1,374,384)	(859,637)
Fund Balance at Beginning of Year	6,409,873	6,409,873	6,409,873	0
Prior Year Encumbrances Appropriated	159,632	159,632	159,632	0
Fund Balance at End of Year	\$4,829,569	\$6,054,758	\$5,195,121	(\$859,637)

See accompanying notes to the basic financial statements

PIKE COUNTY
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$150,000	\$575,622	\$425,844	(\$149,778)
Fines and Forfeitures	15,000	15,000	24,098	9,098
Intergovernmental	3,200,000	3,358,354	3,989,813	631,459
Interest	0	0	1,835	1,835
Other	0	112,737	74,934	(37,803)
Total Revenues	3,365,000	4,061,713	4,516,524	454,811
Expenditures				
Current:				
Public Works	3,449,363	4,267,922	2,907,461	1,360,461
Capital Outlay	56,000	98,000	1,308,763	(1,210,763)
Debt Service:				
Principal Retirements	651,990	666,624	634,716	31,908
Interest and Fiscal Charges	25,000	151,790	30,538	121,252
Total Expenditures	4,182,353	5,184,336	4,881,478	302,858
Net Change in Fund Balance	(817,353)	(1,122,623)	(364,954)	757,669
Fund Balance at Beginning of Year	854,959	854,959	854,959	0
Prior Year Encumbrances Appropriated	336,360	336,360	336,360	0
Fund Balance at End of Year	\$373,966	\$68,696	\$826,365	\$757,669

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$704,601	\$1,079,601	\$1,062,307	(\$17,294)
Charges for Services	295,174	595,000	606,959	11,959
Intergovernmental	2,092,049	2,275,942	2,306,749	30,807
Other	25,500	32,000	67,642	35,642
Total Revenues	3,117,324	3,982,543	4,043,657	61,114
Expenditures				
Current:				
Health	3,356,663	4,423,553	4,149,630	273,923
Capital Outlay	30,000	164,851	151,411	13,440
Debt Service:				
Principal Retirements	0	112,906	112,906	0
Total Expenditures	3,386,663	4,701,310	4,413,947	287,363
Excess of Revenues Under Expenditures	(269,339)	(718,767)	(370,290)	348,477
Other Financing Sources (Uses)				
Notes Issued	0	112,906	112,906	0
Transfers - In	0	0	3,752	3,752
Advances - In	0	0	25,000	25,000
Advances - Out	0	0	(50,000)	(50,000)
Transfers -Out	(41,686)	(45,569)	(45,569)	0
Total Other Financing Sources (Uses)	(41,686)	67,337	46,089	(21,248)
Net Change in Fund Balance	(311,025)	(651,430)	(324,201)	327,229
Fund Balance at Beginning of Year	4,027,753	4,027,753	4,027,753	0
Prior Year Encumbrances Appropriated	192,356	192,356	192,356	0
Fund Balance at End of Year	\$3,909,084	\$3,568,679	\$3,895,908	\$327,229

See accompanying notes to the basic financial statements

PIKE COUNTY
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Job and Family Services Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget: Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$2,703,615	\$3,080,470	\$3,080,512	\$42
Other	1,200	5,022	5,022	0
Total Revenues	<u>2,704,815</u>	<u>3,085,492</u>	<u>3,085,534</u>	<u>42</u>
Expenditures				
Current:				
Human Services	2,830,267	3,203,526	3,184,752	18,774
Capital Outlay	23,000	23,441	23,441	0
Total Expenditures	<u>2,853,267</u>	<u>3,226,967</u>	<u>3,208,193</u>	<u>18,774</u>
Excess of Revenues Under Expenditures	<u>(148,452)</u>	<u>(141,475)</u>	<u>(122,659)</u>	<u>18,816</u>
Other Financing Sources (Uses):				
Transfers - In	124,685	117,604	117,604	0
Transfers - Out	0	(579)	(579)	0
Total Other Financing Sources (Uses)	<u>124,685</u>	<u>117,025</u>	<u>117,025</u>	<u>0</u>
Net Change in Fund Balance	(23,767)	(24,450)	(5,634)	18,816
Fund Balance at Beginning of Year	36,864	36,864	36,864	0
Prior Year Encumbrances Appropriated	51,207	51,207	51,207	0
Fund Balance at End of Year	<u>\$64,304</u>	<u>\$63,621</u>	<u>\$82,437</u>	<u>\$18,816</u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Net Position
Proprietary Funds
December 31, 2013

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Assets		
<i>Current Assets</i>		
Equity in Pooled Cash and Investments	\$449,374	\$0
Cash and Cash Equivalents with Fiscal Agents	0	1,130,311
Accounts Receivable	51,527	0
Total Current Assets	500,901	1,130,311
<i>Noncurrent Assets</i>		
Nondepreciable Capital Assets	277,015	0
Depreciable Capital Assets, net	1,278,709	0
Total Noncurrent Assets	1,555,724	0
Total Assets	\$2,056,625	\$1,130,311
Liabilities		
<i>Current Liabilities</i>		
Accounts Payable	\$1,350	\$0
Accrued Wages and Benefits	6,446	0
Contracts Payable	1,805	0
Due to Other Governments	43,281	0
Claims Payable	0	23,876
Compensated Absences Payable - Current Portion	6,809	
OWDA Loans Payable - Current Portion	5,552	0
Total Current Liabilities	65,243	23,876
<i>Noncurrent Liabilities</i>		
Long-Term Liabilities:		
Long-Term Notes Payable	247,493	0
Compensated Absences Payable	4,231	0
Total Noncurrent Liabilities	251,724	0
Total Liabilities	316,967	23,876
Net Position		
Investment in Capital Assets	1,302,679	0
Unrestricted	436,979	1,106,435
Total Net Position	\$1,739,658	\$1,106,435

See accompanying notes to the basic financial statements

PIKE COUNTY
*Statement of Revenues, Expenses and
 Changes in Fund Net Position
 Proprietary Funds
 For the Year Ended December 31, 2013*

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Operating Revenues		
Charges for Services	\$569,366	\$2,576,713
Total Operating Revenues	569,366	2,576,713
Operating Expenses		
Personal Services	156,790	0
Fringe Benefits	67,729	0
Contractual Services	347,969	2,290,032
Materials & Supplies	20,166	0
Other	24,006	0
Claims	0	255,219
Depreciation Expense	69,317	0
Total Operating Expenses	685,977	2,545,251
Operating Income (Loss)	(116,611)	31,462
Nonoperating Revenues		
Interest	0	322
Other Revenues	19,559	0
Interest and Fiscal Charges	(3,062)	0
Total Nonoperating Revenues	16,497	322
Net Income (Loss) Before Capital Contributions	(100,114)	31,784
Capital Contribution - Intergovernmental	21,549	0
Change in Net Position	(78,565)	31,784
Net Position at Beginning of Year	1,818,223	1,074,651
Net Position at End of Year	\$1,739,658	\$1,106,435

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Increase (Decrease) in Cash and Cash Equivalents:		
Cash Flows from Operating Activities:		
Cash Received from Customers	\$575,970	\$2,576,713
Cash Received from Other Sources	19,559	0
Cash Payments to Suppliers for Goods and Services	(382,390)	(2,290,032)
Cash Payments to Employees for Services and Benefits	(218,113)	0
Cash Payments for Claims	0	(272,925)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(4,974)	13,756
Cash Flows from Investing Activities:		
Interest on Investments	0	322
Cash Flows from Capital and Related Financing Activities:		
Proceeds from OPWC Loan	10,328	0
Receipts from Capital Grants	21,549	0
Payments for Capital Acquisitions	(10,328)	0
Principal Payments	(16,970)	0
Interest Payments	(3,062)	0
<i>Net Cash Provided by Capital and Related Financing Activities</i>	1,517	0
Net Increase (Decrease) in Cash and Cash Equivalents	(3,457)	14,078
Cash and Cash Equivalents at Beginning of Year	452,831	1,116,233
Cash and Cash Equivalents at End of Year	\$449,374	\$1,130,311

(Continued)

PIKE COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013
(Continued)

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Operating Income (Loss)	(\$116,611)	\$31,462
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>		
Depreciation	69,317	0
Nonoperating Revenue	19,559	0
Changes in Assets and Liabilities:		
Decrease in Accounts Receivable	6,604	0
Decrease in Accounts Payable	(21,876)	0
Decrease in Contracts Payable	(6,407)	0
Increase in Accrued Wages and Benefits	1,075	0
Increase in Compensated Absences Payable	4,231	0
Decrease in Claims Payable	0	(17,706)
Increase in Due to Other Governments	39,134	0
Total Adjustments	111,637	(17,706)
Net Cash Provided by Operating Activities	(\$4,974)	\$13,756

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2013

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$2,151,652
Cash and Cash Equivalents in Segregated Accounts	395,912
Receivables:	
Taxes	18,729,172
Due from Other Governments	<u>441,862</u>
 Total Assets	 <u><u>\$21,718,598</u></u>
 Liabilities	
Due to Other Governments	\$20,323,860
Undistributed Monies	1,153,086
Deposits Held and Due to Others	<u>241,652</u>
 Total Liabilities	 <u><u>\$21,718,598</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

Pike County, Ohio (the County), was created in 1815. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge, a Probate/Juvenile Court Judge and a County Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the entire County.

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Pike County, this includes the Pike County Board of Developmental Disabilities, Pike County Community Development, Emergency Medical Services, Emergency Management Agency, Pike County Planning Commission, Children Services Board, and departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the organization's budget, the issuance of its debt or levying of its taxes. The County has no blended or discretely presented component units.

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

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

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

General Fund. This fund is used to account for all financial resources of the County not accounted for or reported in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

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

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

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

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

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

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

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

Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's internal service fund is used to provide self insurance for health care claims under \$3,000.

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the fiscal year for which taxes are levied. (See Note 6) Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

Deferred Outflows and Deferred Inflows of Resources Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County did not have any deferred outflows as of December 31, 2013. The County reports a deferred inflow of resources which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of intergovernmental receivables and delinquent property taxes receivable which are not collected in the available period. Property taxes for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance fiscal year 2014 operations, have been recorded as deferred inflows of resources. The difference between deferred inflows on the Statement of Net Position and the Balance Sheet is due to delinquent property taxes receivable and grants and entitlements not received during the available period. These were reported as revenues on the Statement of Activities and not recorded as deferred inflows on the Statement of Net Position.

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

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary schedules are reported but no annual budgets were adopted for the following funds: Youth Services Subsidy Grant, HAVA Voter Registration, Unclaimed Monies, Trust, Armintrout, Education and Enforcement, Probate Alternative, and Pike Health Care Addition.

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

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

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

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

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

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

During fiscal year 2013, investments were limited to Federal Home Loan Bank Securities, Federal Home Loan Mortgage Corporation Securities, Federal Farm Credit Bank Securities, Federal National Mortgage Association Securities, US Treasury Notes, and Money Market Mutual Funds.

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

Interest is distributed to the General Fund, Motor Vehicle and Gas Tax, Board of Developmental Disabilities, Law Enforcement Block Grant, and the Armintrout Special Revenue Funds, and the Pike Health Care Addition Capital Projects Fund. Interest earned during 2013 amounted to \$49,558 in the governmental funds. The County also received interest on the cash and cash equivalents with fiscal agent in the Internal Service Fund in the amount of \$322.

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000 for all assets except infrastructure in which the County maintains a capitalization threshold of \$25,000. Public domain ("infrastructure") general capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems have been capitalized for acquisitions during 2013 and previous fiscal years in accordance with GASB Statement No. 34. Interest incurred during the construction of assets is not capitalized. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

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

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

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

Fund Balances: Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance classification includes amounts that cannot be spent because they are not in the spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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

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

Operating Revenues and Expenses: Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for sewer services. Operating expenses are necessary costs incurred to provide the services that are the primary activities of the fund. Revenues and expenses not matching these definitions are reported as non-operating revenues and expenses.

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Interfund transfers within governmental activities are eliminated in the statement of activities. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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

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

While reporting financial position, results of operations, and changes in fund balance on the basis of accounting principles generally accepted in the United States of America (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

The statements of revenues, expenditures and changes in fund balances - budget (non-GAAP budgetary basis) and actual – are presented in the basic financial statements for the General Fund and major special revenue funds. The major differences between the budget basis and the GAAP basis are that:

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

Net Change in Fund Balance (Deficit)				
General and Major Special Revenue Funds				
	General	MVGT	Board of Developmental Disabilities	Job and Family Services
GAAP Basis	\$851,516	\$539,765	\$(634,304)	\$10,152
Net Adjustments for:				
Revenue Accruals	85,781	59,925	40,870	(1,056)
Expenditure Accruals	(1,974,696)	(334,502)	498,655	11,552
Perspective Difference:				
Activity of Funds Reclassified For GAAP Reporting Purposes	(113,140)	0	0	0
Encumbrances	(223,845)	(630,142)	(229,422)	(26,282)
Budget Basis	<u>\$ (1,374,384)</u>	<u>\$ (364,954)</u>	<u>\$ (324,201)</u>	<u>\$ (5,634)</u>

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Balance Deficits: The following funds have a fund balance deficit as of December 31, 2013:

<u>Major Fund</u>		
Pike Manufacturing Center		\$443,115
<u>Nonmajor Funds</u>		
<u>Capital Projects Funds</u>		
Fairgrounds Improvement Fund		81,125
Pike Senior Services Fund		314,136

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

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

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

1. United States treasury notes, bills, bonds, or other obligations of or securities issued by the United States treasury or any other obligation guaranteed as to the payment of principal and interest by the United States;

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

2. Bonds, notes, debentures, or other obligations of or securities issued by any federal government agency or instrumentality, including, but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, or the political subdivisions of Ohio, provided that such political subdivisions are located wholly or partly within the same county as the investing authority;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio;
10. Certain bankers' acceptances for a period not to exceed one hundred and eighty days and commercial paper notes for a period not to exceed two hundred and seventy days in an amount not to exceed twenty-five percent of the interim moneys available for investment at any one time;
11. Under limited circumstances, corporate debt interests rated in any of the three highest rating classifications by at least two nationally recognized rating agencies;
12. Notes issued by corporations incorporated and operating within the United States, or by depository institutions doing business under any state or United States authority and operating within the United States. Such investments shall not exceed fifteen percent of the County's total average portfolio and meet other requirements; and
13. A current unpaid or delinquent tax line of credit authorized under division (G) of section 135.341 of the Revised Code provided that all of the conditions for entering into such a line of credit under that division are satisfied.

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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

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

Deposits:

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

The County’s bank balance of \$12,972,373 is either covered by FDIC or collateralized by the financial institutions’ public entity deposit pools in the manner as described above.

Investments: As of December 31, 2013, the County had the following investments and maturities:

	Carrying/Fair Value	Weighted Average Maturity		
		Less Than One Year	1-2 Years	3-5 Years
Federal Home Loan Bank	\$1,611,291	\$700,107	\$911,184	\$0
Federal Home Loan Mortgage Corporation	2,010,968	979,974	459,443	571,551
US Treasury Note	918,680	355,180	563,500	0
Federal Farm Credit Bank	668,151	0	0	668,151
Federal National Mortgage Association	5,252,098	0	4,718,502	533,596
Money Market Mutual Fund	571,729	571,729	0	0
Total Investments	\$11,032,917	\$2,606,990	\$6,652,629	\$1,773,298

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

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

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however their investment policy does stress diversification to limit potential losses. The County has invested 15% in Federal Home Loan Bank, 18% in Federal Home Loan Mortgage Corporation, 8% in US Treasury Note, 6% in Federal Farm Credit Bank, 48% in Federal National Mortgage Association, and 5% in Money Market Mutual Fund.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk - Custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the County's securities are either insured and registered in the name of the County or at least registered in the name of the County. The County has no policy specifically related to custodial credit risk, but requires the County to conform to requirements of Ohio law.

NOTE 6 - PROPERTY TAXES

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

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

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

Accrued property taxes receivable represents delinquent taxes outstanding and real and public utility taxes which were measurable and unpaid as of December 31, 2013. 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 2013 operations.

The full tax rate for all County operations for the year ended December 31, 2013, was \$12.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$330,266,850
Public Utility Personal Property	<u>70,541,920</u>
Total Property Taxes	<u>\$400,808,770</u>

NOTE 7 - PERMISSIVE SALES TAX

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 2013 amounted to \$4,232,002.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 8 - RECEIVABLES

Receivables at December 31, 2013, consisted of taxes, accounts (billings for user charged services), interest, loans, interfund, and due from other governments arising from grants, entitlements and shared revenues. All receivables (other than loans) are considered collectible in full.

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

Of the total loans receivable disclosed on the balance sheet, \$616,390 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 \$66,958 allowance for doubtful accounts.

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

<u>Governmental Activities</u>	<u>Amount</u>
Major Funds:	
General Fund	\$ 369,250
Motor Vehicle and Gas Tax	1,772,194
Board of Developmental Disabilities Grants	375,081
Job and Family Services Grants	71,838
Pike Manufacturing Center	2,199,887
Non-major Funds	
Community Development	982,274
EMS	20,012
Children Services	123,268
State Issue II	38,217
Pike Senior Services	23,076
Community Corrections Act Grant	27,790
Law Enforcement Block Grant	3,916
ODH MIECHV Grant	156,450
Miscellaneous Special Grants	<u>34,122</u>
Total Non-major Funds	<u>1,409,125</u>
Total Governmental Activities	<u>\$6,197,375</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During 2013, the County contracted with the Buckeye Joint-County Self-Insurance Council (a jointly governed organization, see Note 19) for liability, auto, and crime insurance. This jointly governed organization is a cost-sharing pool. The program has a \$0 to \$5,000 deductible per occurrence.

Coverages provided by the program are as follows:

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

In addition, the County maintains separate replacement cost insurance on buildings and contents in the amount of \$34,361,511 and other property insurance including \$1,000,000 for extra expenses.

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

The claims liability of \$23,876 reported in the self-insurance fund at December 31, 2013, is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2011	\$24,760	\$224,894	\$232,324	\$17,330
2012	17,330	292,931	268,679	41,582
2013	41,582	255,219	272,925	23,876

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013:

	Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013
Governmental Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$1,395,664	\$43,165	\$0	\$1,438,829
Construction in Progress	499,366	1,425,745	0	1,925,111
Total Non-Depreciable Capital Assets	1,895,030	1,468,910	0	3,363,940
<i>Depreciable Capital Assets</i>				
Furniture and Fixtures	347,205	9,308	(7,800)	348,713
Buildings and Improvements	10,056,569	561,724	(68,140)	10,550,153
Machinery and Equipment	3,781,189	50,034	(48,522)	3,782,701
Vehicles	3,462,928	101,273	(230,292)	3,333,909
Improvements other than Buildings	2,925,089	0	0	2,925,089
Infrastructure	51,222,676	399,403	0	51,622,079
Total Depreciable Capital Assets	71,795,656	1,121,742	(354,754)	72,562,644
Less Accumulated Depreciation:				
Furniture and Fixtures	(255,318)	(19,465)	7,800	(266,983)
Buildings and Improvements	(3,441,272)	(276,235)	5,526	(3,711,981)
Machinery and Equipment	(2,363,884)	(358,927)	48,522	(2,674,289)
Vehicles	(3,091,186)	(204,383)	224,259	(3,071,310)
Improvements other than Buildings	(2,925,089)	0	0	(2,925,089)
Infrastructure	(13,341,412)	(1,474,360)	0	(14,815,772)
Total Accumulated Depreciation	(25,418,161)	(2,333,370)	286,107	(27,465,424)
Net Depreciable Capital Assets	46,377,495	(1,211,628)	(68,647)	45,097,220
Governmental Activities - Capital Assets, Net	\$48,272,525	\$257,282	(\$68,647)	\$48,461,160

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$277,115
Judicial	23,981
Public Works	1,663,607
Public Safety	265,096
Human Services	27,764
Conservation and Recreation	13,226
Health	<u>62,581</u>
Total Depreciation Expense	<u>\$2,333,370</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 10 - CAPITAL ASSETS (Continued)

	Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013
Business-Type Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$7,000	\$0	\$0	\$7,000
Construction in Process	259,687	10,328	0	270,015
Total Capital Assets, Not Being Depreciated	266,687	10,328	0	277,015
 <i>Depreciable Capital Assets</i>				
Buildings and Improvements	85,352	0	0	85,352
Machinery and Equipment	82,232	0	0	82,232
Vehicles	49,134	0	0	49,134
Infrastructure	2,930,970	0	0	2,930,970
Total Depreciable Capital Assets	3,147,688	0	0	3,147,688
Less Accumulated Depreciation:				
Buildings and Improvements	(59,375)	(2,845)	0	(62,220)
Machinery and Equipment	(58,479)	(1,978)	0	(60,457)
Vehicles	(32,497)	(6,403)	0	(38,900)
Infrastructure	(1,649,311)	(58,091)	0	(1,707,402)
Total Accumulated Depreciation	(1,799,662)	(69,317)	0	(1,868,979)
Net Depreciable Capital Assets	1,348,026	(69,317)	0	1,278,709
Business Type Activities - Capital Assets, Net	\$1,614,713	(\$58,989)	\$0	\$1,555,724

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS

Ohio Public Employees Retirement System

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013 member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan.

The 2013, 2012, and 2011 member contribution rates were 10.0%, 10.0%, and 10.0%, respectively, for members in state and local classifications and 12.0% and 12.6%, 11.5% and 12.10%, and 11.0% and 11.6%, respectively for members in public safety and law enforcement.

The 2013, 2012, and 2011 employer contribution rates for members in state and local classifications were 14.0%, 14.0%, and 14.0%, respectively, of covered payroll. For both public safety and law enforcement divisions, the employer contribution rates were 18.10%, 18.10%, and 18.10%, respectively.

The County's contributions to OPERS for the years ended December 31, 2013, 2012, and 2011 were \$1,420,907, \$1,292,901, and \$1,172,117, respectively; 84 percent has been contributed for 2013 and 100 percent for 2012 and 2011. \$229,631, representing the unpaid contribution for 2013, is recorded as a liability within the respective funds.

State Teachers Retirement System

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

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

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

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

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

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

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

Funding Policy - For the fiscal years ended December 31, 2013, 2012, and 2011 plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2013, 2012, and 2011 were \$29,926, \$25,319, and \$22,354, respectively; 95 percent has been contributed for fiscal year 2013 and 100 percent for fiscal years 2012 and 2011. Of the 2013 amount, \$1,378 representing the unpaid contribution for 2013 is recorded as a liability within the respective funds.

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 12 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

- A. Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan; the Member-Directed Plan (MD) – a defined contribution plan; and the Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program, and Medicare Part B premium reimbursement, to qualifying members of both the TP and the CO Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

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

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

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

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

Employer contributions are expressed as a percentage of the covered payroll of active members. In 2013, 2012, and 2011, local government employer units contributed at 14.0%, 14.0%, and 14.0%, respectively, of covered payroll, and public safety and law enforcement employer units contributed at 18.10%, 18.10%, and 18.10%, respectively. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 1.0% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% during calendar years 2012 and 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar years 2012 and 2011. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions used to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$101,453, \$369,382, and \$334,874, respectively, which were equal to the required contributions for those years.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

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

State Teachers Retirement System

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

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

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

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2013, 2012 and 2011. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$2,138, \$1,809, and \$1,597, for the years ended December 31, 2013, 2012, and 2011, respectively, and are equal to the required allocations for those years.

NOTE 13 - OTHER EMPLOYEE BENEFITS

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

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

NOTE 14 - DEFERRED COMPENSATION

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 15 - CAPITALIZED LEASES - LESSEE DISCLOSURE

During 2013, the County entered into capitalized leases for the acquisition of a copier. In prior years, the County has entered into capitalized leases for the acquisition of copiers, a mail machine and hardware/software. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, *Accounting for Leases*, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service in the basic financial statements for the General Fund and the Board of Developmental Disabilities, Job and Family Services, and Child Support Special Revenue Funds. These expenditures are reflected as program/object expenditures on a budgetary basis.

The capital assets acquired by the leases have been capitalized in the statement of net position for governmental activities in the amount of \$623,273 which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the statement of net position for governmental activities. Principal payments in fiscal year 2013 totaled \$51,532 in the governmental funds.

The assets acquired through the capital lease are as follows:

	<u>Asset Value</u>	<u>Accum. Depreciation</u>	<u>Net Book Value</u>
Hardware/Software	\$417,604	\$387,777	\$29,827
2010 Copiers	37,700	26,391	11,309
2011 Probate Copier	6,601	4,125	2,476
2012 Mail Machine	49,320	14,796	34,524
2012 Copier	14,995	4,499	10,496
2012 Cannon Fax	15,024	4,507	10,517
2012 Cannon Color	19,318	5,795	13,523
2012 Computers DD	10,080	3,024	7,056
2012 Copier DD	14,191	4,257	9,934
2012 Xerox	7,656	1,914	5,742
2012 Mailing System	14,880	4,464	10,416
2013 Copier	15,904	1,590	14,314

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, 2013.

<u>Year Ending December 31,</u>	<u>Long-Term Debt</u>
2014	\$44,769
2015	33,344
2016	27,041
2017	8,986
Total Minimum Lease Payments	114,140
Less: Amount Representing Interest	(8,135)
Present Value of Minimum Lease Payments	<u>\$106,005</u>

NOTE 16 - LONG-TERM DEBT

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - LONG-TERM DEBT (Continued)

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

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

The County issued an OWDA loan in 2013 in the amount of \$179,288 for the residential septic system project. The OWDA loan is paid by grant funding from the American Reinvestment and Recovery Act.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the River Road Emergency Slip Repair project. The total amount awarded was \$24,789. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax Fund.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the Three Bridge Replacement project. The total amount awarded was \$550,000. As of December 31, 2013 \$284,958 had been disbursed. No amortization is available at this time.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the Bridge Replacement & Salyers. The total amount awarded was \$300,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax Fund.

The Ohio Public Works Commission (OPWC) loan issued in 2012 consists of money owed to OPWC for the Lake White Road Emergency Road Repair. The total amount awarded was \$21,549. This loan was repaid during 2013.

The Ohio Water Development Authority (OWDA) loan issued in 2012 consists of money owed to OWDA for the Manufacturing Center Improvements. The total amount awarded was \$102,373. The OWDA payable is payable solely from gross revenues of the Pike Manufacturing Center Fund. This loan was repaid during 2013

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

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

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - LONG-TERM DEBT (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

The Revenue Bond issued during 2009 was for the purpose of constructing a senior citizens center in the County. The bond was issued in the amount of \$2,200,000 at an interest rate of 3.50%. The bonds will be repaid from the Senior Center Levy Fund. Tax revenues of the Pike Senior Citizen Levy have been pledged to repay these debts. The net revenue available for this bond was \$222,405 and principal and interest paid was \$215,308 for 2013.

The Ohio Water Development Authority (OWDA) loan issued during 2012 consists of money owed to the OWDA for Hospital Hill Sanitation Sewer project. The total loan amount awarded was \$115,000. As of December 31, 2013, \$64,511 had been disbursed. No amortization is available at this time.

The Ohio Public Works Commission (OPWC) loan issued during 2013 consists of money owed to the OPWC for the replacement of Multiple Box Culverts. The total loan amount awarded was \$581,695. As of December 31, 2013, \$116,247 had been disbursed. No amortization is available at this time.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - LONG-TERM DEBT (Continued)

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

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

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

<u>Types / Issues</u>	<u>Outstanding at 01/01/13</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/13</u>	<u>Due in One Year</u>
<u>Governmental Funds</u>					
<u>Long-Term Obligations</u>					
Compensated Absences	\$720,118	\$1,685,321	\$1,523,953	\$881,486	\$73,821
Laparell Road					
Loan 0.00% - 1995					
Ohio Public Works Commission	28,125	0	9,375	18,750	9,375
Buchanan Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	54,000	0	10,500	43,500	10,500
OWDA-Water Pollution Control					
Loan 0.00% - 2002					
OWDA/EPA Loan	21,375	0	2,250	19,125	2,250
Tanglewood Bridge					
Loan 0.00% - 2002					
Ohio Public Works Commission	22,594	0	2,378	20,216	2,378
River Road					
Loan 0.00% - 2002					
Ohio Public Works Commission	59,375	0	6,250	53,125	6,250
River Road Emergency Slip Repair					
Loan 0.00% - 2012					
Ohio Public Works Commission	1,569	23,220	413	24,376	826
Three Bridge Replacement					
Loan 0.00% - 2012					
Ohio Public Works Commission	24,302	260,656	0	284,958	0
Bridge Replacement & Salyers					
Loan 0.00% - 2012					
Ohio Public Works Commission	300,000	0	11,111	288,889	11,111
Lake White Road Emergency Road Repair					
Loan 0.00% - 2012					
Ohio Public Works Commission	21,549	0	21,549	0	0

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - LONG-TERM DEBT (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/13</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/13</u>	<u>Due in One Year</u>
Manufacturing Center Improvements					
Loan 4.05% - 2012					
Ohio Water Development Authority	99,601	2,772	102,373	0	0
Residential Septic System					
Loan 0.00% - 2013					
Ohio Water Development Authority	0	179,288	179,288	0	0
Buck Hollow Road					
Loan 0.00% - 2004					
Ohio Public Works Commission	20,435	0	1,858	18,577	1,858
Loy's Run					
Loan 0.00% - 2003					
Ohio Public Works Commission	45,000	0	4,500	40,500	4,500
Pike Lake Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	35,000	0	5,000	30,000	5,000
Coal Dock Road					
Loan 0.00% - 2004					
Ohio Public Works Commission	68,750	0	6,250	62,500	6,250
Owl Creek Road					
Loan 0.00% - 2005					
Ohio Public Works Commission	90,000	0	7,500	82,500	7,500
Auerville Road					
Loan 0.00% - 2006					
Ohio Public Works Commission	193,244	0	14,606	178,638	14,606
Morgan's Fork Road					
Loan 0.00% - 2008					
Ohio Public Works Commission	187,500	0	12,500	175,000	12,500
Adams Road Bridge					
Loan 0.00% - 2009					
Ohio Public Works Commission	157,250	0	9,250	148,000	9,250
Little Creek Water Line					
Loan 0.00% - 2010					
Ohio Public Works Commission	210,000	0	7,500	202,500	7,500
General Obligation Bonds					
2007 – 4.4325%	1,817,690	0	149,110	1,668,580	156,570
General Obligation Bonds					
2008 – 3.90%	135,504	112,906	135,504	112,906	112,906
USDA – Dump Trucks					
2008 – 4.375%	50,700	0	7,500	43,200	7,900
Revenue Bonds					
2009 – 3.50%	1,958,400	0	86,300	1,872,100	89,300

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - LONG-TERM DEBT (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/13</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/13</u>	<u>Due in One Year</u>
USDA Loan – Gradall XL3100 2007 – 4.125%	77,000	0	14,100	62,900	14,800
USDA Loan – Volvo Backhoe 2007 – 4.375%	17,600	0	4,100	13,500	4,300
USDA Loan – Airport Hangar 2010 – 4.00%	316,100	0	6,400	309,700	6,500
USDA Loan – International Dump Trucks 2010 – 4.00%	107,900	0	11,700	96,200	12,200
USDA Loan - Backhoe 2010 – 3.75%	47,200	0	5,200	42,000	5,300
Multiple Box Culvert Replacements Loan 0.00% - 2013 Ohio Public Works Commission	0	116,247	0	116,247	0
Capital Leases	<u>141,633</u>	<u>15,904</u>	<u>51,532</u>	<u>106,005</u>	<u>40,386</u>
Total Governmental Obligations	<u>\$7,029,514</u>	<u>\$2,396,314</u>	<u>\$2,409,850</u>	<u>\$7,015,978</u>	<u>\$635,637</u>
<i>Business-Type Activities</i>					
<i>Long-Term Obligations</i>					
Hospital Hill Sanitation Sewer Rehab Loan 0.00% - 2012 Ohio Water Development Authority	\$54,183	\$10,328	\$11,500	\$53,011	\$0
North Sewer System Loan 1.50% - 2012 Ohio Water Development Authority	205,504	0	5,470	200,034	5,552
Compensated Absences	<u>6,809</u>	<u>24,172</u>	<u>19,941</u>	<u>11,040</u>	<u>6,809</u>
Total Business-Type Activities	<u>\$266,496</u>	<u>\$34,500</u>	<u>\$36,911</u>	<u>\$264,085</u>	<u>\$12,361</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - LONG-TERM DEBT (Continued)

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

	OPWC Tanglewood	OWDA Water Pollution	OPWC River Road	OPWC Buck Hollow	OPWC Lapparell Road	OPWC Adams Road	USDA - Backhoe	
							Principal	Interest
2014	\$2,378	\$2,250	\$6,250	\$1,858	\$9,375	\$9,250	\$4,300	\$591
2015	2,378	2,250	6,250	1,858	9,375	9,250	4,500	403
2016	2,378	2,250	6,250	1,858	0	9,250	4,700	206
2017	2,378	2,250	6,250	1,858	0	9,250	0	0
2018	2,378	2,250	6,250	1,858	0	9,250	0	0
2019-2023	8,326	7,875	21,875	9,287	0	46,250	0	0
2024-2028	0	0	0	0	0	46,250	0	0
2029-2030	0	0	0	0	0	9,250	0	0
Total	\$20,216	\$19,125	\$53,125	\$18,577	\$18,750	\$148,000	\$13,500	\$1,200

	OPWC Buchanan Road	OPWC Pike Lake Road	OPWC Loy's Run	OPWC Coal Dock Road	OPWC Owl Creek	OPWC Auerville	OPWC Morgan's Fork Road
2014	\$10,500	\$5,000	\$4,500	\$6,250	\$7,500	\$14,606	\$12,500
2015	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2016	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2017	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2018	1,500	5,000	4,500	6,250	7,500	14,606	12,500
2019-2023	0	5,000	18,000	31,250	37,500	73,030	62,500
2024-2027	0	0	0	0	7,500	32,578	50,000
Total	\$43,500	\$30,000	\$40,500	\$62,500	\$82,500	\$178,638	\$175,000

	USDA - Gradall		OWDA North Sewer		General Obligation - Governmental		OPWC Little Creek	USDA - Airport Hanger	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2014	\$14,800	\$2,594	\$5,552	\$2,980	\$269,476	\$86,803	\$7,500	\$6,500	\$12,390
2015	15,400	1,984	5,636	2,896	150,610	74,300	7,500	6,900	12,127
2016	16,000	1,352	5,721	2,811	101,710	68,576	7,500	7,100	11,853
2017	16,700	689	5,807	2,725	106,800	60,948	7,500	7,400	11,568
2018	0	0	5,894	2,638	112,150	55,602	7,500	7,700	11,272
2019-2023	0	0	30,829	11,831	609,780	198,981	37,500	43,300	51,490
2024-2028	0	0	33,220	9,439	430,960	63,210	37,500	52,800	42,098
2029-2033	0	0	35,798	6,862	0	0	37,500	64,200	30,671
2034-2038	0	0	38,575	4,084	0	0	37,500	78,000	16,769
2039-2043	0	0	33,002	1,124	0	0	15,000	35,800	2,161
Total	\$62,900	\$6,619	\$200,034	\$47,390	\$1,781,486	\$608,420	\$202,500	\$309,700	\$202,399

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - LONG-TERM DEBT (Continued)

	USDA – Dump Truck		Revenue Bond		USDA – Dump Trucks 2010		USDA – Backhoe 2010	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$7,900	\$1,890	\$89,300	\$65,524	\$12,200	\$3,848	\$5,300	\$1,575
2015	8,300	1,544	92,400	62,399	12,600	3,360	5,600	1,376
2016	8,600	1,184	95,600	59,165	13,200	2,856	5,800	1,169
2017	9,000	805	99,000	55,818	13,700	2,334	5,900	949
2018	9,400	411	102,400	52,353	14,300	1,780	6,300	728
2019-2023	0	0	568,600	205,412	30,200	1,824	13,100	743
2024-2028	0	0	675,200	98,704	0	0	0	0
2029	0	0	149,600	5,236	0	0	0	0
Total	\$43,200	\$5,834	\$1,872,100	\$604,611	\$96,200	\$16,002	\$42,000	\$6,540

	OPWC	OPWC
	River Road Emergency Slip	Bridge Replacement & Salyers
2014	\$826	\$11,111
2015	826	11,111
2016	826	11,111
2017	826	11,111
2018	826	11,111
2019-2023	4,130	55,555
2024-2028	4,130	55,555
2029-2033	4,130	55,555
2034-2038	4,130	55,555
2039-2043	3,726	11,114
Total	\$24,376	\$288,889

The County's legal debt margin as of December 31, 2013 is \$3,918,482.

NOTE 17 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2013 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/13</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/13</u>
<i>Major Fund</i>				
Motor Vehicle and Gas Tax	\$500,000	\$0	\$500,000	\$0
<i>Capital Projects Funds</i>				
<u>Non-Major Funds</u>				
Fairgrounds Improvement	91,000	79,000	91,000	79,000
Pike Senior Services	411,350	366,350	411,350	366,350
Total Non-Major				
Capital Project Funds	502,350	445,350	502,350	445,350
Total Governmental Activities	\$1,002,350	\$445,350	\$1,002,350	\$445,350

All of the notes are backed by the full faith and credit of Pike County. The note liability is reflected in the fund which received the proceeds and will be retired from the general revenues of the County. All the notes scheduled to mature have interest rates of 3.50 percent.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 18 - INTERFUND TRANSACTIONS

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers into the General Fund were from monies transferred from funds that were being closed out. These transfers comply with all applicable laws.

Transfers made during the year ended December 31, 2013, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<i>Major Funds</i>		
General Fund	\$101,394	\$334,820
Board of Developmental Disabilities Fund	0	41,817
Job and Family Services Fund	117,604	579
<i>Non-Major Governmental Funds</i>		
	<u>994,482</u>	<u>836,264</u>
Total All Funds	<u>\$1,213,480</u>	<u>\$1,213,480</u>

Interfund balances at December 31, 2013, consist of the following individual fund receivables and payables:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<i>Major Funds</i>		
General Fund	\$1,848,507	\$0
Board of Developmental Disabilities	25,000	0
Pike Manufacturing Center Fund	0	1,848,507
<i>Non-Major Governmental Funds</i>		
	<u>7,533</u>	<u>32,533</u>
Total All Funds	<u>\$1,881,040</u>	<u>\$1,881,040</u>

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

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS

Buckeye Joint-County Self-Insurance Council

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Ohio Government Risk Management Plan

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

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

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

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

Pike County cannot significantly influence operations of the Board, who has sole budgetary authority and controls surpluses and deficits. Pike County has no ongoing financial interest or responsibility. During 2013, Pike County contributed \$311,616 to the program.

Hocking Valley Community Residential Center

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

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

South Central Regional Juvenile Detention Center

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

The Center's revenue is from per diem charges for inmates to the respective counties and a percentage of the county tax base to the total tax base. Ross County is the fiscal officer of the Center. Pike County does not have any financial interest or responsibility. During 2013, Pike County contributed \$70,623 to the Center.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Ohio Valley Resource Conservation and Development Area, Inc.

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

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

Job Training Partnership Consortium

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

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

Private Industry Council (PIC)

The PIC is a jointly governed organization consisting of representatives from the private and public sectors of Pike, Scioto, Adams, Jackson and Brown Counties appointed by the County Commissioners from each county. The Board of Trustees is the governing board of the PIC. The Board of Trustees elects a President, Vice President, Secretary, Treasurer and an Executive Director. The President may execute, without limitation, contracts, bonds, notes, debentures, deeds, mortgages and other obligations in the name of the PIC. The County does not have any financial interest or responsibility. The Private Industry Council received no contributions from the County during 2013.

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 2013.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Southern Ohio Council of Governments

The County is a member of the Southern Ohio Council of Governments (the "Council"), which is a jointly governed organization created under Ohio Revised Code Section 167.01. The governing body consists of a fifteen member board with each participating County represented by its Director of its Board of Developmental Disabilities. Member counties include: Adams, Athens, Brown, Clinton, Fayette, Gallia, Highland, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto, and Vinton Counties. The Council acts as fiscal agent for the Pike County Board of Developmental Disabilities' supportive living program monies. The County had a \$254,051 balance on hand with the Council which includes investments at cost. Financial statements can be obtained by writing to the Southern Ohio Council of Governments, VA Medical Center, Building 8, 17273 State Route 104, Chillicothe, Ohio, 45601.

NOTE 20 - RELATED ORGANIZATIONS

Garnet A. Wilson Library of Pike County

The Garnet A. Wilson Library of Pike County is a political subdivision that is governed by a board of trustees appointed by the County Commissioners. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Library received no contributions from the County during 2013.

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 2013.

Pike Adult Activities Center

The Pike Adult Activities Center is a nonprofit organization that is governed by a board appointed by the County Commissioners and Probate Judge. The Pike Adult Activities Center provides services to adults in Pike County and has a contract with Pike County Board of DD to provide certain services to these adults. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The amount of payments made by the County to the Pike Adult Activities Center was \$8,500 for 2013.

NOTE 21 - CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 22 – CHANGE IN ACCOUNTING PRINCIPLES

For 2013, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 66, “Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62,” GASB Statement No. 69, “Government Combinations and Disposals of Government Operations,” and GASB Statement No. 70, “Accounting and Financial Reporting for Nonexchange Financial Guarantees.”

Statement No. 66 resolves conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

This Statement amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of an entity’s risk financing activities to the general fund and the internal service fund type. As a result, governments should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement 54 and Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*.

This Statement also amends Statement 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* includes a variety of transactions referred to as mergers, and transfers of operations.

Statement No. 70 improves accounting and financial reporting by state and local governments that extend and receive non exchange financial guarantees. This statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee.

The implementation of GASB Statements No. 66, 69, and 70 had no effect on the financial statements.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 23 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on the fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities	Job and Family Services	Pike Manufacturing Center	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Unclaimed Monies	\$204,857	\$0	\$0	\$0	\$0	\$0	\$204,857
Total of Nonspendable	204,857	0	0	0	0	0	204,857
Restricted For:							
Loans	0	0	0	0	0	1,822,228	1,822,228
Capital Projects	0	0	0	0	0	367,029	367,029
Debt Service	0	0	0	0	0	379,479	379,479
Community Development	0	0	0	0	0	482,514	482,514
Human Services	0	0	0	29,762	0	0	29,762
Law Enforcement	0	0	0	0	0	504,657	504,657
Children Services	0	0	0	0	0	901,923	901,923
Child Support Enforcement	0	0	0	0	0	504,704	504,704
Motor Vehicle Gas Tax	0	1,805,403	0	0	0	0	1,805,403
Court Services	0	0	0	0	0	359,169	359,169
Senior Citizens	0	0	0	0	0	382,500	382,500
Board of Developmental Disabilities	0	0	4,389,195	0	0	0	4,389,195
Emergency Medical Services	0	0	0	0	0	1,544,263	1,544,263
Real Estate Assessment	0	0	0	0	0	1,199,452	1,199,452
Other Federal and State Programs	0	0	0	0	0	219,160	219,160
Total Restricted	0	1,805,403	4,389,195	29,762	0	8,667,078	14,891,438
Assigned:							
Encumbrances	265,017	0	0	0	0	0	265,017
Certificate of Title	445,028	0	0	0	0	0	445,028
General Government	115,292	0	0	0	0	0	115,292
Total Assigned	825,337	0	0	0	0	0	825,337
Unassigned (deficit)	7,737,909	0	0	0	(443,115)	(395,261)	6,899,533
Total Fund Balances	\$8,768,103	\$1,805,403	\$4,389,195	\$29,762	(\$443,115)	\$8,271,817	\$22,821,165

NOTE 23 – ENCUMBRANCES

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

General Fund	\$223,845
Motor Vehicle and Gas Tax Fund	630,142
Board of Developmental Disabilities Fund	229,422
Real Estate Assessment Fund	253,059



COMBINING AND INDIVIDUAL
FUND STATEMENTS
AND SCHEDULES

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$4,386,737	\$5,942,865	\$6,099,975	\$157,110
Charges for Services	489,475	689,875	711,815	21,940
Fees, Licenses and Permits	5,325	5,325	8,856	3,531
Fines and Forfeitures	155,000	168,500	172,942	4,442
Intergovernmental	345,700	896,240	945,870	49,630
Interest	65,000	65,000	88,437	23,437
Other	56,050	431,050	458,331	27,281
Total Revenues	5,503,287	8,198,855	8,486,226	287,371
Expenditures:				
Current:				
General Government - Legislative and Executive				
Commissioners				
Salaries	232,649	232,650	232,549	101
Fringe Benefits	122,118	122,834	116,203	6,631
Supplies and Materials	2,500	3,700	3,353	347
Contractual Services	17,888	37,913	36,519	1,394
Other Expenditures	500	521	289	232
Total Commissioners	375,655	397,618	388,913	8,705
County Auditor				
Salaries	202,756	222,284	222,284	0
Fringe Benefits	106,572	119,822	117,504	2,318
Supplies and Materials	10,301	11,301	8,582	2,719
Contractual Services	12,592	12,591	5,773	6,818
Other Expenditures	3,811	3,811	2,961	850
Total County Auditor	336,032	369,809	357,104	12,705
Personal Property				
Salaries	31,896	31,896	30,565	1,331
Fringe Benefits	6,043	6,043	5,198	845
Supplies and Materials	575	575	0	575
Total Personal Property	38,514	38,514	35,763	2,751

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Appraisal of Real Property				
Supplies and Materials	310	310	0	310
Total Appraisal of Real Property	310	310	0	310
County Treasurer				
Salaries	137,866	137,866	136,517	1,349
Fringe Benefits	70,516	70,008	67,948	2,060
Supplies and Materials	3,500	4,300	3,826	474
Contractual Services	15,000	15,000	10,679	4,321
Other Expenditures	22,400	22,950	20,272	2,678
Total County Treasurer	249,282	250,124	239,242	10,882
Prosecuting Attorney				
Salaries	285,504	314,919	304,479	10,440
Fringe Benefits	125,128	141,327	114,682	26,645
Supplies and Materials	3,000	4,570	4,274	296
Contractual Services	39,613	49,813	48,684	1,129
Other Expenditures	100	0	0	0
Total Prosecuting Attorney	453,345	510,629	472,119	38,510
Budget Commission				
Supplies and Materials	433	433	232	201
Board of Revision				
Supplies and Materials	77	77	0	77
Other Expenditures	77	77	0	77
Total Board of Revision	154	154	0	154
Bureau of Inspection				
Contractual Services	62,000	91,082	90,054	1,028
County Planning Commission				
Salaries	67,520	67,520	67,520	0
Fringe Benefits	28,142	30,393	28,866	1,527
Supplies and Materials	400	400	274	126
Contractual Services	0	700	625	75
Other Expenditures	2,500	2,500	1,333	1,167
Total County Planning Commission	98,562	101,513	98,618	2,895

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Data Processing				
Supplies and Materials	4,518	4,518	2,593	1,925
Other Expenditures	150	150	0	150
Total Data Processing	4,668	4,668	2,593	2,075
Board of Elections				
Salaries	195,130	189,130	179,894	9,236
Fringe Benefits	69,194	68,458	68,034	424
Supplies and Materials	25,000	21,065	14,708	6,357
Contractual Services	36,500	39,971	39,244	727
Other Expenditures	2,000	2,000	1,650	350
Total Board of Elections	327,824	320,624	303,530	17,094
Buildings and Grounds - Maintenance				
Salaries	151,719	159,069	158,984	85
Fringe Benefits	86,201	85,550	85,119	431
Supplies and Materials	8,112	18,287	17,917	370
Contractual Services	133,685	203,618	185,726	17,892
Other Expenditures	22,500	91,196	87,840	3,356
Total Buildings and Grounds - Maintenance	402,217	557,720	535,586	22,134
Recorder				
Salaries	138,107	138,107	135,839	2,268
Fringe Benefits	47,530	45,121	45,089	32
Supplies and Materials	4,000	4,000	2,816	1,184
Contractual Services	0	2,994	2,900	94
Other Expenditures	2,400	2,400	2,012	388
Total Recorder	192,037	192,622	188,656	3,966
Insurance, Pensions, Taxes				
Contractual Services	230,000	222,000	213,979	8,021
Miscellaneous				
Other Expenditures	379,189	288,980	108,874	180,106
Total General Government - Legislative and Executive	3,150,222	3,346,800	3,035,263	311,537
General Government - Judicial				
Court of Appeals				
Other Expenditures	9,500	9,500	8,812	688

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Common Pleas Court				
Salaries	107,102	112,862	104,610	8,252
Fringe Benefits	37,089	35,722	35,005	717
Supplies and Materials	3,000	3,942	3,609	333
Contractual Services	705	900	561	339
Other Expenditures	37,000	40,452	27,176	13,276
Total Common Pleas Court	184,896	193,878	170,961	22,917
Adult Probation				
Salaries	600	600	600	0
Fringe Benefits	114	114	93	21
Supplies and Materials	2,500	2,500	1,986	514
Other Expenditures	900	900	553	347
Total Adult Probation	4,114	4,114	3,232	882
Jury Commission				
Supplies and Materials	500	500	174	326
Contractual Services	200	200	0	200
Other Expenditures	2,256	656	493	163
Total Jury Commssion	2,956	1,356	667	689
Juvenile Court				
Salaries	94,829	95,849	95,239	610
Fringe Benefits	40,908	33,826	33,058	768
Supplies and Materials	4,000	4,750	4,413	337
Contractual Services	1,000	0	0	0
Other Expenditures	19,150	28,211	21,196	7,015
Total Juvenile Court	159,887	162,636	153,906	8,730
Probate Court				
Salaries	68,219	68,387	68,387	0
Fringe Benefits	47,655	48,997	47,278	1,719
Supplies and Materials	2,500	3,176	2,827	349
Other Expenditures	2,800	2,317	1,567	750
Total Probate Court	121,174	122,877	120,059	2,818

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	137,218	137,218	137,218	0
Fringe Benefits	83,997	84,580	82,072	2,508
Supplies and Materials	6,000	6,000	5,184	816
Contractual Services	1,500	1,500	0	1,500
Other Expenditures	1,250	1,400	963	437
Total Clerk of Courts	229,965	230,698	225,437	5,261
County Court				
Personal Services	146,978	152,991	152,991	0
Fringe Benefits	86,008	86,615	84,297	2,318
Supplies and Materials	250	250	0	250
Other Expenditures	4,250	4,250	2,990	1,260
Total County Court	237,486	244,106	240,278	3,828
Public Defender				
Contractual Services	77,987	84,527	84,527	0
Total Public Defender	77,987	84,527	84,527	0
Total General Government - Judicial	1,027,965	1,053,692	1,007,879	45,813
Public Safety				
Coroner				
Personal Services	28,167	28,167	28,167	0
Fringe Benefits	26,591	26,946	26,333	613
Supplies and Materials	100	100	0	100
Contractual Services	35,000	35,000	10,800	24,200
Other Expenditures	1,400	2,180	1,880	300
Total Coroner	91,258	92,393	67,180	25,213

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Juvenile Probation				
Personal Services	45,488	45,488	44,954	534
Fringe Benefits	30,479	33,191	32,721	470
Supplies and Materials	300	300	189	111
Contractual Services	10,000	18,604	16,428	2,176
Other Expenditures	1,700	1,500	770	730
Total Juvenile Probation	87,967	99,083	95,062	4,021
Sheriff				
Personal Services	800,000	917,276	887,030	30,246
Fringe Benefits	423,321	415,281	414,109	1,172
Supplies and Materials	10,000	11,950	11,179	771
Contractual Services	503,482	644,856	638,270	6,586
Other Expenditures	118,748	197,260	196,604	656
Total Sheriff	1,855,551	2,186,623	2,147,192	39,431
Disaster Services				
Other Expenditures	6,200	6,200	5,747	453
Total Disaster Services	6,200	6,200	5,747	453
Total Public Safety	2,040,976	2,384,299	2,315,181	69,118
Public Works				
Engineer				
Personal Services	42,750	45,750	43,843	1,907
Fringe Benefits	28,505	36,505	29,149	7,356
Supplies and Materials	3,953	3,953	3,102	851
Contractual Services	1,000	2,500	1,925	575
Other Expenditures	2,500	3,000	2,912	88
Total Public Works	78,708	91,708	80,931	10,777
Health				
Other Health				
Fees-Vital Statistics	280	280	269	11
Crippled Children Aid	36,236	36,236	36,236	0
Contractual Services	2,000	2,000	1,783	217
Total Health	38,516	38,516	38,288	228

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Human Services				
Soldiers' Relief				
Salaries	65,116	74,884	73,972	912
Fringe Benefits	62,456	60,528	56,775	3,753
Supplies and Materials	2,200	2,334	1,930	404
Contractual Services	53,652	56,848	49,177	7,671
Other Expenditures	1,944	7,126	5,353	1,773
Total Soldiers' Relief	<u>185,368</u>	<u>201,720</u>	<u>187,207</u>	<u>14,513</u>
Veterans' Services				
Contractual Services	4,620	2,994	2,463	531
Other Human Services				
Welfare Assistance	124,685	124,685	117,604	7,081
Total Human Services	<u>314,673</u>	<u>329,399</u>	<u>307,274</u>	<u>22,125</u>
Conservation and Recreation				
Airport				
Personal Services	7,125	7,125	7,125	0
Fringe Benefits	3,248	3,301	3,140	161
Supplies and Materials	500	500	0	500
Contractual Services	16,139	22,393	20,175	2,218
Other Expenditures	3,000	2,000	1,443	557
Total Airport	<u>30,012</u>	<u>35,319</u>	<u>31,883</u>	<u>3,436</u>
Agriculture				
Contractual Services	233,300	235,800	233,483	2,317
Total Agriculture	<u>233,300</u>	<u>235,800</u>	<u>233,483</u>	<u>2,317</u>
Total Conservation and Recreation	<u>263,312</u>	<u>271,119</u>	<u>265,366</u>	<u>5,753</u>
Capital Outlay	41,200	759,418	752,186	7,232
<i>Total Expenditures</i>	<u>6,955,572</u>	<u>8,274,951</u>	<u>7,802,368</u>	<u>472,583</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,452,285)</u>	<u>(76,096)</u>	<u>683,858</u>	<u>759,954</u>

(Continued)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<i>Other Financing Sources (Uses):</i>				
Transfers - In	0	0	101,394	101,394
Proceeds from Sale of Assets	250	250	20,631	20,381
Advances - In	0	0	114,794	114,794
Advances - Out	0	0	(1,960,241)	(1,960,241)
Transfers - Out	(287,901)	(438,901)	(334,820)	104,081
<i>Total Other Financing Sources (Uses)</i>	(287,651)	(438,651)	(2,058,242)	(1,619,591)
Net Change in Fund Balance	(1,739,936)	(514,747)	(1,374,384)	(859,637)
Fund Balance at Beginning of Year	6,409,873	6,409,873	6,409,873	0
Prior Year Encumbrances Appropriated	159,632	159,632	159,632	0
Fund Balance at End of Year	<u>\$4,829,569</u>	<u>\$6,054,758</u>	<u>\$5,195,121</u>	<u>(\$859,637)</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$150,000	\$575,622	\$425,844	(\$149,778)
Fines and Forfeitures	15,000	15,000	24,098	9,098
Intergovernmental	3,200,000	3,358,354	3,989,813	631,459
Interest	0	0	1,835	1,835
Other	0	112,737	74,934	(37,803)
Total Revenues	3,365,000	4,061,713	4,516,524	454,811
Expenditures:				
Current:				
Public Works				
Engineer				
Personal Services	1,120,450	1,030,450	961,660	68,790
Fringe Benefits	569,821	551,942	446,856	105,086
Supplies and Materials	625,707	260,207	151,546	108,661
Contractual Services	1,003,123	2,068,703	1,030,013	1,038,690
Other Expenditures	130,262	356,620	317,386	39,234
Total Engineer	3,449,363	4,267,922	2,907,461	1,360,461
Debt Service:				
Principal Retirements	651,990	666,624	634,716	31,908
Interest and Fiscal Charges	25,000	151,790	30,538	121,252
Capital Outlay	56,000	98,000	1,308,763	(1,210,763)
Total Expenditures	4,182,353	5,184,336	4,881,478	302,858
Net Change in Fund Balance	(817,353)	(1,122,623)	(364,954)	757,669
Fund Balance at Beginning of Year	854,959	854,959	854,959	0
Prior Year Encumbrances Appropriated	336,360	336,360	336,360	0
Fund Balance at End of Year	\$373,966	\$68,696	\$826,365	\$757,669

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$704,601	\$1,079,601	\$1,062,307	(\$17,294)
Charges for Services	295,174	595,000	606,959	11,959
Intergovernmental	2,092,049	2,275,942	2,306,749	30,807
Other	25,500	32,000	67,642	35,642
Total Revenues	3,117,324	3,982,543	4,043,657	61,114
Expenditures:				
Current:				
Health				
Board of DD				
Personal Services	1,390,500	1,420,500	1,419,281	1,219
Fringe Benefits	602,907	692,907	637,219	55,688
Supplies and Materials	91,010	54,721	33,040	21,681
Contractual Services	1,180,178	2,153,622	1,973,171	180,451
Other Expenditures	92,068	101,803	86,919	14,884
Total Health	3,356,663	4,423,553	4,149,630	273,923
Capital Outlay	30,000	164,851	151,411	13,440
Debt Service:				
Principal Retirement	0	112,906	112,906	0
Total Expenditures	3,386,663	4,701,310	4,413,947	287,363
Excess of Revenues Under Expenditures	(269,339)	(718,767)	(370,290)	348,477
Other Financing Sources (Uses):				
Notes Issued	0	112,906	112,906	0
Transfers - In	0	0	3,752	3,752
Advances - In	0	0	25,000	25,000
Advances - Out	0	0	(50,000)	(50,000)
Transfers - Out	(41,686)	(45,569)	(45,569)	0
Total Other Financing Source (Uses)	(41,686)	67,337	46,089	(21,248)
Net Change in Fund Balance	(311,025)	(651,430)	(324,201)	327,229
Fund Balance at Beginning of Year	4,027,753	4,027,753	4,027,753	0
Prior Year Encumbrances Appropriated	192,356	192,356	192,356	0
Fund Balance at End of Year	\$3,909,084	\$3,568,679	\$3,895,908	\$327,229

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$2,703,615	\$3,080,470	\$3,080,512	\$42
Other	1,200	5,022	5,022	0
<i>Total Revenues</i>	<u>2,704,815</u>	<u>3,085,492</u>	<u>3,085,534</u>	<u>42</u>
Expenditures:				
Current:				
Human Services				
Personal Services	1,575,000	1,631,760	1,631,760	0
Fringe Benefits	673,507	598,525	598,525	0
Supplies and Materials	57,811	65,267	65,267	0
Contractual Services	116,146	84,323	84,323	0
Other Expenditures	407,803	823,651	804,877	18,774
Total Human Services	2,830,267	3,203,526	3,184,752	18,774
Capital Outlay	23,000	23,441	23,441	0
<i>Total Expenditures</i>	<u>2,853,267</u>	<u>3,226,967</u>	<u>3,208,193</u>	<u>18,774</u>
Excess of Revenues Under Expenditures	(148,452)	(141,475)	(122,659)	18,816
Other Financing Sources (Uses):				
Transfers - In	124,685	117,604	117,604	0
Transfers - Out	0	(579)	(579)	0
<i>Total Other Financing Sources (Uses)</i>	<u>124,685</u>	<u>117,025</u>	<u>117,025</u>	<u>0</u>
Net Change in Fund Balance	(23,767)	(24,450)	(5,634)	18,816
Fund Balance at Beginning of Year	36,864	36,864	36,864	0
Prior Year Encumbrances Appropriated	51,207	51,207	51,207	0
Fund Balance at End of Year	<u>\$64,304</u>	<u>\$63,621</u>	<u>\$82,437</u>	<u>\$18,816</u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Pike Manufacturing Major Capital Projects Fund
 For the Fiscal Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$1,455,045	\$200,000	\$200,000	\$0
Other	161,474	5,000	5,000	0
<i>Total Revenues</i>	<u>1,616,519</u>	<u>205,000</u>	<u>205,000</u>	<u>0</u>
Expenditures:				
Current:				
Public Works				
Personal Services	40,000	0	0	0
Contractual Services	0	1,949,511	1,949,511	0
Other Expenditures	0	1,149	1,149	0
Total Public Works	40,000	1,950,660	1,950,660	0
Debt Service:				
Principal Retirements	0	2,500	102,373	(99,873)
Capital Outlay	0	0	2,772	(2,772)
<i>Total Expenditures</i>	<u>40,000</u>	<u>1,953,160</u>	<u>2,055,805</u>	<u>(102,645)</u>
Excess of Revenues Over (Under) Expenditures	1,576,519	(1,748,160)	(1,850,805)	(102,645)
Other Financing Sources (Uses):				
OWDA Loans Issued	0	0	2,772	2,772
Advances - In	0	1,848,507	1,851,007	2,500
Transfers - Out	0	(99,873)	0	99,873
Advances - Out	0	0	(5,000)	(5,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,748,634</u>	<u>1,848,779</u>	<u>100,145</u>
Net Change in Fund Balance	1,576,519	474	(2,026)	(2,500)
Fund Balance at Beginning of Year	<u>2,026</u>	<u>2,026</u>	<u>2,026</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,578,545</u></u>	<u><u>\$2,500</u></u>	<u><u>\$0</u></u>	<u><u>(\$2,500)</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Net Position - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Sewer Enterprise Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Operating Revenues:				
Charges for Services	\$650,000	\$575,970	\$575,970	\$0
<i>Total Operating Revenues</i>	<u>650,000</u>	<u>575,970</u>	<u>575,970</u>	<u>0</u>
Operating Expenses:				
Personal Services	109,788	152,788	150,384	2,404
Fringe Benefits	55,992	73,692	67,729	5,963
Contractual Services	350,000	440,839	382,056	58,783
Materials and Supplies	8,800	22,978	20,516	2,462
Capital Outlay	2,500	4,600	3,315	1,285
Other	21,000	28,376	25,806	2,570
<i>Total Operating Expenses</i>	<u>548,080</u>	<u>723,273</u>	<u>649,806</u>	<u>73,467</u>
Excess of Revenues Over (Under) Expenses	<u>101,920</u>	<u>(147,303)</u>	<u>(73,836)</u>	<u>73,467</u>
Other Non-Operating Revenues (Expenses):				
Capital Grants	0	21,549	21,549	0
OWDA Loans Issued	0	10,328	10,328	0
Other Non-Operating Revenue	2,500	19,559	19,559	0
Principal Retirement	0	(16,970)	(16,970)	0
Interest and Fiscal Charges	0	(3,062)	(3,062)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>2,500</u>	<u>31,404</u>	<u>31,404</u>	<u>0</u>
Net Change in Net Position	104,420	(115,899)	(42,432)	73,467
Net Position at Beginning of Year	422,735	422,735	422,735	0
Prior Year Encumbrances Appropriated	<u>30,091</u>	<u>30,091</u>	<u>30,091</u>	<u>0</u>
Net Position at End of Year	<u><u>\$557,246</u></u>	<u><u>\$336,927</u></u>	<u><u>\$410,394</u></u>	<u><u>\$73,467</u></u>

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Dog and Kennel Fund

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

Marriage License Special Fund

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

Child Support Enforcement Agency Fund

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

Probate Court Business Fund

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

Sheriff Concealed Handgun Fund

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

Real Estate Assessment Fund

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

Youth Services Subsidy Grant Fund

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

Tuberculosis (TB) Levy Fund

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

County Court Computerization Fund

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

County Court Computer Legal Research Fund

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

Federal Department of Energy (DOE) Agreement in Principle Fund

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

Law Enforcement Trust Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

Drug Abuse Resistance Education (DARE) Grant Fund

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

Juvenile Court Computerization Fund

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

Emergency Medical Services Fund

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

Probate Court Computerization Fund

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

Probate Court Computer Legal Research Fund

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

Common Pleas Court Computerization Fund

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

Common Pleas Court Computer Legal Research Fund

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

Juvenile Court Computer Legal Research Fund

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

Children Services Fund

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

County Emergency Preparedness Fund

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

County EMA Terrorism Planning Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

CHIP Housing Revolving Loan Fund

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

Emergency Management Agency (EMA) Co-Operative Agreement Fund

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

Delinquent Real Estate Tax and Assessment Collection (DRETAC) Fund

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

Drug Law Enforcement Fund

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

Indigent Guardianship Fund

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

Community Right to Know Emergency Fund

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

Indigent Drivers Alcohol Treatment Fund

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

Enforcement and Education Fund

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

Felony and Delinquent Care Fund

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

Probate Alternative

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

Community Corrections Act Grant Fund

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

Law Enforcement Block Grant Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

FEMA Flood Assistance Grant Fund

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

V.O.C.A. Grant Fund

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

Bulletproof Vest Fund

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

FEMA Windstorm Assistance Grant Fund

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

Court Security Grant Fund

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

Byrne Memorial D02 Victim Fund

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

Electronic Monitor House Arrest Fund

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

County Court Probation Fund

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

Juvenile Accountability Fund

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

Department of Justice Equipment Grant Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

FEMA 02 Plan Fund

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

Pre-Disaster Mitigation Fund

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

St. Homeland Security Part I Fund

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

09 St Homeland Security Grant Fund

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

HAVA Voter Registration Fund

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

FY07 Homeland Security Grant Fund

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

Mediation Fund

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

FY 08 Homeland Security Grant Fund

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

County Court Special Project Fund

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

OPD Citizens Corps Program Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

Airport Community Day Fund

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

Buffer Zone Protection Program Fund

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

Pike County Wireless Government Assistance Fund

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

Ohio Pet Fund

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

Ohio Peace Office Training Fund

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

Sheriff Police Service Contract Fund

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

County Commissioners M&R Fund

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

Pike Senior Services Levy Fund

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

Juvenile Division Special Project Fund

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

Probate Division Special Project Fund

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

Juvenile Indigent Drivers Alcohol Treatment Fund

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

Law Library Resources Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

ODH MIECHV Grant Fund

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

Juvenile Division Special Project Drug Court Fund

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

Juvenile Division Special Project Family Fund

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

Common Pleas Court Special Projects Fund

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

BWC Workplace Wellness Grant Fund

To account for the revenue and expenditures incurred in the implementation of the Workplace Wellness Grant Program awarded to Pike County by the Ohio Bureau of Workers Compensation. The state grant was offered to employers wanting to improve the health and wellness of their workers by establishing programs to reduce health risk factors specific to their employees.

Community Development Fund

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

Misc. Special Grant Fund

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

Armintrout Fund

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

Pike County Water Fund

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

Nonmajor Debt Service Funds

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

Bond Retirement Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

Mifflin Township Waterline Notes Fund

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

Lapperell Cynthia Water Notes Fund

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

Airport Hangars Notes Fund

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

EMS Vehicles Note Fund

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

Children's Services Building Notes Fund

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

Water Pollution Control Loan Fund

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

American Blvd. Improvement Fund

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

Nonmajor Capital Projects Funds

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

Issue II Grants Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

East Jackson Water Tap Fund

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

Fairgrounds Improvement Fund

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

Pike Health Care Addition Fund

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

Children Services Building Fund

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

Pike Senior Services Fund

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

DOE/SODI Airport Grant Fund

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

Market Street Office Complex Capital Fund

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

Sunfish Creek Road Waterline Capital Fund

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

Pike County Local Government Service Center Fund

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

Pike Lake Road Waterline Capital Fund

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

Northgate Sewer Line Capital Project Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

Pine Top Road Waterline Project Fund

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

Pike County Records Center Fund

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

Scioto Twp Waterline Fund

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

Pike County Courthouse Improvement Fund

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

Mifflin Township Capital Project Fund

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

Misc. Capital Projects Fund

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

Funds Reported Separately for Budgetary Purposes

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

County Recorder's Equipment Fund

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

Certificate of Title Administration Fund

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

Airport Authority Grant Fund

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

Airport Resurfacing Fund

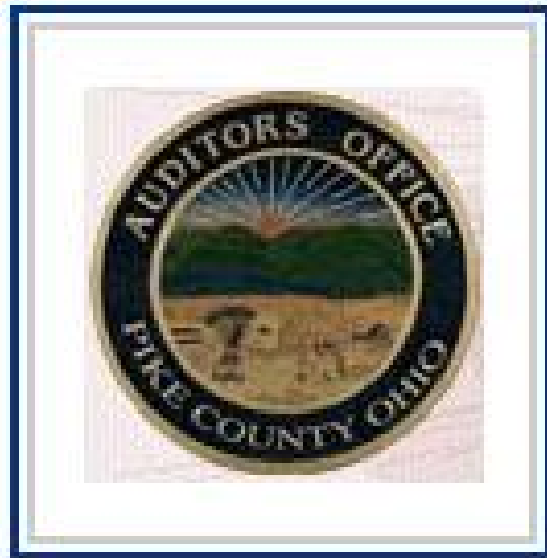
To account for monies received from various sources that were used for airport runway resurfacing.

Unclaimed Monies Fund

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

Trust Fund

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



PIKE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
As of December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
Assets:				
Equity in Pooled Cash and Investments	\$5,969,599	\$379,479	\$398,594	\$6,747,672
Cash and Cash Equivalents in Segregated Accounts	69,149	0	0	69,149
Receivables:				
Taxes	1,231,855	0	0	1,231,855
Accounts	106,267	0	0	106,267
Due from Other Funds	7,533	0	0	7,533
Loans Receivable (Net of Allowance for Doubtful Accounts)	1,822,228	0	0	1,822,228
Due from Other Governments	1,370,908	0	38,217	1,409,125
Total Assets	10,577,539	379,479	436,811	11,393,829
Liabilities, Deferred Inflows of Resources and Fund Balances:				
Liabilities:				
Accounts Payable	78,192	0	0	78,192
Contracts Payable	19,424	0	5,834	25,258
Accrued Wages and Benefits	89,257	0	0	89,257
Accrued Interest Payable	0	0	13,859	13,859
Due to Other Funds	32,533	0	0	32,533
Matured Compensated Absences Payable	198	0	0	198
Due to Other Governments	93,083	0	0	93,083
Notes Payable	0	0	445,350	445,350
Total Liabilities	312,687	0	465,043	777,730
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	942,836	0	0	942,836
Unavailable Revenue - Delinquent Taxes	220,483	0	0	220,483
Unavailable Revenue - Grants	1,180,963	0	0	1,180,963
Total Deferred Inflows of Resources	2,344,282	0	0	2,344,282
Fund Balances:				
Restricted	7,920,570	379,479	367,029	8,667,078
Unassigned	0	0	(395,261)	(395,261)
Total Fund Balances	7,920,570	379,479	(28,232)	8,271,817
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$10,577,539	\$379,479	\$436,811	\$11,393,829

PIKE COUNTY
*Combining Statement of Revenues, Expenditures,
And Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
Revenues:				
Taxes	\$1,111,159	\$0	\$0	\$1,111,159
Charges for Services	1,850,990	0	97,299	1,948,289
Fees, Licenses and Permits	135	0	0	135
Fines and Forfeitures	179,636	0	0	179,636
Intergovernmental	2,925,457	0	348,721	3,274,178
Interest	20	0	485	505
Other	242,813	56,955	7,600	307,368
Total Revenues	6,310,210	56,955	454,105	6,821,270
Expenditures:				
Current:				
General Government:				
Legislative and Executive	512,655	0	0	512,655
Judicial	379,090	0	0	379,090
Public Safety	1,198,904	0	0	1,198,904
Public Works	81,643	0	751,928	833,571
Health	520,005	0	0	520,005
Human Services	1,589,311	0	0	1,589,311
Economic Development and Assistance	606,373	0	0	606,373
Capital Outlay	107,607	0	9,286	116,893
Debt Service:				
Principal	190,826	171,708	123,999	486,533
Interest and Fiscal Charges	87	96,654	98,832	195,573
Total Expenditures	5,186,501	268,362	984,045	6,438,908
Excess of Revenues Over (Under) Expenditures	1,123,709	(211,407)	(529,940)	382,362
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	7,321	0	0	7,321
Transfers - In	169,648	590,886	233,948	994,482
Transfers - Out	(322,250)	0	(514,014)	(836,264)
OPWC Loans Issued	0	0	400,123	400,123
OWDA Loans Issued	179,288	0	0	179,288
Total Other Financing Sources (Uses)	34,007	590,886	120,057	744,950
Net Change in Fund Balances	1,157,716	379,479	(409,883)	1,127,312
Fund Balances at Beginning of Year	6,762,854	0	381,651	7,144,505
Fund Balances at End of Year	<u><u>\$7,920,570</u></u>	<u><u>\$379,479</u></u>	<u><u>(\$28,232)</u></u>	<u><u>\$8,271,817</u></u>

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2013

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Sheriff Concealed Handgun
Assets:					
Equity in Pooled Cash and Investments	\$33,780	\$364	\$530,919	\$6,322	\$61,429
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Funds	0	0	7,533	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	33,780	364	538,452	6,322	61,429
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	2,382	0	11,555	0	0
Due to Other Funds	0	0	7,533	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	1,434	0	14,660	0	0
Total Liabilities	3,816	0	33,748	0	0
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0	0
Unavailable Revenue - Grants	0	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0	0
Fund Balances:					
Restricted	29,964	364	504,704	6,322	61,429
Total Fund Balances	29,964	364	504,704	6,322	61,429
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$33,780	\$364	\$538,452	\$6,322	\$61,429

<u>Real Estate Assessment</u>	<u>Youth Services Subsidy Grant</u>	<u>Tuberculosis Levy</u>	<u>County Court Computerization</u>	<u>County Court Computer Legal Research</u>
\$980,167	\$33,565	\$7,271	\$50,910	\$117,523
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>980,167</u>	<u>33,565</u>	<u>7,271</u>	<u>50,910</u>	<u>117,523</u>
0	0	0	0	0
10,740	0	0	0	0
4,416	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,467	0	0	0	0
<u>18,623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>961,544</u>	<u>33,565</u>	<u>7,271</u>	<u>50,910</u>	<u>117,523</u>
<u>961,544</u>	<u>33,565</u>	<u>7,271</u>	<u>50,910</u>	<u>117,523</u>
<u>\$980,167</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$50,910</u>	<u>\$117,523</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2013
(Continued)

	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	DARE Grant	Juvenile Court Computerization	Emergency Medical Services
Assets:					
Equity in Pooled Cash and Investments	\$1,071	\$3,539	\$0	\$3,814	\$1,556,066
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	252,993
Accounts	0	0	0	0	56,523
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	20,012
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	<u>1,071</u>	<u>3,539</u>	<u>0</u>	<u>3,814</u>	<u>1,885,594</u>
Liabilities:					
Accounts Payable	0	0	0	0	25,496
Contracts Payable	0	0	0	0	8,684
Accrued Wages and Benefits	0	0	0	0	27,061
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	0	0	0	29,036
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,277</u>
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	186,416
Unavailable Revenue - Delinquent Taxes	0	0	0	0	51,976
Unavailable Revenue - Grants	0	0	0	0	12,662
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>251,054</u>
Fund Balances:					
Restricted	1,071	3,539	0	3,814	1,544,263
Total Fund Balances	<u>1,071</u>	<u>3,539</u>	<u>0</u>	<u>3,814</u>	<u>1,544,263</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,071</u>	<u>\$3,539</u>	<u>\$0</u>	<u>\$3,814</u>	<u>\$1,885,594</u>

<u>Probate Court Computerization</u>	<u>Probate Court Computer Legal Research</u>	<u>Common Pleas Court Computerization</u>	<u>Common Pleas Court Computer Legal Research</u>	<u>Juvenile Court Computer Legal Research</u>
\$6,271	\$2,063	\$14,536	\$11,861	\$3,526
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6,271</u>	<u>2,063</u>	<u>14,536</u>	<u>11,861</u>	<u>3,526</u>
0	0	0	0	0
0	0	0	0	0
0	0	78	0	0
0	0	0	0	0
0	0	0	0	0
0	0	42	0	0
<u>0</u>	<u>0</u>	<u>120</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6,271</u>	<u>2,063</u>	<u>14,416</u>	<u>11,861</u>	<u>3,526</u>
<u>6,271</u>	<u>2,063</u>	<u>14,416</u>	<u>11,861</u>	<u>3,526</u>
<u>\$6,271</u>	<u>\$2,063</u>	<u>\$14,536</u>	<u>\$11,861</u>	<u>\$3,526</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2013
(Continued)

	Children Services	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
Assets:					
Equity in Pooled Cash and Investments	\$863,578	\$0	\$0	\$11,794	\$12,425
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	616,487	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	123,268	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	1,603,333	0	0	11,794	12,425
Liabilities:					
Accounts Payable	49,264	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	21,392	0	0	0	1,885
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	198	0	0	0	0
Due to Other Governments	15,442	0	0	0	1,029
Total Liabilities	86,296	0	0	0	2,914
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	487,616	0	0	0	0
Unavailable Revenue - Delinquent Taxes	98,507	0	0	0	0
Unavailable Revenue - Grants	28,991	0	0	0	0
Total Deferred Inflows of Resources	615,114	0	0	0	0
Fund Balances:					
Restricted	901,923	0	0	11,794	9,511
Total Fund Balances	901,923	0	0	11,794	9,511
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,603,333	\$0	\$0	\$11,794	\$12,425

<u>Delinquent Real Estate Tax and Assessment Collection</u>	<u>Drug Law Enforcement</u>	<u>Indigent Guardianship</u>	<u>Community Right to Know Emergency</u>	<u>Indigent Drivers Alcohol Treatment</u>
\$240,541	\$6,230	\$19,811	\$41,579	\$6,603
0	69,149	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>240,541</u>	<u>75,379</u>	<u>19,811</u>	<u>41,579</u>	<u>6,603</u>
0	0	0	0	0
0	0	0	0	0
1,653	0	0	351	0
0	0	0	0	0
0	0	0	0	0
980	0	4	194	0
<u>2,633</u>	<u>0</u>	<u>4</u>	<u>545</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>237,908</u>	<u>75,379</u>	<u>19,807</u>	<u>41,034</u>	<u>6,603</u>
<u>237,908</u>	<u>75,379</u>	<u>19,807</u>	<u>41,034</u>	<u>6,603</u>
<u>\$240,541</u>	<u>\$75,379</u>	<u>\$19,811</u>	<u>\$41,579</u>	<u>\$6,603</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2013
(Continued)

	Enforcement and Education	Felony and Delinquent Care	Probate Alternative	Community Corrections Act Grant	Law Enforcement Block Grant
Assets:					
Equity in Pooled Cash and Investments	\$367	\$84,632	\$10,204	\$1,636	\$1,647
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	27,790	3,916
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	<u>367</u>	<u>84,632</u>	<u>10,204</u>	<u>29,426</u>	<u>5,563</u>
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	3,429	0	1,493	750
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	1,946	0	822	309
Total Liabilities	<u>0</u>	<u>5,375</u>	<u>0</u>	<u>2,315</u>	<u>1,059</u>
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0	0
Unavailable Revenue - Grants	0	0	0	13,895	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,895</u>	<u>0</u>
Fund Balances:					
Restricted	367	79,257	10,204	13,216	4,504
Total Fund Balances	<u>367</u>	<u>79,257</u>	<u>10,204</u>	<u>13,216</u>	<u>4,504</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$367</u>	<u>\$84,632</u>	<u>\$10,204</u>	<u>\$29,426</u>	<u>\$5,563</u>

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2013
(Continued)

	Byrne Memorial D02 Victim	Electronic Monitor House Arrest	County Court Probation	Juvenile Accountability	Dept. of Justice Equip. Grant
Assets:					
Equity in Pooled Cash and Investments	\$0	\$13,780	\$29,171	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	<u>0</u>	<u>13,780</u>	<u>29,171</u>	<u>0</u>	<u>0</u>
Liabilities:					
Accounts Payable	0	1,598	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>1,598</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0	0
Unavailable Revenue - Grants	0	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:					
Restricted	0	12,182	29,171	0	0
Total Fund Balances	<u>0</u>	<u>12,182</u>	<u>29,171</u>	<u>0</u>	<u>0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$0</u>	<u>\$13,780</u>	<u>\$29,171</u>	<u>\$0</u>	<u>\$0</u>

<u>FEMA</u> <u>02</u> <u>Plan</u>	<u>Pre-Disaster</u> <u>Mitigation</u>	<u>St. Homeland</u> <u>Security</u> <u>Part I</u>	<u>HAVA</u> <u>Voter</u> <u>Registration</u>
\$0	\$0	\$1,169	\$552
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>1,169</u>	<u>552</u>
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>1,169</u>	<u>552</u>
<u>0</u>	<u>0</u>	<u>1,169</u>	<u>552</u>
<u>\$0</u>	<u>\$0</u>	<u>\$1,169</u>	<u>\$552</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2013
(Continued)

	FY07 Homeland Security Grant	Mediation	FY08 Homeland Security Grant	County Court Special Project	OPD Citizens Corps Program
Assets:					
Equity in Pooled Cash and Investments	\$0	\$21,368	\$1	\$50,672	\$1
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	<u>0</u>	<u>21,368</u>	<u>1</u>	<u>50,672</u>	<u>1</u>
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	1,680	0
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	0	0	0	1,301	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,981</u>	<u>0</u>
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0	0
Unavailable Revenue - Grants	0	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:					
Restricted	0	21,368	1	47,691	1
Total Fund Balances	<u>0</u>	<u>21,368</u>	<u>1</u>	<u>47,691</u>	<u>1</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$0</u>	<u>\$21,368</u>	<u>\$1</u>	<u>\$50,672</u>	<u>\$1</u>

<u>Airport Community Day</u>	<u>Buffer Zone Protection Program</u>	<u>Pike County Wireless Govt Assist</u>	<u>Ohio Pet</u>	<u>Ohio Peace Officer Training</u>
\$0	\$0	\$142,786	\$0	\$371
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>142,786</u>	<u>0</u>	<u>371</u>
0	0	0	0	0
0	0	0	0	0
0	0	3,018	0	0
0	0	0	0	0
0	0	0	0	0
0	0	1,583	0	0
<u>0</u>	<u>0</u>	<u>4,601</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>138,185</u>	<u>0</u>	<u>371</u>
<u>0</u>	<u>0</u>	<u>138,185</u>	<u>0</u>	<u>371</u>
<u>\$0</u>	<u>\$0</u>	<u>\$142,786</u>	<u>\$0</u>	<u>\$371</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2013
(Continued)

	Sheriff Police Service Contract	County Commissioners M & R	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project
Assets:					
Equity in Pooled Cash and Investments	\$4,076	\$67,856	\$358,929	\$6,002	\$4,845
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	362,375	0	0
Accounts	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	23,076	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	<u>4,076</u>	<u>67,856</u>	<u>744,380</u>	<u>6,002</u>	<u>4,845</u>
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	402	0	0	0	0
Due to Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Due to Other Governments	406	0	0	0	0
Total Liabilities	<u>808</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:					
Property Taxes not Levied to Finance Current Year Operations	0	0	268,804	0	0
Unavailable Revenue - Delinquent Taxes	0	0	70,000	0	0
Unavailable Revenue - Grants	0	0	23,076	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>361,880</u>	<u>0</u>	<u>0</u>
Fund Balances:					
Restricted	3,268	67,856	382,500	6,002	4,845
Total Fund Balances	<u>3,268</u>	<u>67,856</u>	<u>382,500</u>	<u>6,002</u>	<u>4,845</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$4,076</u>	<u>\$67,856</u>	<u>\$744,380</u>	<u>\$6,002</u>	<u>\$4,845</u>

<u>Juvenile Indigent Drivers Alcohol Treatment</u>	<u>Law Library Resources</u>	<u>ODH MIECHV Grant</u>	<u>Juvenile Division Special Project Drug Court</u>	<u>Juvenile Division Special Project Family</u>
\$578	\$5,194	\$35,417	\$7,503	\$7,799
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	156,450	0	0
0	0	0	0	0
<u>578</u>	<u>5,194</u>	<u>191,867</u>	<u>7,503</u>	<u>7,799</u>
0	1,834	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	25,000	0	0
0	0	0	0	0
0	92	14,479	0	0
0	1,926	39,479	0	0
0	0	0	0	0
0	0	0	0	0
0	0	104,317	0	0
0	0	104,317	0	0
<u>578</u>	<u>3,268</u>	<u>48,071</u>	<u>7,503</u>	<u>7,799</u>
<u>578</u>	<u>3,268</u>	<u>48,071</u>	<u>7,503</u>	<u>7,799</u>
<u>\$578</u>	<u>\$5,194</u>	<u>\$191,867</u>	<u>\$7,503</u>	<u>\$7,799</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2013
(Continued)

	Common Pleas Court Special Projects	Community Development	Misc. Special Grant	Armintrout
Assets:				
Equity in Pooled Cash and Investments	\$18,550	\$436,134	\$9,351	\$2,802
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	49,744	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	982,274	34,122	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	1,822,228	0	0
Total Assets	<u>18,550</u>	<u>3,290,380</u>	<u>43,473</u>	<u>2,802</u>
Liabilities:				
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	5,969	1,743	0
Due to Other Funds	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	466	4,395	996	0
Total Liabilities	<u>466</u>	<u>10,364</u>	<u>2,739</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	0	0	0	0
Unavailable Revenue - Delinquent Taxes	0	0	0	0
Unavailable Revenue - Grants	0	975,274	22,748	0
Total Deferred Inflows of Resources	<u>0</u>	<u>975,274</u>	<u>22,748</u>	<u>0</u>
Fund Balances:				
Restricted	18,084	2,304,742	17,986	2,802
Total Fund Balances	<u>18,084</u>	<u>2,304,742</u>	<u>17,986</u>	<u>2,802</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$18,550</u>	<u>\$3,290,380</u>	<u>\$43,473</u>	<u>\$2,802</u>

Pike County Water	BWC Workplace Wellness Grant	Total Nonmajor Special Revenue
\$18,648	\$0	\$5,969,599
0	0	69,149
0	0	1,231,855
0	0	106,267
0	0	7,533
0	0	1,370,908
<u>0</u>	<u>0</u>	<u>1,822,228</u>
<u>18,648</u>	<u>0</u>	<u>10,577,539</u>
0	0	78,192
0	0	19,424
0	0	89,257
0	0	32,533
0	0	198
<u>0</u>	<u>0</u>	<u>93,083</u>
<u>0</u>	<u>0</u>	<u>312,687</u>
0	0	942,836
0	0	220,483
<u>0</u>	<u>0</u>	<u>1,180,963</u>
<u>0</u>	<u>0</u>	<u>2,344,282</u>
<u>18,648</u>	<u>0</u>	<u>7,920,570</u>
<u>18,648</u>	<u>0</u>	<u>7,920,570</u>
<u>\$18,648</u>	<u>\$0</u>	<u>\$10,577,539</u>

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013*

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Sheriff Concealed Handgun
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	24,963	8,849	84,662	0	34,620
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	480	0	0	225	0
Intergovernmental	0	0	435,078	0	0
Interest	0	0	0	0	0
Other	3,752	0	0	0	0
<i>Total Revenues</i>	<u>29,195</u>	<u>8,849</u>	<u>519,740</u>	<u>225</u>	<u>34,620</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	10,318
Public Works	0	0	0	0	0
Health	89,435	9,045	0	0	0
Human Services	0	0	485,268	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>89,435</u>	<u>9,045</u>	<u>485,268</u>	<u>0</u>	<u>10,318</u>
Excess of Revenues Over (Under) Expenditures	<u>(60,240)</u>	<u>(196)</u>	<u>34,472</u>	<u>225</u>	<u>24,302</u>
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	80,000	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>80,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	19,760	(196)	34,472	225	24,302
Fund Balances at Beginning of Year	10,204	560	470,232	6,097	37,127
Fund Balances at End of Year	<u>\$29,964</u>	<u>\$364</u>	<u>\$504,704</u>	<u>\$6,322</u>	<u>\$61,429</u>

Real Estate Assessment	Youth Services Subsidy Grant	Tuberculosis Levy	County Court Computerization	County Court Computer Legal Research
\$0	\$0	\$0	\$0	\$0
404,702	0	0	12,733	308
135	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,466	0	0	3,895	0
<u>407,303</u>	<u>0</u>	<u>0</u>	<u>16,628</u>	<u>308</u>
259,063	0	0	0	0
0	0	0	22,592	0
0	0	0	0	3,895
0	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>259,063</u>	<u>0</u>	<u>0</u>	<u>22,592</u>	<u>3,895</u>
<u>148,240</u>	<u>0</u>	<u>0</u>	<u>(5,964)</u>	<u>(3,587)</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
148,240	0	0	(5,964)	(3,587)
<u>813,304</u>	<u>33,565</u>	<u>7,271</u>	<u>56,874</u>	<u>121,110</u>
<u>\$961,544</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$50,910</u>	<u>\$117,523</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013
 (Continued)*

	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	DARE Grant	Juvenile Court Computerization	Emergency Medical Services
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$319,078
Charges for Services	0	0	0	1,627	576,040
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	10,044	0	0	0	4,662
Interest	0	0	0	0	0
Other	70	0	0	0	6,773
<i>Total Revenues</i>	<u>10,114</u>	<u>0</u>	<u>0</u>	<u>1,627</u>	<u>906,553</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	802,343
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	10,156	0	0	0	24,287
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>10,156</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>826,630</u>
Excess of Revenues Over (Under) Expenditures	<u>(42)</u>	<u>0</u>	<u>0</u>	<u>1,627</u>	<u>79,923</u>
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	(6,619)	0	(33,975)
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(6,619)</u>	<u>0</u>	<u>(33,975)</u>
<i>Net Change in Fund Balances</i>	<u>(42)</u>	<u>0</u>	<u>(6,619)</u>	<u>1,627</u>	<u>45,948</u>
Fund Balances at Beginning of Year	<u>1,113</u>	<u>3,539</u>	<u>6,619</u>	<u>2,187</u>	<u>1,498,315</u>
Fund Balances at End of Year	<u>\$1,071</u>	<u>\$3,539</u>	<u>\$0</u>	<u>\$3,814</u>	<u>\$1,544,263</u>

Probate Court Computerization	Probate Court Computer Legal Research	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Juvenile Court Computer Legal Research
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
4,120	414	9,410	1,152	490
0	0	0	0	0
0	0	0	0	0
0	0	16	0	0
<u>4,120</u>	<u>414</u>	<u>9,426</u>	<u>1,152</u>	<u>490</u>
0	0	0	0	0
1,000	0	11,340	0	0
0	0	0	0	0
0	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>1,000</u>	<u>0</u>	<u>11,340</u>	<u>0</u>	<u>0</u>
<u>3,120</u>	<u>414</u>	<u>(1,914)</u>	<u>1,152</u>	<u>490</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3,120	414	(1,914)	1,152	490
<u>3,151</u>	<u>1,649</u>	<u>16,330</u>	<u>10,709</u>	<u>3,036</u>
<u>\$6,271</u>	<u>\$2,063</u>	<u>\$14,416</u>	<u>\$11,861</u>	<u>\$3,526</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013
 (Continued)*

	Children Services	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
Revenues:					
Taxes	\$508,870	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	780,896	0	0	0	37,827
Interest	0	0	0	0	0
Other	35,072	0	0	2,153	363
<i>Total Revenues</i>	<u>1,324,838</u>	<u>0</u>	<u>0</u>	<u>2,153</u>	<u>38,190</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	71,840
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	1,100,643	0	0	0	0
Economic Development and Assistance	0	0	0	8,086	0
Capital Outlay	8,822	0	0	0	149
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,109,465</u>	<u>0</u>	<u>0</u>	<u>8,086</u>	<u>71,989</u>
Excess of Revenues Over (Under) Expenditures	<u>215,373</u>	<u>0</u>	<u>0</u>	<u>(5,933)</u>	<u>(33,799)</u>
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	(6,129)	(6,166)	(1,165)	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	40,000
<i>Total Other Financing Sources (Uses)</i>	<u>(6,129)</u>	<u>(6,166)</u>	<u>(1,165)</u>	<u>0</u>	<u>40,000</u>
<i>Net Change in Fund Balances</i>	209,244	(6,166)	(1,165)	(5,933)	6,201
Fund Balances at Beginning of Year	692,679	6,166	1,165	17,727	3,310
Fund Balances at End of Year	<u>\$901,923</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,794</u>	<u>\$9,511</u>

Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship	Community Right to Know Emergency	Indigent Drivers Alcohol Treatment
\$0	\$0	\$0	\$0	\$0
31,222	4,877	2,430	0	0
0	0	0	0	0
0	128,136	0	0	7,407
31,222	0	0	12,302	0
0	0	0	0	0
2,259	0	9	69	0
<u>64,703</u>	<u>133,013</u>	<u>2,439</u>	<u>12,371</u>	<u>7,407</u>
48,749	0	0	0	0
0	0	4,669	0	0
0	63,193	0	10,615	17,731
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	2,984	0
0	0	0	0	0
0	0	0	0	0
<u>48,749</u>	<u>63,193</u>	<u>4,669</u>	<u>13,599</u>	<u>17,731</u>
<u>15,954</u>	<u>69,820</u>	<u>(2,230)</u>	<u>(1,228)</u>	<u>(10,324)</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15,954	69,820	(2,230)	(1,228)	(10,324)
<u>221,954</u>	<u>5,559</u>	<u>22,037</u>	<u>42,262</u>	<u>16,927</u>
<u>\$237,908</u>	<u>\$75,379</u>	<u>\$19,807</u>	<u>\$41,034</u>	<u>\$6,603</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013
 (Continued)*

	Enforcement and Education	Felony and Delinquent Care	Probate Alternative	Community Corrections Act Grant	Law Enforcement Block Grant
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	1,952	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	317	0	0	0	0
Intergovernmental	0	96,028	0	56,281	5,875
Interest	0	0	0	0	12
Other	0	11,026	0	413	88
Total Revenues	317	107,054	1,952	56,694	5,975
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	172,222	0	0	0
Public Safety	0	0	0	75,522	8,666
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	16,045	0	660	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	188,267	0	76,182	8,666
Excess of Revenues Over (Under) Expenditures	317	(81,213)	1,952	(19,488)	(2,691)
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	13,000	0
Total Other Financing Sources (Uses)	0	0	0	13,000	0
Net Change in Fund Balances	317	(81,213)	1,952	(6,488)	(2,691)
Fund Balances at Beginning of Year	50	160,470	8,252	19,704	7,195
Fund Balances at End of Year	<u>\$367</u>	<u>\$79,257</u>	<u>\$10,204</u>	<u>\$13,216</u>	<u>\$4,504</u>

FEMA Flood Assistance Grant	VOCA Grant	FEMA Windstorm Assistance Grant	Court Security Grant
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
27,795	0	0	0
0	0	0	0
0	0	0	0
<u>27,795</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0
0	0	0	0
0	0	0	0
27,795	0	53,848	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>27,795</u>	<u>0</u>	<u>53,848</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>(53,848)</u>	<u>0</u>
0	0	0	0
0	(1,129)	0	(709)
0	0	0	0
0	0	0	0
<u>0</u>	<u>(1,129)</u>	<u>0</u>	<u>(709)</u>
0	(1,129)	(53,848)	(709)
0	1,129	53,848	709
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013
 (Continued)*

	Byrne Memorial D02 Victim	Electronic Monitor House Arrest	County Court Probation	Juvenile Accountability	Dept. of Justice Equip. Grant
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	2,190	6,404	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Other	27	0	0	0	0
Total Revenues	27	2,190	6,404	0	0
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	1,568	0	0
Public Safety	0	28,288	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	1,000	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	28,288	2,568	0	0
Excess of Revenues Over (Under) Expenditures	27	(26,098)	3,836	0	0
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	(15,686)	0	0	(1,307)	(4,306)
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	18,000	0	0	0
Total Other Financing Sources (Uses)	(15,686)	18,000	0	(1,307)	(4,306)
Net Change in Fund Balances	(15,659)	(8,098)	3,836	(1,307)	(4,306)
Fund Balances at Beginning of Year	15,659	20,280	25,335	1,307	4,306
Fund Balances at End of Year	\$0	\$12,182	\$29,171	\$0	\$0

FEMA 02 Plan	Pre-Disaster Mitigation	St. Homeland Security Part I	HAVA Voter Registration
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	39,325	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>39,325</u>	<u>0</u>
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	38,318	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>38,318</u>	<u>0</u>
0	0	1,007	0
0	0	0	0
(2,688)	(5,403)	0	0
0	0	0	0
0	0	0	0
<u>(2,688)</u>	<u>(5,403)</u>	<u>0</u>	<u>0</u>
(2,688)	(5,403)	1,007	0
2,688	5,403	162	552
<u>\$0</u>	<u>\$0</u>	<u>\$1,169</u>	<u>\$552</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013
 (Continued)*

	FY07		FY08		County	OPD
	Homeland		Homeland		Court	Citizens
	Security		Security		Special	Corps
	Grant	Mediation	Grant		Project	Program
Revenues:						
Taxes	\$0	\$0	\$0		\$0	\$0
Charges for Services	0	13,800	0		58,897	0
Fees, Licenses and Permits	0	0	0		0	0
Fines and Forfeitures	0	0	0		0	0
Intergovernmental	0	0	0		0	0
Interest	0	0	0		0	0
Other	0	0	0		500	0
<i>Total Revenues</i>	<u>0</u>	<u>13,800</u>	<u>0</u>		<u>59,397</u>	<u>0</u>
Expenditures:						
Current:						
General Government:						
Legislative and Executive	0	0	0		0	0
Judicial	0	17,186	0		99,035	0
Public Safety	0	0	0		0	0
Public Works	0	0	0		0	0
Health	0	0	0		0	0
Human Services	0	0	0		0	0
Economic Development and Assistance	0	0	0		0	0
Capital Outlay	0	0	0		0	0
Debt Service:						
Principal Retirement	0	0	0		0	0
Interest and Fiscal Charges	0	0	0		0	0
<i>Total Expenditures</i>	<u>0</u>	<u>17,186</u>	<u>0</u>		<u>99,035</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(3,386)</u>	<u>0</u>		<u>(39,638)</u>	<u>0</u>
Other Financing Sources (Uses):						
OWDA Loans Issued	0	0	0		0	0
Transfers - Out	(1,090)	0	(363)		0	(336)
Proceeds from Sale of Capital Assets	0	0	0		0	0
Transfers - In	0	0	0		0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,090)</u>	<u>0</u>	<u>(363)</u>		<u>0</u>	<u>(336)</u>
<i>Net Change in Fund Balances</i>	<u>(1,090)</u>	<u>(3,386)</u>	<u>(363)</u>		<u>(39,638)</u>	<u>(336)</u>
Fund Balances at Beginning of Year	<u>1,090</u>	<u>24,754</u>	<u>364</u>		<u>87,329</u>	<u>337</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$21,368</u>	<u>\$1</u>		<u>\$47,691</u>	<u>\$1</u>

Airport Community Day	Buffer Zone Protection Program	Pike County Wireless Govt Assist	Ohio Pet	Ohio Peace Officer Training
\$0	\$0	\$0	\$0	\$0
0	0	90,000	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	2,000	0
0	0	0	0	0
0	0	29,893	0	0
0	0	119,893	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	80,520	0	0
0	0	0	0	0
0	0	0	2,000	0
0	0	0	0	0
0	0	0	0	0
0	0	3,141	0	0
0	0	0	0	0
0	0	0	0	0
0	0	83,661	2,000	0
0	0	36,232	0	0
0	0	0	0	0
(194)	(149)	0	0	0
0	0	0	0	0
0	0	0	0	0
(194)	(149)	0	0	0
(194)	(149)	36,232	0	0
194	149	101,953	0	371
\$0	\$0	\$138,185	\$0	\$371

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013
 (Continued)*

	Sheriff Police Service Contract	County Commissioners M & R	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project
Revenues:					
Taxes	\$0	\$0	\$283,211	\$0	\$0
Charges for Services	27,016	57,672	0	3,647	3,447
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	47,194	0	0
Interest	0	0	0	0	0
Other	46	447	0	0	0
<i>Total Revenues</i>	<u>27,062</u>	<u>58,119</u>	<u>330,405</u>	<u>3,647</u>	<u>3,447</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	52,500	108,000	0	0
Judicial	0	0	0	1,939	2,935
Public Safety	25,462	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>25,462</u>	<u>52,500</u>	<u>108,000</u>	<u>1,939</u>	<u>2,935</u>
Excess of Revenues Over (Under) Expenditures	<u>1,600</u>	<u>5,619</u>	<u>222,405</u>	<u>1,708</u>	<u>512</u>
Other Financing Sources (Uses):					
OWDA Loans Issued	0	0	0	0	0
Transfers - Out	0	0	(215,308)	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(215,308)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,600	5,619	7,097	1,708	512
Fund Balances at Beginning of Year	1,668	62,237	375,403	4,294	4,333
Fund Balances at End of Year	<u>\$3,268</u>	<u>\$67,856</u>	<u>\$382,500</u>	<u>\$6,002</u>	<u>\$4,845</u>

Juvenile Indigent Drivers Alcohol Treatment	Law Library Resources	ODH MIECHV Grant	Juvenile Division Special Project Drug Court	Juvenile Division Special Project Family
\$0	\$0	\$0	\$0	\$0
0	1,200	0	3,202	3,372
0	0	0	0	0
57	27,428	0	0	0
0	0	194,128	0	0
0	0	0	0	0
0	803	1,259	0	0
<u>57</u>	<u>29,431</u>	<u>195,387</u>	<u>3,202</u>	<u>3,372</u>
0	0	0	0	0
0	33,588	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	189,367	0	0
0	0	0	0	0
0	0	0	0	0
0	0	2,045	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>33,588</u>	<u>191,412</u>	<u>0</u>	<u>0</u>
<u>57</u>	<u>(4,157)</u>	<u>3,975</u>	<u>3,202</u>	<u>3,372</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
57	(4,157)	3,975	3,202	3,372
521	7,425	44,096	4,301	4,427
<u>\$578</u>	<u>\$3,268</u>	<u>\$48,071</u>	<u>\$7,503</u>	<u>\$7,799</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2013
 (Continued)*

	Common Pleas Court Special Projects	Community Development	Misc. Special Grant	Armintrout
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	12,875	378,283	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	1,095,904	45,496	0
Interest	0	0	0	8
Other	0	131,662	377	0
<i>Total Revenues</i>	<u>12,875</u>	<u>1,605,849</u>	<u>45,873</u>	<u>8</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	44,343	0
Judicial	466	0	10,550	0
Public Safety	0	0	511	0
Public Works	0	0	0	0
Health	0	230,158	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	598,287	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	181,451	0	0
Interest and Fiscal Charges	0	87	0	0
<i>Total Expenditures</i>	<u>466</u>	<u>1,009,983</u>	<u>55,404</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>12,409</u>	<u>595,866</u>	<u>(9,531)</u>	<u>8</u>
Other Financing Sources (Uses):				
OWDA Loans Issued	0	179,288	0	0
Transfers - Out	0	(13,066)	(6,462)	0
Proceeds from Sale of Capital Assets	0	7,321	0	0
Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>173,543</u>	<u>(6,462)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	12,409	769,409	(15,993)	8
Fund Balances at Beginning of Year	<u>5,675</u>	<u>1,535,333</u>	<u>33,979</u>	<u>2,794</u>
Fund Balances at End of Year	<u>\$18,084</u>	<u>\$2,304,742</u>	<u>\$17,986</u>	<u>\$2,802</u>

Pike County Water	BWC Workplace Wellness Grant	Total Nonmajor Special Revenue
\$0	\$0	\$1,111,159
0	0	1,850,990
0	0	135
0	0	179,636
0	3,400	2,925,457
0	0	20
<u>9,375</u>	<u>0</u>	<u>242,813</u>
<u>9,375</u>	<u>3,400</u>	<u>6,310,210</u>
0	0	512,655
0	0	379,090
0	0	1,198,904
0	0	81,643
0	0	520,005
0	3,400	1,589,311
0	0	606,373
0	0	107,607
9,375	0	190,826
<u>0</u>	<u>0</u>	<u>87</u>
<u>9,375</u>	<u>3,400</u>	<u>5,186,501</u>
<u>0</u>	<u>0</u>	<u>1,123,709</u>
0	0	179,288
0	0	(322,250)
0	0	7,321
<u>18,648</u>	<u>0</u>	<u>169,648</u>
<u>18,648</u>	<u>0</u>	<u>34,007</u>
18,648	0	1,157,716
<u>0</u>	<u>0</u>	<u>6,762,854</u>
<u>\$18,648</u>	<u>\$0</u>	<u>\$7,920,570</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Dog and Kennel Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$20,000	\$20,000	\$24,963	\$4,963
Fines and Forfeitures	500	500	480	(20)
Other	1,200	1,200	3,752	2,552
<i>Total Revenues</i>	<u>21,700</u>	<u>21,700</u>	<u>29,195</u>	<u>7,495</u>
Expenditures:				
Current:				
Health				
Dog and Kennel				
Personal Services	50,934	52,328	52,328	0
Fringe Benefits	14,152	11,572	10,477	1,095
Materials and Supplies	6,967	9,868	8,720	1,148
Other Expenditures	9,783	18,784	17,951	833
<i>Total Expenditures</i>	<u>81,836</u>	<u>92,552</u>	<u>89,476</u>	<u>3,076</u>
Excess of Revenues Under Expenditures	<u>(60,136)</u>	<u>(70,852)</u>	<u>(60,281)</u>	<u>10,571</u>
Other Financing Sources:				
Transfers In	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Net Change in Fund Balance	19,864	9,148	19,719	10,571
Fund Balance at Beginning of Year	11,230	11,230	11,230	0
Prior Year Encumbrances Appropriated	<u>1,822</u>	<u>1,822</u>	<u>1,822</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$32,916</u></u>	<u><u>\$22,200</u></u>	<u><u>\$32,771</u></u>	<u><u>\$10,571</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Marriage License Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,500	\$9,045	\$9,045	\$0
<i>Total Revenues</i>	<u>7,500</u>	<u>9,045</u>	<u>9,045</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Marriage License Special				
Other Expenditures	7,500	9,045	9,045	0
<i>Total Expenditures</i>	<u>7,500</u>	<u>9,045</u>	<u>9,045</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Child Support Enforcement Agency Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$78,000	\$78,000	\$86,063	\$8,063
Intergovernmental	384,630	384,630	435,078	50,448
<i>Total Revenues</i>	<u>462,630</u>	<u>462,630</u>	<u>521,141</u>	<u>58,511</u>
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	243,360	243,360	237,683	5,677
Fringe Benefits	60,270	56,103	50,411	5,692
Materials and Supplies	3,000	3,000	1,485	1,515
Other Expenditures	163,270	242,436	200,601	41,835
Total Human Services	<u>469,900</u>	<u>544,899</u>	<u>490,180</u>	<u>54,719</u>
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>472,900</u>	<u>547,899</u>	<u>490,180</u>	<u>57,719</u>
Net Change in Fund Balance	(10,270)	(85,269)	30,961	116,230
Fund Balance at Beginning of Year	477,843	477,843	477,843	0
Prior Year Encumbrances Appropriated	<u>11,800</u>	<u>11,800</u>	<u>11,800</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$479,373</u></u>	<u><u>\$404,374</u></u>	<u><u>\$520,604</u></u>	<u><u>\$116,230</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Court Business Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$205	\$205	\$229	\$24
<i>Total Revenues</i>	205	205	229	24
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Business				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	205	205	229	24
Fund Balance at Beginning of Year	6,081	6,081	6,081	0
Fund Balance at End of Year	<u>\$6,286</u>	<u>\$6,286</u>	<u>\$6,310</u>	<u>\$24</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Sheriff Concealed Handgun Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$20,000	\$20,000	\$34,588	\$14,588
<i>Total Revenues</i>	20,000	20,000	34,588	14,588
Expenditures:				
Current:				
Public Safety				
Sheriff Concealed Handgun				
Materials and Supplies	1,500	2,050	1,954	96
Other Expenditures	7,500	10,450	8,364	2,086
Total Public Safety	9,000	12,500	10,318	2,182
Capital Outlay	2,000	2,000	0	2,000
<i>Total Expenditures</i>	11,000	14,500	10,318	4,182
Net Change in Fund Balance	9,000	5,500	24,270	18,770
Fund Balance at Beginning of Year	35,017	35,017	35,017	0
Fund Balance at End of Year	\$44,017	\$40,517	\$59,287	\$18,770

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Real Estate Assessment Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$350,000	\$350,000	\$404,702	\$54,702
Fees, License and Permits	125	125	135	10
Other	200	200	2,466	2,266
<i>Total Revenues</i>	<u>350,325</u>	<u>350,325</u>	<u>407,303</u>	<u>56,978</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Real Estate Assessment				
Personal Services	95,688	95,688	95,688	0
Fringe Benefits	27,218	27,218	25,308	1,910
Materials and Supplies	30,477	30,477	6,066	24,411
Contractual Services	456,706	456,706	349,106	107,600
Other Expenditures	48,290	48,290	36,004	12,286
<i>Total Expenditures</i>	<u>658,379</u>	<u>658,379</u>	<u>512,172</u>	<u>146,207</u>
Net Change in Fund Balance	(308,054)	(308,054)	(104,869)	203,185
Fund Balance at Beginning of Year	588,744	588,744	588,744	0
Prior Year Encumbrances Appropriated	243,231	243,231	243,231	0
Fund Balance at End of Year	<u><u>\$523,921</u></u>	<u><u>\$523,921</u></u>	<u><u>\$727,106</u></u>	<u><u>\$203,185</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Youth Services Subsidy Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Tuberculosis Levy Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Tuberculosis Clinic				
Contractual Services	300	300	0	300
<i>Total Expenditures</i>	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>
Net Change in Fund Balance	(300)	(300)	0	300
Fund Balance at Beginning of Year	<u>7,271</u>	<u>7,271</u>	<u>7,271</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,971</u></u>	<u><u>\$6,971</u></u>	<u><u>\$7,271</u></u>	<u><u>\$300</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,000	\$11,336	\$12,125	\$789
Other	0	0	3,895	3,895
<i>Total Revenues</i>	<u>10,000</u>	<u>11,336</u>	<u>16,020</u>	<u>4,684</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Computerization				
Other Expenditures	47,607	51,502	22,842	28,660
<i>Total Expenditures</i>	<u>47,607</u>	<u>51,502</u>	<u>22,842</u>	<u>28,660</u>
Net Change in Fund Balance	(37,607)	(40,166)	(6,822)	33,344
Fund Balance at Beginning of Year	48,465	48,465	48,465	0
Prior Year Encumbrances	7,700	7,700	7,700	0
Fund Balance at End of Year	<u>\$18,558</u>	<u>\$15,999</u>	<u>\$49,343</u>	<u>\$33,344</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Computer Legal Research Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$400	\$400	\$301	(\$99)
<i>Total Revenues</i>	<u>400</u>	<u>400</u>	<u>301</u>	<u>(99)</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Computer Legal Research				
Other Expenditures	50,000	50,000	3,895	46,105
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>3,895</u>	<u>46,105</u>
Net Change in Fund Balance	<u>(49,600)</u>	<u>(49,600)</u>	<u>(3,594)</u>	<u>46,006</u>
Fund Balance at Beginning of Year	<u>121,089</u>	<u>121,089</u>	<u>121,089</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$71,489</u></u>	<u><u>\$71,489</u></u>	<u><u>\$117,495</u></u>	<u><u>\$46,006</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Federal Department of Energy Agreement in Principle Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,000	\$10,000	\$10,044	\$44
Other	0	70	70	0
<i>Total Revenues</i>	<u>10,000</u>	<u>10,070</u>	<u>10,114</u>	<u>44</u>
Expenditures:				
Current:				
Public Safety				
Federal DOE in Principle				
Materials and Supplies	0	0	0	0
Total Public Safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay	10,000	11,112	10,156	956
<i>Total Expenditures</i>	<u>10,000</u>	<u>11,112</u>	<u>10,156</u>	<u>956</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(1,042)</u>	<u>(42)</u>	<u>1,000</u>
Other Financing Sources (Uses):				
Advances - In	0	0	10,000	10,000
Advances - Out	0	0	(10,000)	(10,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	(1,042)	(42)	1,000
Fund Balance at Beginning of Year	<u>1,113</u>	<u>1,113</u>	<u>1,113</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,113</u></u>	<u><u>\$71</u></u>	<u><u>\$1,071</u></u>	<u><u>\$1,000</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Law Enforcement Trust Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Trust				
Materials and Supplies	1,200	0	0	0
Capital Outlay	3,000	3,200	0	3,200
<i>Total Expenditures</i>	<u>4,200</u>	<u>3,200</u>	<u>0</u>	<u>3,200</u>
Excess of Revenues Under Expenditures	<u>(4,200)</u>	<u>(3,200)</u>	<u>0</u>	<u>3,200</u>
Other Financing Sources:				
Proceeds From Sale of Capital Assets	1,000	0	0	0
<i>Total Other Financing Sources</i>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(3,200)	(3,200)	0	3,200
Fund Balance at Beginning of Year	<u>3,539</u>	<u>3,539</u>	<u>3,539</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$339</u></u>	<u><u>\$339</u></u>	<u><u>\$3,539</u></u>	<u><u>\$3,200</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
DARE Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$2,000	\$1,652	(\$348)
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>1,652</u>	<u>(348)</u>
Expenditures:				
Current:				
General Government - Judicial Juvenile Court Computerization Other Expenditures	3,375	3,375	0	3,375
<i>Total Expenditures</i>	<u>3,375</u>	<u>3,375</u>	<u>0</u>	<u>3,375</u>
Net Change in Fund Balance	(1,375)	(1,375)	1,652	3,027
Fund Balance at Beginning of Year	<u>2,077</u>	<u>2,077</u>	<u>2,077</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$702</u></u>	<u><u>\$702</u></u>	<u><u>\$3,729</u></u>	<u><u>\$3,027</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Emergency Medical Services Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$195,037	\$310,037	\$315,589	\$5,552
Charges for Services	370,000	580,000	605,800	25,800
Intergovernmental	10,000	24,500	26,136	1,636
Other	0	0	6,771	6,771
<i>Total Revenues</i>	<u>575,037</u>	<u>914,537</u>	<u>954,296</u>	<u>39,759</u>
Expenditures:				
Current:				
Public Safety				
Emergency Medical Services				
Personal Services	250,000	406,500	406,124	376
Fringe Benefits	67,881	93,428	76,414	17,014
Materials and Supplies	74,000	124,000	87,695	36,305
Contractual Services	38,000	58,000	38,154	19,846
Other Expenditures	111,383	188,083	163,046	25,037
Total Public Safety	<u>541,264</u>	<u>870,011</u>	<u>771,433</u>	<u>98,578</u>
Capital Outlay	0	26,424	24,287	2,137
<i>Total Expenditures</i>	<u>541,264</u>	<u>896,435</u>	<u>795,720</u>	<u>100,715</u>
Excess of Revenues Over (Under) Expenditures	<u>33,773</u>	<u>18,102</u>	<u>158,576</u>	<u>140,474</u>
Other Financing Sources (Uses):				
Transfers - In	0	0	2	2
Transfers - Out	0	(33,975)	(33,975)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(33,975)</u>	<u>(33,973)</u>	<u>2</u>
Net Change in Fund Balance	33,773	(15,873)	124,603	140,476
Fund Balance at Beginning of Year	1,374,344	1,374,344	1,374,344	0
Prior Year Encumbrances Appropriated	31,018	31,018	31,018	0
Fund Balance at End of Year	<u>\$1,439,135</u>	<u>\$1,389,489</u>	<u>\$1,529,965</u>	<u>\$140,476</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$2,500	\$2,500	\$4,140	\$1,640
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>4,140</u>	<u>1,640</u>
Expenditures:				
Current:				
General Government - Judicial Probate Court Computerization Other Expenditures	4,000	4,000	1,000	3,000
<i>Total Expenditures</i>	<u>4,000</u>	<u>4,000</u>	<u>1,000</u>	<u>3,000</u>
Net Change in Fund Balance	(1,500)	(1,500)	3,140	4,640
Fund Balance at Beginning of Year	<u>2,901</u>	<u>2,901</u>	<u>2,901</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,401</u></u>	<u><u>\$1,401</u></u>	<u><u>\$6,041</u></u>	<u><u>\$4,640</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Court Computer Legal Research Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$300	\$300	\$405	\$105
<i>Total Revenues</i>	<u>300</u>	<u>300</u>	<u>405</u>	<u>105</u>
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Computer Legal Research				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	300	300	405	105
Fund Balance at Beginning of Year	<u>1,628</u>	<u>1,628</u>	<u>1,628</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,928</u></u>	<u><u>\$1,928</u></u>	<u><u>\$2,033</u></u>	<u><u>\$105</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Common Pleas Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$7,000	\$7,000	\$9,950	\$2,950
Other	0	0	16	16
<i>Total Revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>9,966</u>	<u>2,966</u>
Expenditures:				
Current:				
General Government - Judicial				
Common Pleas Ct. Computerization				
Personal Services	1,690	1,690	1,690	0
Fringe Benefits	320	320	290	30
Other Expenditures	9,500	9,500	9,338	162
<i>Total Expenditures</i>	<u>11,510</u>	<u>11,510</u>	<u>11,318</u>	<u>192</u>
Net Change in Fund Balance	(4,510)	(4,510)	(1,352)	3,158
Fund Balance at Beginning of Year	<u>15,378</u>	<u>15,378</u>	<u>15,378</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,868</u></u>	<u><u>\$10,868</u></u>	<u><u>\$14,026</u></u>	<u><u>\$3,158</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Common Pleas Court Computer Legal Research Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$1,000	\$1,000	\$1,167	\$167
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>1,167</u>	<u>167</u>
Expenditures:				
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,000	1,000	1,167	167
Fund Balance at Beginning of Year	<u>10,637</u>	<u>10,637</u>	<u>10,637</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,637</u></u>	<u><u>\$11,637</u></u>	<u><u>\$11,804</u></u>	<u><u>\$167</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Court Computer Legal Research Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$615	\$615	\$499	(\$116)
<i>Total Revenues</i>	<u>615</u>	<u>615</u>	<u>499</u>	<u>(116)</u>
Expenditures:				
Current:				
Judicial				
Juvenile Ct. Comp. Legal Research				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	615	615	499	(116)
Fund Balance at Beginning of Year	<u>3,003</u>	<u>3,003</u>	<u>3,003</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,618</u></u>	<u><u>\$3,618</u></u>	<u><u>\$3,502</u></u>	<u><u>(\$116)</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Children Services Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$362,358	\$496,358	\$501,425	\$5,067
Charges for Services	240,000	234,000	238,950	4,950
Intergovernmental	350,000	468,412	505,271	36,859
Other	25,500	25,500	31,572	6,072
<i>Total Revenues</i>	<u>977,858</u>	<u>1,224,270</u>	<u>1,277,218</u>	<u>52,948</u>
Expenditures:				
Current:				
Human Services				
Children Services				
Personal Services	390,500	403,500	396,935	6,565
Fringe Benefits	212,601	214,601	205,759	8,842
Materials and Supplies	5,214	5,914	4,713	1,201
Contractual Services	426,860	486,360	443,834	42,526
Other Expenditures	288,478	213,778	134,131	79,647
Total Human Services	1,323,653	1,324,153	1,185,372	138,781
Capital Outlay	1,500	13,000	9,642	3,358
<i>Total Expenditures</i>	<u>1,325,153</u>	<u>1,337,153</u>	<u>1,195,014</u>	<u>142,139</u>
Excess of Revenues Over (Under) Expenditures	<u>(347,295)</u>	<u>(112,883)</u>	<u>82,204</u>	<u>195,087</u>
Other Financing Uses:				
Transfers - Out	(6,450)	(6,450)	(6,129)	321
<i>Total Other Financing Uses</i>	<u>(6,450)</u>	<u>(6,450)</u>	<u>(6,129)</u>	<u>321</u>
Net Change in Fund Balance	(353,745)	(119,333)	76,075	195,408
Fund Balance at Beginning of Year	611,262	611,262	611,262	0
Prior Year Encumbrances Appropriated	74,108	74,108	74,108	0
Fund Balance at End of Year	<u>\$331,625</u>	<u>\$566,037</u>	<u>\$761,445</u>	<u>\$195,408</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Emergency Preparedness Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County EMA Terrorism Planning Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
CHIP Housing Revolving Loan Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$3,500	\$2,153	\$2,153	\$0
<i>Total Revenues</i>	<u>3,500</u>	<u>2,153</u>	<u>2,153</u>	<u>0</u>
Expenditures:				
Current:				
Economic Development & Assistance				
CHIP Housing Revolving Loan				
Contractual Services	0	1,450	1,100	350
Other Expenditures	3,500	11,300	6,986	4,314
<i>Total Expenditures</i>	<u>3,500</u>	<u>12,750</u>	<u>8,086</u>	<u>4,664</u>
Net Change in Fund Balance	0	(10,597)	(5,933)	4,664
Fund Balance at Beginning of Year	<u>17,727</u>	<u>17,727</u>	<u>17,727</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,727</u></u>	<u><u>\$7,130</u></u>	<u><u>\$11,794</u></u>	<u><u>\$4,664</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Emergency Management Agency Co-Operative Agreement Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$37,827	\$37,827	\$37,827	\$0
Other	0	0	363	363
<i>Total Revenues</i>	<u>37,827</u>	<u>37,827</u>	<u>38,190</u>	<u>363</u>
Expenditures:				
Current:				
Public Safety				
Emergency Management Assistance				
Cooperation Agreement				
Personal Services	20,420	40,844	40,839	5
Fringe Benefits	12,492	28,537	24,384	4,153
Materials and Supplies	500	1,000	607	393
Contractual Services	3,517	5,017	3,856	1,161
Other Expenditures	1,000	1,694	1,585	109
Total Public Safety	<u>37,929</u>	<u>77,092</u>	<u>71,271</u>	<u>5,821</u>
Capital Outlay	250	250	149	101
<i>Total Expenditures</i>	<u>38,179</u>	<u>77,342</u>	<u>71,420</u>	<u>5,922</u>
Excess of Revenues Under Expenditures	<u>(352)</u>	<u>(39,515)</u>	<u>(33,230)</u>	<u>6,285</u>
Other Financing Sources:				
Transfers - In	0	40,000	40,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Net Change in Fund Balance	(352)	485	6,770	6,285
Fund Balance at Beginning of Year	5,279	5,279	5,279	0
Prior Year Encumbrances Appropriated	380	380	380	0
Fund Balance at End of Year	<u>\$5,307</u>	<u>\$6,144</u>	<u>\$12,429</u>	<u>\$6,285</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Delinquent Real Estate Tax and Assessment Collection Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$30,000	\$30,000	\$31,222	\$1,222
Intergovernmental	30,000	30,000	31,222	1,222
Other	100	100	2,259	2,159
<i>Total Revenues</i>	<u>60,100</u>	<u>60,100</u>	<u>64,703</u>	<u>4,603</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Treasurer				
Personal Services	30,000	30,000	18,156	11,844
Fringe Benefits	5,835	5,835	3,168	2,667
Other Expenditures	1,000	1,000	0	1,000
Total Treasurer	<u>36,835</u>	<u>36,835</u>	<u>21,324</u>	<u>15,511</u>
Prosecuting Attorney				
Personal Services	23,067	23,067	21,176	1,891
Fringe Benefits	4,371	4,371	3,249	1,122
Total Prosecuting Attorney	<u>27,438</u>	<u>27,438</u>	<u>24,425</u>	<u>3,013</u>
Total General Government - Legislative and Executive	<u>64,273</u>	<u>64,273</u>	<u>45,749</u>	<u>18,524</u>
Capital Outlay	<u>4,000</u>	<u>4,000</u>	<u>3,051</u>	<u>949</u>
<i>Total Expenditures</i>	<u>68,273</u>	<u>68,273</u>	<u>48,800</u>	<u>19,473</u>
Excess of Revenues Over (Under) Expenditures	<u>(8,173)</u>	<u>(8,173)</u>	<u>15,903</u>	<u>24,076</u>
Other Financing Sources (Uses):				
Advances - In	0	0	6,850	6,850
Advances - Out	0	0	(6,850)	(6,850)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(8,173)	(8,173)	15,903	24,076
Fund Balance at Beginning of Year	<u>224,211</u>	<u>224,211</u>	<u>224,211</u>	<u>0</u>
Fund Balance at End of Year	<u>\$216,038</u>	<u>\$216,038</u>	<u>\$240,114</u>	<u>\$24,076</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Drug Law Enforcement Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,000	\$1,000	\$4,877	\$3,877
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>4,877</u>	<u>3,877</u>
Expenditures:				
Current:				
Public Safety				
Drug Law Enforcement				
Other Expenditures	1,000	4,500	4,110	390
<i>Total Expenditures</i>	<u>1,000</u>	<u>4,500</u>	<u>4,110</u>	<u>390</u>
Net Change in Fund Balance	0	(3,500)	767	4,267
Fund Balance at Beginning of Year	<u>5,462</u>	<u>5,462</u>	<u>5,462</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,462</u></u>	<u><u>\$1,962</u></u>	<u><u>\$6,229</u></u>	<u><u>\$4,267</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Indigent Guardianship Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,990	\$1,990	\$2,370	\$380
Other	0	0	9	9
<i>Total Revenues</i>	<u>1,990</u>	<u>1,990</u>	<u>2,379</u>	<u>389</u>
Expenditures:				
Current:				
General Government - Judicial				
Indigent Guardianship				
Supplies and Materials	0	13	13	0
Other Expenditures	6,000	6,000	1,175	4,825
Total General Government - Judicial	<u>6,000</u>	<u>6,013</u>	<u>1,188</u>	<u>4,825</u>
Capital Outlay	<u>3,490</u>	<u>3,490</u>	<u>3,490</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,490</u>	<u>9,503</u>	<u>4,678</u>	<u>4,825</u>
Net Change in Fund Balance	(7,500)	(7,513)	(2,299)	5,214
Fund Balance at Beginning of Year	15,977	15,977	15,977	0
Prior Year Encumbrances	<u>5,973</u>	<u>5,973</u>	<u>5,973</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$14,450</u></u>	<u><u>\$14,437</u></u>	<u><u>\$19,651</u></u>	<u><u>\$5,214</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Right to Know Emergency Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,421	\$10,421	\$12,302	\$1,881
Other	0	0	69	69
<i>Total Revenues</i>	<u>10,421</u>	<u>10,421</u>	<u>12,371</u>	<u>1,950</u>
Expenditures:				
Current:				
Public Safety				
Community Right to Know Emergency				
Personal Services	9,070	9,070	8,378	692
Fringe Benefits	1,625	1,625	1,298	327
Materials and Supplies	1,000	1,000	0	1,000
Other Expenditures	<u>3,000</u>	<u>3,000</u>	<u>831</u>	<u>2,169</u>
Total Public Safety	<u>14,695</u>	<u>14,695</u>	<u>10,507</u>	<u>4,188</u>
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>2,984</u>	<u>16</u>
<i>Total Expenditures</i>	<u>17,695</u>	<u>17,695</u>	<u>13,491</u>	<u>4,204</u>
Net Change in Fund Balance	(7,274)	(7,274)	(1,120)	6,154
Fund Balance at Beginning of Year	<u>42,698</u>	<u>42,698</u>	<u>42,698</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$35,424</u></u>	<u><u>\$35,424</u></u>	<u><u>\$41,578</u></u>	<u><u>\$6,154</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$7,500	\$7,500	\$7,074	(\$426)
<i>Total Revenues</i>	<u>7,500</u>	<u>7,500</u>	<u>7,074</u>	<u>(426)</u>
Expenditures:				
Current:				
General Government - Judicial				
Indigent Drivers Alcohol Treatment				
Contractual Services	12,000	23,000	19,448	3,552
<i>Total Expenditures</i>	<u>12,000</u>	<u>23,000</u>	<u>19,448</u>	<u>3,552</u>
Net Change in Fund Balance	(4,500)	(15,500)	(12,374)	3,126
Fund Balance at Beginning of Year	18,318	18,318	18,318	0
Fund Balance at End of Year	<u><u>\$13,818</u></u>	<u><u>\$2,818</u></u>	<u><u>\$5,944</u></u>	<u><u>\$3,126</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Enforcement and Education Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$0	\$0	\$302	\$302
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>302</u>	<u>302</u>
Expenditures:				
Current:				
General Government - Judicial Enforcement and Education Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	302	302
Fund Balance at Beginning of Year	<u>40</u>	<u>40</u>	<u>40</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$40</u></u>	<u><u>\$40</u></u>	<u><u>\$342</u></u>	<u><u>\$302</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Felony and Delinquent Care Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$130,000	\$96,028	\$96,028	\$0
Other	0	11,026	11,026	0
<i>Total Revenues</i>	<u>130,000</u>	<u>107,054</u>	<u>107,054</u>	<u>0</u>
Expenditures:				
Current:				
Judicial				
Felony and Delinquent Care				
Personal Services	50,164	78,005	77,643	362
Fringe Benefits	18,667	33,816	29,719	4,097
Contractual Services	11,000	24,512	17,063	7,449
Other Expenditures	3,500	53,541	47,901	5,640
Total Judicial	<u>83,331</u>	<u>189,874</u>	<u>172,326</u>	<u>17,548</u>
Capital Outlay	0	16,045	16,045	0
<i>Total Expenditures</i>	<u>83,331</u>	<u>205,919</u>	<u>188,371</u>	<u>17,548</u>
Net Change in Fund Balance	46,669	(98,865)	(81,317)	17,548
Fund Balance at Beginning of Year	<u>165,948</u>	<u>165,948</u>	<u>165,948</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$212,617</u></u>	<u><u>\$67,083</u></u>	<u><u>\$84,631</u></u>	<u><u>\$17,548</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Alternative Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$1,927	\$1,927
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,927</u>	<u>1,927</u>
Expenditures:				
Current:				
Judicial				
Probate Alternative				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	1,927	1,927
Fund Balance at Beginning of Year	8,142	8,142	8,142	0
Fund Balance at End of Year	<u><u>\$8,142</u></u>	<u><u>\$8,142</u></u>	<u><u>\$10,069</u></u>	<u><u>\$1,927</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Corrections Act Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$55,581	\$56,281	\$56,281	\$0
Other	0	413	413	0
<i>Total Revenues</i>	<u>55,581</u>	<u>56,694</u>	<u>56,694</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Community Corrections				
Personal Services	31,512	31,896	31,896	0
Fringe Benefits	14,699	13,361	13,140	221
Materials and Supplies	60	60	60	0
Contractual Services	8,960	21,431	21,430	1
Other Expenditures	350	9,668	9,668	0
Total Public Safety	<u>55,581</u>	<u>76,416</u>	<u>76,194</u>	<u>222</u>
Capital Outlay	0	660	660	0
<i>Total Expenditures</i>	<u>55,581</u>	<u>77,076</u>	<u>76,854</u>	<u>222</u>
Excess of Revenue Under Expenditures	0	(20,382)	(20,160)	222
Other Financing Sources:				
Transfers - In	0	13,000	13,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
Net Change in Fund Balance	0	(7,382)	(7,160)	222
Fund Balance at Beginning of Year	7,388	7,388	7,388	0
Prior Year Encumbrances Appropriated	250	250	250	0
Fund Balance at End of Year	<u><u>\$7,638</u></u>	<u><u>\$256</u></u>	<u><u>\$478</u></u>	<u><u>\$222</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Law Enforcement Block Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$27,000	\$1,959	\$1,959	\$0
Interest	0	13	13	0
Other	0	88	88	0
<i>Total Revenues</i>	<u>27,000</u>	<u>2,060</u>	<u>2,060</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Block Grant				
Personal Services	18,000	6,557	6,557	0
Fringe Benefits	4,545	1,449	1,449	0
<i>Total Expenditures</i>	<u>22,545</u>	<u>8,006</u>	<u>8,006</u>	<u>0</u>
Net Change in Fund Balance	4,455	(5,946)	(5,946)	0
Fund Balance at Beginning of Year	<u>7,589</u>	<u>7,589</u>	<u>7,589</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,044</u></u>	<u><u>\$1,643</u></u>	<u><u>\$1,643</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FEMA Flood Assistance Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$500,000	\$27,795	\$27,795	\$0
<i>Total Revenues</i>	<u>500,000</u>	<u>27,795</u>	<u>27,795</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FEMA Flood Assistance - Engineer				
Contractual Services	507,656	35,451	35,451	0
<i>Total Expenditures</i>	<u>507,656</u>	<u>35,451</u>	<u>35,451</u>	<u>0</u>
Net Change in Fund Balance	<u>(7,656)</u>	<u>(7,656)</u>	<u>(7,656)</u>	<u>0</u>
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>7,656</u>	<u>7,656</u>	<u>7,656</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
VOCA Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Bulletproof Vest Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$6,500	\$0	\$0	\$0
<i>Total Revenues</i>	<u>6,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Bulletproof Vest Grant				
Other Expenditures	6,000	0	0	0
<i>Total Expenditures</i>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	500	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$500</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FEMA Windstorm Assistance Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual
	Original	Final	
Revenues:			
Intergovernmental	\$0	\$53,848	\$53,848
<i>Total Revenues</i>	<u>0</u>	<u>53,848</u>	<u>53,848</u>
Expenditures:			
Current:			
Public Works			
FEMA Windstorm Assistance			
Contractual Services	39,325	93,173	93,173
<i>Total Expenditures</i>	<u>39,325</u>	<u>93,173</u>	<u>93,173</u>
Net Change in Fund Balance	(39,325)	(39,325)	(39,325)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	39,325	39,325	39,325
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Court Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Byrne Memorial D02 Victim Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Electronic Monitor House Arrest Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$75	\$75	\$1,975	\$1,900
<i>Total Revenues</i>	<u>75</u>	<u>75</u>	<u>1,975</u>	<u>1,900</u>
Expenditures:				
Current:				
Public Safety				
Electronic Monitor House				
Contractual Services	2,500	36,500	32,690	3,810
Other Expenditures	2,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>5,000</u>	<u>38,000</u>	<u>32,690</u>	<u>5,310</u>
Excess of Revenues Under Expenditures	<u>(4,925)</u>	<u>(37,925)</u>	<u>(30,715)</u>	<u>7,210</u>
Other Financing Sources:				
Transfers - In	0	18,000	18,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
Net Change in Fund Balance	(4,925)	(19,925)	(12,715)	7,210
Fund Balance at Beginning of Year	<u>20,270</u>	<u>20,270</u>	<u>20,270</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,345</u></u>	<u><u>\$345</u></u>	<u><u>\$7,555</u></u>	<u><u>\$7,210</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Probation Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,600	\$3,600	\$6,002	\$2,402
<i>Total Revenues</i>	<u>3,600</u>	<u>3,600</u>	<u>6,002</u>	<u>2,402</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Probation				
Contractual Services	0	1,000	0	1,000
Other Expenditures	0	2,000	1,568	432
Total General Government - Judicial	<u>0</u>	<u>3,000</u>	<u>1,568</u>	<u>1,432</u>
Capital Outlay	<u>0</u>	<u>1,500</u>	<u>1,000</u>	<u>500</u>
<i>Total Expenditures</i>	<u>0</u>	<u>4,500</u>	<u>2,568</u>	<u>1,932</u>
Net Change in Fund Balance	3,600	(900)	3,434	4,334
Fund Balance at Beginning of Year	<u>25,250</u>	<u>25,250</u>	<u>25,250</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$28,850</u></u>	<u><u>\$24,350</u></u>	<u><u>\$28,684</u></u>	<u><u>\$4,334</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Accountability Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Department of Justice Equipment Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FEMA 02 Plan Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pre-Disaster Mitigation Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
St. Homeland Security Part I Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$39,325	\$39,325	\$0
<i>Total Revenues</i>	<u>0</u>	<u>39,325</u>	<u>39,325</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
St. Homeland Sec. Part I				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay	<u>0</u>	<u>39,318</u>	<u>38,318</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>0</u>	<u>39,318</u>	<u>38,318</u>	<u>0</u>
Net Change in Fund Balance	0	7	1,007	1,000
Fund Balance at Beginning of Year	<u>162</u>	<u>162</u>	<u>162</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$162</u></u>	<u><u>\$169</u></u>	<u><u>\$1,169</u></u>	<u><u>\$1,000</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
09 St. Homeland Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$47,840	\$0	\$0	\$0
<i>Total Revenues</i>	<u>47,840</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
09 St. Homeland Security Grant				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	47,840	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$47,840</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
HAVA Voter Registration Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0	0
Expenditures:				
Current:				
Legislative and Executive				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	552	552	552	0
Fund Balance at End of Year	\$552	\$552	\$552	\$0

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FY07 Homeland Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FY07 Homeland Security Grant				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers - Out	<u>0</u>	<u>(1,090)</u>	<u>(1,090)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,090)</u>	<u>(1,090)</u>	<u>0</u>
Net Change in Fund Balance	0	(1,090)	(1,090)	0
Fund Balance at Beginning of Year	<u>1,090</u>	<u>1,090</u>	<u>1,090</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,090</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Mediation Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$12,000	\$12,000	\$14,000	\$2,000
<i>Total Revenues</i>	12,000	12,000	14,000	2,000
Expenditures:				
Current:				
Judicial				
Mediation				
Other Expenditures	0	17,186	17,186	0
<i>Total Expenditures</i>	0	17,186	17,186	0
Net Change in Fund Balance	12,000	(5,186)	(3,186)	2,000
Fund Balance at Beginning of Year	23,904	23,904	23,904	0
Fund Balance at End of Year	<u>\$35,904</u>	<u>\$18,718</u>	<u>\$20,718</u>	<u>\$2,000</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FY08 Homeland Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FY08 Homeland Security				
Materials and Supplies	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers - Out	0	(364)	(364)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(364)</u>	<u>(364)</u>	<u>0</u>
Net Change in Fund Balance	0	(364)	(364)	0
Fund Balance at Beginning of Year	364	364	364	0
Fund Balance at End of Year	<u><u>\$364</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Special Project Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$37,500	\$37,500	\$55,755	\$18,255
Other	1,000	1,000	500	(500)
<i>Total Revenues</i>	<u>38,500</u>	<u>38,500</u>	<u>56,255</u>	<u>17,755</u>
Expenditures:				
Judicial				
County Court Special Project				
Personal Services	52,367	65,003	65,003	0
Fringe Benefits	31,189	32,303	32,158	145
Materials and Supplies	1,000	100	0	100
Other Expenditures	3,000	2,650	1,924	726
<i>Total Expenditures</i>	<u>87,556</u>	<u>100,056</u>	<u>99,085</u>	<u>971</u>
Net Change in Fund Balance	(49,056)	(61,556)	(42,830)	18,726
Fund Balance at Beginning of Year	<u>87,352</u>	<u>87,352</u>	<u>87,352</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$38,296</u></u>	<u><u>\$25,796</u></u>	<u><u>\$44,522</u></u>	<u><u>\$18,726</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
OPD Citizens Corps Program Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Safety				
OPD Citizens Corps Program				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Advance - Out	0	(337)	(337)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(337)</u>	<u>(337)</u>	<u>0</u>
Net Change in Fund Balance	0	(337)	(337)	0
Fund Balance at Beginning of Year	<u>337</u>	<u>337</u>	<u>337</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$337</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Community Day Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Conservation and Recreation Airport Community Day Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers - Out	<u>0</u>	<u>(194)</u>	<u>(194)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(194)</u>	<u>(194)</u>	<u>0</u>
Net Change in Fund Balance	0	(194)	(194)	0
Fund Balance at Beginning of Year	<u>194</u>	<u>194</u>	<u>194</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$194</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Buffer Zone Protection Program Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Safety				
Buffer Zone Protection Program				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers - Out	0	(149)	(149)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(149)</u>	<u>(149)</u>	<u>0</u>
Net Change in Fund Balance	0	(149)	(149)	0
Fund Balance at Beginning of Year	<u>149</u>	<u>149</u>	<u>149</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$149</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Wireless Govt Assist Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$95,000	\$95,000	\$97,500	\$2,500
Other	0	29,400	29,893	493
<i>Total Revenues</i>	<u>95,000</u>	<u>124,400</u>	<u>127,393</u>	<u>2,993</u>
Expenditures:				
Public Safety				
Pike County Wireless Govt Assist				
Personal Services	55,000	55,000	54,646	354
Fringe Benefits	12,850	12,850	9,481	3,369
Contractual Services	15,000	75,000	18,685	56,315
Other Expenditures	20,000	20,000	905	19,095
Total Public Safety	<u>102,850</u>	<u>162,850</u>	<u>83,717</u>	<u>79,133</u>
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>3,141</u>	<u>1,859</u>
<i>Total Expenditures</i>	<u>107,850</u>	<u>167,850</u>	<u>86,858</u>	<u>80,992</u>
Net Change in Fund Balance	(12,850)	(43,450)	40,535	83,985
Fund Balance at Beginning of Year	<u>99,794</u>	<u>99,794</u>	<u>99,794</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$86,944</u></u>	<u><u>\$56,344</u></u>	<u><u>\$140,329</u></u>	<u><u>\$83,985</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Ohio Pet Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$2,000	\$2,000	\$2,000	\$0
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Expenditures:				
Health				
Ohio Pet				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Other Financing Uses:				
Advance - Out	(2,000)	(2,000)	(2,000)	0
<i>Total Other Financing Uses</i>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Ohio Peace Officer Training Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Sheriff Police Service Contract Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$15,000	\$28,414	\$28,414	\$0
Other	0	46	46	0
<i>Total Revenues</i>	<u>15,000</u>	<u>28,460</u>	<u>28,460</u>	<u>0</u>
Expenditures:				
Public Safety				
Sheriff Police Service Contract				
Personal Services	12,296	22,124	22,124	0
Fringe Benefits	2,704	5,736	3,342	2,394
<i>Total Expenditures</i>	<u>15,000</u>	<u>27,860</u>	<u>25,466</u>	<u>2,394</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>600</u>	<u>2,994</u>	<u>2,394</u>
Other Financing Sources (Uses):				
Advance - In	0	0	7,241	7,241
Advance - Out	0	0	(7,801)	(7,801)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(560)</u>	<u>(560)</u>
Net Change in Fund Balance	0	600	2,434	1,834
Fund Balance at Beginning of Year	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2</u></u>	<u><u>\$602</u></u>	<u><u>\$2,436</u></u>	<u><u>\$1,834</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 County Commissioners M&R Special Revenue Fund
 For the Fiscal Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$54,999	\$54,999	\$81,783	\$26,784
Other	0	0	447	447
<i>Total Revenues</i>	<u>54,999</u>	<u>54,999</u>	<u>82,230</u>	<u>27,231</u>
Expenditures:				
Current:				
General Government - Legislative and Executive County Commissioners M&R Other Expenditures	52,500	52,500	52,500	0
<i>Total Expenditures</i>	<u>52,500</u>	<u>52,500</u>	<u>52,500</u>	<u>0</u>
Net Change in Fund Balance	2,499	2,499	29,730	27,231
Fund Balance at Beginning of Year	25,124	25,124	25,124	0
Fund Balance at End of Year	<u><u>\$27,623</u></u>	<u><u>\$27,623</u></u>	<u><u>\$54,854</u></u>	<u><u>\$27,231</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Senior Services Levy Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$274,593	\$274,593	\$277,412	\$2,819
Intergovernmental	0	0	47,194	47,194
<i>Total Revenues</i>	<u>274,593</u>	<u>274,593</u>	<u>324,606</u>	<u>50,013</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Pike Senior Service Levy				
Other Expenditures	138,000	138,000	108,000	30,000
<i>Total Expenditures</i>	<u>138,000</u>	<u>138,000</u>	<u>108,000</u>	<u>30,000</u>
Excess of Revenues Over (Under) Expenditures	<u>136,593</u>	<u>136,593</u>	<u>216,606</u>	<u>80,013</u>
Other Financing Uses:				
Transfers - Out	(217,196)	(217,196)	(215,308)	1,888
<i>Total Other Financing Uses</i>	<u>(217,196)</u>	<u>(217,196)</u>	<u>(215,308)</u>	<u>1,888</u>
Net Change in Fund Balance	(80,603)	(80,603)	1,298	81,901
Fund Balance at Beginning of Year	357,631	357,631	357,631	0
Fund Balance at End of Year	<u>\$277,028</u>	<u>\$277,028</u>	<u>\$358,929</u>	<u>\$81,901</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Division Special Project Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,500	\$4,500	\$3,711	(\$789)
<i>Total Revenues</i>	4,500	4,500	3,711	(789)
Expenditures:				
Current:				
Judicial				
Juvenile Division Special Project				
Other Expenditures	0	2,000	2,000	0
<i>Total Expenditures</i>	0	2,000	2,000	0
Net Change in Fund Balance	4,500	2,500	1,711	(789)
Fund Balance at Beginning of Year	4,022	4,022	4,022	0
Fund Balance at End of Year	<u>\$8,522</u>	<u>\$6,522</u>	<u>\$5,733</u>	<u>(\$789)</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Division Special Project Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,400	\$2,400	\$3,391	\$991
<i>Total Revenues</i>	<u>2,400</u>	<u>2,400</u>	<u>3,391</u>	<u>991</u>
Expenditures:				
Current:				
Judicial				
Probate Division Special Project				
Other Expenditures	7,000	6,558	2,935	3,623
<i>Total Expenditures</i>	<u>7,000</u>	<u>6,558</u>	<u>2,935</u>	<u>3,623</u>
Net Change in Fund Balance	(4,600)	(4,158)	456	4,614
Fund Balance at Beginning of Year	4,158	4,158	4,158	0
Fund Balance at End of Year	<u>(\$442)</u>	<u>\$0</u>	<u>\$4,614</u>	<u>\$4,614</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$130	\$130	\$54	(\$76)
<i>Total Revenues</i>	130	130	54	(76)
Expenditures:				
Current:				
Public Safety				
Juvenile Indigent Driver Alcohol				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	130	130	54	(76)
Fund Balance at Beginning of Year	519	519	519	0
Fund Balance at End of Year	\$649	\$649	\$573	(\$76)

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Law Library Resources Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$29,900	\$25,681	\$25,681	\$0
Charges for Services	0	1,200	1,200	0
Other	0	803	803	0
<i>Total Revenues</i>	29,900	27,684	27,684	0
Expenditures:				
Current:				
Judicial				
Law Library Resources				
Personal Services	0	7,342	6,992	350
Fringe Benefits	0	1,391	1,178	213
Other Expenditures	0	23,590	23,590	0
<i>Total Expenditures</i>	0	32,323	31,760	563
Net Change in Fund Balance	29,900	(4,639)	(4,076)	563
Fund Balance at Beginning of Year	5,966	5,966	5,966	0
Fund Balance at End of Year	\$35,866	\$1,327	\$1,890	\$563

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
ODH MIECHV Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$280,583	\$184,359	\$184,359	\$0
Other	0	1,259	1,259	0
<i>Total Revenues</i>	<u>280,583</u>	<u>185,618</u>	<u>185,618</u>	<u>0</u>
Expenditures:				
Current:				
Health				
ODH MIECHV Grant				
Personal Services	118,383	68,073	68,073	0
Fringe Benefits	71,826	43,696	42,938	758
Materials and Supplies	10,036	9,616	1,769	7,847
Contractual Services	60,000	75,154	69,452	5,702
Other Expenditures	13,800	10,110	8,078	2,032
Total Health	<u>274,045</u>	<u>206,649</u>	<u>190,310</u>	<u>16,339</u>
Capital Outlay	<u>9,000</u>	<u>4,374</u>	<u>2,045</u>	<u>2,329</u>
<i>Total Expenditures</i>	<u>283,045</u>	<u>211,023</u>	<u>192,355</u>	<u>18,668</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,462)</u>	<u>(25,405)</u>	<u>(6,737)</u>	<u>18,668</u>
Other Financing Sources:				
Advance - In	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Net Change in Fund Balance	(2,462)	(405)	18,263	18,668
Fund Balance at Beginning of Year	1,528	1,528	1,528	0
Prior Year Encumbrances	<u>1,625</u>	<u>1,625</u>	<u>1,625</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$691</u></u>	<u><u>\$2,748</u></u>	<u><u>\$21,416</u></u>	<u><u>\$18,668</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Division Special Project Drug Court Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,000	\$3,000	\$3,252	\$252
<i>Total Revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>3,252</u>	<u>252</u>
Expenditures:				
Current:				
Public Safety				
Juvenile Division Special Project Drug Court				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	3,000	3,000	3,252	252
Fund Balance at Beginning of Year	4,045	4,045	4,045	0
Fund Balance at End of Year	<u>\$7,045</u>	<u>\$7,045</u>	<u>\$7,297</u>	<u>\$252</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Division Special Project Family Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,000	\$3,000	\$3,423	\$423
<i>Total Revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>3,423</u>	<u>423</u>
Expenditures:				
Current:				
Public Safety				
Juvenile Division Special Project Family				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	3,000	3,000	3,423	423
Fund Balance at Beginning of Year	<u>4,142</u>	<u>4,142</u>	<u>4,142</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,142</u></u>	<u><u>\$7,142</u></u>	<u><u>\$7,565</u></u>	<u><u>\$423</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Common Pleas Court Special Projects Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,500	\$2,500	\$13,025	\$10,525
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>13,025</u>	<u>10,525</u>
Expenditures:				
Current:				
Judicial				
Common Pleas Court Special Projects				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	2,500	2,500	13,025	10,525
Fund Balance at Beginning of Year	4,875	4,875	4,875	0
Fund Balance at End of Year	<u>\$7,375</u>	<u>\$7,375</u>	<u>\$17,900</u>	<u>\$10,525</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
BWC Workplace Wellness Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$3,400	\$3,400	\$0
<i>Total Revenues</i>	<u>0</u>	<u>3,400</u>	<u>3,400</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
BWC Workplace Wellness Grant				
Other Expenditures	0	3,400	3,400	0
<i>Total Expenditures</i>	<u>0</u>	<u>3,400</u>	<u>3,400</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Development Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$245,600	\$301,050	\$363,625	\$62,575
Intergovernmental	331,000	1,001,129	1,169,804	168,675
Other	80,738	100,909	131,662	30,753
Total Revenues	657,338	1,403,088	1,665,091	262,003
Expenditures:				
Current:				
Health				
Personal Services	68,309	114,309	112,435	1,874
Fringe Benefits	80,491	80,091	76,437	3,654
Supplies and Materials	3,600	4,500	4,004	496
Contractual Services	42,500	10,523	10,470	53
Other Expenditures	30,819	29,237	25,838	3,399
Total Health	225,719	238,660	229,184	9,476
Economic Development and Assistance				
Personal Services	53,405	88,932	63,472	25,460
Fringe Benefits	12,100	43,615	31,851	11,764
Supplies and Materials	8,998	467,353	462,865	4,488
Contractual Services	108,912	370,457	352,802	17,655
Other Expenditures	19,850	28,196	22,347	5,849
Total Economic Development and Assistance	203,265	998,553	933,337	65,216
Capital Outlay	195,788	292,240	289,227	3,013
Debt Service:				
Principal Retirement	0	179,288	179,288	0
Total Expenditures	624,772	1,708,741	1,631,036	77,705
Excess of Revenues Over (Under) Expenditures	32,566	(305,653)	34,055	339,708
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	4,000	4,000	7,321	3,321
OWDA Loans Issued	0	179,288	179,288	0
Advances - In	0	0	61,538	61,538
Transfers - Out	0	(24,016)	(24,016)	0
Advances - Out	0	0	(61,538)	(61,538)
Total Other Financing Sources (Uses)	4,000	159,272	162,593	3,321
Net Change in Fund Balance	36,566	(146,381)	196,648	343,029
Fund Balance at Beginning of Year	223,160	223,160	223,160	0
Prior Year Encumbrances Appropriated	12,775	12,775	12,775	0
Fund Balance at End of Year	\$272,501	\$89,554	\$432,583	\$343,029

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Misc. Special Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$45,498	\$45,498	\$45,497	(\$1)
Other	0	0	377	377
<i>Total Revenues</i>	<u>45,498</u>	<u>45,498</u>	<u>45,874</u>	<u>376</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
SVAA Grant				
Legislative & Executive				
Personal Services	37,773	37,773	37,773	0
Fringe Benefits	7,725	7,725	6,570	1,155
Other Expenditures	0	10,550	10,550	0
<i>Total Expenditures</i>	<u>45,498</u>	<u>56,048</u>	<u>54,893</u>	<u>1,155</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(10,550)</u>	<u>(9,019)</u>	<u>1,531</u>
Other Financing Uses:				
Transfers - Out	0	(6,462)	(6,462)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(6,462)</u>	<u>(6,462)</u>	<u>0</u>
Net Change in Fund Balance	0	(17,012)	(15,481)	1,531
Fund Balance at Beginning of Year	<u>24,831</u>	<u>24,831</u>	<u>24,831</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,831</u></u>	<u><u>\$7,819</u></u>	<u><u>\$9,350</u></u>	<u><u>\$1,531</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Armintrout Special Revenue Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$7	\$7
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>7</u>	<u>7</u>
Expenditures:				
Current:				
Human Services				
Armintrout				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>7</u>	<u>7</u>
Fund Balance at Beginning of Year	<u>2,793</u>	<u>2,793</u>	<u>2,793</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,793</u></u>	<u><u>\$2,793</u></u>	<u><u>\$2,800</u></u>	<u><u>\$7</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Bond Retirement Debt Service Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$56,955	\$56,955
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>56,955</u>	<u>56,955</u>
Expenditures:				
Debt Service:				
Principal Retirement	171,708	171,708	171,708	0
Interest and Fiscal Charges	96,654	96,654	96,654	0
<i>Total Expenditures</i>	<u>268,362</u>	<u>268,362</u>	<u>268,362</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(268,362)</u>	<u>(268,362)</u>	<u>(211,407)</u>	<u>56,955</u>
Other Financing Sources:				
Transfers - In	268,362	268,362	590,886	322,524
<i>Total Other Financing Sources</i>	<u>268,362</u>	<u>268,362</u>	<u>590,886</u>	<u>322,524</u>
Net Change in Fund Balance	0	0	379,479	379,479
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$379,479</u></u>	<u><u>\$379,479</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
East Jackson Water Tap Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Mifflin Township Waterline Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$7,500	\$7,500	\$7,500	\$0
<i>Total Revenues</i>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	7,500	7,500	0
<i>Total Expenditures</i>	<u>0</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
Excess Revenues Over (Under) Expenditures	<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources:				
Transfers - In	0	0	18,640	18,640
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>18,640</u>	<u>18,640</u>
Net Change in Fund Balance	7,500	0	18,640	18,640
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,500</u></u>	<u><u>\$0</u></u>	<u><u>\$18,640</u></u>	<u><u>\$18,640</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Lapperell Cynthiana Water Notes Debt Service Fund
 For the Fiscal Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$9,375	\$9,375	\$0
<i>Total Revenues</i>	<u>0</u>	<u>9,375</u>	<u>9,375</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	9,375	9,375	0
<i>Total Expenditures</i>	<u>0</u>	<u>9,375</u>	<u>9,375</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources:				
Transfers - In	0	0	18,648	18,648
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>18,648</u>	<u>18,648</u>
Net Change in Fund Balance	0	0	18,648	18,648
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$18,648</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Hangars Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$18,300	\$18,300	\$10,570	(\$7,730)
Other	0	0	0	0
<i>Total Revenues</i>	<u>18,300</u>	<u>18,300</u>	<u>10,570</u>	<u>(7,730)</u>
Expenditures:				
Debt Service:				
Principal Retirement	6,000	6,400	6,400	0
Interest and Fiscal Charges	8,000	12,644	12,644	0
<i>Total Expenditures</i>	<u>14,000</u>	<u>19,044</u>	<u>19,044</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	4,300	(744)	(8,474)	(7,730)
Other Financing Sources:				
Transfers - In	0	0	2,594	2,594
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>2,594</u>	<u>2,594</u>
Net Change in Fund Balance	4,300	(744)	(5,880)	(5,136)
Fund Balance at Beginning of Year	<u>11,075</u>	<u>11,075</u>	<u>11,075</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,375</u></u>	<u><u>\$10,331</u></u>	<u><u>\$5,195</u></u>	<u><u>(\$5,136)</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
EMS Vehicles Note Debt Service Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Children Services Building Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers - Out	0	(321)	(321)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(321)</u>	<u>(321)</u>	<u>0</u>
Net Change in Fund Balance	0	(321)	(321)	0
Fund Balance at Beginning of Year	<u>321</u>	<u>321</u>	<u>321</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$321</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Water Pollution Control Loan Debt Service Fund
For the Fiscal Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	<u>\$2,250</u>	<u>\$2,250</u>	<u>\$100</u>	<u>(\$2,150)</u>
<i>Total Revenues</i>	<u>2,250</u>	<u>2,250</u>	<u>100</u>	<u>(2,150)</u>
Expenditures:				
Debt Service:				
Principal Retirement	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>
Net Change in Fund Balance	0	0	(2,150)	(2,150)
Fund Balance at Beginning of Year	<u>23,441</u>	<u>23,441</u>	<u>23,441</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$23,441</u></u>	<u><u>\$23,441</u></u>	<u><u>\$21,291</u></u>	<u><u>(\$2,150)</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
American Blvd. Improvement Debt Service Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2013

	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement	Pike Health Care Addition
Assets:				
Equity in Pooled Cash and Investments	\$19,084	\$0	\$215	\$193,836
Due from Other Governments	38,217	0	0	0
<i>Total Assets</i>	<u>57,301</u>	<u>0</u>	<u>215</u>	<u>193,836</u>
Liabilities:				
Contracts Payable	0	0	0	0
Accrued Interest Payable	0	0	2,340	0
Notes Payable	0	0	79,000	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>81,340</u>	<u>0</u>
Fund Balances:				
Restricted	57,301	0	0	193,836
Unassigned	0	0	(81,125)	0
<i>Total Fund Balances</i>	<u>57,301</u>	<u>0</u>	<u>(81,125)</u>	<u>193,836</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$57,301</u>	<u>\$0</u>	<u>\$215</u>	<u>\$193,836</u>

Children Services Building	Pike Senior Services	Market Street Office Complex Capital	Sunfish Creek Road Waterline Capital
\$0	\$63,733	\$0	\$21,290
0	0	0	0
0	63,733	0	21,290
0	0	0	0
0	11,519	0	0
0	366,350	0	0
0	377,869	0	0
0	0	0	21,290
0	(314,136)	0	0
0	(314,136)	0	21,290
\$0	\$63,733	\$0	\$21,290

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2013
(Continued)

	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Northgate Sewer Line Capital Project	Pine Top Road Waterline Project	Pike Co. Record's Center
Assets:					
Equity in Pooled Cash and Investments	\$1	\$0	\$58,381	\$0	\$1
Due from Other Governments	0	0	0	0	0
<i>Total Assets</i>	<u>1</u>	<u>0</u>	<u>58,381</u>	<u>0</u>	<u>1</u>
Liabilities:					
Contracts Payable	0	0	5,834	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>5,834</u>	<u>0</u>	<u>0</u>
Fund Balances:					
Restricted	1	0	52,547	0	1
Unassigned	0	0	0	0	0
<i>Total Fund Balances</i>	<u>1</u>	<u>0</u>	<u>52,547</u>	<u>0</u>	<u>1</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1</u>	<u>\$0</u>	<u>\$58,381</u>	<u>\$0</u>	<u>\$1</u>

Scioto Twp Waterline	Pike County Courthouse Improvement	Mifflin Twp Capital Project	Misc. Capital Projects	Total Nonmajor Capital Projects
\$1	\$0	\$18,640	\$23,412	\$398,594
0	0	0	0	38,217
<u>1</u>	<u>0</u>	<u>18,640</u>	<u>23,412</u>	<u>436,811</u>
0	0	0	0	5,834
0	0	0	0	13,859
0	0	0	0	445,350
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>465,043</u>
1	0	18,640	23,412	367,029
0	0	0	0	(395,261)
<u>1</u>	<u>0</u>	<u>18,640</u>	<u>23,412</u>	<u>(28,232)</u>
<u>\$1</u>	<u>\$0</u>	<u>\$18,640</u>	<u>\$23,412</u>	<u>\$436,811</u>

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2013*

	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement	Pike Health Care Addition
Revenues:				
Intergovernmental	\$348,721	\$0	\$0	\$0
Charges for Services	0	0	15,168	0
Interest	0	0	0	485
Other	0	0	0	0
<i>Total Revenues</i>	<u>348,721</u>	<u>0</u>	<u>15,168</u>	<u>485</u>
Expenditures:				
Current:				
Public Works	677,238	0	0	0
Capital Outlay	3,452	0	0	0
Debt Service:				
Principal Retirement	21,549	0	0	0
Interest and Fiscal Charges	0	0	3,637	0
<i>Total Expenditures</i>	<u>702,239</u>	<u>0</u>	<u>3,637</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(353,518)</u>	<u>0</u>	<u>11,531</u>	<u>485</u>
Other Financing Sources (Uses):				
OPWC Loan Issued	400,123	0	0	0
Transfers - In	0	0	0	0
Transfers - Out	0	(7,500)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>400,123</u>	<u>(7,500)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	46,605	(7,500)	11,531	485
Fund Balances (Deficit) at Beginning of Year	<u>10,696</u>	<u>7,500</u>	<u>(92,656)</u>	<u>193,351</u>
Fund Balances (Deficit) at End of Year	<u>\$57,301</u>	<u>\$0</u>	<u>(\$81,125)</u>	<u>\$193,836</u>

Children Services Building	Pike Senior Services	Market Street Office Complex Capital	Sunfish Creek Road Waterline Capital
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	100
<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
0	0	0	0
0	0	0	0
0	86,300	0	2,250
0	<u>82,551</u>	<u>0</u>	<u>0</u>
0	168,851	0	2,250
0	<u>(168,851)</u>	<u>0</u>	<u>(2,150)</u>
0	0	0	0
0	215,308	0	0
<u>(320)</u>	<u>0</u>	<u>(10,591)</u>	<u>0</u>
<u>(320)</u>	<u>215,308</u>	<u>(10,591)</u>	<u>0</u>
(320)	46,457	(10,591)	(2,150)
<u>320</u>	<u>(360,593)</u>	<u>10,591</u>	<u>23,440</u>
<u>\$0</u>	<u>(\$314,136)</u>	<u>\$0</u>	<u>\$21,290</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013
(Continued)*

	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Northgate Sewer Line Capital Project	Pine Top Road Waterline Project	Pike Co. Records Center
Revenues:					
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	70,536	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>70,536</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:					
Current:					
Public Works	0	0	33,590	0	0
Capital Outlay	0	0	5,834	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>39,424</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>70,536</u>	<u>0</u>	<u>(39,424)</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):					
OPWC Loan Issued	0	0	0	0	0
Transfers - In	0	0	0	0	0
Transfers - Out	(463,812)	(1,669)	0	(3,279)	(3)
<i>Total Other Financing Sources (Uses)</i>	<u>(463,812)</u>	<u>(1,669)</u>	<u>0</u>	<u>(3,279)</u>	<u>(3)</u>
<i>Net Change in Fund Balances</i>	<u>(393,276)</u>	<u>(1,669)</u>	<u>(39,424)</u>	<u>(3,279)</u>	<u>(3)</u>
Fund Balances (Deficit) at Beginning of Year	<u>393,277</u>	<u>1,669</u>	<u>91,971</u>	<u>3,279</u>	<u>4</u>
Fund Balances (Deficit) at End of Year	<u>\$1</u>	<u>\$0</u>	<u>\$52,547</u>	<u>\$0</u>	<u>\$1</u>

Scioto Twp Waterline	Pike County Courthouse Improvement	Mifflin Twp Capital Project	Misc. Capital Projects	Total Nonmajor Capital Projects
\$0	\$0	\$0	\$0	\$348,721
0	0	0	11,595	97,299
0	0	0	0	485
0	0	7,500	0	7,600
0	0	7,500	11,595	454,105
0	0	0	41,100	751,928
0	0	0	0	9,286
0	0	7,500	6,400	123,999
0	0	0	12,644	98,832
0	0	7,500	60,144	984,045
0	0	0	(48,549)	(529,940)
0	0	0	0	400,123
0	0	18,640	0	233,948
0	(2,000)	0	(24,840)	(514,014)
0	(2,000)	18,640	(24,840)	120,057
0	(2,000)	18,640	(73,389)	(409,883)
1	2,000	0	96,801	381,651
<u>\$1</u>	<u>\$0</u>	<u>\$18,640</u>	<u>\$23,412</u>	<u>(\$28,232)</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Issue II Grants Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$500,000	\$373,833	\$321,199	(\$52,634)
<i>Total Revenues</i>	<u>500,000</u>	<u>373,833</u>	<u>321,199</u>	<u>(52,634)</u>
Expenditures:				
Public Works Issue II Capital Outlay	500,000	764,979	712,345	52,634
<i>Total Expenditures</i>	<u>500,000</u>	<u>764,979</u>	<u>712,345</u>	<u>52,634</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(391,146)</u>	<u>(391,146)</u>	<u>0</u>
Other Financing Sources:				
Proceed of Loans	0	400,123	400,123	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>400,123</u>	<u>400,123</u>	<u>0</u>
Net Change in Fund Balance	0	8,977	8,977	0
Fund Balance at Beginning of Year	<u>10,105</u>	<u>10,105</u>	<u>10,105</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,105</u></u>	<u><u>\$19,082</u></u>	<u><u>\$19,082</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Fairgrounds Improvement Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$16,500	\$15,168	\$15,168	\$0
<i>Total Revenues</i>	<u>16,500</u>	<u>15,168</u>	<u>15,168</u>	<u>0</u>
Expenditures:				
Public Works				
Fairgrounds Improvement				
Debt Service:				
Principal	91,000	91,000	91,000	0
Interest and Fiscal Charges	2,522	4,043	3,976	67
<i>Total Expenditures</i>	<u>93,522</u>	<u>95,043</u>	<u>94,976</u>	<u>67</u>
Excess of Revenues Under Expenditures	<u>(77,022)</u>	<u>(79,875)</u>	<u>(79,808)</u>	<u>67</u>
Other Financing Sources (Uses):				
Notes Issued	76,000	79,000	79,000	0
Advances - In	0	0	15,168	15,168
Advances - Out	0	0	(15,168)	(15,168)
<i>Total Other Financing Sources (Uses)</i>	<u>76,000</u>	<u>79,000</u>	<u>79,000</u>	<u>0</u>
Net Change in Fund Balance	(1,022)	(875)	(808)	67
Fund Balance at Beginning of Year	<u>1,023</u>	<u>1,023</u>	<u>1,023</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1</u></u>	<u><u>\$148</u></u>	<u><u>\$215</u></u>	<u><u>\$67</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Health Care Addition Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$485	\$485
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>485</u>	<u>485</u>
Expenditures:				
Public Works				
Contractual Services	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	485	485
Fund Balance at Beginning of Year	<u>193,270</u>	<u>193,270</u>	<u>193,270</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$193,270</u></u>	<u><u>\$193,270</u></u>	<u><u>\$193,755</u></u>	<u><u>\$485</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Senior Services Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Pike Senior Services				
Debt Service:				
Principal	497,650	497,650	497,650	0
Interest and Fiscal Charges	84,794	84,794	83,887	907
<i>Total Expenditures</i>	<u>582,444</u>	<u>582,444</u>	<u>581,537</u>	<u>907</u>
Excess of Revenues Under Expenditures	<u>(582,444)</u>	<u>(582,444)</u>	<u>(581,537)</u>	<u>907</u>
Other Financing Sources:				
Proceeds from Notes	375,000	366,350	366,350	0
Transfers - In	216,500	215,308	215,308	0
<i>Total Other Financing Sources</i>	<u>591,500</u>	<u>581,658</u>	<u>581,658</u>	<u>0</u>
Net Change in Fund Balance	9,056	(786)	121	907
Fund Balance at Beginning of Year	<u>63,612</u>	<u>63,612</u>	<u>63,612</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$72,668</u></u>	<u><u>\$62,826</u></u>	<u><u>\$63,733</u></u>	<u><u>\$907</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
DOE/SODI Airport Grant Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$7,500	\$0	\$0	\$0
<i>Total Revenues</i>	<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
DOE/SODI Airport				
Contractual Services	7,500	0	0	0
<i>Total Expenditures</i>	<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Market Street Office Complex Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Local Government Service Center Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$70,686	\$70,686	\$0
<i>Total Revenues</i>	<u>0</u>	<u>70,686</u>	<u>70,686</u>	<u>0</u>
Expenditures:				
Public Works				
Pike County Local Government Services Center				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	70,686	70,686	0
Other Financing Uses:				
Transfers - Out	0	(463,813)	(463,813)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(463,813)</u>	<u>(463,813)</u>	<u>0</u>
Net Change in Fund Balance	0	(393,127)	(393,127)	0
Fund Balance at Beginning of Year	393,127	393,127	393,127	0
Fund Balance at End of Year	<u><u>\$393,127</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Lake Road Waterline Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Uses:				
Transfers - Out	0	(1,669)	(1,669)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,669)</u>	<u>(1,669)</u>	<u>0</u>
Net Change in Fund Balance	0	(1,669)	(1,669)	0
Fund Balance at Beginning of Year	1,669	1,669	1,669	0
Fund Balance at End of Year	<u>\$1,669</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Northgate Sewer Line Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$250,000	\$0	\$0	\$0
Other	63,000	0	0	0
<i>Total Revenues</i>	<u>313,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Northgate Sewer Line				
Contract Services	373,615	82,276	82,276	0
Other Expenditures	0	6,000	3,829	2,171
Total Public Works	<u>373,615</u>	<u>88,276</u>	<u>86,105</u>	<u>2,171</u>
<i>Total Expenditures</i>	<u>373,615</u>	<u>88,276</u>	<u>86,105</u>	<u>2,171</u>
Net Change in Fund Balance	(60,615)	(88,276)	(86,105)	2,171
Fund Balance at Beginning of Year	35,987	35,987	35,987	0
Prior Year Encumbrances Appropriated	<u>63,813</u>	<u>63,813</u>	<u>63,813</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$39,185</u></u>	<u><u>\$11,524</u></u>	<u><u>\$13,695</u></u>	<u><u>\$2,171</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pine Top Road Waterline Project Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers - Out	0	(3,279)	(3,279)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(3,279)</u>	<u>(3,279)</u>	<u>0</u>
Net Change in Fund Balance	0	(3,279)	(3,279)	0
Fund Balance at Beginning of Year	<u>3,279</u>	<u>3,279</u>	<u>3,279</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,279</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Records Center Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Uses:				
Transfers - Out	0	(3)	(3)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(3)</u>	<u>(3)</u>	<u>0</u>
Net Change in Fund Balance	0	(3)	(3)	0
Fund Balance at Beginning of Year	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Courthouse Improvement Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Pike County Courthouse Improvement				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers - Out	<u>0</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>0</u>
Net Change in Fund Balance	0	(2,000)	(2,000)	0
Fund Balance at Beginning of Year	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Misc. Capital Projects Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	16,100	16,100	0
Other Expenditures	0	25,000	25,000	0
Total Public Works	<u>0</u>	<u>41,100</u>	<u>41,100</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>41,100</u>	<u>41,100</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(41,100)</u>	<u>(41,100)</u>	<u>0</u>
Other Financing Uses:				
Transfers - Out	<u>0</u>	<u>(27,434)</u>	<u>(27,434)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(27,434)</u>	<u>(27,434)</u>	<u>0</u>
Net Change in Fund Balance	0	(68,534)	(68,534)	0
Fund Balance at Beginning of Year	<u>85,726</u>	<u>85,726</u>	<u>85,726</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$85,726</u></u>	<u><u>\$17,192</u></u>	<u><u>\$17,192</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Recorder's Equipment Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$12,500	\$12,500	\$13,616	\$1,116
<i>Total Revenues</i>	<u>12,500</u>	<u>12,500</u>	<u>13,616</u>	<u>1,116</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
County Recorder's Equipment				
Contractual Services	15,127	15,127	14,779	348
Capital Outlay	3,039	3,039	2,554	485
<i>Total Expenditures</i>	<u>18,166</u>	<u>18,166</u>	<u>17,333</u>	<u>833</u>
Net Change in Fund Balance	(5,666)	(5,666)	(3,717)	1,949
Fund Balance at Beginning of Year	5,029	5,029	5,029	0
Prior Year Encumbrances Appropriated	2,380	2,380	2,380	0
Fund Balance at End of Year	<u>\$1,743</u>	<u>\$1,743</u>	<u>\$3,692</u>	<u>\$1,949</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Certificate of Title Administration Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$175,000	\$175,000	\$197,086	\$22,086
Other	0	0	619	619
<i>Total Revenues</i>	<u>175,000</u>	<u>175,000</u>	<u>197,705</u>	<u>22,705</u>
Expenditures:				
Current:				
General Government - Judicial				
Certificate of Title Administration				
Personal Services	77,052	77,052	76,500	552
Fringe Benefits	43,847	43,847	42,511	1,336
Supplies and Materials	5,500	5,500	3,577	1,923
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	4,500	4,500	2,583	1,917
Total General Government - Judicial	<u>131,899</u>	<u>131,899</u>	<u>125,171</u>	<u>6,728</u>
Capital Outlay	<u>4,652</u>	<u>4,652</u>	<u>717</u>	<u>3,935</u>
<i>Total Expenditures</i>	<u>136,551</u>	<u>136,551</u>	<u>125,888</u>	<u>10,663</u>
Net Change in Fund Balance	38,449	38,449	71,817	33,368
Fund Balance at Beginning of Year	372,530	372,530	372,530	0
Prior Year Encumbrances Appropriated	<u>679</u>	<u>679</u>	<u>679</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$411,658</u></u>	<u><u>\$411,658</u></u>	<u><u>\$445,026</u></u>	<u><u>\$33,368</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Authority Grant Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$56,000	\$56,096	\$96
<i>Total Revenues</i>	<u>0</u>	<u>56,000</u>	<u>56,096</u>	<u>96</u>
Expenditures:				
Current:				
Conservation and Recreation				
Airport Authority Grant				
Contractual Services	0	56,124	56,125	(1)
Net Change in Fund Balance	0	(124)	(29)	95
Fund Balance at Beginning of Year	<u>2,775</u>	<u>2,775</u>	<u>2,775</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,775</u></u>	<u><u>\$2,651</u></u>	<u><u>\$2,746</u></u>	<u><u>\$95</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Resurfacing Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$14,000	\$6,154	\$6,154	\$0
<i>Total Revenues</i>	<u>14,000</u>	<u>6,154</u>	<u>6,154</u>	<u>0</u>
Expenditures:				
Current:				
Conservation and Recreation				
Airport Resurfacing Grant				
Contractual Services	44,783	36,937	30,783	6,154
<i>Total Expenditures</i>	<u>44,783</u>	<u>36,937</u>	<u>30,783</u>	<u>6,154</u>
Net Change in Fund Balance	(30,783)	(30,783)	(24,629)	6,154
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	30,783	30,783	30,783	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$6,154</u>	<u>\$6,154</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Unclaimed Monies Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$9,741	\$9,741
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>9,741</u>	<u>9,741</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Unclaimed Monies				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	9,741	9,741
Fund Balance at Beginning of Year	<u>195,115</u>	<u>195,115</u>	<u>195,115</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$195,115</u></u>	<u><u>\$195,115</u></u>	<u><u>\$204,856</u></u>	<u><u>\$9,741</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Trust Fund
For the Fiscal Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Legislative and Executive Trust Fund				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	42,745	42,745	42,745	0
Fund Balance at End of Year	<u><u>\$42,745</u></u>	<u><u>\$42,745</u></u>	<u><u>\$42,745</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Combining Statement - Fiduciary Funds

Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds.

Soil and Water Conservation Fund

To account for the funds and sub-funds of the Soil and Water Conservation District for which the County Auditor is a fiscal agent.

Mental Health Levy Fund

To account for the revenues collected in Pike County for the five counties mental health district. All revenues collected are disbursed to the Paint Valley Mental Health, Alcohol and Drug Addiction Board.

District Board of Health Fund

To account for the funds and sub-funds of the Board of Health for which the County is the fiscal agent.

Delinquent Real Estate Tax Sales Fund

To account for excess money received from the sale of delinquent real estate property. The residual amount of the sale is placed in this fund and held for the property owner to claim within six years of the sale.

Hospital Levy Fund

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

Garnet Wilson Public Library Special Levy Fund

To account for the revenues received from the Garnet A. Wilson Public Library of Pike County property tax levy and the disbursements made from the fund authorized by the ballot language approved by the voters of Pike County.

County Court Agency Fund

To account for the fines and forfeitures of all of the county court systems.

Sheriff Agency Fund

To account for the activity of the sheriff's civil account.

Inmate Agency Fund

To account for the activity of the sheriff's inmate/commissary account.

Alimony and Child Support Fund

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

Undivided Tax Fund

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

Undivided Income Tax Fund

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

PIKE COUNTY
Combining Statement - Fiduciary Funds
(Continued)

Ohio Elections Commission Fund

To account for resources that are paid to the Pike County Board of Elections for the purpose of upgrading the election system.

Family and Children First Council Agency Fund

To account for grant proceeds received and expended by Pike County's Family and Children First Council for the advancement of an Early Child Education Center to offer early intervention services to children of Pike County. This fund was originally set up as a special revenue fund in 1997 upon receipt of the initial grant by the local council. It was changed for accounting purposes in 1998 to an agency fund per a legal opinion of the Pike County Prosecutor and a management advisory bulletin issued by the Auditor of State's Local Government Services Division Office.

Airport Fuel Sales Fund

An agency fund used to account for the revenue generated and the expenditures incurred with the sale of aviation fuel at the Pike County Airport by the Pike County Airport Authority. The fund is purely custodial (assets equal liabilities) and thus shall not involve measurement of operations.

Recorder's Housing Trust Fund

To account for the revenue and expenditures incurred of a new law passed by the Ohio Legislature mandating collection of base recording fees by the Pike County Recorder and the subsequent transfer of the fees to the State of Ohio. The monies collected in this fund by the Pike County Recorder are state revenue receipts.

Indigent Application & Recoup Fund

To account for the monies from indigent applications and recoupments collected by the Clerk of Courts. Twenty percent of the fees are submitted to the State of Ohio and the remaining eighty percent is retained by the County General Fund.

Payroll Fund

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

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance at 01/01/13	Additions	Reductions	Balance at 12/31/13
Soil and Water Conservation				
Assets:				
Equity in Pooled Cash and Investments	\$36,272	\$120,365	\$113,272	\$43,365
<i>Total Assets</i>	<u>\$36,272</u>	<u>\$120,365</u>	<u>\$113,272</u>	<u>\$43,365</u>
Liabilities:				
Undistributed Monies	\$36,272	\$120,365	\$113,272	\$43,365
<i>Total Liabilities</i>	<u>\$36,272</u>	<u>\$120,365</u>	<u>\$113,272</u>	<u>\$43,365</u>
Mental Health Levy				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$311,616	\$311,616	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$311,616</u>	<u>\$311,616</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$311,616	\$311,616	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$311,616</u>	<u>\$311,616</u>	<u>\$0</u>
District Board of Health				
Assets:				
Equity in Pooled Cash and Investments	\$765,445	\$1,020,605	\$1,201,995	\$584,055
Due from Other Governments	1,706	30,818	1,706	30,818
<i>Total Assets</i>	<u>\$767,151</u>	<u>\$1,051,423</u>	<u>\$1,203,701</u>	<u>\$614,873</u>
Liabilities:				
Undistributed Monies	\$767,151	\$1,051,423	\$1,203,701	\$614,873
<i>Total Liabilities</i>	<u>\$767,151</u>	<u>\$1,051,423</u>	<u>\$1,203,701</u>	<u>\$614,873</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance at 01/01/13	Additions	Reductions	Balance at 12/31/13
<i>Delinquent Real Estate Tax Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$169,455	\$5,993	\$0	\$175,448
<i>Total Assets</i>	<u>\$169,455</u>	<u>\$5,993</u>	<u>\$0</u>	<u>\$175,448</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$169,455	\$5,993	\$0	\$175,448
<i>Total Liabilities</i>	<u>\$169,455</u>	<u>\$5,993</u>	<u>\$0</u>	<u>\$175,448</u>
<i>Hospital Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$0	\$867,442	\$867,442	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$867,442</u>	<u>\$867,442</u>	<u>\$0</u>
<i>Liabilities:</i>				
Due to Other Governments	\$0	\$867,442	\$867,442	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$867,442</u>	<u>\$867,442</u>	<u>\$0</u>
<i>Garnet Wilson Public Library Special Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$0	\$338,559	\$338,559	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$338,559</u>	<u>\$338,559</u>	<u>\$0</u>
<i>Liabilities:</i>				
Due to Other Governments	\$0	\$338,559	\$338,559	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$338,559</u>	<u>\$338,559</u>	<u>\$0</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance at 01/01/13	Additions	Reductions	Balance at 12/31/13
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$193,078	\$3,955,225	\$3,936,654	\$211,649
<i>Total Assets</i>	<u>\$193,078</u>	<u>\$3,955,225</u>	<u>\$3,936,654</u>	<u>\$211,649</u>
Liabilities:				
Undistributed Monies	\$193,078	\$3,955,225	\$3,936,654	\$211,649
<i>Total Liabilities</i>	<u>\$193,078</u>	<u>\$3,955,225</u>	<u>\$3,936,654</u>	<u>\$211,649</u>
Sheriff Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$388,135	\$1,339,179	\$1,548,157	\$179,157
<i>Total Assets</i>	<u>\$388,135</u>	<u>\$1,339,179</u>	<u>\$1,548,157</u>	<u>\$179,157</u>
Liabilities:				
Undistributed Monies	\$388,135	\$1,339,179	\$1,548,157	\$179,157
<i>Total Liabilities</i>	<u>\$388,135</u>	<u>\$1,339,179</u>	<u>\$1,548,157</u>	<u>\$179,157</u>
Inmate Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$5,934	\$0	\$928	\$5,006
<i>Total Assets</i>	<u>\$5,934</u>	<u>\$0</u>	<u>\$928</u>	<u>\$5,006</u>
Liabilities:				
Deposits Held and Due to Others	\$5,934	\$0	\$928	\$5,006
<i>Total Liabilities</i>	<u>\$5,934</u>	<u>\$0</u>	<u>\$928</u>	<u>\$5,006</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance at 01/01/13	Additions	Reductions	Balance at 12/31/13
<i>Alimony and Child Support</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$225,334	\$225,234	\$100
<i>Total Assets</i>	<u>\$0</u>	<u>\$225,334</u>	<u>\$225,234</u>	<u>\$100</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$0	\$225,334	\$225,234	\$100
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$225,334</u>	<u>\$225,234</u>	<u>\$100</u>
<i>Undivided Tax</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$1,122,106	\$31,254,899	\$31,162,543	\$1,214,462
Receivables:				
Taxes	17,603,596	18,729,172	17,603,596	18,729,172
Due From Other Governments	79,333	97,433	79,333	97,433
<i>Total Assets</i>	<u>\$18,805,035</u>	<u>\$50,081,504</u>	<u>\$48,845,472</u>	<u>\$20,041,067</u>
<i>Liabilities:</i>				
Due to Other Governments	\$18,805,035	\$50,081,504	\$48,845,472	\$20,041,067
<i>Total Liabilities</i>	<u>\$18,805,035</u>	<u>\$50,081,504</u>	<u>\$48,845,472</u>	<u>\$20,041,067</u>
<i>Undivided Income Tax</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$0	\$1,501,418	\$1,501,418	\$0
Due From Other Governments	625,199	282,793	625,199	282,793
<i>Total Assets</i>	<u>\$625,199</u>	<u>\$1,784,211</u>	<u>\$2,126,617</u>	<u>\$282,793</u>
<i>Liabilities:</i>				
Due to Other Governments	\$625,199	\$1,784,211	\$2,126,617	\$282,793
<i>Total Liabilities</i>	<u>\$625,199</u>	<u>\$1,784,211</u>	<u>\$2,126,617</u>	<u>\$282,793</u>

(Continued)

PIKE COUNTY
 Combining Statement of Changes in Assets and Liabilities
 Agency Funds
 For the Year Ended December 31, 2013

	Balance at 01/01/13	Additions	Reductions	Balance at 12/31/13
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$1,010	\$980	\$30
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,010</u>	<u>\$980</u>	<u>\$30</u>
Liabilities:				
Undistributed Monies	\$0	\$1,010	\$980	\$30
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,010</u>	<u>\$980</u>	<u>\$30</u>
Family and Children First Council				
Assets:				
Equity in Pooled Cash and Investments	\$61,300	\$235,793	\$248,589	\$48,504
Due From Other Governments	0	30,818	0	30,818
<i>Total Assets</i>	<u>\$61,300</u>	<u>\$266,611</u>	<u>\$248,589</u>	<u>\$79,322</u>
Liabilities:				
Undistributed Monies	\$61,300	\$266,611	\$248,589	\$79,322
<i>Total Liabilities</i>	<u>\$61,300</u>	<u>\$266,611</u>	<u>\$248,589</u>	<u>\$79,322</u>
Airport Fuel Sales				
Assets:				
Equity in Pooled Cash and Investments	\$17,635	\$60,264	\$53,209	\$24,690
<i>Total Assets</i>	<u>\$17,635</u>	<u>\$60,264</u>	<u>\$53,209</u>	<u>\$24,690</u>
Liabilities:				
Undistributed Monies	\$17,635	\$60,264	\$53,209	\$24,690
<i>Total Liabilities</i>	<u>\$17,635</u>	<u>\$60,264</u>	<u>\$53,209</u>	<u>\$24,690</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance at 01/01/13	Additions	Reductions	Balance at 12/31/13
Recorder's Housing Trust				
Assets:				
Equity in Pooled Cash and Investments	\$24,060	\$100,362	\$100,798	\$23,624
<i>Total Assets</i>	<u>\$24,060</u>	<u>\$100,362</u>	<u>\$100,798</u>	<u>\$23,624</u>
Liabilities:				
Deposits Held and Due to Others	\$24,060	\$100,362	\$100,798	\$23,624
<i>Total Liabilities</i>	<u>\$24,060</u>	<u>\$100,362</u>	<u>\$100,798</u>	<u>\$23,624</u>
Indigent Application & Recoup				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$5,720	\$5,720	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$5,720</u>	<u>\$5,720</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$5,720	\$5,720	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$5,720</u>	<u>\$5,720</u>	<u>\$0</u>
Payroll				
Assets:				
Equity in Pooled Cash and Investments	\$70,437	\$9,829,011	\$9,861,974	\$37,474
<i>Total Assets</i>	<u>\$70,437</u>	<u>\$9,829,011</u>	<u>\$9,861,974</u>	<u>\$37,474</u>
Liabilities:				
Deposits Held and Due to Others	\$70,437	\$9,829,011	\$9,861,974	\$37,474
<i>Total Liabilities</i>	<u>\$70,437</u>	<u>\$9,829,011</u>	<u>\$9,861,974</u>	<u>\$37,474</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance at 01/01/13	Additions	Reductions	Balance at 12/31/13
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$2,266,710	\$45,653,057	\$45,768,115	\$2,151,652
Cash and Cash Equivalents in Segregated Accounts	587,147	5,519,738	5,710,973	395,912
Receivables:				
Taxes	17,603,596	18,729,172	17,603,596	18,729,172
Due from Other Governments	706,238	441,862	706,238	441,862
Total Assets	<u>\$21,163,691</u>	<u>\$70,343,829</u>	<u>\$69,788,922</u>	<u>\$21,718,598</u>
Liabilities:				
Due to Other Governments	\$19,430,234	\$53,071,716	\$52,178,090	\$20,323,860
Undistributed Monies	1,463,571	7,111,413	7,421,898	1,153,086
Deposits Held and Due to Others	269,886	10,160,700	10,188,934	241,652
Total Liabilities	<u>\$21,163,691</u>	<u>\$70,343,829</u>	<u>\$69,788,922</u>	<u>\$21,718,598</u>



PIKE COUNTY, OHIO



*Ohio Erie Canal
Pike County, Ohio*

***Statistical
Section***

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	248-257
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source: the property tax.	258-262
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	263-269
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	270-274
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	275-277
Other Information This schedule contains miscellaneous information about the County.	278

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

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

Fiscal Year	2004	2005	2006*	2007	2008*
Governmental Activities:					
Net Investment in Capital Assets	\$6,712,411	\$7,373,204	\$25,870,056	\$25,626,797	\$27,467,561
Restricted for:					
Debt Service	(1)	0	0	0	1,250
Capital Projects	(1)	0	315,927	0	0
Community Development	(1)	2,037,609	1,857,227	1,565,737	1,133,567
Board of Developmental Disabilities	(1)	352,188	1,142,809	1,576,770	1,642,525
Motor Vehicle and Gas Tax	(1)	2,089,513	1,711,100	1,917,638	2,108,823
Job and Family Services	(1)	774,657	727,229	1,191,322	0
Emergency Medical Services	(1)	(1)	1,284,175	1,151,654	1,263,644
Child Support	(1)	(1)	436,501	440,257	407,284
Real Estate Assessment	(1)	(1)	366,201	458,786	613,990
Reclaim Ohio	(1)	(1)	(1)	(1)	215,393
Pike County Wireless	(1)	(1)	(1)	(1)	151,311
Children Services	(1)	(1)	(1)	(1)	111,769
Delinquent Real Estate	(1)	(1)	(1)	(1)	272,823
County Court Computer Legal Research	(1)	(1)	(1)	(1)	180,777
Pike Senior Services	(1)	(1)	(1)	(1)	0
Other Purposes	6,475,983	4,993,125	3,608,999	1,656,517	3,863,397
Unrestricted	<u>5,966,733</u>	<u>3,175,247</u>	<u>3,208,635</u>	<u>8,031,423</u>	<u>7,063,507</u>
Total Governmental Activities Net Position	<u>\$19,155,127</u>	<u>\$20,795,543</u>	<u>\$40,528,859</u>	<u>\$43,616,901</u>	<u>\$46,497,621</u>
Business-type Activities:					
Net Investment in Capital Assets	\$1,738,899	\$1,724,955	\$1,682,161	\$1,620,401	\$1,596,826
Unrestricted	<u>429,933</u>	<u>429,782</u>	<u>479,696</u>	<u>416,083</u>	<u>373,641</u>
Total Business-type Activities Net Position	<u>\$2,168,832</u>	<u>\$2,154,737</u>	<u>\$2,161,857</u>	<u>\$2,036,484</u>	<u>\$1,970,467</u>
Primary Government:					
Net Investment in Capital Assets	\$8,451,310	\$9,098,159	\$27,552,217	\$27,247,198	\$29,064,387
Restricted	6,475,983	10,247,092	11,450,168	9,958,681	11,966,553
Unrestricted	<u>6,396,666</u>	<u>3,605,029</u>	<u>3,688,331</u>	<u>8,447,506</u>	<u>7,437,148</u>
Total Primary Government Net Position	<u>\$21,323,959</u>	<u>\$22,950,280</u>	<u>\$42,690,716</u>	<u>\$45,653,385</u>	<u>\$48,468,088</u>

- (1) Fiscal year 2005 was the first year restricted net assets were reported and broken out at a more detailed level.
 Fiscal year 2006 restricted net assets for other purposes was broken out at a more detailed level.
 Fiscal year 2008 restricted net assets for other purposes was broken out at a more detailed level.
 (2) Implemented GASB Statement No. 63 in 2012 which changed terminology from "net assets" to "net position".

* Amount restated in a prior year.

2009*	2010*	2011	2012(2)	2013
\$30,694,765	\$31,865,223	\$32,381,674	\$40,704,846	\$41,651,138
0	0	0	0	379,479
265,239	3,015,580	2,569,740	2,590,778	357,316
2,358,326	1,168,777	1,834,278	996,752	3,023,844
3,529,843	4,309,128	4,835,523	4,866,519	4,445,135
1,599,774	1,633,270	1,323,855	1,205,401	1,819,594
0	51,495	91,508	261,376	1,044,849
1,313,671	1,102,395	1,312,065	1,627,840	1,529,246
239,469	193,365	467,550	472,659	506,772
676,738	695,427	691,646	808,866	963,503
0	0	0	0	0
0	0	0	0	0
478,526	476,927	570,420	696,995	895,596
255,839	239,492	218,941	221,954	237,908
0	0	0	0	0
425,612	359,581	370,895	379,230	378,707
2,316,862	3,414,300	3,379,265	3,460,047	619,475
7,384,463	7,886,340	8,803,071	10,654,688	13,505,147
<u>\$51,539,127</u>	<u>\$56,411,300</u>	<u>\$58,850,431</u>	<u>\$68,947,951</u>	<u>\$71,357,709</u>
\$1,535,325	\$1,468,091	\$1,408,024	\$1,355,026	\$1,302,679
<u>443,920</u>	<u>435,136</u>	<u>442,142</u>	<u>463,197</u>	<u>436,979</u>
<u>\$1,979,245</u>	<u>\$1,903,227</u>	<u>\$1,850,166</u>	<u>\$1,818,223</u>	<u>\$1,739,658</u>
\$32,230,090	\$33,333,314	\$33,789,698	\$42,059,872	\$42,953,817
13,459,899	16,659,737	17,665,686	17,588,417	16,201,424
<u>7,828,383</u>	<u>8,321,476</u>	<u>9,245,213</u>	<u>11,117,885</u>	<u>13,942,126</u>
<u>\$53,518,372</u>	<u>\$58,314,527</u>	<u>\$60,700,597</u>	<u>\$70,766,174</u>	<u>\$73,097,367</u>

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

Fiscal Year	2004	2005	2006	2007
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$2,895,835	\$2,961,625	\$2,957,258	\$3,199,826
Judicial	1,042,602	1,050,014	1,017,050	1,254,688
Public Safety	2,527,585	2,881,846	2,588,602	2,656,984
Public Works	3,635,873	3,391,316	5,179,047	6,757,222
Health	2,868,382	2,906,588	3,506,610	3,177,657
Human Services	5,313,075	5,489,692	6,198,202	6,557,840
Conservation and Recreation	22,722	235,325	319,488	226,335
Economic Development and Assistance	1,026,565	1,321,361	720,652	395,665
Other	307,060	0	0	0
Interest and Fiscal Charges	66,895	83,660	155,241	197,700
<i>Total Governmental Activities Expenses</i>	<u>19,706,594</u>	<u>20,321,427</u>	<u>22,642,150</u>	<u>24,423,917</u>
Business-type Activities:				
Sewer	400,255	409,920	426,039	634,508
<i>Total Business-type Activities Expenses</i>	<u>400,255</u>	<u>409,920</u>	<u>426,039</u>	<u>634,508</u>
<i>Total Primary Government Expenses</i>	<u>20,106,849</u>	<u>20,731,347</u>	<u>23,068,189</u>	<u>25,058,425</u>
Program Revenues				
<i>Charges for Services</i>				
Legislative and Executive	340,444	373,552	376,878	330,819
Judicial	238,375	245,851	240,358	341,154
Public Safety	308,524	314,188	301,435	293,009
Public Works	429,166	342,288	443,421	462,238
Health	317,933	231,940	331,051	334,838
Human Services	615,126	473,455	613,654	707,202
Conservation and Recreation	0	26,493	39,497	37,543
Economic Development and Assistance	115,531	96,961	67,761	40,570
Other	39,121	0	0	0
Interest and Fiscal Charges	0	0	1,736	3,227
<i>Operating Grants and Contributions</i>				
General Government:				
Legislative and Executive	287,816	312,968	226,128	252,094
Judicial	125,919	156,484	117,642	228,085
Public Safety	395,746	715,356	411,748	492,183
Public Works	2,356,485	2,928,488	3,399,860	2,989,113
Health	1,816,832	2,146,067	2,128,530	2,556,952
Human Services	3,336,855	3,912,102	4,619,813	5,149,919
Economic Development and Assistance	674,566	1,005,969	547,873	312,116
Interest and Fiscal Charges	0	0	11,764	24,007
<i>Capital Grants and Contributions</i>				
Public Works	825,610	493,174	905,773	1,312,017
Interest and Fiscal Charges	44,369	49,969	54,750	89,711
<i>Total Governmental Activities Program Revenues</i>	<u>12,268,418</u>	<u>13,825,305</u>	<u>14,839,672</u>	<u>15,956,797</u>

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

* Reclassification of Tangible Personal Property Tax Reimbursement to correct revenue.

2008	2009*	2010	2011	2012	2013
\$3,316,222	\$3,529,212	\$3,983,608	\$4,097,392	\$3,984,278	\$4,096,519
1,281,008	1,390,551	1,249,126	1,274,646	1,461,617	1,484,516
2,715,026	2,848,362	2,940,383	3,256,751	3,801,047	3,546,634
4,976,249	4,846,311	5,735,405	5,099,969	5,865,121	5,388,796
3,569,590	3,444,891	3,740,545	3,949,619	4,645,254	5,068,148
6,197,286	5,297,730	5,404,580	4,902,583	4,427,938	5,192,699
281,150	429,284	301,670	371,803	282,783	45,819
667,838	338,668	406,270	958,564	1,323,671	609,093
0	0	0	0	0	0
215,187	253,623	238,433	255,119	161,473	215,834
<u>23,219,556</u>	<u>22,378,632</u>	<u>24,000,020</u>	<u>24,166,446</u>	<u>25,953,182</u>	<u>25,648,058</u>
511,078	477,353	550,063	681,336	595,826	689,039
<u>511,078</u>	<u>477,353</u>	<u>550,063</u>	<u>681,336</u>	<u>595,826</u>	<u>689,039</u>
<u>23,730,634</u>	<u>22,855,985</u>	<u>24,550,083</u>	<u>24,847,782</u>	<u>26,549,008</u>	<u>26,337,097</u>
339,276	340,749	414,071	476,272	504,684	538,508
410,590	419,124	454,203	395,565	487,317	594,099
289,155	300,915	296,849	390,595	504,817	495,563
408,737	561,455	395,987	515,419	829,123	614,697
366,880	448,570	490,401	615,082	836,012	956,933
652,055	691,943	718,761	768,793	782,296	977,036
28,748	37,037	42	42,012	33,524	4,342
68,173	42,506	52,645	147,846	79,060	116,557
0	0	0	0	0	0
3,268	4,701	6,414	9,985	14,037	12,497
255,934	385,482	527,803	595,616	382,224	423,242
245,270	312,307	253,570	175,237	268,933	314,173
437,220	645,357	531,019	787,273	781,763	832,454
2,697,969	3,501,279	2,246,437	2,672,069	3,062,542	2,227,196
2,452,699	2,811,353	2,953,768	3,363,975	3,193,907	4,134,946
4,104,941	4,172,186	4,175,350	4,043,854	2,916,202	4,128,707
458,548	268,554	319,367	814,227	304,487	504,789
21,328	27,874	30,328	27,265	13,206	18,093
690,531	1,835,140	4,249,001	161,442	9,318,611	645,785
137,444	36,985	351,961	35,027	442,749	43,203
<u>14,068,766</u>	<u>16,843,517</u>	<u>18,467,977</u>	<u>16,037,554</u>	<u>24,755,494</u>	<u>17,582,820</u>

(continued)

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

Fiscal Year	2004	2005	2006	2007
Business-type Activities:				
<i>Charges for Services</i>				
Sewer	\$429,079	\$388,234	\$296,625	\$428,960
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	0	0	130,000	59,400
Total Business-type Activities Program Revenues	429,079	388,234	426,625	488,360
Total Primary Government Program Revenues	12,697,497	14,213,539	15,266,297	16,445,157
Net (Expense)/Revenue				
Governmental Activities	(7,438,176)	(6,496,122)	(7,802,478)	(8,467,120)
Business-type Activities	28,824	(21,686)	586	(146,148)
Total Primary Government Net (Expense)/Revenue	(\$7,409,352)	(\$6,517,808)	(\$7,801,892)	(\$8,613,268)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Operating	\$2,870,273	\$3,673,611	\$3,012,073	\$3,454,990
Health - Board of DD	(1)	(1)	886,227	1,189,324
Human Services - Children's Services	(1)	(1)	444,870	570,712
Public Safety - Emergency Medical Services	(1)	(1)	272,341	383,986
Legislative and Executive - Pike Senior Services	(1)	(1)	0	0
Permissive Sales Tax Imposed for:				
General Operating	1,758,449	1,865,802	2,013,912	2,063,157
Fines & Forfeitures	0	0	0	0
Grants and Entitlements not				
Restricted to Specific Programs	451,750	459,033	440,746	586,724
Gain on Sale of Capital Assets	0	0	66,070	0
Investment Earnings	219,621	807,012	768,280	832,782
Miscellaneous	1,742,273	1,441,671	2,541,599	2,473,487
Transfers	0	0	0	0
Total Governmental Activities	7,042,366	8,247,129	10,446,118	11,555,162
Business-type Activities:				
Miscellaneous	12,477	7,591	6,534	20,775
Transfers	0	0	0	0
Total Business-type Activities	12,477	7,591	6,534	20,775
Total Primary Government	7,054,843	8,254,720	10,452,652	11,575,937
Change in Net Position				
Governmental Activities	(395,810)	1,751,007	2,643,640	3,088,042
Business-type Activities	41,301	(14,095)	7,120	(125,373)
Total Primary Government Change in Net Position	(\$354,509)	\$1,736,912	\$2,650,760	\$2,962,669

(1) Fiscal year 2006 was the first year that property taxes were split out by purpose.
* Reclassification of Tangible Personal Property Tax Reimbursement to correct revenue.

2008	2009*	2010	2011	2012	2013
\$445,061	\$486,131	\$465,952	\$512,475	\$541,019	\$569,366
0	0	0	0	0	0
0	0	0	94,300	0	21,549
<u>445,061</u>	<u>486,131</u>	<u>465,952</u>	<u>606,775</u>	<u>541,019</u>	<u>590,915</u>
<u>14,513,827</u>	<u>17,329,648</u>	<u>18,933,929</u>	<u>16,644,329</u>	<u>25,296,513</u>	<u>18,173,735</u>
(9,150,790)	(5,535,115)	(5,532,043)	(8,128,892)	(1,197,688)	(8,065,238)
(66,017)	8,778	(84,111)	(74,561)	(54,807)	(98,124)
<u>(\$9,216,807)</u>	<u>(\$5,526,337)</u>	<u>(\$5,616,154)</u>	<u>(\$8,203,453)</u>	<u>(\$1,252,495)</u>	<u>(\$8,163,362)</u>
\$3,699,166	\$1,577,050	\$1,593,171	\$1,498,447	\$1,632,303	\$1,874,899
1,182,323	1,154,457	1,148,951	1,130,767	1,100,331	1,077,678
571,566	539,437	541,400	536,816	529,549	504,880
383,708	384,049	385,062	360,196	338,248	309,276
0	356,439	280,304	287,089	289,936	280,084
2,020,650	3,444,776	3,591,117	3,940,726	4,807,276	4,232,002
0	0	0	0	0	0
464,056	1,588,175	1,439,578	1,433,773	1,365,351	1,258,455
5,103	0	0	0	0	6,372
611,674	357,075	178,680	207,904	113,208	49,558
2,104,933	1,360,163	1,060,919	1,193,805	1,126,506	881,792
0	0	(5,615)	(21,500)	(7,500)	0
<u>11,043,179</u>	<u>10,761,621</u>	<u>10,213,567</u>	<u>10,568,023</u>	<u>11,295,208</u>	<u>10,474,996</u>
0	0	2,478	0	15,364	19,559
0	0	5,615	21,500	7,500	0
0	0	8,093	21,500	22,864	19,559
<u>11,043,179</u>	<u>10,761,621</u>	<u>10,221,660</u>	<u>10,589,523</u>	<u>11,318,072</u>	<u>10,494,555</u>
1,892,389	5,226,506	4,681,524	2,439,131	10,097,520	2,409,758
(66,017)	8,778	(76,018)	(53,061)	(31,943)	(78,565)
<u>\$1,826,372</u>	<u>\$5,235,284</u>	<u>\$4,605,506</u>	<u>\$2,386,070</u>	<u>\$10,065,577</u>	<u>\$2,331,193</u>

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

	2004	2005	2006	2007	2008*
General Fund					
Reserved	\$36,986	\$92,440	\$64,178	\$107,470	\$133,051
Unreserved	2,099,943	1,882,432	2,932,859	4,024,202	4,853,941
Nonspendable	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total General Fund</i>	<u>2,136,929</u>	<u>1,974,872</u>	<u>2,997,037</u>	<u>4,131,672</u>	<u>4,986,992</u>
All Other Governmental Funds					
Reserved	2,312,163	1,831,452	2,052,003	2,227,025	2,354,455
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	4,649,662	6,263,985	6,877,112	7,960,965	8,462,259
Debt Service Funds	0	0	0	0	1,250
Capital Projects Funds	(2,673,982)	(2,563,240)	223,839	(243,848)	(141,305)
Restricted	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total All Other Governmental Funds</i>	<u>4,287,843</u>	<u>5,532,197</u>	<u>9,152,954</u>	<u>9,944,142</u>	<u>10,676,659</u>
<i>Total Governmental Funds</i>	<u><u>\$6,424,772</u></u>	<u><u>\$7,507,069</u></u>	<u><u>\$12,149,991</u></u>	<u><u>\$14,075,814</u></u>	<u><u>\$15,663,651</u></u>

* Amount restated in a prior year.

(1) Implementation of GASB 54

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

2009	2010*	2011 (1)(2)	2012	2013
\$76,443	\$250,195	\$0	\$0	\$0
5,152,890	5,830,689	0	0	0
0	0	190,649	195,656	204,857
0	0	175,194	599,623	825,337
0	0	6,096,403	7,121,308	7,737,909
<u>5,229,333</u>	<u>6,080,884</u>	<u>6,462,246</u>	<u>7,916,587</u>	<u>8,768,103</u>
2,228,646	2,149,219	0	0	0
9,051,297	9,905,585	0	0	0
0	0	0	0	0
(174,701)	(54,695)	0	0	0
0	0	13,623,967	13,906,501	14,891,438
0	0	(575,139)	(453,722)	(838,376)
<u>11,105,242</u>	<u>12,000,109</u>	<u>13,048,828</u>	<u>13,452,779</u>	<u>14,053,062</u>
<u>\$16,334,575</u>	<u>\$18,080,993</u>	<u>\$19,511,074</u>	<u>\$21,369,366</u>	<u>\$22,821,165</u>

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

	2004	2005	2006	2007	2008
Revenues					
Taxes	\$4,544,967	\$5,703,226	\$6,636,703	\$7,581,366	\$7,790,906
Charges for Services	2,279,115	1,977,022	2,289,316	2,340,417	2,231,547
Fees, Licenses and Permits	13,622	10,192	10,648	9,676	64,164
Fines and Forfeitures	111,483	117,514	115,827	200,506	271,171
Intergovernmental	10,361,572	12,056,296	12,803,500	13,377,599	13,533,864
Interest	219,621	807,012	768,280	832,782	611,674
Other	1,745,569	1,445,840	2,544,538	2,487,315	2,108,957
<i>Total Revenues</i>	<u>19,275,949</u>	<u>22,117,102</u>	<u>25,168,812</u>	<u>26,829,661</u>	<u>26,612,283</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	2,725,520	2,754,353	2,784,838	3,008,279	3,146,237
Judicial	1,023,652	1,040,290	1,012,757	1,272,146	1,302,044
Public Safety	2,479,344	2,732,596	2,483,785	2,609,455	2,721,073
Public Works	4,227,901	3,990,321	5,588,011	5,521,013	4,103,968
Health	2,690,218	2,786,758	3,395,890	3,097,257	3,475,417
Human Services	5,354,071	5,420,261	6,153,304	6,534,184	6,249,430
Conservation and Recreation	121	10	309,651	216,499	271,313
Economic Development and Assistance	950,852	1,334,301	689,723	377,232	655,623
Other	307,060	398,712	0	0	0
Capital Outlay	665,456	620,014	942,859	2,572,464	4,020,200
Debt Service:					
Principal Retirement	85,274	78,145	82,713	2,972,013	422,412
Interest and Fiscal Charges	66,895	83,660	77,541	260,710	216,186
<i>Total Expenditures</i>	<u>20,576,364</u>	<u>21,239,421</u>	<u>23,521,072</u>	<u>28,441,252</u>	<u>26,583,903</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,300,415)</u>	<u>877,681</u>	<u>1,647,740</u>	<u>(1,611,591)</u>	<u>28,380</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	66,070	0	17,149
Inception of Capital Lease	0	8,283	0	471,414	0
Loans Issued	125,000	150,000	292,112	179,000	250,000
Bonds Issued	0	0	0	2,887,000	0
Notes Issued	0	0	2,637,000	0	225,977
Transfers In	158,669	222,685	341,153	499,948	386,255
Transfers Out	(158,669)	(222,685)	(341,153)	(499,948)	(386,255)
<i>Total Other Financing Sources (Uses)</i>	<u>125,000</u>	<u>158,283</u>	<u>2,995,182</u>	<u>3,537,414</u>	<u>493,126</u>
<i>Net Change in Fund Balances</i>	<u><u>(\$1,175,415)</u></u>	<u><u>\$1,035,964</u></u>	<u><u>\$4,642,922</u></u>	<u><u>\$1,925,823</u></u>	<u><u>\$521,506</u></u>
Debt Service as a Percentage of Noncapital Expenditures (1)	0.8%	0.8%	0.7%	12.5%	2.8%

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

* Reclassification of Tangible Personal Property Tax Reimbursement to correct revenue.

2009*	2010	2011	2012	2013
\$7,109,886	\$7,512,631	\$7,669,897	\$8,622,726	\$8,323,963
2,519,994	2,501,035	3,115,277	3,789,163	3,923,753
57,638	8,008	6,536	7,137	8,991
269,367	320,330	239,756	274,570	377,488
14,442,841	15,027,293	14,112,643	22,718,595	13,767,281
357,075	178,680	207,904	113,208	49,558
1,360,852	1,060,919	1,193,805	1,126,506	881,792
<u>26,117,653</u>	<u>26,608,896</u>	<u>26,545,818</u>	<u>36,651,905</u>	<u>27,332,826</u>
3,327,699	3,706,318	3,804,858	3,695,835	3,844,828
1,398,050	1,249,672	1,260,387	1,505,129	1,459,928
2,805,429	2,767,171	2,882,268	3,412,447	3,473,668
5,350,433	4,122,664	3,709,700	4,751,625	3,752,831
3,366,298	3,621,343	3,852,427	4,685,087	5,015,948
5,257,440	5,388,428	4,909,243	4,665,581	4,929,794
378,975	251,361	360,910	260,995	32,593
316,039	414,815	919,036	430,166	606,373
0	0	0	0	0
4,872,943	3,264,441	3,006,890	11,290,846	2,443,959
563,571	532,478	638,220	659,784	885,897
186,100	241,615	250,134	162,985	221,220
<u>27,822,977</u>	<u>25,560,306</u>	<u>25,594,073</u>	<u>35,520,480</u>	<u>26,667,039</u>
<u>(1,705,324)</u>	<u>1,048,590</u>	<u>951,745</u>	<u>1,131,425</u>	<u>665,787</u>
805	23,039	47,189	0	75,019
92,662	37,700	6,601	108,278	15,904
82,781	452,055	287,945	490,585	582,183
2,200,000	0	0	0	0
0	0	158,101	135,504	112,906
442,195	665,379	870,056	652,092	1,213,480
<u>(442,195)</u>	<u>(670,994)</u>	<u>(891,556)</u>	<u>(659,592)</u>	<u>(1,213,480)</u>
<u>2,376,248</u>	<u>507,179</u>	<u>478,336</u>	<u>726,867</u>	<u>786,012</u>
<u>\$670,924</u>	<u>\$1,555,769</u>	<u>\$1,430,081</u>	<u>\$1,858,292</u>	<u>\$1,451,799</u>
3.5%	3.4%	3.9%	3.4%	4.6%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2004	193,892,750	38,476,110	663,877,833	33,922,800	46,258,385
2005	236,159,800	40,586,760	790,664,921	34,689,431	47,177,626
2006	240,922,980	42,568,600	700,479,088	33,004,441	44,886,040
2007	245,313,830	43,575,710	823,004,476	31,755,010	43,186,814
2008	258,603,510	46,510,610	871,711,040	31,319,300	42,594,422
2009	260,535,840	45,225,060	873,602,571	33,793,900	45,058,533
2010	263,534,340	32,858,960	752,917,609	36,622,560	49,806,681
2011	292,941,220	45,236,260	966,173,060	42,695,430	58,061,515
2012	291,693,600	37,987,880	926,816,143	43,144,050	58,675,908
2013	290,555,860	39,710,990	943,572,390	70,541,920	95,937,011

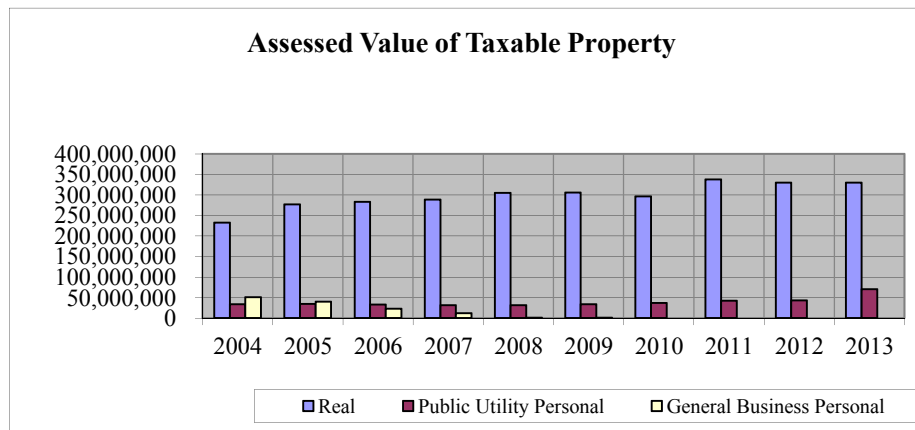
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

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

Tangible Personal Property		Total				Total Direct Tax Rate
General Business		Assessed Value	Estimated Actual Value	Assessed Value as a Percentage of Estimated Actual Value	Assessed Value	
50,954,558	203,818,232	317,246,218	913,954,450	34.71%		10.20
40,236,030	160,944,120	351,672,021	998,786,667	35.21%		11.70
22,511,610	90,046,440	339,007,631	835,411,568	40.58%		11.70
11,965,280	47,861,120	332,609,830	914,052,410	36.39%		11.70
441,100	1,764,400	336,874,520	916,069,862	36.77%		11.70
590,690	2,362,760	340,145,490	921,023,864	36.93%		12.70
0	0	333,015,860	802,724,290	41.49%		12.70
0	0	380,872,910	1,024,234,575	37.19%		12.70
0	0	372,825,530	985,492,051	37.83%		12.70
0	0	400,808,770	1,039,509,401	38.56%		12.70



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

Year	(1) Current Taxes Levied	(1) Current Tax Collections	Percent of Levy Collected	(2) Delinquent Tax Collections	Total Tax Collections	Ratio of Total Collections To Levy	(3) Outstanding Delinquent Taxes	Ratio of Outstanding Delinquent Taxes to Tax Levy
2004	18,318,265	12,537,406	68.44%	816,401	13,353,807	72.90%	2,904,209	15.85%
2005	21,398,520	13,767,164	64.34%	858,566	14,625,730	68.35%	2,288,479	10.69%
2006	19,667,020	14,062,626	71.50%	1,182,348	15,244,974	77.52%	2,321,372	11.80%
2007	18,767,046	13,337,957	71.07%	937,668	14,275,625	76.07%	2,593,346	13.82%
2008	19,048,909	12,296,122	64.55%	944,607	13,240,729	69.51%	2,825,605	14.83%
2009	18,742,323	12,055,378	64.32%	903,558	12,958,936	69.14%	3,159,801	16.86%
2010	19,133,765	12,639,045	66.06%	1,116,112	13,755,157	71.89%	3,196,233	16.70%
2011	20,971,344	13,040,253	62.18%	985,042	14,025,295	66.88%	3,592,356	17.13%
2012	20,332,943	13,856,284	68.15%	1,120,653	14,976,937	73.66%	3,711,731	18.25%
2013	20,551,677	13,873,347	67.50%	1,396,552	15,269,899	74.30%	3,669,917	17.86%

Notes:

- (1) Current taxes levied and current tax collections do not include rollback and homestead amounts.
- (2) Delinquent tax collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by year. The County has not broken out penalties and interest separately and therefore are not excluded from the total. The County will make an effort to try to obtain this information for 2014.
- (3) Outstanding delinquent taxes exclude penalties, interest, and other additional delinquent charges.

Source - Pike County Auditor's Office

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
COUNTY UNITS:										
General	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Board of Developmental Disabilities	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Senior Citizens	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
EMS Levy	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Children Services	-	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Total	10.20	11.70	11.70	11.70	11.70	12.70	12.70	12.70	12.70	12.70
SCHOOL DISTRICTS:										
Eastern Local	33.51	33.36	33.36	33.36	33.36	33.36	33.36	33.36	33.00	33.00
Western Local	33.15	32.75	32.75	32.75	32.75	32.75	32.75	32.75	32.70	32.70
Scioto Valley Local	30.19	29.75	28.90	28.90	27.60	27.60	27.60	27.60	27.60	27.60
Waverly City	43.62	44.25	39.25	39.25	39.25	39.25	39.25	39.25	39.30	39.50
JOINT VOCATIONAL SCHOOL DISTRICT:										
Pike County Joint Vocational School	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
CORPORATIONS:										
Village of Beaver	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Village of Pikeston	7.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Village of Waverly	16.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
TOWNSHIPS:										
Beaver	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Benton	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Camp Creek	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Jackson 1	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Jackson 2	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Marion 1	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Marion 2	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Mifflin	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Newton	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Pebble	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Pee Pee	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Perry	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Scioto	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Seal	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Sunfish	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Union	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Seal Twp/Pikeston V. Annex 1	-	5.10	5.35	5.35	5.35	5.35	5.35	5.35	6.85	6.85
Seal Twp/Pikeston V. Annex 2	-	-	5.10	5.10	5.10	5.10	5.10	5.10	6.60	6.60
OTHER UNITS:										
Hospital	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Library	-	-	-	-	-	-	-	-	-	1.00
Total	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.00

Source: Pike County Auditor's Office

PIKE COUNTY
Principal Property Taxpayers
Current Year and Nine Years Ago

2013

	<u>Real Estate Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Ohio Power Co.	\$37,610,677	\$0	\$37,610,677	9.38%
Bristol Village Home	31,745,714	0	31,745,714	7.92%
Mill's Pride LTD.	8,849,599	0	8,849,599	2.21%
Scioto Land Co. LLC	6,033,656	0	6,033,656	1.51%
HCF Realty of Pleasant Hill Inc.	4,912,227	0	4,912,227	1.23%
LRM Limited an Ohio LTD	4,517,657	0	4,517,657	1.13%
Walmart Stores Inc.	4,173,942	0	4,173,942	1.04%
Ohio Valley Electric	3,625,318	0	3,625,318	0.90%
Montgomery, Skid and Charlotte	3,174,685	0	3,174,685	0.79%
Atomic Employees Credit Union	3,149,800	0	3,149,800	0.79%
Total	107,793,275	0	107,793,275	26.89%
All Others	222,473,575	70,541,920	293,015,495	73.11%
Total Assessed Valuation	<u>\$330,266,850</u>	<u>\$70,541,920</u>	<u>\$400,808,770</u>	<u>100.00%</u>

2004

	<u>Real Estate Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
State of Ohio	\$46,078,371	\$0	\$46,078,371	14.52%
NKR, Inc.	1,648,114	1,297,030	2,945,144	0.93%
Mills Pride	21,935,027	19,971,460	41,906,487	13.21%
Mead Corp.	3,722,285	0	3,722,285	1.17%
Ohio Power Company	6,453,872	0	6,453,872	2.03%
General Telephone	3,692,824	0	3,692,824	1.16%
H.C.F. Incorporated	3,692,828	68,240	3,761,068	1.19%
National Church Residences	30,949,857	63,220	31,013,077	9.78%
Walmart Stores, Inc.	4,038,200	1,194,080	5,232,280	1.65%
Columbus & Southern	14,096,101	0	14,096,101	4.44%
Total	136,307,479	22,594,030	158,901,509	50.09%
All Others	96,061,381	62,283,328	158,344,709	49.91%
Total Assessed Valuation	<u>\$232,368,860</u>	<u>\$84,877,358</u>	<u>\$317,246,218</u>	<u>100.00%</u>

Source: Pike County Auditor

PIKE COUNTY
Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 2013

Jurisdiction	Debt Outstanding (1)	Percentage Applicable to Pike County (2)	Amount Applicable to Pike County
Direct Debt:			
Pike County	\$6,579,842	100%	\$6,579,842
Overlapping Debt:			
Village of Waverly	0	100%	0
Scioto Valley School District	545,000	100%	545,000
Eastern Local School District	889,065	100%	889,065
Waverly City School District	4,609,992	100%	4,609,992
Pike County Joint Vocational School	2,745,750	100%	2,745,750
Western Local School District	340,000	100%	340,000
Overlapping Debt	9,129,807		9,129,807
Total Direct and Overlapping Debt	<u>\$15,709,649</u>		<u>\$15,709,649</u>

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

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

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

PIKE COUNTY
Computation of Legal Debt Margin
Last Ten Years

	2004	2005	2006	2007
Tax Valuation	<u>\$317,246,218</u>	<u>\$351,672,021</u>	<u>\$339,007,631</u>	<u>\$332,609,830</u>
Debt Limit (1)	<u>\$6,258,693</u>	<u>\$6,775,080</u>	<u>\$6,585,114</u>	<u>\$6,489,147</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds/Notes/ OPWC and OWDA Loans	(4,001,045)	(4,102,451)	(5,359,420)	(5,425,692)
Less Amount Available in Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Amount of Debt Subject to Limit	<u>(4,001,045)</u>	<u>(4,102,451)</u>	<u>(5,359,420)</u>	<u>(5,425,692)</u>
Legal Debt Margin	<u>\$2,257,648</u>	<u>\$2,672,629</u>	<u>\$1,225,694</u>	<u>\$1,063,455</u>
Legal Debt Margin as a Percentage of the Debt Limit	36.07%	39.45%	18.61%	16.39%
Unvoted Debt Limit (2)	\$3,172,462	\$3,516,720	\$3,390,076	\$3,326,098
Amount of Debt Subject to Limit	<u>(4,001,045)</u>	<u>(4,102,451)</u>	<u>(5,359,420)</u>	<u>(5,425,692)</u>
Unvoted Legal Debt Margin	<u>(\$828,583)</u>	<u>(\$585,731)</u>	<u>(\$1,969,344)</u>	<u>(\$2,099,594)</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	-26.12%	-16.66%	-58.09%	-63.12%

(1) Ohio Bond Law sets a limit calculated as follows:
 Three percent of the first \$100,000,000 of the tax valuation
 One and one-half percent of the next \$200,000,000 of the tax valuation
 Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Office of the Auditor, Pike County, Ohio

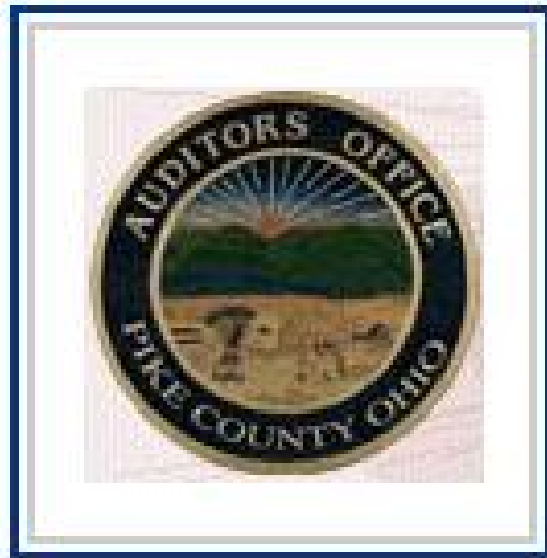
2008	2009	2010	2011	2012	2013
<u>\$336,874,520</u>	<u>\$340,145,490</u>	<u>\$333,015,860</u>	<u>\$380,872,910</u>	<u>\$372,825,530</u>	<u>\$400,808,770</u>
<u>\$6,553,118</u>	<u>\$6,602,182</u>	<u>\$6,825,397</u>	<u>\$8,021,823</u>	<u>\$7,820,638</u>	<u>\$8,520,219</u>
(5,467,501) 1,250	(4,892,151) 0	(4,800,236) 0	(4,117,276) 0	(5,211,713) 0	(4,601,737) 0
<u>(5,466,251)</u>	<u>(4,892,151)</u>	<u>(4,800,236)</u>	<u>(4,117,276)</u>	<u>(5,211,713)</u>	<u>(4,601,737)</u>
<u>\$1,086,867</u>	<u>\$1,710,031</u>	<u>\$2,025,161</u>	<u>\$3,904,547</u>	<u>\$2,608,925</u>	<u>\$3,918,482</u>
16.59%	25.90%	29.67%	48.67%	33.36%	45.99%
\$3,368,745	\$3,401,455	\$3,330,159	\$3,808,729	\$3,728,255	\$4,008,088
<u>(5,467,501)</u>	<u>(4,892,151)</u>	<u>(4,800,236)</u>	<u>(4,117,276)</u>	<u>(5,211,713)</u>	<u>(4,601,737)</u>
<u>(\$2,098,756)</u>	<u>(\$1,490,696)</u>	<u>(\$1,470,077)</u>	<u>(\$308,547)</u>	<u>(\$1,483,458)</u>	<u>(\$593,649)</u>
-62.30%	-43.83%	-44.14%	-8.10%	-39.79%	-14.81%

PIKE COUNTY
*Ratio of Debt
to Estimated Actual Value and Debt per Capita
Last Ten Years*

Year	Population (1)		Estimated Actual Value of Taxable Property(2)	General Bonded Debt					Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
				General Bonded Debt Outstanding	Revenue Bonds Outstanding	Resources Available to Pay Principal	Net General Bonded Debt			
2004	27,695	a	913,954,450	0	0	0	0	0.00%	0.00	
2005	28,058	b	998,786,667	0	0	0	0	0.00%	0.00	
2006	28,269	b	835,411,568	0	0	0	0	0.00%	0.00	
2007	27,695	b	914,052,410	2,701,330	0	0	2,701,330	0.30%	97.54	
2008	27,918	b	916,069,862	2,840,007	0	1,250	2,838,757	0.31%	101.68	
2009	27,722	b	921,023,864	2,565,849	2,200,000	0	4,765,849	0.52%	171.92	
2010	28,709	c	802,724,290	2,361,011	2,122,200	0	4,483,211	0.56%	156.16	
2011	28,709	c	1,024,234,575	2,146,971	2,041,700	0	4,188,671	0.41%	145.90	
2012	28,709	c	985,492,051	1,953,194	1,958,400	0	3,911,594	0.40%	136.25	
2013	28,367	d	1,039,509,401	1,781,486	1,872,100	0	3,653,586	0.35%	128.80	

Sources: (1) U.S. Bureau of Census, Census of Population
(a) 2000 Federal Census
(b) Bureau of Economic Analysis
(c) 2010 Federal Census
(d) 2013 Esitmate

(2) Office of the County Auditor, Pike County, Ohio



PIKE COUNTY
Ratios of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities				
	Notes Payable	General Obligation Bonds Payable	Revenue Bonds Payable	OWDA/OPWC/USDA Loans Payable	Capital Leases
2004	3,437,823	0	0	662,222	23,588
2005	3,229,729	0	0	902,999	19,873
2006	4,237,759 *	0	0	1,121,661	10,610
2007	1,507,654	2,701,330	0	1,216,708	416,634
2008	1,268,939	2,840,007 (1)	0	1,358,555	267,675
2009	820,000	2,565,849	2,200,000	1,506,302 (1)	190,958
2010	610,000	2,361,011	2,122,200	1,829,225	107,950
2011	1,059,350	2,146,971	2,041,700	910,955	75,837
2012	1,002,350	1,953,194	1,958,400	2,256,169	141,633
2013	445,350	1,781,486	1,872,100	2,374,901	106,005

Source: Office of the Auditor, Pike County, Ohio

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

(1) Amount restated in a prior year.

Business-Type Activities						
Notes Payable	General Obligation Notes Payable	General Obligation Bonds Payable	OPWC Loans Payable	Total Primary Government	Percentage of Personal Income	Per Capita
99,000	0	0	0	4,222,633	0.70%	152.47
50,150	0	0	0	4,202,751	0.68%	149.79
0	23,150	0	0	5,393,180	0.53%	190.78
0	0	15,650	0	5,857,976	0.67%	211.52
0	0	8,020	0	5,743,196	0.85%	205.72
0	0	0	0	7,283,109	1.08%	262.72
0	0	0	0	7,030,386	1.41%	244.88
0	0	0	1,802	6,236,615	1.24%	217.24
0	0	0	259,687	7,571,433	1.51%	263.73
0	0	0	253,045	6,832,887	1.26%	240.87

PIKE COUNTY
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate (2)	K-12 School Enrollment
2004	27,695	603,441	21,789	9.80%	5,690
2005	28,058	617,941	22,024	10.10%	5,690
2006	28,269	1,022,320	36,164	9.70%	N/A
2007	27,695	876,519	31,649	9.60%	5,718
2008	27,918	677,961	24,284	10.30%	5,616
2009	27,722	673,201	24,284 (3)	15.10%	5,642
2010	28,709	498,819	17,375	14.90%	4,919
2011	28,709	502,235	17,494	15.30%	5,602
2012	28,709	502,235	17,494	13.70%	5,008
2013	28,367	543,994	19,177	12.50%	5,143

Sources: (1) See page 266 for source.
(2) Ohio Bureau of Employment Services
(3) 2008 amount was the most recent information available
N/A - Not Available

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

Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (in Thousands)
2004	4,945,690	232,368,860	139,127
2005	5,204,380	276,746,560	121,361
2006	5,433,880	283,491,580	121,888
2007	5,944,980	288,889,540	116,483
2008	2,884,020	305,114,120	115,198
2009	4,268,750	305,760,900	131,869
2010	4,398,020	296,393,300	128,760
2011	2,123,620	338,177,480	135,245
2012	2,582,410	329,681,480	141,058
2013	3,600,020	329,270,760	152,195

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

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

Sources: Pike County Auditor's Office

PIKE COUNTY
Principal Employers
Current Year and Nine Years Ago

		2013	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
WEMS	Manufacturing	165	1.60%
Adena Hospital	Health Care	176	1.71%
Pike County	Government	312	3.03%
VR Waverly Inc.	Manufacturing	316	3.07%
Babcock & Wilcox Conversion Services	Manufacturing	182	1.77%
Fluor B&W Portsmouth	Manufacturing	1,410	13.69%
U.S Enrichment Corp.	Manufacturing	350	3.40%
Waverly Adena Health Care	Health Care	60	0.58%
Department of Energy	Manufacturing	18	0.17%
Additional Subcontractors	Manufacturing	618	6.00%
Total		3,607	35.02%
Total Employment within the County		10,300	

		2004	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Mills Pride	Manufacturing	1,786	15.14%
U.S. Enrichment Corp.	Manufacturing	1,240	10.51%
Brown Corp. of Waverly	Manufacturing	286	2.42%
Total		3,312	28.07%
Total Employment within the County		11,800	

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

PIKE COUNTY
County Agricultural Statistics - 2012*

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

(1) A farm is defined as a place with annual sales of agricultural commodities of \$1,000 or more

(2) Includes tobacco, popcorn, fruits, vegetables and others.

(3) Includes poultry, eggs, sheep, honey and others.

* Latest information available

Source: Ohio Department of Agriculture 2012 Annual Report and Statistics

PIKE COUNTY
PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT
FOR THE TAX YEARS 2011, 2012, AND 2013

SCHOOL DISTRICT	2011						2012						2013						TOTAL VALUE								
	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE		AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY
Eastern LSD (Pike County)	\$15,276,190	\$24,130,560	\$0	\$66,420	\$1,194,880	\$4,063,070	\$255,770	\$0	\$44,986,890	\$15,241,910	\$23,690,010	\$0	\$53,050	\$1,144,010	\$4,262,640	\$322,850	\$0	\$44,714,470	\$15,044,650	\$23,777,390	\$0	\$254,510	\$1,136,060	\$4,445,820	\$220,830	\$0	\$44,879,260
Scioto Valley LSD (Pike County)	27,391,070	52,415,710	0	1,787,620	11,685,980	23,173,730	519,060	0	116,973,170	26,753,540	52,385,270	0	1,787,620	11,784,920	48,534,800	509,050	0	141,755,200	26,753,540	52,385,270	0	1,787,620	11,784,920	48,534,800	509,050	0	141,755,200
Waverly CSD	20,964,370	111,952,440	0	10,398,800	18,923,190	11,878,430	288,700	0	174,405,930	20,868,440	111,649,630	0	3,085,230	19,461,070	13,889,740	301,360	0	169,255,470	20,868,440	111,649,630	0	3,085,230	19,461,070	13,889,740	301,360	0	169,255,470
Western LSD	18,054,280	22,756,600	0	68,580	1,110,790	3,580,200	0	0	45,570,450	17,854,560	22,278,900	0	68,580	1,080,390	3,671,560	0	0	44,953,990	17,854,560	22,278,900	0	68,580	1,080,390	3,671,560	0	0	44,953,990
Pike County Area JNSD	81,685,910	211,255,310	0	12,321,420	32,914,840	42,695,430	1,063,530	0	381,936,440	80,521,190	210,091,190	0	5,195,940	33,462,440	70,541,920	1,031,240	0	400,843,920	80,521,190	210,091,190	0	5,195,940	33,462,440	70,541,920	1,031,240	0	400,843,920
County Totals	81,685,910	211,255,310	0	12,321,420	32,914,840	42,695,430	1,063,530	0	381,936,440	82,149,600	209,544,000	0	5,279,610	32,708,270	43,144,050	1,093,520	0	373,919,050	82,149,600	209,544,000	0	5,279,610	32,708,270	43,144,050	1,093,520	0	373,919,050
Eastern LSD (Pike County)	\$15,241,910	\$23,690,010	\$0	\$53,050	\$1,144,010	\$4,262,640	\$322,850	\$0	\$44,714,470	\$15,241,910	\$23,690,010	\$0	\$53,050	\$1,144,010	\$4,262,640	\$322,850	\$0	\$44,714,470	\$15,044,650	\$23,777,390	\$0	\$254,510	\$1,136,060	\$4,445,820	\$220,830	\$0	\$44,879,260
Scioto Valley LSD (Pike County)	27,204,490	52,133,640	0	1,787,620	12,142,150	23,438,160	484,230	0	117,190,290	27,204,490	52,133,640	0	1,787,620	12,142,150	23,438,160	484,230	0	117,190,290	26,753,540	52,385,270	0	1,787,620	11,784,920	48,534,800	509,050	0	141,755,200
Waverly CSD	21,547,310	111,488,040	0	3,370,360	18,331,050	11,908,760	285,100	0	166,930,620	21,547,310	111,488,040	0	3,370,360	18,331,050	11,908,760	285,100	0	166,930,620	20,868,440	111,649,630	0	3,085,230	19,461,070	13,889,740	301,360	0	169,255,470
Western LSD	18,155,890	22,232,310	0	68,580	1,091,060	3,534,490	1,340	0	45,083,670	18,155,890	22,232,310	0	68,580	1,091,060	3,534,490	1,340	0	45,083,670	17,854,560	22,278,900	0	68,580	1,080,390	3,671,560	0	0	44,953,990
Pike County Area JNSD	82,149,600	209,544,000	0	5,279,610	32,708,270	43,144,050	1,093,520	0	373,919,050	82,149,600	209,544,000	0	5,279,610	32,708,270	43,144,050	1,093,520	0	373,919,050	80,521,190	210,091,190	0	5,195,940	33,462,440	70,541,920	1,031,240	0	400,843,920
County Totals	82,149,600	209,544,000	0	5,279,610	32,708,270	43,144,050	1,093,520	0	373,919,050	82,149,600	209,544,000	0	5,279,610	32,708,270	43,144,050	1,093,520	0	373,919,050	82,149,600	209,544,000	0	5,279,610	32,708,270	43,144,050	1,093,520	0	373,919,050

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

Source: Pike County Auditor's Office

PIKE COUNTY
Full-Time Equivalent County Government Employees by Function/Program
Last Eight Years (1)

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

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

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

PIKE COUNTY
Operating Indicators by Function
Last Eight Years

	2006(a)	2007	2008	2009	2010	2011	2012	2013
General Government								
Legislative & Executive (1)								
Value of New Construction	\$5,433,880	\$5,944,980	\$2,884,020	\$4,268,750	\$4,398,020	\$2,123,620	\$2,582,410	\$3,600,020
Number of Parcels	20,792	21,240	24,000	24,200	22,833	22,904	23,533	22,946
Purchase Orders Issued	3,588	3,703	3,272	3,138	2,796	6,131	2,970	2,971
Payroll Checks Processed	6,977	6,940	7,195	7,096	7,217	7,102	8,137	8,079
Number of Resolutions	765	820	801	917	965	996	1,065	1,053
Number of Meetings	51	51	81	92	98	91	99	94
Judicial								
Municipal Court Cases (2)								
Traffic	1,305	3,388	1,011	1,312	774	932	1,166	635*
Criminal	1,109	1,062	1,046	1,239	1,129	854	845	0
Common Pleas Court Cases (3)	433	320	306	305	281	266	239	241
Juvenile Court Cases (4)	796	740	666	634	837	957	772	720
Probate Court Cases (4)	391	442	679	614	305	320	362	378
Domestic Relations Court Cases (5)	179	220	186	175	164	249	219	213
DUI Court Cases (2)	201	306	22	22	26	(b)	(b)	(b)
Public Safety								
Construction Permits Issued (6)	51	39	42	37	37	21	33	18
Total Arrests (7)	1,095	1,252	1,248	1,098	1,017	1,095	1,027	986
Number of Prisoners (7)	1,095	1,202	1,248	1,098	1,036	1,141	1,035	707
Motor Vehicle Accidents (7)	7,104	216	214	374	400	223	167	236
Calls for Service (7)	6,993	6,164	6,989	6,915	4,349	5,562	6,206	6,405
Public Works								
Miles of Roads Resurfaced (8)	40	44	63	53	14	43	12	0
Number of Bridges Improved (8)	7	3	9	7	5	13	9	8
Tons of Snow Melting Salt Used (8)	2,000	2,000	2,500	2,000	2,000	800	500	2,000
Human Services (9)								
Child Support Payments Collected	3,341,265	\$3,415,545	\$3,697,350	\$3,688,844	\$3,987,714	\$4,220,035	\$4,203,398	\$4,275,813
Number of Foster Parents	7	5	5	5	4	2	1	1
Children Service Cases Processed	350	368	293	245	247	265	240	237
Amount of Food Stamps Administered	5,764,563	\$5,971,741	\$6,581,530	\$10,375,710	\$11,847,130	\$12,530,409	\$12,533,132	\$11,611,505
Visits to Workforce Resource Center	6,259	6,679	4,238	4,697	4,663	4,118	7,211	5,231
Visits to MASCO Transition Center	0	0	0	0	2,841	5,682	Closed	Closed
Water and Sewer (10)								
Water and Sewer Bills Processed	(b)	(b)	712	780	727	792	729	727

Source:

- (1) Pike County Auditor and Pike County Commissioners
- (2) Municipal Clerk of Courts
- (3) Common Pleas Court - General Division
- (4) Common Pleas Court - Juvenile & Probate Divisions
- (5) Common Pleas Court - Domestic Relations Division
- (6) Pike County Planning Commission
- (7) Pike County Sheriff
- (8) Pike County Engineer
- (9) Pike County Department of Job & Family Services/Children Services/Pike County Community Action
- (10) Pike County Sewer District

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

- (a) The 2 years prior to 2006 were not available.
- (b) information unavailable

PIKE COUNTY
Capital Asset Statistics by Function
Last Eight Years

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

Source: Pike County Departments

(1) Previous 2 years not available

PIKE COUNTY
Miscellaneous Statistics
December 31, 2013

<u>Geographical Location:</u>	<u>Transportation:</u>	<u>Special Attractions:</u>
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	Major Highways U.S. 23 and U.S. 32 I-71 and I-70 Greyhound Norfolk Southern, CSX Pike County Airport Columbus	Lake White State Park Pike Lake State Park Dogwood Festival Pike County Springfest Pike County Fair Festival of Trees Beaver Oktoberfest
<u>County Profile:</u>	<u>Communication:</u>	
Population 2013 Area County Seat Labor Market Unemployment Major Villages:	Television Broadcast Cable Systems Radio Daily Newspapers Bi-weekly Newspapers Phone Systems	South of Waverly Western Pike County Last full weekend in April in Picketon Mid-May, Canal Park in Waverly Late July/Early August in Picketon Weekend before Thanksgiving at the Waverly American Legion First full weekend in October
28,367 441.5 Waverly 10,300 12.5%	0 2 1 AM, 2 PM 0 1 Verizon North	
<u>Major Villages:</u>	<u>Education:</u>	
Waverly	Enrollment Public Primary and Secondary Schools (including Vocational School)	
Population 2010 Census Type Of Government Municipal Planning Commission Police	5,143	
4,408 Mayor/Council Yes Waverly		
Fire Water Maximum Capacity Average Capacity Sewer Maximum Capacity Picketon	Private Primary Schools Graduation Rate 2010 Medical Services: Hospitals Number of Beds Physicians & Dentists	223 87.90% 1 66 22
Waverly Waverly 0.78 MGD 0.50 MGD Waverly 1.00 MGD		
Population 2010 Census Type Of Government Municipal Planning Commission Police Fire Water Maximum Capacity Average Capacity Sewer Maximum Capacity	<u>Financial Institutions:</u> Banks Savings and Loans Credit Unions	4 1 1
2,181 Mayor/Council Yes Picketon Picketon Picketon 0.729 MGD 0.513 MGD Picketon 1.00 MGD		

Source - OSU Picketon Research and Extension Service

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Dave Yost • Auditor of State

PIKE COUNTY FINANCIAL CONDITION

PIKE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
NOVEMBER 13, 2014