

Financial Condition

Pike County

Single Audit

January 1, 2009 through December 31, 2009

Year Audited Under GAGAS: 2009



Balestra, Harr & Scherer, CPAs, Inc.

528 South West St, P.O. Box 687, Piketon, Ohio 45661 Phone: 740.289.4131 Fax: 740.289.3639

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Mary Taylor, CPA
Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Pike County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2009 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

November 17, 2010

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Pike County Financial Condition
Table of Contents
For the Year Ended December 31, 2009

Schedule of Federal Awards Expenditures	1
Notes to 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 Program, Internal Control Over Compliance in Accordance With OMB Circular A-133, and Federal Awards Expenditure Schedule.....	7
Schedule of Findings - OMB Circular A-133 - Section .505.....	9
Schedule of Prior Audit Findings - OMB Circular A-133 - Section .315(b).....	11

Pike County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2009

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-1011-11-5099	10.561	\$349,404
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - ARRA	G-1011-11-5099	10.561	<u>27,403</u>
			376,807
Total United States Department of Agriculture			376,807
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-F-08-061-1	14.228	137,848
Appalachian Regional Commission Program	B-P-08-061-1	14.228	74,811
Neighborhood Stabilization Program	B-Z-08-066-1	14.228	4,068
CDBG Revolving Loans	N/A	14.228	<u>38,199</u>
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			254,926
HOME Investment Partnerships Program:			
HOME Revolving Loans	N/A	14.239	<u>19,642</u>
Total HOME Investment Partnerships Program			<u>19,642</u>
Total United States Department of Housing and Urban Development			274,568
United States Department of Justice - Bureau of Justice Assistance			
<i>Passed Through Ohio Department of Public Safety:</i>			
Crime Victim Assistance	2010SAGENE249	16.575	8,324
Crime Victim Assistance	2009SAGENE249	16.575	35,316
Bulletproof Vest Partnership Program	N/A	16.607	4,471
Edward Byrne Memorial Justice Assistance Grant Program	N/A	16.738	<u>15,686</u>
Total United States Department of Justice - Bureau of Justice Assistance			63,797
United States Department of Transportation			
<i>Direct from the Federal Government:</i>			
Airport Improvement Program	N	20.106	79,202
Airport Improvement Program	N	20.106	37,266
Airport Improvement Program	N	20.106	<u>26,353</u>
			142,821
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	N/A	20.205	<u>36,773</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety/Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	HVEO-2009-66-00-00-00251-00	20.600/ 20.601	<u>17,635</u>
Total United States Department of Transportation			197,229
United States Department of Education			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education-Grants to States	6B-SF	84.027	10,263
Special Education-Preschool Grants	PG-S1	84.173	<u>1,550</u>
Total Special Education Cluster			11,813
State Grants for Innovative Programs	C2S1	84.298	<u>13</u>
Total United States Department of Education			11,826

(continued)

Pike County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2009

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>			
State Homeland Security Grant Program	2006-GE-T6-0051	97.073	\$811
Homeland Security Grant Program	2007-GE-T7-0030	97.067	33,737
Homeland Security Grant Program	2008-GE-T8-0025	97.067	8,000
Emergency Management Performance Grant	2008-EM-E8-0002	97.042	<u>20,761</u>
Total United States Department of Homeland Security			63,309
United States Department of Health and Human Services			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Family	G-1011-11-5100	93.556	1,472
Temporary Assistance for Needy Families	G-1011-11-5099	93.558	1,407,486
Child Support Enforcement	G-1011-11-5099	93.563	114,449
Child Support Enforcement - ARRA	G-1011-11-5099	93.563	41,966
Child Welfare Services_State Grants	G-1011-11-5100	93.645	54,476
Foster Care_Title IV-E	G-1011-11-5100	93.658	65,744
Adoption Assistance	G-1011-11-5100	93.659	80,280
Social Services Block Grant	G-1011-11-5099	93.667	277,507
Child Abuse and Neglect State Grants	G-1011-11-5100	93.669	1,956
Chafee Foster Care Independence Program	G-1011-11-5100	93.674	<u>594</u>
			2,045,930
Medical Assistance Program:			
Targeted Case Management	G-1011-11-5099	93.778	<u>391,912</u>
Child Care and Development Block Grant Cluster:			
Child Care and Development Block Grant	G-1011-11-5099	93.575	78,360
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5099	93.596	199,939
Child Care and Development Block Grant - ARRA	G-1011-11-5099	93.713	<u>20,000</u>
Total Child Care and Development Block Grant Cluster			298,299
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	N/A	93.667	<u>37,341</u>
Total United States Department of Health and Human Services			2,773,482
United States Department of Elections Assistance Commission			
<i>Passed Through the Ohio Secretary of State</i>			
HAVA Title II, 251	N/A	90.401	<u>3,088</u>
Total Federal Awards Expenditures			\$3,764,106

N/A - pass-through entity number not available.
N - direct from the federal government.

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

Pike County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2009

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 2009 is as follows:

Beginning loans receivable balance as of January 01, 2009*	\$405,169
Loans made	0
Loan principal repaid on loans issued	<u>(40,731)</u>
Ending loans receivable balance as of December 31, 2009	364,438
Cash balance on hand in the revolving loan fund as of December 31, 2009	86,769
Administrative costs expenditures during 2009	<u>38,199</u>
Total value of RLF portion of the CDBG 14.228 program	489,406
Other grants administered through the 14.228 program	<u>216,727</u>
Total CDBG CFDA #14.228 program	<u>\$706,133</u>
Delinquent amounts due as of December 31, 2009	<u>\$291,327</u>

* Restated from \$403,769 to properly reflect actual balance due.

Activity in the HOME housing revolving loan fund during 2009 is as follows:

Beginning loans receivable balance as of January 01, 2009	\$48,315
Loans made	0
Loan principal repaid on loans issued	<u>(23,556)</u>
Ending loans receivable balance as of December 31, 2009	24,759
Cash balance on hand in the revolving loan fund as of December 31, 2009	51,816
Administrative costs expenditures during 2009	<u>19,642</u>
Total value of RLF portion of the CDBG 14.239 program	96,217
Other grants administered through the 14.239 program	<u>0</u>
Total CDBG CFDA #14.239 program	<u>\$96,217</u>
Delinquent amounts due as of December 31, 2009	<u>\$8,329</u>

Pike County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2009

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 \$678,393.

Note C – Transfer Between Federal Programs

During 2009, the County made allowable transfers of \$277,507 from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program. The amount reported for the Temporary Assistance for Needy Families program on the Supplementary Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during 2009 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,684,993
Social Services Block Grant	<u>(277,507)</u>
Total Temporary Assistance for Needy Families	<u>\$1,407,486</u>



**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 the financial statements of the governmental activities, business-type activities, the discretely presented component unit (Pike Adult Activities Center), each major fund, and the aggregate remaining fund information of Pike County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 26, 2010. We conducted our audit in accordance with the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Pike Health Services, Inc., which is included as a discrete presentation in the County's basic financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or on compliance and other matters that those auditors separately reported.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

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

Compliance and Other Matters

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

This report is intended for the information and use of management, Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in black ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.
August 26, 2010



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

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

Compliance

We have audited the compliance of Pike County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits 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*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

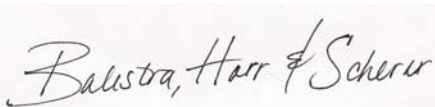
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, business-type activities, the discretely presented component unit (Pike Adult Activities Center), each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2009, and have issued our report thereon dated August 26, 2010, wherein we noted that other auditors audited the financial statements of the discretely presented component unit Pike Health Services, Inc. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Balestra, Harr & Scherer, CPAs, Inc.
August 26, 2010

Pike County
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA #10.561, Supplemental Nutrition Assistance Program CFDA #93.558, Temporary Assistance to Needy Families CFDA #93.667, Social Services Block Grant CFDA #93.778, Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

Pike County
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2009
(Continued)

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Pike County
Schedule of Prior Audit Findings
OMB Circular A-133 Section .315(b)
For the Year Ended December 31, 2009

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2008-001	Rule 117-2-01(A) and 117-2-01(B)(1) of the Ohio Administrative Code regarding a system of internal controls designed to provide reliable financial reporting.	Yes	
2008-002	OHCP Management Rules and Regulations Section (A)(3)(f) regarding cash management systems compliant with the Fifteen-Day Rule.	Yes	

PIKE COUNTY, OHIO



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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2009

PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009



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

PIKE COUNTY

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009**

TABLE OF CONTENTS

INTRODUCTORY SECTION

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

FINANCIAL SECTION

Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	3
Basic Financial Statements.....	11
Government-Wide Financial Statements:	
Statement of Net Assets.....	12
Statement of Activities.....	13
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	14
Reconciliation of Total Governmental Fund Balances To Net Assets 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 Assets - Proprietary Funds.....	26
Statement of Revenues, Expenses and Changes in Fund Net Assets - 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 County Sewer Fund.....	79
Fund Descriptions.....	80
Combining Balance Sheet - Nonmajor Governmental Funds.....	90
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	91
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	92
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	106
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.....	120
Marriage License Special Fund.....	121
Child Support Enforcement Agency Fund	122
Probate Court Business Fund.....	123
Sheriff Concealed Handgun Fund	124
Real Estate Assessment Fund.....	125
Youth Services Subsidy Grant Fund.....	126
Tuberculosis (TB) Levy Fund.....	127
County Court Computerization Fund	128
County Court Computer Legal Research Fund	129
County Recorder's Equipment Fund	130
Certificate of Title Administration Fund.....	131
Federal Department of Energy Agreement in Principle Fund	132

TABLE OF CONTENTS
(Continued)

Law Enforcement Trust Fund.....	133
Drug Abuse Resistance Education (DARE) Grant Fund	134
Juvenile Court Computerization Fund	135
Emergency Medical Services Fund.....	136
Probate Court Computerization Fund	137
Probate Court Computer Legal Research Fund	138
Common Pleas Court Computerization Fund	139
Common Pleas Court Computer Legal Research Fund	140
Juvenile Court Computer Legal Research Fund	141
Children Services Fund.....	142
County Emergency Preparedness Fund.....	143
County EMA Terrorism Planning Fund.....	144
CHIP Housing Revolving Loan Fund	145
Emergency Management Agency (EMA) Co-Operative Agreement Fund.....	146
Delinquent Real Estate Tax and Assessment Collection (DRETAC) Fund.....	147
Drug Law Enforcement Fund.....	148
Indigent Guardianship Fund.....	149
Community Right to Know Emergency Fund	150
Indigent Drivers Alcohol Treatment Fund.....	151
Enforcement and Education Fund	152
Felony and Delinquent Care Fund.....	153
Probate Alternative Fund	154
Community Corrections Act Grant Fund	155
Law Enforcement Block Grant Fund	156
VOCA Grant Fund	157
Bulletproof Vest Fund.....	158
Court Security Grant Fund	159
Byrne Memorial D02 Victim Fund.....	160
Electronic Monitor House Arrest Fund.....	161
County Court Probation Fund	162
Juvenile Accountability Fund.....	163
Department of Justice Equipment Grant Fund.....	164
FEMA02 Plan Fund	165
Pre-Disaster Mitigation Fund.....	166
St. Homeland Sec. Part I Fund	167
St. Homeland Sec. Part II Fund.....	168
FY07 Homeland Security Grant Fund	169
Mediation Fund	170
FY08 Homeland Security Fund.....	171
County Court Special Project Fund.....	172
OPD Citizens Corps Program Fund.....	173
Airport Community Day Fund	174
Buffer Zone Protection Program Fund.....	175
Pike County Wireless Govt. Assist. Fund.....	176
Ohio Pet Fund.....	177
Ohio Peace Officer Training Fund.....	178
Sheriff Police Service Contract Fund.....	179
County Commissioners M&R Fund.....	180
LBS GPS C-Line Address Contract Fund.....	181
Pike Senior Services Levy Fund	182
Juvenile Division Special Project Fund	183
Probate Division Special Project Fund.....	184
Juvenile Indigent Driver Alcohol Fund.....	185
Community Development Fund	186
Misc. Special Grant Fund.....	187

TABLE OF CONTENTS
(Continued)

Armintrout Fund.....	188
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	
Non-major Debt Service Funds:	
Bond Retirement Fund	189
East Jackson Water Tap Notes Fund	190
Lapperell Cynthiana Water Notes Fund.....	191
Airport Hangars Notes Fund.....	192
EMS Vehicles Notes Fund.....	193
Children’s Services Building Notes Fund.....	194
Water Pollution Control Loan Fund.....	195
American Blvd. Improvement Fund.....	196
ODOD Road Work Development Notes Fund.....	197
Combining Balance Sheet - Nonmajor Capital Projects Funds	198
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds	202
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	206
State LTIP Fund	207
Wastewater Treatment Fund	208
Fairgrounds Improvement Fund.....	209
Pike Health Care Addition Fund	210
Pike Senior Services Fund	211
DOE/SODI Airport Grant Fund.....	212
Market Street Office Complex Fund.....	213
Pike County Local Government Service Center Fund	214
Pike Lake Road Waterline Fund	215
Pine Top Road Waterline Project Fund	216
Rehm’s Additional Sewer Project Fund.....	217
Pike County Records Center Fund	218
Scioto Twp. Waterline Fund	219
Pike County Courthouse Improvement Fund.....	220
Misc. Capital Projects Fund.....	221
Combining Statements - Fiduciary Funds:	
Fund Definitions.....	222
Combining Statement of Changes in Assets and Liabilities - Agency Funds	224

TABLE OF CONTENTS
(Continued)

STATISTICAL SECTION

Statistical Section Contents	231
Net Assets by Component – Last Seven Years	232
Changes in Net Assets – Last Seven Years	234
Fund Balances, Governmental Funds – Last Ten Years	238
Changes in Fund Balances, Governmental Funds – Last Ten Years	240
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years	242
Property Tax Levies and Collections – Real, Public Utility and Tangible Personal Property – Last Ten Years.....	244
Property Tax Rates - Direct and Overlapping Governments – Last Ten Years	245
Principal Property Taxpayers – Current Year and Nine Years Ago	246
Computation of Direct and Overlapping General Obligation Bonded Debt	247
Computation of Legal Debt Margin – Last Ten Years.....	248
Ratio of Debt to Estimated Actual Value and Debt per Capita – Last Ten Years.....	250
Ratios of Outstanding Debt by Type – Last Ten Years	252
Demographic and Economic Statistics – Last Ten Years	254
New Construction, Real Property Values and Bank Deposits – Last Ten Years	255
Principal Employers – Current Year and Nine Years Ago.....	256
County Agricultural Statistics.....	257
Property Tax Valuation Report by School District	258
Full Time Equivalent County Government Employees by Function/Program	259
Operating Indicators by Function	260
Capital Asset Statistics by Function	261
Miscellaneous Statistics.....	262

TEDDY L. WHEELER

Pike County Auditor

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



August 26, 2010

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, 2009. 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 square miles in south-central Ohio. Located approximately 60 miles south of Columbus on U.S. Route 23, 75 miles east of Cincinnati on U.S. Route 32, and 50 miles north of Ashland, Kentucky, the County has access to three metropolitan areas. The central position provides a strategic location for the future development of business and industry.

Pike County's population increased from 24,249 in 1990 to 27,695 in 2000, according to the most recent 2000 census numbers. The Ohio Department of Development, Office of Strategic Research's most recent statistics for year 2009 estimates Pike County's population to be 27,918. The office projects future populations for Pike County of 29,770 in 2010, 31,080 in 2020 and 31,560 in year 2030. Waverly, the county seat of Pike County, is the largest city in the county with a population of 4,433 people per the 2000 census. MASCO Retail Cabinet Group (formerly Mill's Pride) and the Department of Energy Facility are the county's largest employers in calendar year 2009, utilizing 991 and 1,360 (USEC Government Services – 1,106 & USEC, Inc. – 254) employees respectively. It should be noted that an additional 627 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 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.

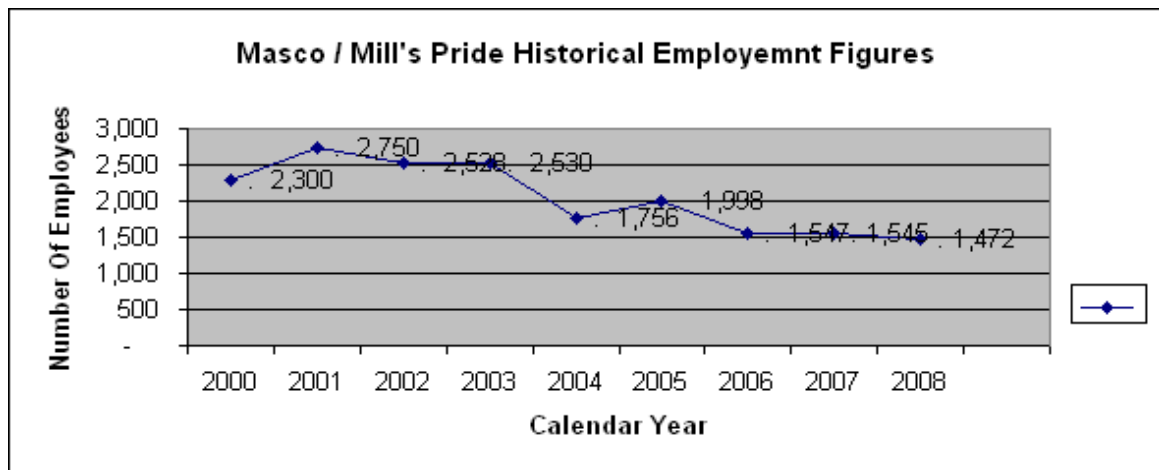
USEC applied for a loan guarantee from the U.S. Department of Energy for financing to complete construction of the American Centrifuge Plant. USEC believed it had a well-qualified project that would meet all the requirements and the spirit of the loan guarantee program. However, in September 2009, the 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. It is anticipated USEC will re-apply for the loan guarantees.

The other major industrial manufacturer currently located in Pike County and employing workers is the VR Waverly, Inc. formerly the Brown Corporation. Glatfelter, Inc. (formerly Mead Corporation) and Kenworth in Ross County, along with General Mills and Bellagio's in Jackson County, are also major sources of employment for Pike County residents.

Mill's Pride added employees to the manufacturing employment base in the new millennium peaking at a high of 2,750 workers in 2001. However, the 2001 employment figures reflected 300 employees less than the 3,150 employees figure reported by the company for 1999. Mill's Pride company total employment numbers commenced to reflect a freefall, downward spiraling movement of approximately 999 workers between 2001 versus 2004 levels as the housing industry experienced a nose-dive across the United States. A 242 increase in 2005 to 1,998 workers was followed by a 451 decrease in 2006 to 1,547 employees. Mill's Prides' (MASCO) employment numbers were stable in 2007 at 1,545 but dipped to their lowest levels of the new century of 1,472 workers in 2008. As the economy in the United States in mid-September 2008 commenced experiencing its worst banking crisis since the great depression of the 1930s, Mill's Prides' workforce shrank to 991 employees in 2009, 2,159 workers less than the 3150 figure reported in 1999. The company attributes the significant workforce reduction from 1999 to present to a sluggish national economy and a tanked housing market along with current cautious consumer behavior and market conditions for their products as the following table and chart indicate (most current information available):

Historical Employment Figures
MASCO / Mill's Pride
Pike County, Ohio

Calendar Year	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of Employees	2,300	2,750	2,528	2,530	1,756	1,998	1,547	1,545	1,472
% Increase / Decrease from Prior Year		19.57%	8.07%	0.08%	30.59%	13.78%	22.57%	0.13%	-4.72



There were 33 new commercial businesses started in Pike County in 2008 and 392 active businesses according to the Ohio Department of Development, Office of Strategic Research's latest statistics available. The commercial sector in Pike County continues to remain reasonably strong since the addition of Wal-Mart and the Adena Urgent Care Medical Center in 1998. Total retail and service employment continued to increase with the development of the new commercial zone located on U.S. 23 south of Waverly through 2008.

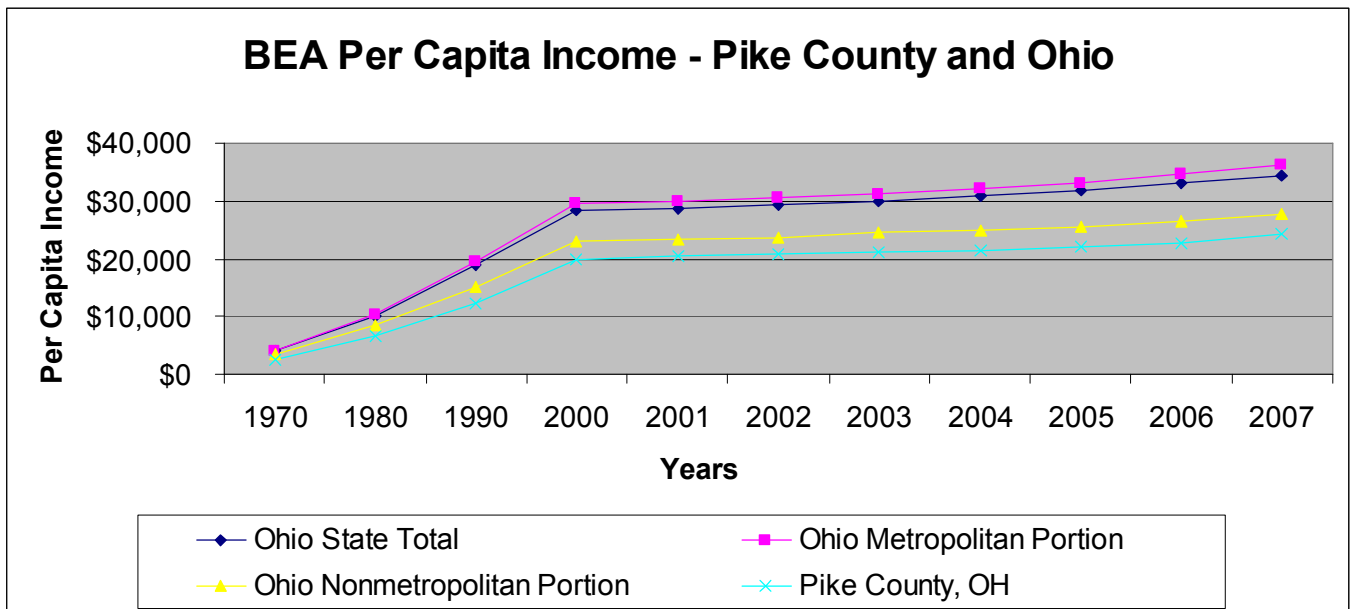
The addition of Wal-Mart in the county has greatly affected consumer shopping patterns and the sales tax base in the county. The new Wal-Mart has notably decreased the amount of shopping outside the county by servicing local shoppers. Pike County's permissive sales tax rate in 2009 was 1.50% and the total countywide sales tax rate was 7%. Significant local income continued to be spent locally in 2009 but the national economic crisis has trickled down to take its toll on Pike County. It should be noted that the county experienced a decrease in taxable retail sales of approximately -9.09% for year 2009 versus 2008 in comparison to a 4.96% increase for the same period for years 2008 and 2007. However, sales tax receipts in 2009 exceeded 2007 levels.

Personal per capita income in Pike County increased at 3.6% per year during the 1990s decade, compared to 6.1% for Ohio and 6.5% for the U.S. Annual per capita income in Pike County increased by \$1,687 from \$22,597 in 2006 to \$24,284 in 2007, which is the most current information available (see table below).

The latest figures for Pike County available at the time of publication of this report were for calendar year 2007. Ohio's per capita income figure for 2007 was \$34,468 compared to the latest national average figure available of \$34,471. The data table and chart below compiled by the Ohio Department of Development's Office of Statistical Research provides a historical snapshot of Pike County's compared to the rest of the nation:

BEA Per Capita Income
Pike County, Ohio

Area Name	1970	1980	1990	2000	2001	2002	2003	2004	2005	2006	2007
Ohio State Total	\$4,086	\$10,046	\$18,743	\$28,207	\$28,585	\$29,197	\$29,846	\$30,765	\$31,672	\$33,000	\$34,468
Ohio Metropolitan Portion	\$4,222	\$10,409	\$19,595	\$29,500	\$29,893	\$30,545	\$31,148	\$32,158	\$33,174	\$34,600	\$36,120
Ohio Nonmetropolitan Portion	\$3,475	\$8,544	\$15,205	\$22,862	\$23,165	\$23,609	\$24,438	\$24,967	\$25,420	\$26,329	\$27,568
Pike County, OH	\$2,626	\$6,591	\$12,355	\$19,726	\$20,403	\$20,670	\$21,049	\$21,389	\$22,033	\$22,597	\$24,284



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 new low of 6.9% in year 2000. The Civilian Labor Force Estimates, issued by the Ohio Department of Jobs and Family Services, reflect the continuance of a slumping local economy with Pike County's total labor force increasing by 200 workers in 2009 to 11,200 with 9,500 people employed and 1,700 unemployed for an average unemployment rate of 15.1% of the civilian workforce. The table below provides a historical picture of Pike County's civilian labor force statistics:

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

Month/ Year	Civilian Labor Force	Employed	Unemployed	Unemployment Rate
Avg-2000	11,400	10,600	800	6.9
Avg-2001	11,600	10,700	900	7.5
Avg-2002	11,400	10,300	1,100	9.4
Avg-2003	11,400	10,200	1,200	10.2
Avg-2004	10,900	9,800	1,100	10.3
Avg-2005	10,700	9,600	1,100	10
Avg-2006	10,800	9,800	1,000	8.8
Avg-2007	10,876	9,838	1,038	9.6
Avg-2008	11,000	9,900	1,100	10.1
Avg-2009	11,200	9,500	1,700	15.1

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

Pike County continues to attract retirees from several states, and the retirement population (65 years of age and over) accounted for 13.5% (3,743/27,695) of the total population in 2007 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 \$11,718,000 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 2008. There were approximately 540 farms located on over 80,000 acres in Pike County in 2008. The average farm size in Pike County in 2008 was 148 acres with average receipts per farm of \$23,914. The timber and lumber industry continues to contribute significantly to the local economy. Pike County has approximately 25 sawmills which produce over 30 million board feet of lumber annually.

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

The overall economy in Pike County gained establishments during the 1990s and remained amazingly stable through calendar year 2009. Future growth is anticipated in Pike County projected to be fueled by new expansions in the manufacturing, commercial, and tourist industries 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. 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. State and local elected officials believe better days are just around the corner for Pike County and the region. An economic bump is projected in the near future for Pike County with the scheduled commencement of construction of the American Centrifuge Project originally estimated at a cost of \$1,500,000,000 but now projected to exceed \$3,500,000,000. In addition, the D&D – Decontamination and Decommissioning Phase of the Environmental Restoration of the Piketon Gaseous Diffusion Plant site originally was projected to commence in early 2009. However, the RFP was not released until July 2009 by DOE. It anticipated the general contractor for the project will be selected with an agreement signed by September 2010 and work commencing in early 2011. The United States Department of Energy cost estimates for the D&D project at Piketon range from \$5,500,000,000 to \$12,000,000,000. The original time table for completion of the project was estimated for 45 years unless congressional action mandates a more expedient timeline. As a result of a strong lobbying effort of Ohio's congressional delegation in Washington, D.C. by Pike County Commissioners Harry Rider, Teddy West, Blaine Beekman and Pike County Auditor Ted Wheeler, the timetable for completion of the D&D project has been reduced to 14 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 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, 2009 by the Board of Pike County Commissioners included the continuation of Pike County's Homeland Security Plan and Equipment Project, the Pike County Senior Citizens Capital Project, the Mifflin Township Waterline 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 2009 are listed in the following table:

COMPLETED CALENDAR YEAR 2009 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	COST	DATE OF COMPLETION
Meadow Run Road, Bridge 54-03.66	OPWC/Local	\$ 238,046	6/30/2009
Clines Chapel Road, Bridge 33-00.31	OPWC/Local	\$ 105,864	10/15/2009
Chenoweth Fork Road, Bridge 23-09.42	OPWC/Local	\$ 93,616	10/7/2009
Radio Tower Road Upgrade	OPWC/Local	\$ 178,844	10/7/2009
Adams Road Bridge, 77-01.23	OPWC/Local	\$ 435,652	6/30/2009
Straight Creek Road Paving, Phase II	LTIP/Local	\$ 90,930	9/30/2009

PROJECT NAME	FUNDING SOURCES	COST	DATE OF COMPLETION
Pleasant Hill Road 36-00.45	Federal	\$ 294,210	12/3/2009
Laurel Ridge, 27-05.48	Federal	\$ 438,136	12/4/2009

LTIP Denotes Local Transportation Improvement Program state funds (Issue II)
Local Funds Denotes County's Motor Vehicle and Gas Tax 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 2007 have been completed. Additional phases for program years 2008 and 2009 were awarded to Pike County with work on both projects ongoing through the end of calendar year 2009. 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.

The Board of Pike County Commissioners entered into a historic agreement with the Waverly City School Board of Education on November 26, 2007 for purchase of land located at 401 Clough Street in Waverly that was the former site of Waverly West Junior High School. The land was purchased as the site for a new senior citizens center facility to be constructed in calendar year 2009 pending the passage of a senior citizens levy. The Board of Pike County Commissioners proposed an additional one mill tax levy for a period of five years that was approved by the voters of Pike County in the 2008 primary election.

The architectural firm selected for professional design and construction advisory services for the senior citizens capital project was RVC Architects of Athens, Ohio. The architect's estimated cost of the project and equipment including the \$245,000 land acquisition cost was \$2,700,000. The site area for the project encompasses 4.8 acres, the project area 2.2 acres with actual building area of 14,000 square feet.

The senior citizens center project was competitively bid in the fall of 2008 with construction contracts awarded in December. The general contract was awarded to Stockmeister Enterprises of Jackson, Ohio at a price of \$1,327,042. In addition contracts awarded included HVAC to Mechanical, Inc. at \$116,000; Plumbing to Flow Master, Inc. at \$207,800; Fire Protection to Jim's Sprinkler Company at \$32,900; and electrical to S& S Electric, Inc. at \$228,000.

Financing of the project was being provided by The First National Bank of Waverly, Ohio through the issuance of \$500,000 of renewable, taxable notes and \$2,200,000 of non-taxable 501(c)(3) Senior Center Revenue Bonds by the Pike County Commissioners. The notes and revenue bonds were issued in early 2009. The Senior Center will be owned by the Board of Pike County Commissioners and operated by the Community Action Committee of Pike County, an Ohio nonprofit corporation. A portion of the operating costs along with the debt issue associated with financing the cost of acquiring, constructing, equipping and furnishing the new senior care facility are to be retired from proceeds generated by the tax levy.

The new Pike County Senior Citizens Center, while continuing to serve the elderly of Pike County with congregate meals, home delivered meals, Senior Companion services, Crafts, Personal Care Services, Information and Referral Services, Income Tax Assistance, and Transportation, plans to provide future, expanded services to include Adult Day Care, Senior Physical Fitness and Senior Recreation.

The new center will be equipped with a modern expanded kitchen, meal seating capacity of 300 persons, vastly improved parking, stage for entertainment, modern sound system, recreation area, library, wireless internet, senior physical fitness area, coffee shop and other amenities.

When the new center is not being used for "Senior Purposes", it will become a valuable resource to the general community for special functions.

The Pike County Senior Citizens Project was ongoing at year end in 2009 with completion scheduled for spring 2010.

The Mifflin Township Waterline Project commenced in winter of 2009 in western Pike County extending 73,300 feet of waterline and related equipment including one booster station, 80-meter sets, and a telemetry along State Route 124 in Mifflin Township. This enhancement will provide more than 80 customers with safe, reliable and affordable drinking water that is vital to the community and its health including Long's Retreat, a major Pike County tourist attraction; and Cave Lake Center for Community Leadership, a YMCA regional campground. The undertaking allows the county to expand waterline lines to an area that will be favorable for residential growth as well as commercial growth, especially in the tourism sector.

The implementation of the project was expedited by the Pike County Commissioners by partnering with the Governor's Office of Appalachia, the Appalachian Regional Commission, the Ohio Valley Regional Development Commission, Ohio Public Works Commission and Pike Water, Inc. The funding for the project is provided from several sources including the American Recovery and Reinvestment Act, a Community Development Block Grant, an Appalachian Regional Commission Grant, a grant/loan from the Ohio Public Works Commission, and a local share match from Pike Water, Inc. The ARRA Stimulus funds are administered by the Ohio Water Pollution Control Loan Fund in the form of principal forgiveness which is similar to a grant in that it does not require repayment of money.

FOR THE FUTURE

Future major initiatives planned for Pike County include the Video Court Appearances/Video Arraignment Project, the Pike County Manufacturing Center Project, and the VOIP Computerized Telephone System Upgrade Project.

The Video Court Appearances/ Video Arraignment Project will assist in enhancing the safety of courtroom personnel, the general public and Law Enforcement Transportation Officers while decreasing the cost of transportation as well as the potential for escape by establishing a video conferencing link between the county's contracted corrections center and the respective courtrooms in Pike County's court system for the purpose of conducting selected court appearances for offenders housed outside of Pike County .

All video court proceedings will be conducted in a manner that protects the due process rights of all defendants by providing a clear, accurate visual and audio representation of all parties involved in such proceeding. This same service is in the process of being phased into 20 courts that a corrections center in northwestern Ohio serves.

As the offender population continues to grow, so do the problems associated with having to transport offenders to Pike County's courts that are housed outside of Pike County in a contracted corrections center. The transportation of offenders requires time, demands the safety of the public, security of the offender population, and rising concern of transportation costs.

In late 2009, the Pike County Commissioners, the Judges of Pike County's Court of Common Pleas General Division, Court of Common Pleas Juvenile and Probate Division, and County Court joined forces with the South Central Ohio Computer Association (SCOCA) to develop a video arraignment system to address these concerns. SCOCA is one of twenty-three Information Technology Centers in Ohio providing technology support services and classroom technology to 57 Public Education Entities, 56 non-Public Education Entities, and Public libraries from 23 Ohio counties. The system is expected began utilization in early 2010.

Under the new video arraignment system, the offender may appear before a judge for arraignment without ever leaving the county's contracted corrections center. This helps reduce the need for transportation to the appropriate court, the offenders are kept secure at the contracted corrections center reducing the possibility of escape and reducing the need for court security, while the safety of the court personnel and general public is not jeopardized. Cost to purchase the necessary video equipment and the initial start up cost of the video arraignment system is estimated at less than \$50,000.

As those involved get used to the new technology of video conferencing for arraignment, there will be more and more uses for the resource. In addition to court arraignments, it has already been used in northwest Ohio counties for attorney-client conferences and by probation officers for pre-sentence investigations prior to court sentencing. Other future uses include videoconference meetings, long-distance training, inmate visiting and telemedicine. In some limited areas, health officials at one site may consult with their colleagues at another site and an offender may be screened or receive follow up recommendations without having to make a trip to a nearby medical center or hospital.

In 2000, the Supreme Court of Ohio reported that 82 common pleas and municipal courts were using video arraignment systems. The technology, which is used for a variety of courtroom procedures, has proven to be a valuable tool to help conserve law enforcement, court and corrections systems resources.

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 (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 once DOE awards a projected \$8 to \$12 billion Decontamination and Decommissioning Contract and USEC begins to build \$3.5 Billion American Centrifuge Commercial Plant by positioning Pike County 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 approximately many new jobs.

The Board of Pike County Commissioners after extensive study recognize that in today's changing world, organizations including local government are faced with a changing business model that is fueled by increasing costs, shrinking tax revenues and demands for new and improved services. In addition to productivity and taxpayer satisfaction which are more important than ever, newer challenges such as the need for an expanded, virtual workforce, growth of communications traffic, and the heightened attentiveness in delivery of services must be factored into current decision making and future planning. To meet these challenges, the Pike County Commissioners have collaborated with SCOCA for implementation of technology solutions to position county government to better meet the communication requirements and expectations of today's taxpayers. They have concluded the most effective way to meet these requirements is through the implementation of a converged IP communications solution that combines voice and data infrastructures on a single, converged IP network. Internet telephony, or more common, Voice over IP (VOIP) or digital telephony allows parties to exchange voice data flows over the network. The big difference is that the data flows over a general purpose network, the Internet, contrary to conventional telephony, that uses a dedicated network of voice transmission lines. SCOCA projects the VOIP solution will deliver cost savings to the county enabling its offices to take advantage of telecommunications applications and unified, flexible messaging, interactive voice response, and etc. that will align departmental service functions with technology to enhance performance and improve efficiency. It is anticipated the project will commence installation in the spring of 2010 and be in operation by fall.

Other future major initiatives currently in progress or in the planning process include a host of future major capital construction projects planned by County Engineer Denny Salisbury for calendar year 2010 listed in the following table:

PLANNED 2010 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	ESTIMATED COST	DATE OF COMPLETION
Meadow Run Road, 54-03.92	OPWC/Local	\$ 210,241	10/1/2010
Higby Road, Bridge, 39-01.35	LTIP/Local	\$ 259,700	8/15/2010
Loys Run Road, Bridge 28-04.67	Federal	\$ 293,234	8/1/2010
Loys Run Road, Bridge 28-04.67	OPWC/Local	\$ 110,000	11/1/2010
Salyers Road, T315-00.60	Federal	\$ 314,721	7/31/2010
Bailey Chapel, 60-01.552	OPWC/Local	\$ 89,988	7/1/2010
Higby Road Drainage Project	Local	\$ 22,070	5/10/2010
Carrs Run Road Bridge, 54-04.63	Federal	\$ 464,000 (Estimate)	6/1/2011
Owl Creek Road Bridge, 64-03.02	Federal	\$ 464,578 (Estimate)	6/1/2011
Red Bridge Road Paving	OPWC/Local	\$ 140,964	8/1/2010
Salem Cave Road Paving	OPWC/Local	\$ 100,000	9/1/2010
Alma-Omega Bridge	OPWC/Local	\$ 100,000	11/1/2010
Red Bridge Road Box Culvert	OPWC/Local	\$66,542	7/1/2010
Coldicott Hill Road, 25-01.61	Federal	\$497,000	12/17/2010
Salyers Road Paving	OPWC/Local	\$ 125,000	11/1/2010

LTIP Denotes Local Transportation Improvement Program state funds (Issue II)
 Local Funds Denotes county's Motor Vehicle and Gas Tax 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 2009 operating budget in late December 2008. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved by a majority of the Commissioners after the Auditor certifies the sufficiency of appropriation and availability of funds. Upon the Commissioners' approval, the purchase order is released to the vendor. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

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

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

Accounting System

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

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 and Scherer CPAs, Inc., on the County's financial statements for the year ended December 31, 2009. The Single Audit is published under separate cover and can be obtained by sending a written request to the Pike County Government Center, 230 Waverly Plaza, Suite 200, Waverly, Ohio 43690-1289.

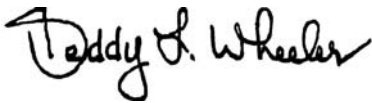
Awards

The GFOA has awarded us the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2008. The County has received this prestigious award for sixteen consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and well-organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current report continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

Acknowledgments

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

Sincerely,

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

Teddy L. Wheeler,
Pike County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Pike County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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



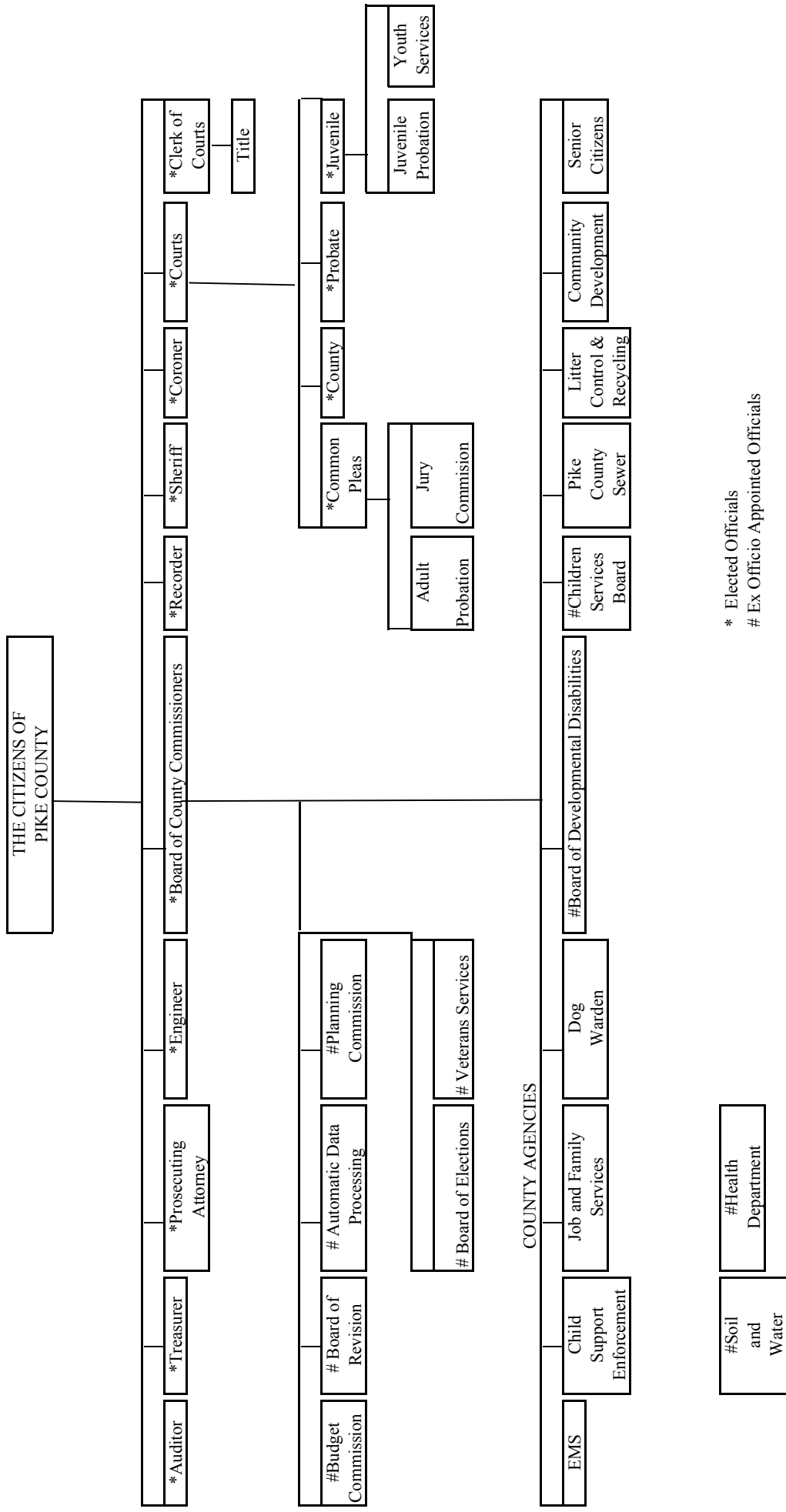
President

Executive Director

PIKE COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2009

<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
Jerome D. Catanzaro	Probate/Juvenile Judge
Cassandra Bolt Meredith	County Court Judge

PIKE COUNTY, OHIO
Organizational Chart
December 31, 2009



* Elected Officials
Ex Officio Appointed Officials

PIKE COUNTY, OHIO



*Lake White Club
Pike County, Ohio*

Financial Section



Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit (Pike Adult Activities Center), each major fund, and the aggregate remaining fund information of Pike County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Pike Health Services, Inc., which is included as a discrete presentation in the County's basic financial statements. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Pike Health Services, Inc., on the report of the other auditor.

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

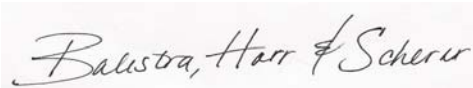
In our opinion, based on our audit and the report of other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Pike County, Ohio as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, Motor Vehicle Gas Tax Fund, Job and Family Services Fund, and Board of Developmental Disabilities Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2010 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Board of County Commissioners
Pike County
Independent Auditor's Report
Page 2

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Balestra, Harr & Scherer, CPAs, Inc.
August 26, 2010

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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, 2009. 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 2009 are as follows:

- The County's net assets increased \$5,235,284 as a result of this year's operations. Net assets of our business-type activities increased \$8,778, and net assets of our governmental activities increased \$5,226,506.
- General revenues for governmental activities accounted for \$10,761,621 in revenue or 39 percent of all revenues. Program specific revenues for governmental activities in the form of charges for services and sales, grants and contributions accounted for \$16,843,517 or 61 percent of total revenues of \$27,605,138.
- The County had \$22,378,632 in expenses related to governmental activities; \$16,843,517 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 assets and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains a large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2009?" The statement of net assets and the statement of activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it informs the reader 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, 2009
Unaudited

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

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

Fiduciary 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

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

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

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Table 1 provides a summary of the County's net assets for 2009 compared to the prior year:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008*	2009	2008	2009	2008*
Assets						
Current and Other Assets	\$25,581,476	\$23,219,325	\$504,108	\$420,175	\$26,085,584	\$23,639,500
Capital Assets, Net	37,977,874	33,202,737	1,535,325	1,604,846	39,513,199	34,807,583
Total Assets	63,559,350	56,422,062	2,039,433	2,025,021	65,598,783	58,447,083
Liabilities						
Current and Other Liabilities	4,697,350	4,676,098	28,138	17,320	4,725,488	4,693,418
Long-Term Liabilities	7,137,873	5,248,343	32,050	37,234	7,169,923	5,285,577
Total Liabilities	11,835,223	9,924,441	60,188	54,554	11,895,411	9,978,995
Net Assets						
Invested in Capital Assets						
Net of Debt	30,879,765	27,467,561	1,535,325	1,596,826	32,415,090	29,064,387
Restricted	13,459,899	11,966,553	0	0	13,459,899	11,966,553
Unrestricted	7,384,463	7,063,507	443,920	373,641	7,828,383	7,437,148
Total Net Assets	\$51,724,127	\$46,497,621	\$1,979,245	\$1,970,467	\$53,703,372	\$48,468,088

* Amount Restated – See Note 23 for additional information.

For governmental activities, the increase in current and other assets is due primarily from an increase in due from other governments within the Community Development program, as well as taxes receivable and cash held with fiscal agents. The increase in capital assets is primarily a result of current year additions, which is partially offset by depreciation expense. The increase in long-term liabilities is mainly due to the increase in compensated absences and the issuance of debt, which was partially offset by principal payments.

Business-type activities in 2009 were consistent with the prior year.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Table 2 shows the changes in net assets for the year 2009 compared to the prior year.

Table 2
Changes in Net Assets

	Governmental Activities		Business Type Activities		Total	
	2009	2008*	2009	2008	2009	2008*
Revenues						
Program Revenues:						
Charges for Services and Sales	\$2,847,000	\$2,566,882	\$486,131	\$445,061	\$3,333,131	\$3,011,943
Operating Grants and Contributions	12,124,392	10,673,909	0	0	12,124,392	10,673,909
Capital Grants and Contributions	1,872,125	827,975	0	0	1,872,125	827,975
Total Program Revenues	16,843,517	14,068,766	486,131	445,061	17,329,648	14,513,827
General Revenues:						
Property & Sales Taxes	8,064,419	7,857,413	0	0	8,064,419	7,857,413
Grants and Entitlements	979,964	464,056	0	0	979,964	464,056
Unrestricted Investment Earnings	357,075	611,674	0	0	357,075	611,674
Gain on Sale of Capital Assets	0	5,103	0	0	0	5,103
Other	1,360,163	2,104,933	0	0	1,360,163	2,104,933
Total General Revenues	10,761,621	11,043,179	0	0	10,761,621	11,043,179
Total Revenues	27,605,138	25,111,945	486,131	445,061	28,091,269	25,557,006
Program Expenses						
General Government -						
Legislative and Executive	3,529,212	3,316,222	0	0	3,529,212	3,316,222
General Government - Judicial	1,390,551	1,281,008	0	0	1,390,551	1,281,008
Public Safety	2,848,362	2,715,026	0	0	2,848,362	2,715,026
Public Works	4,846,311	4,976,249	0	0	4,846,311	4,976,249
Health	3,444,891	3,569,590	0	0	3,444,891	3,569,590
Human Services	5,297,730	6,197,286	0	0	5,297,730	6,197,286
Conservation and Recreation	429,284	281,150	0	0	429,284	281,150
Economic Development and Assistance	338,668	667,838	0	0	338,668	667,838
Interest and Fiscal Charges	253,623	215,187	0	0	253,623	215,187
Pike County Sewer Fund	0	0	477,353	511,078	477,353	511,078
Total Expenses	22,378,632	23,219,556	477,353	511,078	22,855,985	23,730,634
Increase (Decrease) in Net Assets	5,226,506	1,892,389	8,778	(66,017)	5,235,284	1,826,372
Beginning Net Assets	46,497,621	44,605,232	1,970,467	2,036,484	48,468,088	46,641,716
Ending Net Assets	\$51,724,127	\$46,497,621	\$1,979,245	\$1,970,467	\$53,703,372	\$48,468,088

* Amount Restated – See Note 23 for additional information.

The decrease in Human Services was a direct result of a decrease in revenues within the Job and Family Services program. The decrease in Economic Development and Assistance was primarily due to closing out several Community Development programs. The increase in Capital Grants and Contributions is due an increase in monies received for Issue II, Wastewater Treatment, and the ARRA-Mifflin TWP programs. The increase in Operating Grants and Contributions is due to an increase in Community Development programs revenues being received and not expended during the current year. The decrease in Unrestricted Investment Earnings is due to a decline in interest rates. The increase in Grants and Entitlements is due to an increase in homestead and rollback attributed to additional tax levies and an increase in the personal property tax reimbursement. The decrease in Other revenue is attributed to a decline in revenues and the enhancement of the County's revenue classification process.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Governmental Activities

The statement of activities shows the cost of program services and the charges for services and sales, grants and contributions offsetting those services. Table 3 shows, for 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	
	2009	2008	2009	2008
General Government - Legislative and Executive	\$3,529,212	\$3,316,222	\$2,802,981	\$2,721,012
General Government - Judicial	1,390,551	1,281,008	659,120	625,148
Public Safety	2,848,362	2,715,026	1,902,090	1,988,651
Public Works	4,846,311	4,976,249	(1,051,563)	1,179,012
Health	3,444,891	3,569,590	184,968	750,011
Human Services	5,297,730	6,197,286	433,601	1,440,290
Conservation and Recreation	429,284	281,150	392,247	252,402
Economic Development and Assistance	338,668	667,838	27,608	141,117
Interest and Fiscal Charges	253,623	215,187	184,063	53,147
Total Expenses	\$22,378,632	\$23,219,556	\$5,535,115	\$9,150,790

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

Business-Type Activities

Business-type activities include the Pike County Sewer Fund. This program had total revenues of \$486,131 and expenses of \$477,353 for the year 2009. 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 \$28,936,096 and expenditures and other financing uses of \$28,265,172. The net change in fund balance for the year was most significant in the Board of Developmental Disabilities Fund, an increase of \$714,439. The increase is primarily due to an increase in intergovernmental revenue and charges for services.

The General Fund had an increase of \$242,341, while the Motor Vehicle and Gas Tax and Job and Family Service Funds had decreases of \$427,921 and \$325,731, respectively. The decreases are due primarily to a decrease in intergovernmental revenue and expenditures exceeding revenue.

PIKE COUNTY
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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 2009 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 was \$5,234,958, which was below final budget estimates of \$6,650,015. 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 tax and miscellaneous revenues. Advances out of \$237,868 were not budgeted by the County. Original budget basis expenditures were \$5,910,547, which was below final budget estimates of \$7,787,910. Actual expenditures were monitored closely and resulted in lower than expected spending for general government and public safety operations.

The County's 2009 ending unobligated General Fund cash balance was \$4,473,522 above the final budgeted amount.

Capital Assets and Debt Administration

Capital Assets

At the end of the 2009 the County had \$39,513,199 invested in land, furniture and fixtures, buildings and improvements, machinery and equipment, vehicles, improvements other than buildings, and infrastructure, of which \$37,977,874 was in governmental activities. Table 4 shows 2009 as compared to 2008 balances.

Table 4
 Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$1,399,294	\$1,399,294	\$7,000	\$7,000	\$1,406,294	\$1,406,294
Construction in Progress	0	111,684	0	0	0	111,684
Furniture and Fixtures	65,729	26,244	0	0	65,729	26,244
Buildings and Improvements	7,231,140	4,983,610	34,512	37,497	7,265,652	5,021,107
Machinery and Equipment	1,128,918	1,180,833	20,716	22,694	1,149,634	1,203,527
Vehicles	440,813	264,265	17,165	23,632	457,978	287,897
Infrastructure	27,711,980	25,236,807	1,455,932	1,514,023	29,167,912	26,750,830
Totals	\$37,977,874	\$33,202,737	\$1,535,325	\$1,604,846	\$39,513,199	\$34,807,583

The most significant increase was for the addition of infrastructure and current year depreciation. See Note 10 to the basic financial statements for more information on the County's capital assets.

Debt

As of December 31, 2009 the County had \$6,087,151 in bonds and loans outstanding, with \$398,591 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, 2009
Unaudited

Table 5
 Outstanding Debt, at Year End

	Governmental Activities		Business-Type Activities	
	2009	2008*	2009	2008
General Obligation Bonds	\$4,837,449	\$2,840,007	\$0	\$8,020
OWDA Loan	28,125	30,375	0	0
USDA Loans	145,300	160,900	0	0
OPWC Loans	1,076,277	1,167,280	0	0
Total	\$6,087,151	\$4,198,562	\$0	\$8,020

* Amount Restated – See Note 23 for additional information.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County.

The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

For the Future

The County is currently monitoring its finances closely due to the tightening of finances Pike County and most other counties of comparable size have experienced similar issues for the past several years. A declining cash balance resulted in the Board of Pike County Commissioners levying an additional ½ % sales tax effective January 1, 2006 to address the County's General Fund budget woes. The ½% increase raised the County's permissive sales tax rate from 1% to 1.50% and the total County-wide sales tax rate to 7%. As the preceding information illustrates, the County heavily depends on its sales tax revenue in the budgeting process. The additional revenues generated from the sales tax increase has improved the cash financial condition of Pike County's General Fund. However, concern exists for all departments whose primary revenue sources are generated from consumption based taxes due to the current state of the economy being experienced not only in Pike County, but throughout the United States.

Looking into the future, the financial picture for not only Pike County, but all subdivisions of local government in Ohio appear to be very bleak. In Columbus, the state legislature in early 2006 passed a sweeping business tax law revision with HB 66 that many believe will cause further erosion of the local property tax base resulting in additional long term revenue cuts and the restriction of revenue growth for local governmental entities.

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

Contacting the County's Financial Management

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



BASIC FINANCIAL STATEMENTS

PIKE COUNTY
Statement of Net Assets
 December 31, 2009

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Pike County Adult Activities Center	Pike Health Services, Inc.
Assets					
Equity in Pooled Cash and Investments	\$13,834,849	\$411,431	\$14,246,280	\$39,620	\$392,941
Investments with Fiscal and Escrow Agents	246,205	0	246,205	0	88,864
Cash and Cash Equivalents:					
in Segregated Accounts	37,890	0	37,890	0	0
with Fiscal Agents	1,720,948	0	1,720,948	0	0
Receivables:					
Taxes	4,084,031	0	4,084,031	0	0
Accounts	67,881	92,677	160,558	67,138	2,149,758
Interest	12,157	0	12,157	0	0
Due From Other Governments	4,343,583	0	4,343,583	0	0
Prepaid Items	0	0	0	0	131,702
Material and Supplies Inventory	0	0	0	0	227,193
Loans Receivable (Net of Allowance)	1,233,932	0	1,233,932	0	0
Industrial Commission of Ohio Deposit	0	0	0	323	0
Deferred Financing Costs	0	0	0	0	176,613
Restricted Assets:					
Investments with Fiscal and Escrow Agents	0	0	0	0	1,254,786
Non-Depreciable Capital Assets	1,399,294	7,000	1,406,294	0	291,444
Depreciable Capital Assets, net of depreciation	36,578,580	1,528,325	38,106,905	11,030	8,504,351
Total Assets	\$63,559,350	\$2,039,433	\$65,598,783	\$118,111	\$13,217,652
Liabilities					
Accounts Payable	\$188,211	\$11,470	\$199,681	\$4,795	\$2,115,323
Accrued Wages and Benefits	293,958	4,249	298,207	59,322	827,479
Contracts Payable	542,576	0	542,576	0	0
Due to Other Governments	396,402	12,419	408,821	0	0
Claims Payable	6,796	0	6,796	0	0
Unearned Revenue	2,350,847	0	2,350,847	0	0
Accrued Interest Payable	98,560	0	98,560	0	194,344
Other Accrued Liabilities	0	0	0	0	36,047
Loan Payable	0	0	0	0	348,766
Notes Payable	820,000	0	820,000	0	0
Long-Term Liabilities:					
Due Within One Year	563,905	0	563,905	3,375	866,325
Due in More than One Year	6,573,968	32,050	6,606,018	2,250	6,023,133
Total Liabilities	11,835,223	60,188	11,895,411	69,742	10,411,417
Net Assets					
Invested in Capital Assets, Net of Related Debt	30,879,765	1,535,325	32,415,090	11,030	1,906,337
Restricted for:					
Capital Projects	265,239	0	265,239	0	0
Board Use	0	0	0	0	1,254,786
Community Development	2,358,326	0	2,358,326	0	0
Board of Developmental Disabilities	3,529,843	0	3,529,843	0	0
Motor Vehicle and Gas Tax	1,599,774	0	1,599,774	0	0
Emergency Medical Services	1,313,671	0	1,313,671	0	0
Child Support	239,469	0	239,469	0	0
Real Estate Assessment	676,738	0	676,738	0	0
Pike Senior Service	425,612	0	425,612	0	0
Children Services	478,526	0	478,526	0	0
Delinquent Real Estate	255,839	0	255,839	0	0
Other Purposes	2,316,862	0	2,316,862	0	0
Unrestricted	7,384,463	443,920	7,828,383	37,339	(354,888)
Total Net Assets	\$51,724,127	\$1,979,245	\$53,703,372	\$48,369	\$2,806,235

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Activities
For the Year Ended December 31, 2009

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets				
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-Type Activities	Total	Pike County Adult Activities Center	Pike Health Services, Inc.
Primary Government:									
Governmental Activities:									
General Government:									
Legislative and Executive	\$3,529,212	\$340,749	\$385,482	\$0	(\$2,802,981)		(\$2,802,981)		
Judicial	1,390,551	419,124	312,307	0	(659,120)		(659,120)		
Public Safety	2,848,362	300,915	645,357	0	(1,902,090)		(1,902,090)		
Public Works	4,846,311	561,455	3,501,279	1,835,140	1,051,563		1,051,563		
Health	3,444,891	448,570	2,811,353	0	(184,968)		(184,968)		
Human Services	5,297,730	691,943	4,172,186	0	(433,601)		(433,601)		
Conservation and Recreation	429,284	37,037	0	0	(392,247)		(392,247)		
Economic Development and Assistance	338,668	42,506	268,554	0	(27,608)		(27,608)		
Interest and Fiscal Charges	253,623	4,701	27,874	36,985	(184,063)		(184,063)		
Total Governmental Activities	22,378,632	2,847,000	12,124,392	1,872,125	(5,535,115)		(5,535,115)		
Business-Type Activities:									
Pike County Sewer Fund	477,353	486,131	0	0		\$8,778	8,778		
Total Business-Type Activities	477,353	486,131	0	0	0	8,778	8,778		
Total Primary Government	\$22,855,985	\$3,333,131	\$12,124,392	\$1,872,125	(5,535,115)	8,778	(5,526,337)		
Component Units:									
Pike County Adult Activities Center	\$1,155,093	\$314,622	\$794,985	\$0				(\$45,486)	\$0
Pike Health Services, Inc.	23,414,767	21,051,727	0	0				0	(2,363,040)
Total Component Units	\$24,569,860	\$21,366,349	\$794,985	\$0				(\$45,486)	(\$2,363,040)
General revenues:									
Taxes:									
Property taxes, levied for general purposes					2,185,261	0	2,185,261	0	980,611
Property taxes, levied for emergency medical services					384,049	0	384,049	0	0
Property taxes, levied for board of developmental disabilities					1,154,457	0	1,154,457	0	0
Property taxes, levied for children services					539,437	0	539,437	0	0
Property taxes, levied for senior center					356,439	0	356,439	0	0
Sales					3,444,776	0	3,444,776	0	0
Grants and Contributions Not Restricted to Specific Programs					979,964	0	979,964	0	0
Unrestricted Investment Earnings					357,075	0	357,075	110	7,201
Other					1,360,163	0	1,360,163	0	379,132
Total general revenues					10,761,621	0	10,761,621	110	1,366,944
Change in net assets					5,226,506	8,778	5,235,284	(45,376)	(996,096)
Net assets - January 1, 2009 - As Restated, See Note 23					46,497,621	1,970,467	48,468,088	93,745	3,802,331
Net assets - December 31, 2009					\$51,724,127	\$1,979,245	\$53,703,372	\$48,369	\$2,806,235

See accompanying notes to the basic financial statements

PIKE COUNTY
Balance Sheet
Governmental Funds
December 31, 2009

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
Assets			
Equity in Pooled Cash and Investments	\$4,660,963	\$1,382,988	\$2,199,965
Cash and Cash Equivalents in Segregated Accounts			
In Segregated Accounts	36,393	0	0
With Fiscal Agents	0	0	859,996
Investments with Fiscal Agents	0	0	246,205
Receivables:			
Taxes	2,401,064	0	757,667
Interest	12,157	0	0
Accounts	0	0	25,492
Interfund	66,889	0	0
Due from Other Governments	277,715	1,825,502	444,586
Due from Other Funds	1,223	0	0
Loans Receivable (Net of Allowance)	0	0	0
<i>Total Assets</i>	<u>\$7,456,404</u>	<u>\$3,208,490</u>	<u>\$4,533,911</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$62,702	\$17,567	\$12,682
Accrued Wages and Benefits	103,536	34,875	37,723
Contracts Payable	0	50,398	0
Interfund Payable	0	0	0
Due to Other Funds	0	0	0
Due to Other Governments	144,602	41,275	55,791
Accrued Interest Payable	0	2,121	0
Notes Payable	0	200,000	0
Deferred Revenue	1,916,231	1,182,545	1,006,955
<i>Total Liabilities</i>	<u>2,227,071</u>	<u>1,528,781</u>	<u>1,113,151</u>
Fund Balances			
Reserved for Encumbrances	76,443	516,105	64,022
Reserved for Loans	0	0	0
Unreserved, Undesignated, (Deficit) Reported in:			
General Fund	5,152,890	0	0
Special Revenue Funds	0	1,163,604	3,356,738
Capital Projects Funds	0	0	0
<i>Total Fund Balances</i>	<u>5,229,333</u>	<u>1,679,709</u>	<u>3,420,760</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,456,404</u>	<u>\$3,208,490</u>	<u>\$4,533,911</u>

See accompanying notes to the basic financial statements

<u>Job and Family Services</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$100,825	\$5,490,108	\$13,834,849
0	1,497	37,890
0	0	859,996
0	0	246,205
0	925,300	4,084,031
0	0	12,157
0	42,389	67,881
0	0	66,889
0	1,795,780	4,343,583
9,815	0	11,038
<u>0</u>	<u>1,233,932</u>	<u>1,233,932</u>
<u>\$110,640</u>	<u>\$9,489,006</u>	<u>\$24,798,451</u>
\$20,227	\$75,033	\$188,211
72,598	45,226	293,958
0	492,178	542,576
0	66,889	66,889
1,223	9,815	11,038
82,714	72,020	396,402
0	15,225	17,346
0	620,000	820,000
<u>0</u>	<u>2,021,725</u>	<u>6,127,456</u>
<u>176,762</u>	<u>3,418,111</u>	<u>8,463,876</u>
32,674	381,913	1,071,157
0	1,233,932	1,233,932
0	0	5,152,890
(98,796)	4,629,751	9,051,297
<u>0</u>	<u>(174,701)</u>	<u>(174,701)</u>
<u>(66,122)</u>	<u>6,070,895</u>	<u>16,334,575</u>
<u>\$110,640</u>	<u>\$9,489,006</u>	<u>\$24,798,451</u>



PIKE COUNTY
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2009*

Total Governmental Fund Balances		\$16,334,575
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		37,977,874
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	936,616	
Intergovernmental	2,839,993	
Total	3,776,609	3,776,609
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 assets.		854,156
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	(190,958)	
Compensated Absences	(859,764)	
Interest Payable	(81,214)	
USDA Loans Payable	(145,300)	
General Obligation Bonds	(4,837,449)	
OWDA Loan Payable	(28,125)	
OPWC Loans Payable	(1,076,277)	
Total	(7,219,087)	(7,219,087)
Net Assets of Governmental Activities		\$51,724,127

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, 2009

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities
Revenues			
Taxes	\$5,378,711	\$0	\$1,145,256
Intergovernmental	651,609	4,666,958	2,192,927
Interest	198,919	119,455	11,874
Charges for Services	650,392	150,710	314,317
Fees, License and Permits	8,240	0	0
Fines and Forfeitures	200,038	34,043	0
Other	397,578	112,329	195,210
<i>Total Revenues</i>	<u>7,485,487</u>	<u>5,083,495</u>	<u>3,859,584</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	2,867,871	0	0
Judicial	1,025,846	0	0
Public Safety	2,027,912	0	0
Public Works	74,560	4,150,750	0
Health	36,838	0	3,009,190
Human Services	323,215	0	0
Conservation and Recreation	378,975	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	195,735	1,255,315	98,225
Debt Service:			
Principal	13,013	93,342	6,013
Interest and Fiscal Charges	2,960	12,009	4,675
<i>Total Expenditures</i>	<u>6,946,925</u>	<u>5,511,416</u>	<u>3,118,103</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>538,562</u>	<u>(427,921)</u>	<u>741,481</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	200	0	0
Revenue Bonds Issued	0	0	0
Loans Issued	0	0	0
Inception of Capital Lease	66,249	0	16,478
Transfers In	0	0	0
Transfers Out	(362,670)	0	(43,520)
<i>Total Other Financing Sources (Uses)</i>	<u>(296,221)</u>	<u>0</u>	<u>(27,042)</u>
<i>Net Change in Fund Balances</i>	242,341	(427,921)	714,439
<i>Fund Balances Beginning of Year,</i> <i>as Restated See Note 23</i>	<u>4,986,992</u>	<u>2,107,630</u>	<u>2,706,321</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$5,229,333</u></u>	<u><u>\$1,679,709</u></u>	<u><u>\$3,420,760</u></u>

See accompanying notes to the basic financial statements

<u>Job and Family Services</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$0	\$1,194,130	\$7,718,097
2,961,411	3,361,725	13,834,630
0	26,827	357,075
0	1,404,575	2,519,994
0	49,398	57,638
0	35,286	269,367
286,200	369,535	1,360,852
<u>3,247,611</u>	<u>6,441,476</u>	<u>26,117,653</u>
0	459,828	3,327,699
0	372,204	1,398,050
0	777,517	2,805,429
0	1,125,123	5,350,433
0	320,270	3,366,298
3,284,644	1,649,581	5,257,440
0	0	378,975
0	316,039	316,039
143,949	3,179,719	4,872,943
133,346	317,857	563,571
11,403	155,053	186,100
<u>3,573,342</u>	<u>8,673,191</u>	<u>27,822,977</u>
<u>(325,731)</u>	<u>(2,231,715)</u>	<u>(1,705,324)</u>
0	605	805
0	2,200,000	2,200,000
0	82,781	82,781
0	9,935	92,662
0	442,195	442,195
0	(36,005)	(442,195)
<u>0</u>	<u>2,699,511</u>	<u>2,376,248</u>
(325,731)	467,796	670,924
<u>259,609</u>	<u>5,603,099</u>	<u>15,663,651</u>
<u>(\$66,122)</u>	<u>\$6,070,895</u>	<u>\$16,334,575</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, 2009*

Net Change in Fund Balances - Total Governmental Funds \$670,924

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	6,657,843	
Current Year Depreciation	(1,877,249)	
Total	4,780,594	4,780,594

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets.

Proceeds from Sale of Capital Assets	(805)	
Loss on Disposal of Capital Assets	(4,652)	
Total	(5,457)	(5,457)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Taxes	346,322	
Intergovernmental	1,141,851	
Other	(689)	
Total	1,487,484	1,487,484

Proceeds from the issuance of long term bonds and loans in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities. (2,282,781)

Repayment of loan and bond principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities. 394,192

Repayment of capital leases obligations are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities. 169,379

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. (92,662)

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. 250,014

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	(77,658)	
Increase in Interest Payable	(67,523)	
Total	(145,181)	(145,181)

Net Change in Net Assets of Governmental Activities **\$5,226,506**

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$3,931,245	\$4,735,422	\$5,283,982	\$548,560
Charges for Services	539,850	539,850	661,215	121,365
Fees, Licenses and Permits	7,125	7,125	8,240	1,115
Fines and Forfeitures	115,000	115,000	186,124	71,124
Intergovernmental	385,158	615,594	653,160	37,566
Interest	95,000	475,444	475,444	0
Other	161,580	161,580	401,657	240,077
Total Revenues	5,234,958	6,650,015	7,669,822	1,019,807
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,600,368	3,313,838	3,053,721	260,117
Judicial	1,045,558	1,113,106	1,056,268	56,838
Public Safety	1,369,243	2,130,271	2,080,009	50,262
Public Works	69,156	78,310	75,541	2,769
Health	39,523	39,657	30,873	8,784
Human Services	324,075	337,139	333,714	3,425
Conservation and Recreation	235,430	269,484	263,702	5,782
Capital Outlay	37,291	143,435	142,373	1,062
Total Expenditures	5,720,644	7,425,240	7,036,201	389,039
Excess of Revenues Over (Under) Expenditures	(485,686)	(775,225)	633,621	1,408,846
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	0	0	200	200
Advances In	0	0	311,265	311,265
Transfers Out	(189,903)	(362,670)	(362,670)	0
Advances Out	0	0	(237,868)	(237,868)
Total Other Financing Sources and Uses	(189,903)	(362,670)	(289,073)	73,597
Net Change in Fund Balance	(675,589)	(1,137,895)	344,548	1,482,443
Fund Balance at Beginning of Year	3,984,013	3,984,013	3,984,013	0
Prior Year Encumbrances Appropriated	144,961	144,961	144,961	0
Fund Balance at End of Year	\$3,453,385	\$2,991,079	\$4,473,522	\$1,482,443

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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$50,000	\$144,379	\$148,990	\$4,611
Fines and Forfeitures	30,000	30,000	35,261	5,261
Intergovernmental	4,541,511	4,579,746	4,667,833	88,087
Interest	100,000	211,035	120,645	(90,390)
Other	0	86,047	112,329	26,282
Total Revenues	4,721,511	5,051,207	5,085,058	33,851
Expenditures				
Current:				
Public Works	4,436,274	5,056,921	4,429,130	627,791
Capital Outlay	1,356,906	1,441,511	1,407,729	33,782
Debt Service:				
Principal Retirements	199,934	260,212	240,562	19,650
Interest and Fiscal Charges	16,638	44,628	44,499	129
Total Expenditures	6,009,752	6,803,272	6,121,920	681,352
Excess of Revenues Under Expenditures	(1,288,241)	(1,752,065)	(1,036,862)	715,203
Other Financing Sources (Uses)				
Notes Issued	0	200,000	200,000	0
Total Other Financing Sources and Uses	0	200,000	200,000	0
Net Change in Fund Balance	(1,288,241)	(1,552,065)	(836,862)	715,203
Fund Balance at Beginning of Year	883,962	883,962	883,962	0
Prior Year Encumbrances Appropriated	772,883	772,883	772,883	0
Fund Balance at End of Year	\$368,604	\$104,780	\$819,983	\$715,203

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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget:
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Taxes	\$672,654	\$672,654	\$1,121,247	\$448,593
Charges for Services	259,510	259,510	308,159	48,649
Intergovernmental	1,966,460	1,966,460	1,856,499	(109,961)
Other	20,328	20,328	195,210	174,882
Total Revenues	<u>2,918,952</u>	<u>2,918,952</u>	<u>3,481,115</u>	<u>562,163</u>
Expenditures				
Current:				
Health	2,778,089	2,988,189	2,907,489	80,700
Capital Outlay	75,955	214,914	110,656	104,258
Total Expenditures	<u>2,854,044</u>	<u>3,203,103</u>	<u>3,018,145</u>	<u>184,958</u>
Excess of Revenues Over (Under) Expenditures	<u>64,908</u>	<u>(284,151)</u>	<u>462,970</u>	<u>747,121</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(13,604)</u>	<u>(43,520)</u>	<u>(43,520)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(13,604)</u>	<u>(43,520)</u>	<u>(43,520)</u>	<u>0</u>
Net Change in Fund Balance	51,304	(327,671)	419,450	747,121
Fund Balance at Beginning of Year	1,611,151	1,611,151	1,611,151	0
Prior Year Encumbrances Appropriated	<u>85,091</u>	<u>85,091</u>	<u>85,091</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,747,546</u></u>	<u><u>\$1,368,571</u></u>	<u><u>\$2,115,692</u></u>	<u><u>\$747,121</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)
Job and Family Services Fund
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$4,363,000	\$3,391,268	\$3,391,268	\$0
Other	150,000	276,285	276,385	100
Total Revenues	4,513,000	3,667,553	3,667,653	100
Expenditures				
Current:				
Human Services	4,378,267	3,554,872	3,527,123	27,749
Capital Outlay	166,000	143,949	143,949	0
Total Expenditures	4,544,267	3,698,821	3,671,072	27,749
Net Change in Fund Balance	(31,267)	(31,268)	(3,419)	27,849
Fund Balance at Beginning of Year	3,018	3,018	3,018	0
Prior Year Encumbrances Appropriated	60,887	60,887	60,887	0
Fund Balance at End of Year	\$32,638	\$32,637	\$60,486	\$27,849

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Assets		
<i>Current Assets</i>		
Equity in Pooled Cash and Investments	\$411,431	\$0
Cash and Cash Equivalents with Fiscal Agents	0	860,952
Accounts Receivable	92,677	0
Total Current Assets	504,108	860,952
<i>Noncurrent Assets</i>		
Nondepreciable Capital Assets	7,000	0
Depreciable Capital Assets, net	1,528,325	0
Total Noncurrent Assets	1,535,325	0
Total Assets	\$2,039,433	\$860,952
Liabilities		
<i>Current Liabilities</i>		
Accounts Payable	\$11,470	\$0
Accrued Wages and Benefits	4,249	0
Due to Other Governments	12,419	0
Claims Payable	0	6,796
Total Current Liabilities	28,138	6,796
<i>Noncurrent Liabilities</i>		
Long-Term Liabilities:		
Compensated Absences Payable	32,050	0
Total Noncurrent Liabilities	32,050	0
Total Liabilities	60,188	6,796
Net Assets		
Invested in capital assets, net of related debt	1,535,325	0
Unrestricted	443,920	854,156
Total Net Assets	\$1,979,245	\$854,156

See accompanying notes to the basic financial statements

PIKE COUNTY
*Statement of Revenues, Expenses and
Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009*

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Operating Revenues		
Charges for Services	\$486,131	\$2,359,353
Total Operating Revenues	486,131	2,359,353
Operating Expenses		
Personal Services	121,230	0
Fringe Benefits	41,097	0
Contractual Services	212,520	1,946,995
Materials & Supplies	8,560	0
Other	23,927	0
Claims	0	162,344
Depreciation Expense	69,521	0
Total Operating Expenses	476,855	2,109,339
Operating Income	9,276	250,014
Nonoperating Expenses		
Interest and Fiscal Charges	(498)	0
Total Nonoperating Expenses	(498)	0
Change in Net Assets	8,778	250,014
Net Assets at Beginning of Year	1,970,467	604,142
Net Assets at End of Year	\$1,979,245	\$854,156

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	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	\$462,520	\$2,359,353
Cash Payments to Suppliers for Goods and Services	(242,200)	(1,946,995)
Cash Payments to Employees for Services and Benefits	(151,480)	0
Cash Payments for Claims	0	(169,909)
<i>Net Cash Provided by Operating Activities</i>	<u>68,840</u>	<u>242,449</u>
Cash Flows from Capital and Related Financing Activities:		
Principal Payments	(8,020)	0
Interest Payments	(498)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(8,518)</u>	<u>0</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	60,322	242,449
Cash and Cash Equivalents at Beginning of Year	<u>351,109</u>	<u>618,503</u>
Cash and Cash Equivalents at End of Year	<u><u>\$411,431</u></u>	<u><u>\$860,952</u></u>

(Continued)

PIKE COUNTY
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009
(Continued)

	Business-Type Activities Enterprise Fund	Governmental Activities
	Pike County Sewer	Internal Service
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income	\$9,276	\$250,014
<i>Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:</i>		
Depreciation	69,521	0
Changes in Assets and Liabilities:		
Increase in Accounts Receivable	(23,611)	0
Increase in Accounts Payable	2,807	0
Increase in Accrued Wages and Benefits	624	0
Increase in Compensated Absences Payable	2,836	0
Decrease in Claims Payable	0	(7,565)
Increase in Due to Other Governments	7,387	0
Total Adjustments	59,564	(7,565)
Net Cash Provided by Operating Activities	<u>\$68,840</u>	<u>\$242,449</u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2009

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$2,484,281
Cash and Cash Equivalents in Segregated Accounts	552,895
Receivables:	
Taxes	16,627,651
Accounts	12,555
Due from Other Governments	<u>354,572</u>
 Total Assets	 <u><u>\$20,031,954</u></u>
 Liabilities	
Due to Other Governments	\$18,000,402
Undistributed Monies	1,752,557
Deposits Held and Due to Others	<u>278,995</u>
 Total Liabilities	 <u><u>\$20,031,954</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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.

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

The County is associated with certain organizations which are defined as Jointly Governed Organizations or Related Organizations. These organizations are presented in Notes 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

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

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

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

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

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

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

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the County's intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's 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 assets and changes in net assets. There are four types of fiduciary funds: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. The only type of fiduciary fund the County uses is agency funds.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which taxes are levied. (See Note 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.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance fiscal year 2010 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned/deferred revenue.

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Budgetary schedules are reported but no annual budgets were adopted for the following funds: Armintrout, East Jackson Water Tap Notes, County Emergency Preparedness, FEMA 02 Plan, Airport Hangers Notes, EMS Vehicles Notes, Pre-Disaster Mitigation, Pike Lake Road Waterline, Pine Top Road Waterline, Market Street Office Complex, VOCA Grant, Court Security Grant, Juvenile Accountability, Department of Justice Equipment Grant, Pike County Local Government Service Center, Pike Senior Services Levy, Juvenile Indigent Driver Alcohol, Probate Division Special Project, Airport Community Day, Juvenile Division Special Project, State Homeland Security Part I, Rehm's Additional Sewer Project, Pike County Records Center, Juvenile Court Computer Legal Research, Children Services Building Notes, Buffer Zone Protection, OPD Citizen Corps Program, Probate Alternative, County EMA Terrorism Planning, Probate Court Computer Legal Research, and Misc. Capital Projects.

Budgetary schedules are not reported and budgets are not adopted for the following funds: Pike County Water, Children Services Building, and Sunfish Creek Waterline Capital, Law Library Resources, ODOD Roadwork Development, ARRA_Mifflin Township, and East Jackson Water-Tap.

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2009, investments were limited to STAROhio, Federal Home Loan Bank Securities, Federal Home Loan Mortgage Corporation Securities, Federal Farm Credit Corporation, Federal National Mortgage Association Securities, and Money Market Mutual Funds.

The County has invested in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 2009. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price of the investment could be sold for on December 31, 2009.

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

Interest is distributed to the General Fund, Community Development, Motor Vehicle and Gas Tax, Board of Developmental Disabilities, Law Enforcement Block Grant, ODOT Road Work Grant, and the Armintrout Special Revenue Funds, and the Pike Health Care Addition Capital Projects Fund. Interest earned during 2009 amounted to \$357,075.

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 "Reserve for Loans." The expenditure is recorded when the loan is made.

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

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000 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 2009 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.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Balance Reserves and Designations: In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Reserves have been established for encumbrances and loans.

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

Of the County's \$13,459,899 in restricted net assets, none were restricted by enabling legislation.

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Revolving loans made to eligible businesses and individuals are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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	\$242,341	\$(427,921)	\$714,439	\$(325,731)
Net Adjustments for:				
Revenue Accruals	429,351	201,563	(394,947)	420,042
Expenditure Accruals	(191,876)	(51,245)	183,352	(57,390)
Encumbrances	(135,268)	(559,259)	(83,394)	(40,340)
Budget Basis	\$344,548	\$(836,862)	\$419,450	\$(3,419)

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Balance Deficits: The following funds have a fund balance deficit as of December 31, 2009:

<u>Major Fund</u>	
Job and Family Services	\$66,122
<u>Nonmajor Funds</u>	
<u>Special Revenue Fund</u>	
LBS GPS C-Line Address Contract	44,604
<u>Capital Projects Funds</u>	
Fairgrounds Improvement Fund	122,203
Pike Senior Services Fund	422,313
Scioto TWP Waterline Fund	437,072

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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;
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;

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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.

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2009, the County complied with the provisions of these statutes.

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 \$5,840,286 is either covered by FDIC or collateralized by the financial institutions' public entity deposit pools in the manner as described above.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

Investments: As of December 31, 2009, the County had the following investments and maturities:

	Carrying/Fair Value	Weighted Average Maturity	
		Less Than One Year	1-3 Years
STAROhio	\$2,492,683	\$2,492,683	\$0
Federal Home Loan Bank	5,222,514	799,470	4,423,044
Federal Home Loan Mortgage Corporation	1,693,551	774,690	918,861
Federal Farm Credit Corp	1,507,565	0	1,507,565
Federal National Mortgage Association	1,437,648	859,054	578,594
Money Market Mutual Fund	13,549	13,549	0
Total Investments	<u>\$12,367,510</u>	<u>\$4,939,446</u>	<u>\$7,428,064</u>

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 STAROhio were rated AAAM by Standard & Poor's. Investments in Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal Farm Credit Corp, and Federal National Mortgage Association were all rated AAA by Standard & Poor's and Aaa by Moody's. Investment ratings for Money Market Mutual Fund were not available.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however their investment policy does stress diversification to limit potential losses. The County has invested 20% in STAROhio, 42% in Federal Home Loan Bank, 14% in Federal Home Loan Mortgage Corporation, 12% in Federal Farm Credit Corp, 12% in Federal National Mortgage Association, and less than one percent in Money Market Mutual Fund.

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 6 - PROPERTY TAXES (Continued)

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 6.25 percent of its true value for tax year 2008 for tax revenues received in 2009. This tax rate was reduced to zero for tax year 2009 for tax monies to be received in 2010. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

The tangible personal property tax will phase out over a four-year period starting with tax year 2006 and ending in 2009. This phase-out applies to most business and includes furniture and fixtures, machinery and equipment and inventory. New manufacturing machinery and equipment first reported on the 2006 and subsequent year returns is not subject to the personal property tax.

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable and unpaid as of December 31, 2009. 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 2009 operations.

The full tax rate for all County operations for the year ended December 31, 2009, was \$12.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$305,760,900
Public Utility Personal Property	33,793,900
Tangible Personal Property	590,690
Total Property Taxes	<u>\$340,145,490</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 2009 amounted to \$3,444,776.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 8 - RECEIVABLES

Receivables at December 31, 2009, 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, \$470,739 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 \$84,799 allowance for doubtful accounts.

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

<u>Governmental Activities</u>	<u>Amount</u>
General Fund	
Local Government Revenue Assistance	\$ 158,037
Rollback Revenue	<u>119,678</u>
General Fund Total	<u>277,715</u>
Major Special Revenue Funds	
Motor Vehicle and Gas Tax	1,825,502
Board of Developmental Disabilities Grants	444,586
Non-major Funds	
Community Development	883,580
EMS	12,748
ARRA Mifflin Township	600,000
Children Services	52,647
Senior Citizens Levy	23,235
SVAA	11,374
FY '04 Homeland Security Grant	1,603
State Issue II	35,593
Wastewater Treatment Plant Renovation	<u>175,000</u>
Total Non-major Funds	<u>1,795,780</u>
Total Governmental Activities	<u>\$4,343,583</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 2009, 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 \$26,005,879 and other property insurance including \$1,000,000 for extra expenses.

Health insurance was provided by a private carrier, Anthem Blue Cross/Blue Shield for 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 \$6,796 reported in the self-insurance fund at December 31, 2009, 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>
2007	\$0	\$26,741	\$10,117	\$16,624
2008	16,624	128,043	130,306	14,361
2009	14,361	162,344	169,909	6,796

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, 2009

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009:

	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009
Governmental Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$1,399,294	\$0	\$0	\$1,399,294
Construction in Progress	111,684	0	(111,684)	0
Total Non-Depreciable Capital Assets	1,510,978	0	(111,684)	1,399,294
<i>Depreciable Capital Assets</i>				
Furniture and Fixtures	180,376	105,207	0	285,583
Buildings and Improvements	7,287,760	2,605,115	0	9,892,875
Machinery and Equipment	2,902,376	145,328	(502,142)	2,545,562
Vehicles	2,891,791	283,451	(6,800)	3,168,442
Improvements other than Buildings	2,925,089	0	0	2,925,089
Infrastructure	33,659,865	3,630,426	0	37,290,291
Total Depreciable Capital Assets	49,847,257	6,769,527	(508,942)	56,107,842
Less Accumulated Depreciation:				
Furniture and Fixtures	(154,132)	(65,722)	0	(219,854)
Buildings and Improvements	(2,304,150)	(357,585)	0	(2,661,735)
Machinery and Equipment	(1,721,543)	(196,580)	501,479	(1,416,644)
Vehicles	(2,627,526)	(102,109)	2,006	(2,727,629)
Improvements other than Buildings	(2,925,089)	0	0	(2,925,089)
Infrastructure	(8,423,058)	(1,155,253)	0	(9,578,311)
Total Accumulated Depreciation	(18,155,498)	(1,877,249)	503,485	(19,529,262)
Net Depreciable Capital Assets	31,691,759	4,892,278	(5,457)	36,578,580
Governmental Activities - Capital Assets, Net	\$33,202,737	\$4,892,278	(\$117,141)	\$37,977,874

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$244,476
Judicial	8,200
Public Works	1,315,858
Public Safety	78,995
Job and Family Services	64,740
Conservation and Recreation	50,309
Economic Development and Assistance	18,609
Health	<u>96,062</u>
Total Depreciation Expense	<u>\$1,877,249</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 10 - CAPITAL ASSETS (Continued)

	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009
Business-Type Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$7,000	\$0	\$0	\$7,000
<i>Depreciable Capital Assets</i>				
Buildings and Improvements	85,352	0	0	85,352
Machinery and Equipment	73,262	0	0	73,262
Vehicles	36,104	0	0	36,104
Infrastructure	2,930,970	0	0	2,930,970
Total Depreciable Capital Assets	3,125,688	0	0	3,125,688
Less Accumulated Depreciation:				
Buildings and Improvements	(47,855)	(2,985)	0	(50,840)
Machinery and Equipment	(50,568)	(1,978)	0	(52,546)
Vehicles	(12,472)	(6,467)	0	(18,939)
Infrastructure	(1,416,947)	(58,091)	0	(1,475,038)
Total Accumulated Depreciation	(1,527,842)	(69,521)	0	(1,597,363)
Net Depreciable Capital Assets	1,597,846	(69,521)	0	1,528,325
Business Type Activities - Capital Assets, Net	\$1,604,846	(\$69,521)	\$0	\$1,535,325

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, and 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, 2009

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, Attention: Finance Director, 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 2009 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.

For the years ended December 31, 2009, 2008, and 2007, members in state and local classifications contributed 10%, 10%, and 9.5%, respectively, of covered payroll. Public safety and law enforcement members contributed 10.1%, 10.1%, and 9.75%, respectively.

The County's contribution rate for the years ended 2009, 2008, and 2007 was 14%, 14%, and 13.85% of covered payroll, respectively. For both law enforcement and public safety divisions, the employer contribution rates were 17.63%, 17.4%, and 17.17%, respectively.

The County's contributions to OPERS for the years ended December 31, 2009, 2008, and 2007 were \$1,233,552, \$1,206,588, and \$1,138,144, respectively; 97 percent has been contributed for 2009 and 100 percent for 2008 and 2007. \$46,780, representing the unpaid contribution for 2009, 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, 2009

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 year ended December 31, 2009, 2008, and 2007 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, 2009, 2008, and 2007 were \$13,315, \$12,087, and \$12,102, respectively; 96 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007. Of the 2009 amount, \$535 representing the unpaid contribution for 2009 is recorded as a liability within the respective funds.

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

NOTE 12 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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

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

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

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 writing OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer's contributions are expressed as a percentage of the covered payroll of active members. In 2009, 2008, and 2007 the County contributed at 14.0%, 14.0%, and 13.85%, respectively, of covered payroll, and public safety and law enforcement employer units contributed 17.63%, 17.4%, and 17.17%, respectively. The Ohio Revised Code currently limits the employer contribution rate not to exceed 14.0% of covered payroll for state and local employer units and 18.1% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

OPERS' post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2009, the portion of employer contributions allocated to health care was 7.0% from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. For 2008, the employer contribution allocated to the health care plan was 7.0% of covered payroll. For 2007, these percentages were 5.0% for January through June 2007 and 6.0% for July through December 2007. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$517,651, \$603,294, and \$451,957, respectively. These amounts represented 96%, 100%, and 100% of required contributions for 2009, 2008, and 2007, respectively.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

- C. The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1, of each year from 2006 to 2008. Rates for law and public safety employees increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

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, 2009, 2008 and 2007. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$951, \$863, and \$864 for the years ended December 31, 2009, 2008, and 2007, respectively. These amounts represented 96%, 100%, and 100% of required contributions for 2009, 2008, and 2007, respectively.

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, 2009

NOTE 15 - CAPITALIZED LEASES - LESSEE DISCLOSURE

During 2009, the County entered into capitalized leases for the acquisition of a mail machine and copiers. In prior years, the County has entered into capitalized leases for the acquisition of copiers and hardware/software. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, *Accounting for Leases*, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service in the basic financial statements for the General Fund and the Board of Developmental Disabilities, Job and Family Services, and Child Support Special Revenue Funds. These expenditures are reflected as program/object expenditures on a budgetary basis.

The capital assets acquired by the leases have been capitalized in the statement of net assets for governmental activities in the amount of \$611,461 which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the statement of net assets for governmental activities. Principal payments in fiscal year 2009 totaled \$169,379 in the governmental funds.

The assets acquired through the capital lease are as follows:

	<u>Asset Value</u>	<u>Accum. Depreciation</u>	<u>Net Book Value</u>
Copiers	\$155,985	\$79,770	\$76,215
Mail Machine	37,872	3,787	34,085
Hardware/Software	417,604	149,145	268,459

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, 2009.

Year Ending December 31,	Long-Term Debt
2010	\$121,396
2011	32,679
2012	30,603
2013	23,530
2014	10,627
Total Minimum Lease Payments	218,835
Less: Amount Representing Interest	(27,877)
Present Value of Minimum Lease Payments	\$190,958

NOTE 16 - LONG-TERM DEBT

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

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

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 16 - LONG-TERM DEBT (Continued)

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

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

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

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

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

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

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

The Ohio Public Works Commission (OPWC) loan issued in 2006 consists of money owed to the OPWC for the replacement of 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 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 Ohio Water Development Authority (OWDA) loan issued in 2009 was for the purpose of construction and replacement of sewer lines for some homes in the County. The total loan amount awarded was \$90,000. The OWDA loan is paid by grant funding directly from the American Reinvestment and Recovery Act.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 16 - LONG-TERM DEBT (Continued)

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 \$291,630 and principal and interest paid was \$0 for 2009.

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.

Conduit Debt

The County has Health Facilities Revenue Bonds outstanding in the aggregate principal amount of \$5,720,000 at December 31, 2009 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is currently not any condition of default under the bonds or the related financing documents.

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

<u>Types / Issues</u>	<u>Outstanding at 01/01/09*</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/09</u>	<u>Due in One Year</u>
<u>Governmental Funds</u>					
<u>Long-Term Obligations</u>					
Compensated Absences	\$782,106	\$1,477,596	\$1,399,938	\$859,764	\$48,338
Laparell Road					
Loan 0.00% - 1995					
Ohio Public Works Commission	60,937	0	9,375	51,562	9,375
Buchanan Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	96,000	0	10,500	85,500	10,500
OWDA-Water Pollution Control					
Loan 0.00% - 2002					
OWDA/EPA Loan	30,375	0	2,250	28,125	2,250
Tanglewood Bridge					
Loan 0.00% - 2002					
Ohio Public Works Commission	32,106	0	2,378	29,728	2,378
American Blvd.					
Loan 0.00% - 2002					
Ohio Public Works Commission	41,148	0	10,286	30,862	10,286
River Road					
Loan 0.00% - 2002					
Ohio Public Works Commission	84,375	0	6,250	78,125	6,250
Buck Hollow Road					
Loan 0.00% - 2004					
Ohio Public Works Commission	27,867	0	1,858	26,009	1,858
Loy's Run					
Loan 0.00% - 2003					
Ohio Public Works Commission	63,000	0	4,500	58,500	4,500

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 16 - LONG-TERM DEBT (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/09*</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/09</u>	<u>Due in One Year</u>
Pike Lake Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	55,000	0	5,000	50,000	5,000
Coal Dock Road					
Loan 0.00% - 2004					
Ohio Public Works Commission	93,750	0	6,250	87,500	6,250
Owl Creek Road					
Loan 0.00% - 2005					
Ohio Public Works Commission	120,000	0	7,500	112,500	7,500
Auerville Road					
Loan 0.00% - 2006					
Ohio Public Works Commission	255,597	0	14,606	240,991	14,606
Morgan's Fork Road					
Loan 0.00% - 2008					
Ohio Public Works Commission	237,500	0	12,500	225,000	12,500
ARRA Forgiveness Loan					
Loan 0.00% - 2009					
Ohio Water Development Authority	0	82,781	82,781	0	0
General Obligation Bonds					
2007 – 4.4325%	2,536,030	0	173,560	2,362,470	182,240
General Obligation Bonds					
2008 – 3.90%	225,977	0	22,598	203,379	22,598
USDA – Dump Trucks					
2008 – 4.375%	78,000	0	6,400	71,600	6,600
Revenue Bonds					
2009 – 3.50%	0	2,200,000	0	2,200,000	77,800
USDA Loan – Gradall XL3100					
2007 – 4.125%	128,400	0	12,100	116,300	12,500
USDA Loan – Volvo Backhoe					
2007 – 4.375%	32,500	0	3,500	29,000	3,600
Capital Leases	<u>267,675</u>	<u>92,662</u>	<u>169,379</u>	<u>190,958</u>	<u>116,976</u>
Total Governmental Obligations	<u>\$5,248,343</u>	<u>\$3,853,036</u>	<u>\$1,963,506</u>	<u>\$7,137,873</u>	<u>\$563,905</u>
<u>Business-Type Activities</u>					
<u>Long-Term Obligations</u>					
Compensated Absences	\$29,214	\$19,122	\$16,286	\$32,050	\$0
General Obligation Bond					
2007 – 4.22%	8,020	0	8,020	0	0
Total Business-Type Activities	<u>\$37,234</u>	<u>\$19,122</u>	<u>\$24,306</u>	<u>\$32,050</u>	<u>\$0</u>

* Amount Restated, See Note 23 for additional information.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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	OPWC American Blvd.	OPWC River Road	OPWC Buck Hollow	OPWC Lapparell Road
2010	\$2,378	\$2,250	\$10,286	\$6,250	\$1,858	\$9,375
2011	2,378	2,250	10,286	6,250	1,858	9,375
2012	2,378	2,250	10,290	6,250	1,858	9,375
2013	2,378	2,250	0	6,250	1,858	9,375
2014	2,378	2,250	0	6,250	1,858	9,375
2015-2019	11,890	11,250	0	31,250	9,290	4,687
2020-2023	5,948	5,625	0	15,625	7,429	0
Total	\$29,728	\$28,125	\$30,862	\$78,125	\$26,009	\$51,562

	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
2010	\$10,500	\$5,000	\$4,500	\$6,250	\$7,500	\$14,606	\$12,500
2011	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2012	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2013	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2014	10,500	5,000	4,500	6,250	7,500	14,606	12,500
2015-2019	33,000	25,000	22,500	31,250	37,500	73,030	62,500
2020-2024	0	0	13,500	25,000	37,500	73,030	62,500
2025-2027	0	0	0	0	0	21,901	37,500
Total	\$85,500	\$50,000	\$58,500	\$87,500	\$112,500	\$240,991	\$225,000

	USDA - Gradall		USDA - Backhoe		General Obligation - Governmental	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$12,500	\$4,797	\$3,600	\$1,269	\$204,838	\$120,855
2011	13,100	4,282	3,800	1,111	213,958	112,376
2012	13,700	3,752	4,000	948	193,778	101,739
2013	14,100	3,176	4,100	770	171,708	92,955
2014	14,800	2,594	4,300	591	179,168	83,410
2015-2019	48,100	4,026	9,200	608	679,419	316,087
2020-2024	0	0	0	0	630,780	170,416
2025-2029	0	0	0	0	292,200	25,238
Total	\$116,300	\$22,627	\$29,000	\$5,297	\$2,565,849	\$1,023,076

	USDA - Dump Truck		Revenue Bond	
	Principal	Interest	Principal	Interest
2010	\$6,600	\$3,133	\$77,800	\$77,000
2011	7,000	2,844	80,500	74,277
2012	7,300	2,544	83,300	71,459
2013	7,500	2,218	86,300	68,542
2014	7,900	1,890	89,300	65,524
2015-2019	35,300	3,945	495,400	278,505
2020-2024	0	0	588,500	185,513
2025-2029	0	0	698,900	75,067
Total	\$71,600	\$16,574	\$2,200,000	\$895,887

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 17 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2009 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/09</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/09</u>
<i>Major Fund</i>				
Motor Vehicle and Gas Tax	\$0	\$200,000	\$0	\$200,000
<i>Capital Projects Funds</i>				
<u>Non-Major Funds</u>				
ODOD Road Work Development	1,000,000	0	1,000,000	0
Scioto Township Waterline	23,939	0	23,939	0
Fairgrounds Improvement	0	120,000	0	120,000
Pike Senior Services	<u>245,000</u>	<u>500,000</u>	<u>245,000</u>	<u>500,000</u>
Total Non-Major Capital Project Funds	<u>1,268,939</u>	<u>620,000</u>	<u>1,268,939</u>	<u>620,000</u>
Total Governmental Activities	<u>\$1,268,939</u>	<u>\$ 820,000</u>	<u>\$1,268,939</u>	<u>\$ 820,000</u>

All of the notes are backed by the full faith and credit of Pike County. The note liability is reflected in the fund which received the proceeds and will be retired from the general revenues of the County. All the notes scheduled to mature have interest rates ranging from 2.25 percent to 3.0 percent.

NOTE 18 - INTERFUND TRANSACTIONS

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Transfers made during the year ended December 31, 2009, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<i>Major Governmental Funds</i>		
General Fund	\$0	\$362,670
Board of Developmental Disabilities Fund	0	43,520
<i>Non-Major Governmental Funds</i>	<u>442,195</u>	<u>36,005</u>
Total All Funds	<u>\$442,195</u>	<u>\$442,195</u>

Interfund balances at December 31, 2009, 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	\$1,223	\$0
Job and Family Services Fund	9,815	1,223
<i>Non-Major Governmental Funds</i>	<u>0</u>	<u>9,815</u>
Total All Funds	<u>\$11,038</u>	<u>\$11,038</u>

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 18 - INTERFUND TRANSACTIONS (Continued)

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<i>Major Fund</i>		
General Fund	\$66,889	\$0
<i>Non-Major Governmental Funds</i>	<u>0</u>	<u>66,889</u>
Total All Funds	<u>\$66,889</u>	<u>\$66,889</u>

These balances primarily resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payment is made. During the year, the County General Fund made advances to other funds in anticipation of intergovernmental grant revenue and charges for services revenue.

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.

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 2009, Pike County contributed \$154,671 to the program.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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 2009, Pike County contributed \$73,117 to the Center.

Ohio Valley Resource Conservation and Development Area, Inc.

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

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

Job Training Partnership Consortium

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

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Private Industry Council

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 2009.

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 2009.

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 \$1,106,201 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 2009.

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 2009.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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.

NOTE 22 - RELATED PARTY TRANSACTIONS

Pike County Adult Activities Center: The Pike County Adult Activities Center, a discretely presented component unit of Pike County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. These contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the financial statements of the Center. In 2009, these contributions were \$6,996.

NOTE 23 – RESTATEMENT OF NET ASSETS/FUND BALANCE

The cash and investments balances held on hand with the Southern Ohio Council of Governments on behalf of the County were not on the County's books in the prior year. The prior period adjustment increases the cash balances for 2008. An issuance of debt was not included in the prior year. These restatements had the following effect on beginning net assets/fund balance:

	Governmental Activities	Board of Developmental Disabilities Fund
Net Assets/Fund Balance, December 31, 2008	\$ 45,509,290	\$ 1,639,990
Restatement for cash balance with COG	1,066,331	1,066,331
Restatement for debt issuance	(78,000)	-
Restated Net Assets/Fund Balance, January 1, 2009	\$ 46,497,621	\$ 2,706,321

NOTE 24 – COMPONENT UNITS

The following are significant disclosures for the component units of Pike County at December 31, 2009:

A. Pike Adult Activities Center

Cash and Cash Equivalents – At year end, the carrying amount of the Center's deposits was \$39,620, and the bank balance was \$44,447. Deposits up to \$250,000 are insured by the Federal Depository Insurance Corporation. The entire amount of the Center's deposits is insured by FDIC and is subject to custodial credit risk. There are no statutory guidelines regarding the deposit and investment of funds by the non-profit corporation.

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 24 – COMPONENT UNITS (Continued)

Capital Assets – A summary of capital assets at December 31, 2009 follows:

	Balance 12/31/2008	Additions	Retirements	Balance 12/31/2009
Furniture & Fixtures	\$11,898	\$0	\$0	\$11,898
Equipment	34,229	2,600	0	36,829
Vehicles	57,658	3,350	0	61,008
Total Capital Assets	103,785	5,950	0	109,735
Less Accumulated Depreciation:				
Furniture & Fixtures	(10,480)	(456)	0	(10,936)
Equipment	(28,189)	(2,853)	0	(31,042)
Vehicles	(55,538)	(1,189)	0	(56,727)
Total Accumulated Depreciation	(94,207)	(4,498)	0	(98,705)
Capital Assets, Net	\$9,578	\$1,452	\$0	\$11,030

Debt – The Pike County Adult Activities Center issued a loan in the amount of \$23,083 with the State of Ohio OIH. This loan was issued for the purpose of covering costs of a new job service. The original term of the loan was 5 years with an interest rate of 5.5%. During November 2007, the note was extended an additional 16 months. The balance of the loan at December 31, 2009 was \$5,625 with \$3,375 due in one year.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$3,375	\$225	\$3,600
2011	2,250	44	2,293
Total	\$5,625	\$269	\$5,894

B. Pike Health Services, Inc.

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

Cash and Cash Equivalents – At year end, the carrying amount of the Hospital’s deposits was \$392,941 and the bank balance was \$392,941. The entire balance was covered by Federal Depository Insurance.

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

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 24 – COMPONENT UNITS (Continued)

Governmental Mutual Funds and Money Market Funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Carrying Value	Fair Value
U.S. Treasury Obligations	\$1,254,786	\$1,254,786

Leases – The capitalized lease obligations are secured by certain equipment with a cost of \$948,899 and accumulated depreciation of \$527,509 at December 31, 2009. Lease amortization is included in depreciation expense. At December 31, 2009, future minimum lease payments, by year and in the aggregate, for capital leases consist of the following:

	Year Ending December 31,	Long-Term Debt
	2010	\$217,868
	2011	220,608
	2012	125,936
Total Minimum Lease Payments		564,412
Less: Amount Representing Interest		(57,432)
Present Value of Minimum Lease Payments		\$506,980

Capital Assets – A summary of capital assets at December 31, 2009 follows:

	Balance 12/31/08	Additions	Retirements	Balance 12/31/09
Pike Health Services, Inc. Capital Assets:				
Land	\$244,450	\$0	\$0	\$244,450
Land Improvements	476,021	0	0	476,021
Buildings	13,096,147	78,776	0	13,174,923
Equipment	8,402,520	1,359,999	0	9,762,519
Capital Leased Equipment	2,142,914	0	(1,194,015)	948,899
Construction in Progress	152,695	0	(105,701)	46,994
Total Capital Assets	24,514,747	1,438,775	(1,299,716)	24,653,806
Less Accumulated Depreciation:				
Land Improvements	(221,836)	(19,439)	0	(241,275)
Buildings	(6,229,312)	(479,081)	0	(6,708,393)
Equipment	(6,637,836)	(1,743,001)	0	(8,380,837)
Capital Leased Equipment	(1,438,829)	(282,692)	1,194,015	(527,506)
Total Accum. Depreciation	(14,527,813)	(2,524,213)	1,194,015	(15,858,011)
Capital Assets, Net	\$ 9,986,934	\$ (1,085,438)	\$ (105,701)	\$ 8,795,795

PIKE COUNTY
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 24 – COMPONENT UNITS (Continued)

Long Term Debt – Long term debt consists of:

	<u>December</u> <u>2009</u>
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1997 (Pike Health Services, Inc. Project) 5.05% to 6.75% serial bonds, due in varying annual installments to July 2017, secured by a mortgage	\$3,450,000
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1999 (Pike Health Services, Inc. Project) 7.00% serial bonds, due in varying annual installments to July 2022, secured by a mortgage	2,270,000
6.75% notes payable, due in monthly installments of \$12,207 including interest, through January 2012, secured by equipment	273,758
6.00% notes payable, due in monthly installments of \$5,862 including interest, through March 2013, secured by equipment	202,365
6.50% notes payable, due in monthly installments of \$4,892 Including interest, through September 2013, secured by equipment	186,355
Capital Lease Obligations	<u>506,980</u>
Total Long-Term Debt	<u>\$6,889,458</u>

Long-Term debt maturities are as follows:

	Notes and Bonds	
	Principal	Interest
2010	\$683,304	\$421,683
2011	734,297	374,696
2012	647,858	328,087
2013	615,199	285,646
2014	585,000	246,156
2015-2019	2,650,000	663,956
2020-2022	466,820	43,750
Total	<u>\$6,382,478</u>	<u>\$2,363,974</u>

Certain provisions in the bond agreements require the Hospital to comply with certain covenants including financial ratios and hiring a third party consultant. At December 31, 2009 the Hospital was not in compliance with the debt service coverage ratio or hiring of a third-party consultant.

Line of Credit – During 2009, the Hospital obtained a line of credit with interest due quarterly at 5.5 percent. The line of credit has a maximum borrowing capacity of \$800,000 and expires on February 9, 2010, at which payment is due. At December 31, 2009, the Hospital had \$349,000 outstanding against this line of credit. The line of credit is collateralized by the Hospital's Piketon building. The Hospital extended the line of credit to May 9, 2010 subsequent to year end.



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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$3,931,245	\$4,735,422	\$5,283,982	\$548,560
Charges for Services	539,850	539,850	661,215	121,365
Fees, Licenses and Permits	7,125	7,125	8,240	1,115
Fines and Forfeitures	115,000	115,000	186,124	71,124
Intergovernmental	385,158	615,594	653,160	37,566
Interest	95,000	475,444	475,444	0
Other	161,580	161,580	401,657	240,077
Total Revenues	5,234,958	6,650,015	7,669,822	1,019,807
Expenditures:				
Current:				
General Government - Legislative and Executive				
Commissioners				
Salaries	220,899	220,899	220,675	224
Fringe Benefits	126,448	124,174	121,279	2,895
Supplies and Materials	1,500	6,220	5,267	953
Contractual Services	11,731	108,363	101,153	7,210
Other Expenditures	6,669	11,742	10,286	1,456
Total Commissioners	367,247	471,398	458,660	12,738
Microfilm				
Supplies and Materials	200	329	0	329
Other Expenditures	300	166	229	(63)
Total Microfilm	500	495	229	266
County Auditor				
Salaries	191,281	191,281	190,981	300
Fringe Benefits	85,148	93,518	92,511	1,007
Supplies and Materials	9,282	9,282	8,291	991
Contractual Services	3,425	3,425	2,839	586
Other Expenditures	20,040	21,752	18,994	2,758
Total County Auditor	309,176	319,258	313,616	5,642
Personal Property				
Salaries	29,396	29,396	29,396	0
Fringe Benefits	6,011	6,011	5,802	209
Supplies and Materials	550	550	0	550
Total Personal Property	35,957	35,957	35,198	759

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Appraisal of Real Property				
Supplies and Materials	300	300	0	300
Total Appraisal of Real Property	300	300	0	300
County Treasurer				
Salaries	130,447	130,447	130,267	180
Fringe Benefits	39,931	46,247	46,105	142
Supplies and Materials	3,000	3,000	2,493	507
Contractual Services	22,885	23,229	23,092	137
Other Expenditures	4,750	32,437	18,690	13,747
Total County Treasurer	201,013	235,360	220,647	14,713
Prosecuting Attorney				
Salaries	222,584	248,691	248,691	0
Fringe Benefits	71,795	94,222	93,913	309
Supplies and Materials	3,000	3,000	2,953	47
Contractual Services	13,500	15,140	14,520	620
Other Expenditures	28,613	28,113	28,113	0
Total Prosecuting Attorney	339,492	389,166	388,190	976
Budget Commission				
Supplies and Materials	385	385	204	181
Board of Revision				
Supplies and Materials	75	75	0	75
Other Expenditures	75	75	0	75
Total Board of Revision	150	150	0	150
Bureau of Inspection				
Contractual Services	65,881	75,481	75,309	172
County Planning Commission				
Salaries	62,520	62,521	62,520	1
Fringe Benefits	26,979	27,106	26,667	439
Supplies and Materials	400	400	329	71
Contractual Services	2,000	1,900	1,801	99
Other Expenditures	1,387	3,244	2,276	968
Total County Planning Commission	93,286	95,171	93,593	1,578

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Data Processing				
Supplies and Materials	3,000	3,000	2,866	134
Other Expenditures	120	120	0	120
Total Data Processing	<u>3,120</u>	<u>3,120</u>	<u>2,866</u>	<u>254</u>
Board of Elections				
Salaries	19,503	168,290	168,283	7
Fringe Benefits	96,432	103,030	102,909	121
Supplies and Materials	10,000	10,000	9,923	77
Contractual Services	27,669	45,219	44,328	891
Other Expenditures	3,000	6,741	4,960	1,781
Total Board of Elections	<u>156,604</u>	<u>333,280</u>	<u>330,403</u>	<u>2,877</u>
Buildings and Grounds - Maintenance				
Salaries	126,046	129,646	129,446	200
Fringe Benefits	78,026	84,724	82,524	2,200
Supplies and Materials	5,103	17,103	14,529	2,574
Contractual Services	75,776	266,451	219,331	47,120
Other Expenditures	26,890	114,957	110,081	4,876
Total Buildings and Grounds - Maintenance	<u>311,841</u>	<u>612,881</u>	<u>555,911</u>	<u>56,970</u>
Recorder				
Salaries	130,607	122,234	118,430	3,804
Fringe Benefits	47,571	53,823	49,285	4,538
Supplies and Materials	4,670	4,670	3,740	930
Contractual Services	4,614	4,244	3,229	1,015
Other Expenditures	3,000	5,121	4,177	944
Total Recorder	<u>190,462</u>	<u>190,092</u>	<u>178,861</u>	<u>11,231</u>
Insurance, Pensions, Taxes				
Contractual Services	<u>227,000</u>	<u>228,000</u>	<u>225,940</u>	<u>2,060</u>
Miscellaneous				
Other Expenditures	<u>297,954</u>	<u>323,344</u>	<u>174,094</u>	<u>149,250</u>
Total General Government - Legislative and Executive	<u>2,600,368</u>	<u>3,313,838</u>	<u>3,053,721</u>	<u>260,117</u>
General Government - Judicial				
Court of Appeals				
Other Expenditures	<u>14,000</u>	<u>14,000</u>	<u>9,486</u>	<u>4,514</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Common Pleas Court				
Salaries	102,336	102,336	98,644	3,692
Fringe Benefits	37,016	37,142	35,569	1,573
Supplies and Materials	2,500	2,500	2,396	104
Contractual Services	5,955	3,600	2,686	914
Other Expenditures	39,500	91,266	79,149	12,117
Total Common Pleas Court	187,307	236,844	218,444	18,400
Adult Probation				
Salaries	600	600	600	0
Fringe Benefits	123	123	121	2
Supplies and Materials	2,700	2,700	2,465	235
Contractual Services	100	100	0	100
Other Expenditures	650	650	88	562
Total Adult Probation	4,173	4,173	3,274	899
Jury Commission				
Supplies and Materials	1,200	900	878	22
Contractual Services	300	300	0	300
Other Expenditures	3,200	3,200	1,863	1,337
Total Jury Commission	4,700	4,400	2,741	1,659
Juvenile Court				
Salaries	87,329	87,329	86,849	480
Fringe Benefits	39,068	44,182	43,987	195
Supplies and Materials	3,500	4,564	4,285	279
Contractual Services	4,381	3,581	3,161	420
Other Expenditures	19,356	21,861	17,173	4,688
Total Juvenile Court	153,634	161,517	155,455	6,062
Probate Court				
Salaries	63,219	63,219	62,083	1,136
Fringe Benefits	20,892	33,381	32,788	593
Supplies and Materials	3,000	4,200	3,971	229
Contractual Services	2,787	1,587	1,157	430
Other Expenditures	3,023	3,023	2,107	916
Total Probate Court	92,921	105,410	102,106	3,304

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	116,973	116,973	106,658	10,315
Fringe Benefits	65,227	64,418	62,564	1,854
Supplies and Materials	5,500	5,500	5,412	88
Contractual Services	3,500	3,100	2,447	653
Other Expenditures	1,500	648	461	187
Total Clerk of Courts	192,700	190,639	177,542	13,097
County Court				
Personal Services	178,291	185,791	185,430	361
Fringe Benefits	118,480	110,455	104,987	5,468
Supplies and Materials	500	500	0	500
Contractual Services	4,000	4,000	3,295	705
Other Expenditures	3,000	3,525	2,470	1,055
Total County Court	304,271	304,271	296,182	8,089
Public Defender				
Contractual Services	87,010	87,010	86,242	768
Total Public Defender	87,010	87,010	86,242	768
Law Library				
Personal Services	3,992	3,992	3,992	0
Fringe Benefits	850	850	804	46
Total Law Library	4,842	4,842	4,796	46
Total General Government - Judicial	1,045,558	1,113,106	1,056,268	56,838
Public Safety				
Coroner				
Personal Services	27,852	27,853	27,853	0
Fringe Benefits	25,466	25,639	25,295	344
Supplies and Materials	100	100	77	23
Contractual Services	30,000	31,300	28,258	3,042
Other Expenditures	1,700	1,700	1,098	602
Total Coroner	85,118	86,592	82,581	4,011

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Juvenile Probation				
Personal Services	41,437	41,888	41,888	0
Fringe Benefits	28,244	28,480	28,338	142
Supplies and Materials	400	400	339	61
Other Expenditures	11,441	12,023	9,525	2,498
Total Juvenile Probation	<u>81,522</u>	<u>82,791</u>	<u>80,090</u>	<u>2,701</u>
Sheriff				
Personal Services	557,276	800,122	798,380	1,742
Fringe Benefits	284,193	388,811	386,842	1,969
Supplies and Materials	10,000	14,187	12,743	1,444
Contractual Services	225,678	600,556	565,818	34,738
Other Expenditures	125,456	154,958	152,436	2,522
Total Sheriff	<u>1,202,603</u>	<u>1,958,634</u>	<u>1,916,219</u>	<u>42,415</u>
Disaster Services				
Other Expenditures	<u>0</u>	<u>2,254</u>	<u>1,119</u>	<u>1,135</u>
Total Disaster Services	<u>0</u>	<u>2,254</u>	<u>1,119</u>	<u>1,135</u>
Total Public Safety	<u>1,369,243</u>	<u>2,130,271</u>	<u>2,080,009</u>	<u>50,262</u>
Public Works				
Engineer				
Personal Services	37,440	38,940	38,537	403
Fringe Benefits	27,216	29,141	27,434	1,707
Supplies and Materials	2,500	3,414	3,393	21
Contractual Services	1,000	1,865	1,456	409
Other Expenditures	1,000	4,950	4,721	229
Total Public Works	<u>69,156</u>	<u>78,310</u>	<u>75,541</u>	<u>2,769</u>
Health				
Other Health				
Fees-Vital Statistics	250	284	284	0
Crippled Children Aid	37,273	37,273	28,612	8,661
Contractual Services	2,000	2,100	1,977	123
Total Health	<u>39,523</u>	<u>39,657</u>	<u>30,873</u>	<u>8,784</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Soldiers' Relief				
Salaries	88,000	78,000	76,704	1,296
Fringe Benefits	35,280	31,635	30,379	1,256
Supplies and Materials	1,500	1,897	1,897	0
Contractual Services	37,336	58,967	58,270	697
Other Expenditures	7,759	7,734	7,733	1
Total Soldiers' Relief	169,875	178,233	174,983	3,250
Veterans' Services				
Contractual Services	4,200	1,408	1,408	0
Other Human Services				
Welfare Assistance	150,000	157,498	157,323	175
Total Human Services	324,075	337,139	333,714	3,425
Conservation and Recreation				
Airport				
Personal Services	5,772	6,332	6,332	0
Fringe Benefits	1,181	2,743	2,695	48
Supplies and Materials	550	550	413	137
Contractual Services	17,404	31,936	27,761	4,175
Other Expenditures	1,550	3,550	2,396	1,154
Total Airport	26,457	45,111	39,597	5,514
Agriculture				
Contractual Services	208,973	224,373	224,105	268
Total Agriculture	208,973	224,373	224,105	268
Total Conservation and Recreation	235,430	269,484	263,702	5,782
Capital Outlay	37,291	143,435	142,373	1,062
<i>Total Expenditures</i>	5,720,644	7,425,240	7,036,201	389,039
Excess of Revenues Over (Under) Expenditures	(485,686)	(775,225)	633,621	1,408,846

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<i>Other Financing Sources (Uses):</i>				
Proceeds from Sale of Assets	0	0	200	200
Advances - In	0	0	311,265	311,265
Advances - Out	0	0	(237,868)	(237,868)
Transfers - Out	(189,903)	(362,670)	(362,670)	0
<i>Total Other Financing Sources (Uses)</i>	(189,903)	(362,670)	(289,073)	73,597
Net Change in Fund Balance	(675,589)	(1,137,895)	344,548	1,482,443
Fund Balance at Beginning of Year	3,984,013	3,984,013	3,984,013	0
Prior Year Encumbrances Appropriated	144,961	144,961	144,961	0
Fund Balance at End of Year	\$3,453,385	\$2,991,079	\$4,473,522	\$1,482,443

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$50,000	\$144,379	\$148,990	\$4,611
Fines and Forfeitures	30,000	30,000	35,261	5,261
Intergovernmental	4,541,511	4,579,746	4,667,833	88,087
Interest	100,000	211,035	120,645	(90,390)
Other	0	86,047	112,329	26,282
Total Revenues	4,721,511	5,051,207	5,085,058	33,851
Expenditures:				
Current:				
Public Works				
Engineer				
Personal Services	1,112,270	1,114,770	854,032	260,738
Fringe Benefits	859,038	523,676	407,672	116,004
Supplies and Materials	895,770	993,385	945,859	47,526
Contractual Services	1,418,658	2,087,432	1,904,397	183,035
Other Expenditures	150,538	337,658	317,170	20,488
Total Engineer	4,436,274	5,056,921	4,429,130	627,791
Debt Service:				
Principal Retirements	199,934	260,212	240,562	19,650
Interest and Fiscal Charges	16,638	44,628	44,499	129
Capital Outlay	1,356,906	1,441,511	1,407,729	33,782
Total Expenditures	6,009,752	6,803,272	6,121,920	681,352
Excess of Revenues Over (Under) Expenditures	(1,288,241)	(1,752,065)	(1,036,862)	715,203
Other Financing Sources(Uses):				
OPWC Loans Issued	0	200,000	200,000	0
Total Other Financing Sources (Uses)	0	200,000	200,000	0
Net Change in Fund Balance	(1,288,241)	(1,552,065)	(836,862)	715,203
Fund Balance at Beginning of Year	883,962	883,962	883,962	0
Prior Year Encumbrances Appropriated	772,883	772,883	772,883	0
Fund Balance at End of Year	\$368,604	\$104,780	\$819,983	\$715,203

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$672,654	\$672,654	\$1,121,247	\$448,593
Charges for Services	259,510	259,510	308,159	48,649
Intergovernmental	1,966,460	1,966,460	1,856,499	(109,961)
Other	20,328	20,328	195,210	174,882
<i>Total Revenues</i>	<u>2,918,952</u>	<u>2,918,952</u>	<u>3,481,115</u>	<u>562,163</u>
Expenditures:				
Current:				
Health				
Board of MR/DD				
Personal Services	949,506	1,049,506	1,045,074	4,432
Fringe Benefits	357,274	413,471	399,423	14,048
Supplies and Materials	92,198	117,101	103,857	13,244
Contractual Services	1,301,520	1,316,520	1,282,442	34,078
Other Expenditures	77,591	91,591	76,693	14,898
Total Health	<u>2,778,089</u>	<u>2,988,189</u>	<u>2,907,489</u>	<u>80,700</u>
Capital Outlay	<u>75,955</u>	<u>214,914</u>	<u>110,656</u>	<u>104,258</u>
<i>Total Expenditures</i>	<u>2,854,044</u>	<u>3,203,103</u>	<u>3,018,145</u>	<u>184,958</u>
Excess of Revenues Over (Under) Expenditures	<u>64,908</u>	<u>(284,151)</u>	<u>462,970</u>	<u>747,121</u>
Other Financing Sources (Uses):				
Transfers - Out	<u>(13,604)</u>	<u>(43,520)</u>	<u>(43,520)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(13,604)</u>	<u>(43,520)</u>	<u>(43,520)</u>	<u>0</u>
Net Change in Fund Balance	51,304	(327,671)	419,450	747,121
Fund Balance at Beginning of Year	1,611,151	1,611,151	1,611,151	0
Prior Year Encumbrances Appropriated	<u>85,091</u>	<u>85,091</u>	<u>85,091</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,747,546</u>	<u>\$1,368,571</u>	<u>\$2,115,692</u>	<u>\$747,121</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$4,363,000	\$3,391,268	\$3,391,268	\$0
Other	150,000	276,285	276,385	100
<i>Total Revenues</i>	<u>4,513,000</u>	<u>3,667,553</u>	<u>3,667,653</u>	<u>100</u>
Expenditures:				
Current:				
Human Services				
Personal Services	1,785,000	1,735,000	1,719,347	15,653
Fringe Benefits	704,000	677,912	665,816	12,096
Supplies and Materials	47,739	81,018	81,018	0
Contractual Services	572,563	508,885	508,885	0
Other Expenditures	1,268,965	552,057	552,057	0
Total Human Services	4,378,267	3,554,872	3,527,123	27,749
Capital Outlay	166,000	143,949	143,949	0
<i>Total Expenditures</i>	<u>4,544,267</u>	<u>3,698,821</u>	<u>3,671,072</u>	<u>27,749</u>
Net Change in Fund Balance	<u>(31,267)</u>	<u>(31,268)</u>	<u>(3,419)</u>	<u>27,849</u>
Fund Balance at Beginning of Year	3,018	3,018	3,018	0
Prior Year Encumbrances Appropriated	60,887	60,887	60,887	0
Fund Balance at End of Year	<u><u>\$32,638</u></u>	<u><u>\$32,637</u></u>	<u><u>\$60,486</u></u>	<u><u>\$27,849</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Sewer Enterprise Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Operating Revenues:				
Charges for Services	\$493,000	\$461,226	\$462,520	\$1,294
<i>Total Operating Revenues</i>	<u>493,000</u>	<u>461,226</u>	<u>462,520</u>	<u>1,294</u>
Operating Expenses:				
Personal Services	117,216	117,888	117,882	6
Fringe Benefits	39,262	42,468	41,097	1,371
Contractual Services	270,817	293,003	227,468	65,535
Materials and Supplies	8,168	9,168	8,810	358
Capital Outlay	2,817	1,817	0	1,817
Other	68,980	42,917	26,909	16,008
<i>Total Operating Expenses</i>	<u>507,260</u>	<u>507,261</u>	<u>422,166</u>	<u>85,095</u>
Excess of Revenues Over (Under) Expenses	<u>(14,260)</u>	<u>(46,035)</u>	<u>40,354</u>	<u>86,389</u>
Other Non-Operating Revenues (Expenses):				
Principal Retirement	(8,020)	(8,020)	(8,020)	0
Interest and Fiscal Charges	(498)	(498)	(498)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(8,518)</u>	<u>(8,518)</u>	<u>(8,518)</u>	<u>0</u>
Net Change in Fund Balance	<u>(22,778)</u>	<u>(54,553)</u>	<u>31,836</u>	<u>86,389</u>
Fund Balance at Beginning of Year	329,794	329,794	329,794	0
Prior Year Encumbrances Appropriated	<u>21,314</u>	<u>21,314</u>	<u>21,314</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$328,330</u></u>	<u><u>\$296,555</u></u>	<u><u>\$382,944</u></u>	<u><u>\$86,389</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.

County Recorder's Equipment Fund

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

Certificate of Title Administration Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

Federal Department of Energy (DOE) Agreement in Principle Fund

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

Law Enforcement Trust Fund

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

Drug Abuse Resistance Education (DARE) Grant Fund

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

Juvenile Court Computerization Fund

To account for 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.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

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.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

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.

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.

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.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

St. Homeland Security Part II Fund

To account for the revenue and expenditures incurred in the administration of a grant received from the Ohio Emergency Management Agency for the purpose of expanding upon the progress made with previous Homeland Security Funds. The grant funds are to be used to enhance the capabilities of local first responders through the use of planning administration funds. The grant is being administered by the Pike County Emergency Management Agency.

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.

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.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

LBS GPS C-Line Address Contract Fund

To account for revenue and expenditures incurred in contracts entered into between DDTI, the Board of Pike County Commissioners, and the Pike County Sheriff for the GIS/GPS Road Centerline and Addressing Project. The proceeds for the project are to be derived from an Ohio Department of Public Safety Grant and OGRIP Ohio Geographic Referenced Information Program State Grant with the balance being paid from the Pike County 911 Enhanced Wireless Fund. The project will create a countywide, highly intelligent digital road centerline and addressing information system for Pike County's location based response system that will enhance emergency response for 911.

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.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

Community Development Fund

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

Misc. Special Grant Fund

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

Armintrout Fund

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

Pike County Water Fund

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

Nonmajor Debt Service Funds

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

Bond Retirement Fund

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

East Jackson Water Tap Notes Fund

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

Lapperell Cynthiana Water Notes Fund

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

Airport Hangars Notes Fund

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

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

ODOD Road Work Development Notes Fund

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

Nonmajor Capital Projects Funds

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

Issue II Grants Fund

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

State LTIP Fund

To account for Local Transportation Improvement Program (LTIP) funds received from the State of Ohio Public Works Commission and the local match for capital projects.

East Jackson Water Tap Fund

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

Wastewater Treatment Fund

To account for the revenue and expenditures incurred in the construction and remodeling of the Wastewater Treatment Plant.

Continued

PIKE COUNTY
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

ODOD Roadwork Development Fund

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

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.

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.

Rehm's Additional Sewer Project Fund

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

Pike County Records Center Fund

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

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.

ARRA-Mifflin Township 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.

PIKE COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
As of December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
Assets:				
Equity in Pooled Cash and Investments Cash and Cash Equivalents in Segregated Accounts	\$4,906,460 1,497	\$0 0	\$583,648 0	\$5,490,108 1,497
Receivables:				
Taxes	925,300	0	0	925,300
Accounts	42,389	0	0	42,389
Loans Receivable (Net of Allowance for Doubtful Accounts)	1,233,932	0	0	1,233,932
Due from Other Governments	985,187	0	810,593	1,795,780
Total Assets	8,094,765	0	1,394,241	9,489,006
Liabilities and Fund Balances:				
Liabilities:				
Accounts Payable	75,033	0	0	75,033
Contracts Payable	20,686	0	471,492	492,178
Accrued Wages and Benefits	45,226	0	0	45,226
Accrued Interest Payable	0	0	15,225	15,225
Interfund Payable	44,604	0	22,285	66,889
Due to Other Funds	9,815	0	0	9,815
Due to Other Governments	72,020	0	0	72,020
Notes Payable	0	0	620,000	620,000
Deferred Revenue	1,736,799	0	284,926	2,021,725
Total Liabilities	2,004,183	0	1,413,928	3,418,111
Fund Balances:				
Reserved for Encumbrances	226,899	0	155,014	381,913
Reserved for Loans	1,233,932	0	0	1,233,932
Unreserved, Undesignated, Reported In:				
Special Revenue Funds	4,629,751	0	0	4,629,751
Capital Projects Funds	0	0	(174,701)	(174,701)
Total Fund Balances	6,090,582	0	(19,687)	6,070,895
Total Liabilities and Fund Balances	\$8,094,765	\$0	\$1,394,241	\$9,489,006

PIKE COUNTY
Combining Statement of Revenues, Expenditures,
And Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
Revenues:				
Taxes	\$1,194,130	\$0	\$0	\$1,194,130
Charges for Services	1,404,575	0	0	1,404,575
Fees, Licenses and Permits	49,398	0	0	49,398
Fines and Forfeitures	35,286	0	0	35,286
Intergovernmental	1,774,527	0	1,587,198	3,361,725
Interest	27	0	26,800	26,827
Other	110,147	55,610	203,778	369,535
Total Revenues	4,568,090	55,610	1,817,776	6,441,476
Expenditures:				
Current:				
General Government:				
Legislative and Executive	459,828	0	0	459,828
Judicial	372,204	0	0	372,204
Public Safety	777,517	0	0	777,517
Public Works	0	0	1,125,123	1,125,123
Health	320,270	0	0	320,270
Human Services	1,649,581	0	0	1,649,581
Economic Development and Assistance	316,039	0	0	316,039
Capital Outlay	389,231	0	2,790,488	3,179,719
Debt Service:				
Principal	109,163	196,158	12,536	317,857
Interest and Fiscal Charges	2,247	130,131	22,675	155,053
Total Expenditures	4,396,080	326,289	3,950,822	8,673,191
Excess of Revenues Over (Under) Expenditures	172,010	(270,679)	(2,133,046)	(2,231,715)
Other Financing Sources (Uses):				
Transfers - In	119,330	269,429	53,436	442,195
Transfers - Out	(6,272)	0	(29,733)	(36,005)
Revenue Bonds Issued	0	0	2,200,000	2,200,000
Loans Issued	82,781	0	0	82,781
Inception of Capital Lease	9,935	0	0	9,935
Proceeds from Sale of Capital Assets	605	0	0	605
Total Other Financing Sources (Uses)	206,379	269,429	2,223,703	2,699,511
Net Change in Fund Balances	378,389	(1,250)	90,657	467,796
Fund Balances (Deficit) at Beginning of Year	5,712,193	1,250	(110,344)	5,603,099
Fund Balances (Deficit) at End of Year	<u>\$6,090,582</u>	<u>\$0</u>	<u>(\$19,687)</u>	<u>\$6,070,895</u>

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PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2009

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business
Assets:				
Equity in Pooled Cash and Investments	\$12,055	\$392	\$274,704	\$5,452
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0
<i>Total Assets</i>	12,055	392	274,704	5,452
 Liabilities:				
Accounts Payable	0	0	2,255	0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	1,894	0	8,292	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	9,815	0
Due to Other Governments	2,350	0	9,918	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	4,244	0	30,280	0
 Fund Balances:				
Reserved				
Reserved for Encumbrances	1,225	0	4,860	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	6,586	392	239,564	5,452
<i>Total Fund Balances</i>	7,811	392	244,424	5,452
<i>Total Liabilities and Fund Balances</i>	\$12,055	\$392	\$274,704	\$5,452

<u>Sheriff Concealed Handgun</u>	<u>Real Estate Assessment</u>	<u>Youth Services Subsidy Grant</u>	<u>Tuberculosis Levy</u>	<u>County Court Computerization</u>
\$15,562	\$704,657	\$33,565	\$7,271	\$109,390
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>15,562</u>	<u>704,657</u>	<u>33,565</u>	<u>7,271</u>	<u>109,390</u>
0	0	0	0	0
0	20,686	0	0	0
0	3,105	0	0	0
0	0	0	0	0
0	0	0	0	0
0	3,860	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>27,651</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	169,876	0	0	221
	0	0	0	0
<u>15,562</u>	<u>507,130</u>	<u>33,565</u>	<u>7,271</u>	<u>109,169</u>
<u>15,562</u>	<u>677,006</u>	<u>33,565</u>	<u>7,271</u>	<u>109,390</u>
<u>\$15,562</u>	<u>\$704,657</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$109,390</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2009
(Continued)

	County Court Computer Legal Research	County Recorder's Equipment	Certificate of Title Administration	Federal Department of Energy Agreement in Principle	Law Enforcement Trust
Assets:					
Equity in Pooled Cash and Investments	\$190,662	\$22,904	\$129,279	\$419	\$1,138
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	190,662	22,904	129,279	419	1,138
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	2,070	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	2,638	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	0	0	4,708	0	0
Fund Balances:					
Reserved					
Reserved for Encumbrances	0	3,396	25	0	0
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	190,662	19,508	124,546	419	1,138
Total Fund Balances	190,662	22,904	124,571	419	1,138
Total Liabilities and Fund Balances	\$190,662	\$22,904	\$129,279	\$419	\$1,138

<u>DARE Grant</u>	<u>Juvenile Court Computerization</u>	<u>Emergency Medical Services</u>	<u>Probate Court Computerization</u>	<u>Probate Court Computer Legal Research</u>
\$6,586	\$10,600	\$1,307,968	\$34,692	\$591
0	0	0	0	0
0	0	217,220	0	0
0	0	14,620	0	0
0	0	12,748	0	0
0	0	0	0	0
<u>6,586</u>	<u>10,600</u>	<u>1,552,556</u>	<u>34,692</u>	<u>591</u>
0	0	4,402	0	0
0	0	0	0	0
0	0	3,362	0	0
0	0	0	0	0
0	0	0	0	0
0	0	21,516	0	0
0	0	218,919	0	0
0	0	248,199	0	0
0	0	23,200	0	0
0	0	0	0	0
<u>6,586</u>	<u>10,600</u>	<u>1,281,157</u>	<u>34,692</u>	<u>591</u>
<u>6,586</u>	<u>10,600</u>	<u>1,304,357</u>	<u>34,692</u>	<u>591</u>
<u>\$6,586</u>	<u>\$10,600</u>	<u>\$1,552,556</u>	<u>\$34,692</u>	<u>\$591</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2009
(Continued)

	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Juvenile Court Computer Legal Research	Children Services
Assets:				
Equity in Pooled Cash and Investments	\$7,115	\$7,289	\$871	\$493,334
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	405,138
Accounts	0	0	0	0
Due from Other Governments	0	0	0	52,647
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0
Total Assets	7,115	7,289	871	951,119
Liabilities:				
Accounts Payable	0	0	0	49,569
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	59	0	0	11,714
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	71	0	0	14,417
Deferred Revenue	0	0	0	410,918
Total Liabilities	130	0	0	486,618
Fund Balances:				
Reserved				
Reserved for Encumbrances	0	0	0	13,667
Reserved for Loans	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	6,985	7,289	871	450,834
Total Fund Balances	6,985	7,289	871	464,501
Total Liabilities and Fund Balances	\$7,115	\$7,289	\$871	\$951,119

<u>County Emergency Preparedness</u>	<u>County EMA Terrorism Planning</u>	<u>CHIP Housing Revolving Loan</u>	<u>Emergency Management Agency Co-operative Agreement</u>	<u>Delinquent Real Estate Tax and Assessment Collection</u>	<u>Drug Law Enforcement</u>
\$6,166	\$1,165	\$51,816	\$7,265	\$259,589	\$738
0	0	0	0	0	1,497
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>6,166</u>	<u>1,165</u>	<u>51,816</u>	<u>7,265</u>	<u>259,589</u>	<u>2,235</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,327	1,603	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	227	1,823	2,147	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>227</u>	<u>3,150</u>	<u>3,750</u>	<u>0</u>
0	0	5,000	715	569	0
0	0	0	0	0	0
<u>6,166</u>	<u>1,165</u>	<u>46,589</u>	<u>3,400</u>	<u>255,270</u>	<u>2,235</u>
<u>6,166</u>	<u>1,165</u>	<u>51,589</u>	<u>4,115</u>	<u>255,839</u>	<u>2,235</u>
<u>\$6,166</u>	<u>\$1,165</u>	<u>\$51,816</u>	<u>\$7,265</u>	<u>\$259,589</u>	<u>\$2,235</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2009
(Continued)

	<u>Indigent Guardianship</u>	<u>Community Right to Know Emergency</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>
Assets:				
Equity in Pooled Cash and Investments	\$32,907	\$37,488	\$15,506	\$3,370
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0
Total Assets	<u>32,907</u>	<u>37,488</u>	<u>15,506</u>	<u>3,370</u>
Liabilities:				
Accounts Payable	0	0	3,204	0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	232	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	257	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>489</u>	<u>3,204</u>	<u>0</u>
Fund Balances:				
Reserved				
Reserved for Encumbrances	45	0	1,000	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	32,862	36,999	11,302	3,370
Total Fund Balances	<u>32,907</u>	<u>36,999</u>	<u>12,302</u>	<u>3,370</u>
Total Liabilities and Fund Balances	<u>\$32,907</u>	<u>\$37,488</u>	<u>\$15,506</u>	<u>\$3,370</u>

<u>Felony and Delinquent Care</u>	<u>Probate Alternative</u>	<u>Community Corrections Act Grant</u>	<u>Law Enforcement Block Grant</u>	<u>VOCA Grant</u>	<u>Bulletproof Vest</u>
\$132,753	\$2,943	\$6,311	\$9,910	\$1,129	\$0
0	0	0	0	0	0
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>132,753</u>	<u>2,943</u>	<u>6,311</u>	<u>9,910</u>	<u>1,129</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
2,653	0	1,037	378	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,590	0	1,278	620	0	0
0	0	0	0	0	0
<u>4,243</u>	<u>0</u>	<u>2,315</u>	<u>998</u>	<u>0</u>	<u>0</u>
0	0	600	0	0	0
0	0	0	0	0	0
<u>128,510</u>	<u>2,943</u>	<u>3,396</u>	<u>8,912</u>	<u>1,129</u>	<u>0</u>
<u>128,510</u>	<u>2,943</u>	<u>3,996</u>	<u>8,912</u>	<u>1,129</u>	<u>0</u>
<u>\$132,753</u>	<u>\$2,943</u>	<u>\$6,311</u>	<u>\$9,910</u>	<u>\$1,129</u>	<u>\$0</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2009
(Continued)

	Court Security Grant	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	\$709	\$15,686	\$20,002	\$12,996	\$1,307	\$4,306
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	0	0	0	0	0	0
Accounts	0	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0	0
Total Assets	709	15,686	20,002	12,996	1,307	4,306
Liabilities:						
Accounts Payable	0	0	0	0	0	0
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0	0
Interfund Payable	0	0	0	0	0	0
Due to Other Funds	0	0	0	0	0	0
Due to Other Governments	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0
Fund Balances:						
Reserved						
Reserved for Encumbrances	0	0	60	0	0	0
Reserved for Loans	0	0	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	709	15,686	19,942	12,996	1,307	4,306
Total Fund Balances	709	15,686	20,002	12,996	1,307	4,306
Total Liabilities and Fund Balances	\$709	\$15,686	\$20,002	\$12,996	\$1,307	\$4,306

<u>FEMA 02 Plan</u>	<u>Pre-Disaster Mitigation</u>	<u>St. Homeland Security Part I</u>	<u>St. Homeland Security Part II</u>	<u>FY07 Homeland Security Grant</u>
\$2,688	\$5,403	\$162	\$0	\$4,990
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	1,603
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>0</u>	<u>6,593</u>
0	0	0	0	1,603
0	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>1,603</u>
0	0	0	0	0
0	0	0	0	0
<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>0</u>	<u>4,990</u>
<u>2,688</u>	<u>5,403</u>	<u>162</u>	<u>0</u>	<u>4,990</u>
<u>\$2,688</u>	<u>\$5,403</u>	<u>\$162</u>	<u>\$0</u>	<u>\$6,593</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2009
(Continued)

	<u>Mediation</u>	<u>FY08 Homeland Security Grant</u>	<u>County Court Special Project</u>	<u>OPD Citizens Corps Program</u>	<u>Airport Community Day</u>
Assets:					
Equity in Pooled Cash and Investments	\$33,543	\$414	\$91,706	\$337	\$194
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	<u>33,543</u>	<u>414</u>	<u>91,706</u>	<u>337</u>	<u>194</u>
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	767	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	989	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>1,756</u>	<u>0</u>	<u>0</u>
Fund Balances:					
Reserved					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	33,543	414	89,950	337	194
Total Fund Balances	<u>33,543</u>	<u>414</u>	<u>89,950</u>	<u>337</u>	<u>194</u>
Total Liabilities and Fund Balances	<u>\$33,543</u>	<u>\$414</u>	<u>\$91,706</u>	<u>\$337</u>	<u>\$194</u>

<u>Buffer Zone Protection Program</u>	<u>Pike County Wireless Govt Assist</u>	<u>Ohio Pet</u>	<u>Ohio Peace Officer Training</u>	<u>Sheriff Police Service Contract</u>	<u>County Commissioners M & R</u>
\$149	\$112,960	\$0	\$2,096	\$3,341	\$43,750
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	4,583
0	0	0	0	0	0
0	0	0	0	0	0
<u>149</u>	<u>112,960</u>	<u>0</u>	<u>2,096</u>	<u>3,341</u>	<u>48,333</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	547	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	735	0
0	0	0	0	0	0
0	0	0	0	1,282	0
0	100	0	0	0	0
0	0	0	0	0	0
<u>149</u>	<u>112,860</u>	<u>0</u>	<u>2,096</u>	<u>2,059</u>	<u>48,333</u>
<u>149</u>	<u>112,960</u>	<u>0</u>	<u>2,096</u>	<u>2,059</u>	<u>48,333</u>
<u>\$149</u>	<u>\$112,960</u>	<u>\$0</u>	<u>\$2,096</u>	<u>\$3,341</u>	<u>\$48,333</u>

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2009
(Continued)

	LBS GPS C-Line Address Contract	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project	Juvenile Indigent Driver Alcohol Treatment
Assets:					
Equity in Pooled Cash and Investments	\$0	\$319,373	\$3,430	\$2,119	\$91
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	302,942	0	0	0
Accounts	0	0	0	0	0
Due from Other Governments	0	23,235	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	0	0	0	0
Total Assets	0	645,550	3,430	2,119	91
Liabilities:					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Interfund Payable	44,604	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	307,982	0	0	0
Total Liabilities	44,604	307,982	0	0	0
Fund Balances:					
Reserved					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	(44,604)	337,568	3,430	2,119	91
Total Fund Balances	(44,604)	337,568	3,430	2,119	91
Total Liabilities and Fund Balances	\$0	\$645,550	\$3,430	\$2,119	\$91

<u>Law Library Resources</u>	<u>Community Development</u>	<u>Misc. Special Grant</u>	<u>Armintrout</u>	<u>Pike County Water</u>	<u>Total Nonmajor Special Revenue</u>
\$7,792	\$247,137	\$21,468	\$2,759	\$0	\$4,906,460
0	0	0	0	0	1,497
0	0	0	0	0	925,300
0	23,186	0	0	0	42,389
0	883,580	11,374	0	0	985,187
0	1,233,932	0	0	0	1,233,932
<u>7,792</u>	<u>2,387,835</u>	<u>32,842</u>	<u>2,759</u>	<u>0</u>	<u>8,094,765</u>
0	14,000	0	0	0	75,033
0	0	0	0	0	20,686
0	4,878	1,308	0	0	45,226
0	0	0	0	0	44,604
0	0	0	0	0	9,815
0	5,921	1,663	0	0	72,020
0	798,980	0	0	0	1,736,799
0	823,779	2,971	0	0	2,004,183
0	2,340	0	0	0	226,899
0	1,233,932	0	0	0	1,233,932
<u>7,792</u>	<u>327,784</u>	<u>29,871</u>	<u>2,759</u>	<u>0</u>	<u>4,629,751</u>
<u>7,792</u>	<u>1,564,056</u>	<u>29,871</u>	<u>2,759</u>	<u>0</u>	<u>6,090,582</u>
<u>\$7,792</u>	<u>\$2,387,835</u>	<u>\$32,842</u>	<u>\$2,759</u>	<u>\$0</u>	<u>\$8,094,765</u>

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2009*

	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency	Probate Court Business
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	24,468	8,121	66,207	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	904	0	0	186
Intergovernmental	0	0	250,514	0
Interest	0	0	0	0
Other	204	0	0	0
Total Revenues	25,576	8,121	316,721	186
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Health	103,296	8,189	0	0
Human Services	0	0	452,763	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	18,661	0
Debt Service:				
Principal Retirement	0	0	15,670	0
Interest and Fiscal Charges	0	0	1,056	0
Total Expenditures	103,296	8,189	488,150	0
Excess of Revenues Over (Under) Expenditures	(77,720)	(68)	(171,429)	186
Other Financing Sources (Uses):				
Loans Issued	0	0	0	0
Transfers - Out	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0
Transfers - In	75,569	0	0	0
Inception of Capital Lease	0	0	0	0
Total Other Financing Sources (Uses)	75,569	0	0	0
Net Change in Fund Balances	(2,151)	(68)	(171,429)	186
Fund Balances at Beginning of Year	9,962	460	415,853	5,266
Fund Balances (Deficit) at End of Year	\$7,811	\$392	\$244,424	\$5,452

Sheriff Concealed Handgun	Real Estate Assessment	Youth Services Subsidy Grant	Tuberculosis Levy	County Court Computerization
\$0	\$0	\$0	\$0	\$0
13,919	327,643	0	0	12,514
0	135	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	3,085	0	0	0
<u>13,919</u>	<u>330,863</u>	<u>0</u>	<u>0</u>	<u>12,514</u>
0	269,185	0	0	0
0	0	0	0	42,135
0	0	21,132	0	0
0	0	0	0	0
6,845	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>6,845</u>	<u>269,185</u>	<u>21,132</u>	<u>0</u>	<u>42,135</u>
<u>7,074</u>	<u>61,678</u>	<u>(21,132)</u>	<u>0</u>	<u>(29,621)</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
7,074	61,678	(21,132)	0	(29,621)
8,488	615,328	54,697	7,271	139,011
<u>\$15,562</u>	<u>\$677,006</u>	<u>\$33,565</u>	<u>\$7,271</u>	<u>\$109,390</u>

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009
(Continued)*

	County Court Computer Legal Research	County Recorder's Equipment	Certificate of Title Administration	Federal Department of Energy Agreement in Principle	Law Enforcement Trust
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	9,885	14,568	148,759	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	9,222	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	9,885	14,568	148,759	9,222	0
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	28,789	0	0	0
Judicial	0	0	111,983	0	0
Public Safety	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	3,989	106	9,222	4,471
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	32,778	112,089	9,222	4,471
Excess of Revenues Over (Under) Expenditures	9,885	(18,210)	36,670	0	(4,471)
Other Financing Sources (Uses):					
Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Change in Fund Balances	9,885	(18,210)	36,670	0	(4,471)
Fund Balances at Beginning of Year	180,777	41,114	87,901	419	5,609
Fund Balances (Deficit) at End of Year	\$190,662	\$22,904	\$124,571	\$419	\$1,138

DARE Grant	Juvenile Court Computerization	Emergency Medical Services	Probate Court Computerization	Probate Court Computer Legal Research
\$0	\$0	\$375,187	\$0	\$0
0	2,846	162,419	0	0
0	0	0	0	0
0	0	0	4,012	498
0	0	25,195	0	0
0	0	0	0	0
0	0	1,735	0	0
0	2,846	564,536	4,012	498
0	0	0	0	0
0	0	0	5,364	0
5,583	0	260,689	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	261,296	0	0
0	0	0	0	0
0	0	0	0	0
5,583	0	521,985	5,364	0
(5,583)	2,846	42,551	(1,352)	498
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(5,583)	2,846	42,551	(1,352)	498
12,169	7,754	1,261,806	36,044	93
\$6,586	\$10,600	\$1,304,357	\$34,692	\$591

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2009
 (Continued)*

	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Juvenile Court Computer Legal Research	Children Services
Revenues:				
Taxes	\$0	\$0	\$0	\$527,313
Charges for Services	0	0	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	10,200	1,347	714	0
Intergovernmental	0	0	0	822,454
Interest	0	0	0	0
Other	0	0	0	68,106
Total Revenues	10,200	1,347	714	1,417,873
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	10,672	0	0	0
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	1,189,973
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	477
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	10,672	0	0	1,190,450
Excess of Revenues Over (Under) Expenditures	(472)	1,347	714	227,423
Other Financing Sources (Uses):				
Loans Issued	0	0	0	0
Transfers - Out	0	0	0	(6,272)
Proceeds from Sale of Capital Assets	0	0	0	0
Transfers - In	0	0	0	0
Inception of Capital Lease	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	(6,272)
Net Change in Fund Balances	(472)	1,347	714	221,151
Fund Balances at Beginning of Year	7,457	5,942	157	243,350
Fund Balances (Deficit) at End of Year	\$6,985	\$7,289	\$871	\$464,501

County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	26,272	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	20,761	26,272	0
0	0	0	0	0	0
0	0	19,911	0	108	0
0	0	19,911	20,761	52,652	0
0	0	0	0	68,743	0
0	0	0	0	0	0
0	0	0	78,259	0	3,335
0	0	0	0	0	0
0	0	0	0	0	0
0	0	39,272	0	893	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	39,272	78,259	69,636	3,335
0	0	(19,361)	(57,498)	(16,984)	(3,335)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	43,761	0	0
0	0	0	0	0	0
0	0	0	43,761	0	0
0	0	(19,361)	(13,737)	(16,984)	(3,335)
6,166	1,165	70,950	17,852	272,823	5,570
\$6,166	\$1,165	\$51,589	\$4,115	\$255,839	\$2,235

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2009
 (Continued)*

	Indigent Guardianship	Community Right to Know Emergency	Indigent Drivers Alcohol Treatment	Enforcement and Education
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	2,650	0	0	0
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	9,151	253
Intergovernmental	0	14,299	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>2,650</u>	<u>14,299</u>	<u>9,151</u>	<u>253</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	5,914	0	0	0
Public Safety	0	7,509	5,499	2,860
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	13,993	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>5,914</u>	<u>21,502</u>	<u>5,499</u>	<u>2,860</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,264)</u>	<u>(7,203)</u>	<u>3,652</u>	<u>(2,607)</u>
Other Financing Sources (Uses):				
Loans Issued	0	0	0	0
Transfers - Out	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0
Transfers - In	0	0	0	0
Inception of Capital Lease	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(3,264)</u>	<u>(7,203)</u>	<u>3,652</u>	<u>(2,607)</u>
Fund Balances at Beginning of Year	<u>36,171</u>	<u>44,202</u>	<u>8,650</u>	<u>5,977</u>
Fund Balances (Deficit) at End of Year	<u><u>\$32,907</u></u>	<u><u>\$36,999</u></u>	<u><u>\$12,302</u></u>	<u><u>\$3,370</u></u>

Felony and Delinquent Care	Probate Alternative	Community Corrections Act Grant	Law Enforcement Block Grant	VOCA Grant	Bulletproof Vest
\$0	\$0	\$0	\$0	\$0	\$0
0	2,493	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
65,689	0	41,686	17,635	0	4,471
0	0	0	15	0	0
0	0	4,192	0	0	0
<u>65,689</u>	<u>2,493</u>	<u>45,878</u>	<u>17,650</u>	<u>0</u>	<u>4,471</u>
0	0	0	0	0	0
152,572	0	1,078	0	0	0
0	0	57,560	17,972	0	4,471
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	4,348	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>152,572</u>	<u>0</u>	<u>62,986</u>	<u>17,972</u>	<u>0</u>	<u>4,471</u>
<u>(86,883)</u>	<u>2,493</u>	<u>(17,108)</u>	<u>(322)</u>	<u>0</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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(86,883)</u>	<u>2,493</u>	<u>(17,108)</u>	<u>(322)</u>	<u>0</u>	<u>0</u>
<u>215,393</u>	<u>450</u>	<u>21,104</u>	<u>9,234</u>	<u>1,129</u>	<u>0</u>
<u>\$128,510</u>	<u>\$2,943</u>	<u>\$3,996</u>	<u>\$8,912</u>	<u>\$1,129</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, 2009
 (Continued)*

	Court Security Grant	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	\$0
Charges for Services	0	0	59	6,765	0	0
Fees, Licenses and Permits	0	0	0	0	0	0
Fines and Forfeitures	0	0	138	0	0	0
Intergovernmental	0	15,686	0	0	0	0
Interest	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Revenues	0	15,686	197	6,765	0	0
Expenditures:						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	0	925	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	0	0	925	0	0	0
Excess of Revenues Over (Under) Expenditures	0	15,686	(728)	6,765	0	0
Other Financing Sources (Uses):						
Loans Issued	0	0	0	0	0	0
Transfers - Out	0	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0	0
Transfers - In	0	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0	0
Net Change in Fund Balances	0	15,686	(728)	6,765	0	0
Fund Balances at Beginning of Year	709	0	20,730	6,231	1,307	4,306
Fund Balances (Deficit) at End of Year	\$709	\$15,686	\$20,002	\$12,996	\$1,307	\$4,306

FEMA 02 Plan	Pre-Disaster Mitigation	St. Homeland Security Part I	St. Homeland Security Part II	FY07 Homeland Security Grant
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	811	35,340
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	811	35,340
0	0	0	0	0
0	0	0	0	0
0	0	0	0	1,603
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	811	29,786
0	0	0	0	0
0	0	0	0	0
0	0	0	811	31,389
0	0	0	0	3,951
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	3,951
2,688	5,403	162	0	1,039
\$2,688	\$5,403	\$162	\$0	\$4,990

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2009
 (Continued)*

	Mediation	FY08 Homeland Security Grant	County Court Special Project	OPD Citizens Corps Program	Airport Community Day
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	14,525	0	45,234	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	8,000	0	0	0
Interest	0	0	0	0	0
Other	0	0	1,071	0	0
Total Revenues	14,525	8,000	46,305	0	0
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	15,531	0	26,955	0	0
Public Safety	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	8,000	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	841	0	0
Total Expenditures	15,531	8,000	27,796	0	0
Excess of Revenues Over (Under) Expenditures	(1,006)	0	18,509	0	0
Other Financing Sources (Uses):					
Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Change in Fund Balances	(1,006)	0	18,509	0	0
Fund Balances at Beginning of Year	34,549	414	71,441	337	194
Fund Balances (Deficit) at End of Year	\$33,543	\$414	\$89,950	\$337	\$194

Buffer Zone Protection Program	Pike County Wireless Govt Assist	Ohio Pet	Ohio Peace Officer Training	Sheriff Police Service Contract	County Commissioners M & R
\$0	\$0	\$0	\$0	\$0	\$0
0	90,004	0	0	15,048	0
0	0	0	0	0	45,833
0	0	0	0	0	0
0	0	2,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	90,004	2,000	0	15,048	45,833
0	0	0	0	0	52,500
0	0	0	0	0	0
0	121,310	0	1,438	19,401	0
0	0	2,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	7,045	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	128,355	2,000	1,438	19,401	52,500
0	(38,351)	0	(1,438)	(4,353)	(6,667)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	(38,351)	0	(1,438)	(4,353)	(6,667)
149	151,311	0	3,534	6,412	55,000
\$149	\$112,960	\$0	\$2,096	\$2,059	\$48,333

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2009
 (Continued)*

	LBS GPS C-Line Address Contract	Pike Senior Services Levy	Juvenile Division Special Project	Probate Division Special Project	Juvenile Indigent Driver Alcohol Treatment
Revenues:					
Taxes	\$0	\$291,630	\$0	\$0	\$0
Charges for Services	107,116	0	0	0	0
Fees, Licenses and Permits	0	0	3,430	0	0
Fines and Forfeitures	0	0	0	0	91
Intergovernmental	13,280	45,938	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	2,119	0
<i>Total Revenues</i>	<u>120,396</u>	<u>337,568</u>	<u>3,430</u>	<u>2,119</u>	<u>91</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	165,000	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>165,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(44,604)</u>	<u>337,568</u>	<u>3,430</u>	<u>2,119</u>	<u>91</u>
Other Financing Sources (Uses):					
Loans Issued	0	0	0	0	0
Transfers - Out	0	0	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers - In	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(44,604)</u>	<u>337,568</u>	<u>3,430</u>	<u>2,119</u>	<u>91</u>
Fund Balances at Beginning of Year	0	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>(\$44,604)</u>	<u>\$337,568</u>	<u>\$3,430</u>	<u>\$2,119</u>	<u>\$91</u>

Law Library Resources	Community Development	Misc. Special Grant	Armintrout	Pike County Water	Total Nonmajor Special Revenue
\$0	\$0	\$0	\$0	\$0	\$1,194,130
0	303,060	0	0	0	1,404,575
0	0	0	0	0	49,398
7,792	0	0	0	0	35,286
0	300,017	55,257	0	0	1,774,527
0	4	0	8	0	27
0	241	0	0	9,375	110,147
<u>7,792</u>	<u>603,322</u>	<u>55,257</u>	<u>8</u>	<u>9,375</u>	<u>4,568,090</u>
0	0	40,611	0	0	459,828
0	0	0	0	0	372,204
0	0	2,971	0	0	777,517
0	206,785	0	0	0	320,270
0	0	0	0	0	1,649,581
0	275,874	0	0	0	316,039
0	27,026	0	0	0	389,231
0	84,118	0	0	9,375	109,163
0	350	0	0	0	2,247
<u>0</u>	<u>594,153</u>	<u>43,582</u>	<u>0</u>	<u>9,375</u>	<u>4,396,080</u>
<u>7,792</u>	<u>9,169</u>	<u>11,675</u>	<u>8</u>	<u>0</u>	<u>172,010</u>
0	82,781	0	0	0	82,781
0	0	0	0	0	(6,272)
0	605	0	0	0	605
0	0	0	0	0	119,330
0	9,935	0	0	0	9,935
<u>0</u>	<u>93,321</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>206,379</u>
7,792	102,490	11,675	8	0	378,389
0	1,461,566	18,196	2,751	0	5,712,193
<u>\$7,792</u>	<u>\$1,564,056</u>	<u>\$29,871</u>	<u>\$2,759</u>	<u>\$0</u>	<u>\$6,090,582</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$20,000	\$20,000	\$24,468	\$4,468
Fines and Forfeitures	700	700	904	204
Other	600	600	204	(396)
<i>Total Revenues</i>	<u>21,300</u>	<u>21,300</u>	<u>25,576</u>	<u>4,276</u>
Expenditures:				
Current:				
Health				
Dog and Kennel				
Personal Services	53,596	53,981	53,980	1
Fringe Benefits	17,976	24,819	24,667	152
Supplies and Materials	5,216	13,116	11,003	2,113
Other Expenditures	11,160	18,460	14,946	3,514
Total Health	<u>87,948</u>	<u>110,376</u>	<u>104,596</u>	<u>5,780</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>87,948</u>	<u>110,376</u>	<u>104,596</u>	<u>5,780</u>
Excess of Revenues Under Expenditures	<u>(66,648)</u>	<u>(89,076)</u>	<u>(79,020)</u>	<u>10,056</u>
Other Financing Sources:				
Transfers In	<u>65,000</u>	<u>75,569</u>	<u>75,569</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>65,000</u>	<u>75,569</u>	<u>75,569</u>	<u>0</u>
Net Change in Fund Balance	<u>(1,648)</u>	<u>(13,507)</u>	<u>(3,451)</u>	<u>10,056</u>
Fund Balance at Beginning of Year	13,131	13,131	13,131	0
Prior Year Encumbrances Appropriated	<u>1,150</u>	<u>1,150</u>	<u>1,150</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,633</u></u>	<u><u>\$774</u></u>	<u><u>\$10,830</u></u>	<u><u>\$10,056</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$8,000	\$8,189	\$8,189	\$0
<i>Total Revenues</i>	<u>8,000</u>	<u>8,189</u>	<u>8,189</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Marriage License Special				
Other Expenditures	8,000	8,189	8,189	0
<i>Total Expenditures</i>	<u>8,000</u>	<u>8,189</u>	<u>8,189</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Child Support Enforcement Agency Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget:
	Original	Final		Positive (Negative)
Revenues:				
Charges for Services	\$60,000	\$60,000	\$64,681	\$4,681
Intergovernmental	265,514	265,514	265,514	0
Other	110,986	110,986	0	(110,986)
<i>Total Revenues</i>	<u>436,500</u>	<u>436,500</u>	<u>330,195</u>	<u>(106,305)</u>
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	192,000	227,052	224,319	2,733
Fringe Benefits	61,000	71,688	71,392	296
Supplies and Materials	3,000	2,000	1,701	299
Contractual Services	4,000	0	0	0
Other Expenditures	165,125	182,685	177,381	5,304
Total Human Services	<u>425,125</u>	<u>483,425</u>	<u>474,793</u>	<u>8,632</u>
Capital Outlay	<u>23,000</u>	<u>19,200</u>	<u>18,661</u>	<u>539</u>
<i>Total Expenditures</i>	<u>448,125</u>	<u>502,625</u>	<u>493,454</u>	<u>9,171</u>
Net Change in Fund Balance	<u>(11,625)</u>	<u>(66,125)</u>	<u>(163,259)</u>	<u>(97,134)</u>
Fund Balance at Beginning of Year	412,160	412,160	412,160	0
Prior Year Encumbrances Appropriated	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$412,535</u></u>	<u><u>\$358,035</u></u>	<u><u>\$260,901</u></u>	<u><u>(\$97,134)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$0	\$0	\$190	\$190
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>190</u>	<u>190</u>
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Business				
Other Expenditures	200	200	0	200
<i>Total Expenditures</i>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>
Net Change in Fund Balance	<u>(200)</u>	<u>(200)</u>	<u>190</u>	<u>390</u>
Fund Balance at Beginning of Year	<u>5,254</u>	<u>5,254</u>	<u>5,254</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,054</u></u>	<u><u>\$5,054</u></u>	<u><u>\$5,444</u></u>	<u><u>\$390</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Sheriff Concealed Handgun Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,200	\$12,559	\$12,559	\$0
<i>Total Revenues</i>	1,200	12,559	12,559	0
Expenditures:				
Current:				
Public Safety				
Sheriff Concealed Handgun				
Materials and Supplies	1,000	1,000	282	718
Other Expenditures	2,000	12,000	6,563	5,437
Total Public Safety	3,000	13,000	6,845	6,155
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	4,000	14,000	6,845	7,155
Net Change in Fund Balance	(2,800)	(1,441)	5,714	7,155
Fund Balance at Beginning of Year	8,158	8,158	8,158	0
Fund Balance at End of Year	<u>\$5,358</u>	<u>\$6,717</u>	<u>\$13,872</u>	<u>\$7,155</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Real Estate Assessment Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$300,000	\$300,000	\$327,643	\$27,643
Fees, License and Permits	225	225	135	(90)
Other	2,500	2,500	3,085	585
<i>Total Revenues</i>	<u>302,725</u>	<u>302,725</u>	<u>330,863</u>	<u>28,138</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Real Estate Assessment				
Personal Services	88,188	88,188	88,188	0
Fringe Benefits	26,861	26,860	25,941	919
Supplies and Materials	27,500	27,500	5,067	22,433
Contractual Services	603,712	703,712	359,571	344,141
Other Expenditures	38,284	48,284	12,134	36,150
<i>Total Expenditures</i>	<u>784,545</u>	<u>894,544</u>	<u>490,901</u>	<u>403,643</u>
Net Change in Fund Balance	<u>(481,820)</u>	<u>(591,819)</u>	<u>(160,038)</u>	<u>431,781</u>
Fund Balance at Beginning of Year	408,733	408,733	408,733	0
Prior Year Encumbrances Appropriated	<u>265,398</u>	<u>265,398</u>	<u>265,398</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$192,311</u></u>	<u><u>\$82,312</u></u>	<u><u>\$514,093</u></u>	<u><u>\$431,781</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$54,141	\$0	\$0	\$0
Other	0	0	0	0
<i>Total Revenues</i>	<u>54,141</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Youth Services Subsidy				
Personal Services	45,000	17,166	17,166	0
Fringe Benefits	15,300	7,511	7,511	0
Supplies and Materials	1,000	0	0	0
Other Expenditures	9,200	217	217	0
Total Public Safety	70,500	24,894	24,894	0
Capital Outlay	8,641	0	0	0
<i>Total Expenditures</i>	<u>79,141</u>	<u>24,894</u>	<u>24,894</u>	<u>0</u>
Net Change in Fund Balance	(25,000)	(24,894)	(24,894)	0
Fund Balance at Beginning of Year	58,459	58,459	58,459	0
Fund Balance at End of Year	<u>\$33,459</u>	<u>\$33,565</u>	<u>\$33,565</u>	<u>\$0</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Tuberculosis Levy Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Tuberculosis Clinic				
Contractual Services	200	200	0	200
<i>Total Expenditures</i>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>
Net Change in Fund Balance	(200)	(200)	0	200
Fund Balance at Beginning of Year	<u>7,271</u>	<u>7,271</u>	<u>7,271</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,071</u></u>	<u><u>\$7,071</u></u>	<u><u>\$7,271</u></u>	<u><u>\$200</u></u>

PIKE COUNTY
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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$15,000	\$15,000	\$12,522	(\$2,478)
<i>Total Revenues</i>	15,000	15,000	12,522	(2,478)
Expenditures:				
Current:				
General Government - Judicial County Court Computerization Other Expenditures	35,306	49,101	42,356	6,745
<i>Total Expenditures</i>	35,306	49,101	42,356	6,745
Net Change in Fund Balance	(20,306)	(34,101)	(29,834)	4,267
Fund Balance at Beginning of Year	135,903	135,903	135,903	0
Prior Year Encumbrances	2,078	2,078	2,078	0
Fund Balance at End of Year	<u>\$117,675</u>	<u>\$103,880</u>	<u>\$108,147</u>	<u>\$4,267</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$12,000	\$12,000	\$10,737	(\$1,263)
<i>Total Revenues</i>	<u>12,000</u>	<u>12,000</u>	<u>10,737</u>	<u>(1,263)</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Computer Legal Research				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>12,000</u>	<u>12,000</u>	<u>10,737</u>	<u>(1,263)</u>
Fund Balance at Beginning of Year	<u>179,768</u>	<u>179,768</u>	<u>179,768</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$191,768</u></u>	<u><u>\$191,768</u></u>	<u><u>\$190,505</u></u>	<u><u>(\$1,263)</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Recorder's Equipment Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$49,000	\$14,400	\$14,540	\$140
<i>Total Revenues</i>	49,000	14,400	14,540	140
Expenditures:				
Current:				
General Government - Legislative and Executive County Recorder's Equipment Contractual Services	45,867	45,052	31,989	13,063
Capital Outlay	4,000	4,503	4,185	318
<i>Total Expenditures</i>	49,867	49,555	36,174	13,381
Net Change in Fund Balance	(867)	(35,155)	(21,634)	13,521
Fund Balance at Beginning of Year	34,287	34,287	34,287	0
Prior Year Encumbrances Appropriated	6,800	6,800	6,800	0
Fund Balance at End of Year	\$40,220	\$5,932	\$19,453	\$13,521

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Certificate of Title Administration Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$102,000	\$102,000	\$143,385	\$41,385
<i>Total Revenues</i>	102,000	102,000	143,385	41,385
Expenditures:				
Current:				
General Government - Judicial				
Certificate of Title Administration				
Personal Services	69,192	69,192	64,027	5,165
Fringe Benefits	40,936	40,636	39,424	1,212
Supplies and Materials	5,000	5,000	3,788	1,212
Contractual Services	3,900	3,900	1,773	2,127
Other Expenditures	3,000	3,300	2,818	482
Total General Government - Judicial	122,028	122,028	111,830	10,198
Capital Outlay	4,000	4,000	131	3,869
<i>Total Expenditures</i>	126,028	126,028	111,961	14,067
Net Change in Fund Balance	(24,028)	(24,028)	31,424	55,452
Fund Balance at Beginning of Year	84,562	84,562	84,562	0
Fund Balance at End of Year	\$60,534	\$60,534	\$115,986	\$55,452

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,000	\$9,222	\$9,222	\$0
<i>Total Revenues</i>	10,000	9,222	9,222	0
Expenditures:				
Current:				
Public Safety				
Federal DOE in Principle				
Materials and Supplies	300	0	0	0
Total Public Safety	300	0	0	0
Capital Outlay	9,700	9,222	9,222	0
<i>Total Expenditures</i>	10,000	9,222	9,222	0
Excess of Revenues Over Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Advances - In	0	0	10,000	10,000
Advances - Out	0	0	(20,000)	(20,000)
<i>Total Other Financing Sources (Uses)</i>	0	0	(10,000)	(10,000)
Net Change in Fund Balance	0	0	(10,000)	(10,000)
Fund Balance at Beginning of Year	10,419	10,419	10,419	0
Fund Balance at End of Year	\$10,419	\$10,419	\$419	(\$10,000)

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Trust				
Supplies and Materials	2,000	0	0	0
Capital Outlay	2,000	4,500	4,471	29
<i>Total Expenditures</i>	<u>4,000</u>	<u>4,500</u>	<u>4,471</u>	<u>29</u>
Excess of Revenues Under Expenditures	<u>(4,000)</u>	<u>(4,500)</u>	<u>(4,471)</u>	<u>29</u>
Other Financing Sources:				
Proceeds From Sale of Capital Assets	3,000	0	0	0
<i>Total Other Financing Sources</i>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,000)	(4,500)	(4,471)	29
Fund Balance at Beginning of Year	<u>5,609</u>	<u>5,609</u>	<u>5,609</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,609</u></u>	<u><u>\$1,109</u></u>	<u><u>\$1,138</u></u>	<u><u>\$29</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$12,000	\$0	\$0	\$0
Other	15,000	0	0	0
<i>Total Revenues</i>	<u>27,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
DARE Program				
Personal Services	33,500	0	0	0
Fringe Benefits	20,000	7,420	834	6,586
Other	0	5,583	5,583	0
<i>Total Expenditures</i>	<u>53,500</u>	<u>13,003</u>	<u>6,417</u>	<u>6,586</u>
Excess of Revenues Under Expenditures	<u>(26,500)</u>	<u>(13,003)</u>	<u>(6,417)</u>	<u>6,586</u>
Other Financing Sources (Uses):				
Transfers - In	25,000	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>(1,500)</u>	<u>(13,003)</u>	<u>(6,417)</u>	<u>6,586</u>
Fund Balance at Beginning of Year	<u>13,003</u>	<u>13,003</u>	<u>13,003</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,503</u></u>	<u><u>\$0</u></u>	<u><u>\$6,586</u></u>	<u><u>\$6,586</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$1,500	\$1,500	\$2,881	\$1,381
<i>Total Revenues</i>	1,500	1,500	2,881	1,381
Expenditures:				
Current:				
General Government - Judicial Juvenile Court Computerization Other Expenditures	9,000	11,000	2,000	9,000
<i>Total Expenditures</i>	9,000	11,000	2,000	9,000
Net Change in Fund Balance	(7,500)	(9,500)	881	10,381
Fund Balance at Beginning of Year	7,509	7,509	7,509	0
Prior Year Encumbrances	2,000	2,000	2,000	0
Fund Balance at End of Year	<u>\$2,009</u>	<u>\$9</u>	<u>\$10,390</u>	<u>\$10,381</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$200,598	\$200,598	\$373,827	\$173,229
Charges for Services	147,799	147,799	147,799	0
Intergovernmental	25,195	25,195	25,195	0
Other	34,185	34,185	1,735	(32,450)
<i>Total Revenues</i>	<u>407,777</u>	<u>407,777</u>	<u>548,556</u>	<u>140,779</u>
Expenditures:				
Current:				
Public Safety				
Emergency Medical Services				
Personal Services	98,000	118,000	88,462	29,538
Fringe Benefits	66,500	68,371	42,874	25,497
Supplies and Materials	71,332	71,332	26,063	45,269
Contractual Services	50,000	50,000	13,555	36,445
Other Expenditures	119,836	164,443	104,371	60,072
Total Public Safety	<u>405,668</u>	<u>472,146</u>	<u>275,325</u>	<u>196,821</u>
Capital Outlay	<u>30,000</u>	<u>774,742</u>	<u>272,296</u>	<u>502,446</u>
<i>Total Expenditures</i>	<u>435,668</u>	<u>1,246,888</u>	<u>547,621</u>	<u>699,267</u>
Net Change in Fund Balance	(27,891)	(839,111)	935	840,046
Fund Balance at Beginning of Year	1,260,800	1,260,800	1,260,800	0
Prior Year Encumbrances Appropriated	<u>23,030</u>	<u>23,030</u>	<u>23,030</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,255,939</u></u>	<u><u>\$444,719</u></u>	<u><u>\$1,284,765</u></u>	<u><u>\$840,046</u></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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$3,345	\$3,345	\$3,944	\$599
<i>Total Revenues</i>	<u>3,345</u>	<u>3,345</u>	<u>3,944</u>	<u>599</u>
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Computerization				
Other Expenditures	21,000	21,000	5,364	15,636
<i>Total Expenditures</i>	<u>21,000</u>	<u>21,000</u>	<u>5,364</u>	<u>15,636</u>
Net Change in Fund Balance	(17,655)	(17,655)	(1,420)	16,235
Fund Balance at Beginning of Year	35,812	35,812	35,812	0
Fund Balance at End of Year	<u>\$18,157</u>	<u>\$18,157</u>	<u>\$34,392</u>	<u>\$16,235</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$0	\$0	\$468	\$468
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>468</u>	<u>468</u>
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Computer Legal Research				
Other Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>468</u>	<u>468</u>
Fund Balance at Beginning of Year	<u>63</u>	<u>63</u>	<u>63</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$63</u></u>	<u><u>\$63</u></u>	<u><u>\$531</u></u>	<u><u>\$468</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$8,265	\$8,265	\$9,860	\$1,595
<i>Total Revenues</i>	<u>8,265</u>	<u>8,265</u>	<u>9,860</u>	<u>1,595</u>
Expenditures:				
Current:				
General Government - Judicial				
Common Pleas Ct. Computerization				
Personal Services	1,690	1,690	1,690	0
Fringe Benefits	347	347	334	13
Other Expenditures	9,978	9,978	8,654	1,324
Total General Government - Judicial	<u>12,015</u>	<u>12,015</u>	<u>10,678</u>	<u>1,337</u>
Capital Outlay	<u>0</u>	<u>800</u>	<u>0</u>	<u>800</u>
<i>Total Expenditures</i>	<u>12,015</u>	<u>12,815</u>	<u>10,678</u>	<u>2,137</u>
Net Change in Fund Balance	<u>(3,750)</u>	<u>(4,550)</u>	<u>(818)</u>	<u>3,732</u>
Fund Balance at Beginning of Year	<u>6,903</u>	<u>6,903</u>	<u>6,903</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,153</u></u>	<u><u>\$2,353</u></u>	<u><u>\$6,085</u></u>	<u><u>\$3,732</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$1,300	\$1,300	\$1,326	\$26
<i>Total Revenues</i>	1,300	1,300	1,326	26
Expenditures:				
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Net Change in Fund Balance	1,300	1,300	1,326	26
Fund Balance at Beginning of Year	5,858	5,858	5,858	0
Fund Balance at End of Year	<u>\$7,158</u>	<u>\$7,158</u>	<u>\$7,184</u>	<u>\$26</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$0	\$0	\$783	\$783
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>783</u>	<u>783</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	<u>0</u>	<u>0</u>	<u>783</u>	<u>783</u>
Fund Balance at Beginning of Year	<u>88</u>	<u>88</u>	<u>88</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$88</u></u>	<u><u>\$88</u></u>	<u><u>\$871</u></u>	<u><u>\$783</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$350,761	\$350,761	\$525,463	\$174,702
Intergovernmental	859,000	859,000	859,595	595
Other	24,940	27,740	68,106	40,366
<i>Total Revenues</i>	<u>1,234,701</u>	<u>1,237,501</u>	<u>1,453,164</u>	<u>215,663</u>
Expenditures:				
Current:				
Human Services				
Children Services				
Personal Services	377,000	377,000	337,685	39,315
Fringe Benefits	180,300	213,121	188,636	24,485
Supplies and Materials	5,900	5,900	5,221	679
Contractual Services	825,464	798,464	728,224	70,240
Other Expenditures	132,116	134,095	102,583	31,512
Total Human Services	1,520,780	1,528,580	1,362,349	166,231
Capital Outlay	1,500	1,500	477	1,023
<i>Total Expenditures</i>	<u>1,522,280</u>	<u>1,530,080</u>	<u>1,362,826</u>	<u>167,254</u>
Excess of Revenues Under Expenditures	<u>(287,579)</u>	<u>(292,579)</u>	<u>90,338</u>	<u>382,917</u>
Other Financing Uses:				
Transfers - Out	(6,272)	(6,272)	(6,272)	0
<i>Total Other Financing Uses</i>	<u>(6,272)</u>	<u>(6,272)</u>	<u>(6,272)</u>	<u>0</u>
Net Change in Fund Balance	(293,851)	(298,851)	84,066	382,917
Fund Balance at Beginning of Year	252,965	252,965	252,965	0
Prior Year Encumbrances Appropriated	93,069	93,069	93,069	0
Fund Balance at End of Year	<u>\$52,183</u>	<u>\$47,183</u>	<u>\$430,100</u>	<u>\$382,917</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, 2009

	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>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>6,166</u>	<u>6,166</u>	<u>6,166</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,166</u></u>	<u><u>\$6,166</u></u>	<u><u>\$6,166</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
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, 2009

	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				
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>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,165</u>	<u>1,165</u>	<u>1,165</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,165</u></u>	<u><u>\$1,165</u></u>	<u><u>\$1,165</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$6,000	\$6,000	\$19,911	\$13,911
<i>Total Revenues</i>	<u>6,000</u>	<u>6,000</u>	<u>19,911</u>	<u>13,911</u>
Expenditures:				
Current:				
Economic Development & Assistance				
CHIP Housing Revolving Loan				
Personal Services	5,601	5,841	5,841	0
Fringe Benefits	399	5,709	5,701	8
Contractual Services	6,420	25,967	19,370	6,597
Other Expenditures	15,805	28,390	23,261	5,129
<i>Total Expenditures</i>	<u>28,225</u>	<u>65,907</u>	<u>54,173</u>	<u>11,734</u>
Net Change in Fund Balance	<u>(22,225)</u>	<u>(59,907)</u>	<u>(34,262)</u>	<u>25,645</u>
Fund Balance at Beginning of Year	58,853	58,853	58,853	0
Prior Year Encumbrances Appropriated	<u>22,225</u>	<u>22,225</u>	<u>22,225</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$58,853</u></u>	<u><u>\$21,171</u></u>	<u><u>\$46,816</u></u>	<u><u>\$25,645</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$27,000	\$20,761	\$20,761	\$0
<i>Total Revenues</i>	<u>27,000</u>	<u>20,761</u>	<u>20,761</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Emergency Management Assistance Cooperation Agreement				
Personal Services	42,758	43,878	43,878	0
Fringe Benefits	22,938	25,899	25,779	120
Supplies and Materials	650	1,650	1,280	370
Contractual Services	4,910	6,410	4,597	1,813
Other Expenditures	2,300	4,669	3,646	1,023
Total Public Safety	<u>73,556</u>	<u>82,506</u>	<u>79,180</u>	<u>3,326</u>
Capital Outlay	100	100	0	100
<i>Total Expenditures</i>	<u>73,656</u>	<u>82,606</u>	<u>79,180</u>	<u>3,426</u>
Excess of Revenues Under Expenditures	<u>(46,656)</u>	<u>(61,845)</u>	<u>(58,419)</u>	<u>3,426</u>
Other Financing Sources:				
Advances Out	0	0	(10,000)	(10,000)
Transfers In	50,000	43,761	43,761	0
<i>Total Other Financing Sources</i>	<u>50,000</u>	<u>43,761</u>	<u>33,761</u>	<u>(10,000)</u>
Net Change in Fund Balance	<u>3,344</u>	<u>(18,084)</u>	<u>(24,658)</u>	<u>(6,574)</u>
Fund Balance at Beginning of Year	29,827	29,827	29,827	0
Prior Year Encumbrances Appropriated	1,381	1,381	1,381	0
Fund Balance at End of Year	<u><u>\$34,552</u></u>	<u><u>\$13,124</u></u>	<u><u>\$6,550</u></u>	<u><u>(\$6,574)</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Delinquent Real Estate Tax and Assessment Collection Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$35,575	\$26,272	\$26,272	\$0
Intergovernmental	35,575	26,272	26,272	0
Other	0	108	108	0
<i>Total Revenues</i>	<u>71,150</u>	<u>52,652</u>	<u>52,652</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Treasurer				
Personal Services	20,000	20,000	14,895	5,105
Fringe Benefits	860	3,992	3,043	949
Other Expenditures	811	1,591	1,262	329
Total Treasurer	<u>21,671</u>	<u>25,583</u>	<u>19,200</u>	<u>6,383</u>
Prosecuting Attorney				
Personal Services	34,629	34,990	34,990	0
Fringe Benefits	7,082	11,082	9,499	1,583
Supplies and Materials	2,000	2,000	1,971	29
Other Expenditures	10,400	10,038	4,903	5,135
Total Prosecuting Attorney	<u>54,111</u>	<u>58,110</u>	<u>51,363</u>	<u>6,747</u>
Total General Government - Legislative and Executive	<u>75,782</u>	<u>83,693</u>	<u>70,563</u>	<u>13,130</u>
Capital Outlay	<u>4,167</u>	<u>4,167</u>	<u>3,322</u>	<u>845</u>
<i>Total Expenditures</i>	<u>79,949</u>	<u>87,860</u>	<u>73,885</u>	<u>13,975</u>
Net Change in Fund Balance	<u>(8,799)</u>	<u>(35,208)</u>	<u>(21,233)</u>	<u>13,975</u>
Fund Balance at Beginning of Year	276,874	276,874	276,874	0
Prior Year Encumbrances	<u>3,378</u>	<u>3,378</u>	<u>3,378</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$271,453</u></u>	<u><u>\$245,044</u></u>	<u><u>\$259,019</u></u>	<u><u>\$13,975</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Drug Law Enforcement Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$0	\$0	\$0
<i>Total Revenues</i>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Drug Law Enforcement				
Other Expenditures	3,000	3,775	3,175	600
<i>Total Expenditures</i>	<u>3,000</u>	<u>3,775</u>	<u>3,175</u>	<u>600</u>
Net Change in Fund Balance	<u>(1,000)</u>	<u>(3,775)</u>	<u>(3,175)</u>	<u>600</u>
Fund Balance at Beginning of Year	<u>3,912</u>	<u>3,912</u>	<u>3,912</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,912</u></u>	<u><u>\$137</u></u>	<u><u>\$737</u></u>	<u><u>\$600</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,500	\$2,500	\$2,500	\$0
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Judicial Indigent Guardianship Other Expenditures	2,950	9,995	5,959	4,036
Total General Government - Judicial	<u>2,950</u>	<u>9,995</u>	<u>5,959</u>	<u>4,036</u>
<i>Total Expenditures</i>	<u>2,950</u>	<u>9,995</u>	<u>5,959</u>	<u>4,036</u>
Net Change in Fund Balance	<u>(450)</u>	<u>(7,495)</u>	<u>(3,459)</u>	<u>4,036</u>
Fund Balance at Beginning of Year	35,803	35,803	35,803	0
Prior Year Encumbrances	<u>248</u>	<u>248</u>	<u>248</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$35,601</u></u>	<u><u>\$28,556</u></u>	<u><u>\$32,592</u></u>	<u><u>\$4,036</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,000	\$13,000	\$14,299	\$1,299
<i>Total Revenues</i>	13,000	13,000	14,299	1,299
Expenditures:				
Current:				
Public Safety				
Community Right to Know Emergency				
Personal Services	5,500	5,577	5,577	0
Fringe Benefits	1,341	1,341	1,106	235
Supplies and Materials	2,000	2,000	69	1,931
Other Expenditures	3,000	3,000	724	2,276
Total Public Safety	11,841	11,918	7,476	4,442
Capital Outlay	2,000	18,000	13,993	4,007
<i>Total Expenditures</i>	13,841	29,918	21,469	8,449
Net Change in Fund Balance	(841)	(16,918)	(7,170)	9,748
Fund Balance at Beginning of Year	44,657	44,657	44,657	0
Fund Balance at End of Year	\$43,816	\$27,739	\$37,487	\$9,748

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$8,000	\$8,000	\$8,881	\$881
<i>Total Revenues</i>	<u>8,000</u>	<u>8,000</u>	<u>8,881</u>	<u>881</u>
Expenditures:				
Current:				
General Government - Judicial Indigent Drivers Alcohol Treatment Contractual Services	8,000	8,000	3,295	4,705
<i>Total Expenditures</i>	<u>8,000</u>	<u>8,000</u>	<u>3,295</u>	<u>4,705</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>5,586</u>	<u>5,586</u>
Fund Balance at Beginning of Year	7,977	7,977	7,977	0
Prior Year Encumbrances	<u>419</u>	<u>419</u>	<u>419</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,396</u></u>	<u><u>\$8,396</u></u>	<u><u>\$13,982</u></u>	<u><u>\$5,586</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$1,000	\$203	\$203	\$0
<i>Total Revenues</i>	1,000	203	203	0
Expenditures:				
Current:				
General Government - Judicial				
Enforcement and Education				
Supplies and Materials	1,000	2,872	2,860	12
Other Expenditures	1,000	628	0	628
Total General Government - Judicial	2,000	3,500	2,860	640
Capital Outlay	500	0	0	0
<i>Total Expenditures</i>	2,500	3,500	2,860	640
Net Change in Fund Balance	(1,500)	(3,297)	(2,657)	640
Fund Balance at Beginning of Year	5,977	5,977	5,977	0
Fund Balance at End of Year	<u>\$4,477</u>	<u>\$2,680</u>	<u>\$3,320</u>	<u>\$640</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$51,000	\$51,000	\$65,689	\$14,689
<i>Total Revenues</i>	<u>51,000</u>	<u>51,000</u>	<u>65,689</u>	<u>14,689</u>
Expenditures:				
Current:				
Judicial				
Felony and Delinquent Care				
Personal Services	30,000	58,208	58,208	0
Fringe Benefits	5,700	16,202	15,298	904
Contractual Services	74,300	107,300	51,342	55,958
Other Expenditures	51,000	51,000	25,168	25,832
Total Judicial	<u>161,000</u>	<u>232,710</u>	<u>150,016</u>	<u>82,694</u>
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
<i>Total Expenditures</i>	<u>166,000</u>	<u>237,710</u>	<u>150,016</u>	<u>87,694</u>
Net Change in Fund Balance	<u>(115,000)</u>	<u>(186,710)</u>	<u>(84,327)</u>	<u>102,383</u>
Fund Balance at Beginning of Year	<u>217,080</u>	<u>217,080</u>	<u>217,080</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$102,080</u></u>	<u><u>\$30,370</u></u>	<u><u>\$132,753</u></u>	<u><u>\$102,383</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$2,343	\$2,343
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,343</u>	<u>2,343</u>
Expenditures:				
Current:				
Judicial				
Probate Alternative				
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>2,343</u>	<u>2,343</u>
Fund Balance at Beginning of Year	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$300</u></u>	<u><u>\$300</u></u>	<u><u>\$2,643</u></u>	<u><u>\$2,343</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$52,757	\$55,581	\$55,581	\$0
Other	0	4,075	4,192	117
<i>Total Revenues</i>	<u>52,757</u>	<u>59,656</u>	<u>59,773</u>	<u>117</u>
Expenditures:				
Current:				
Public Safety				
Community Corrections				
Personal Services	29,970	29,970	29,514	456
Fringe Benefits	14,514	14,290	12,890	1,400
Supplies and Materials	500	510	510	0
Contractual Services	9,993	10,672	9,870	802
Other Expenditures	2,802	6,868	6,490	378
Total Public Safety	<u>57,779</u>	<u>62,310</u>	<u>59,274</u>	<u>3,036</u>
Capital Outlay	0	4,348	4,348	0
<i>Total Expenditures</i>	<u>57,779</u>	<u>66,658</u>	<u>63,622</u>	<u>3,036</u>
Net Change in Fund Balance	<u>(5,022)</u>	<u>(7,002)</u>	<u>(3,849)</u>	<u>3,153</u>
Fund Balance at Beginning of Year	8,272	8,272	8,272	0
Prior Year Encumbrances Appropriated	1,286	1,286	1,286	0
Fund Balance at End of Year	<u>\$4,536</u>	<u>\$2,556</u>	<u>\$5,709</u>	<u>\$3,153</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$21,000	\$17,635	\$17,635	\$0
Interest	0	28	28	0
<i>Total Revenues</i>	<u>21,000</u>	<u>17,663</u>	<u>17,663</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Block Grant				
Personal Services	17,000	17,000	14,941	2,059
Fringe Benefits	3,973	3,973	3,272	701
<i>Total Expenditures</i>	<u>20,973</u>	<u>20,973</u>	<u>18,213</u>	<u>2,760</u>
Excess of Revenues Over (Under) Expenditures	<u>27</u>	<u>(3,310)</u>	<u>(550)</u>	<u>2,760</u>
Other Financing Uses:				
Advances - In	0	0	4,000	4,000
Advances - Out	0	0	(4,000)	(4,000)
<i>Total Other Financing Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>27</u>	<u>(3,310)</u>	<u>(550)</u>	<u>2,760</u>
Fund Balance at Beginning of Year	<u>10,457</u>	<u>10,457</u>	<u>10,457</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,484</u></u>	<u><u>\$7,147</u></u>	<u><u>\$9,907</u></u>	<u><u>\$2,760</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, 2009

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Bulletproof Vest Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$4,471	\$4,471	\$0
<i>Total Revenues</i>	<u>0</u>	<u>4,471</u>	<u>4,471</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Bulletproof Vest				
Other	0	4,471	4,471	0
<i>Total Expenditures</i>	<u>0</u>	<u>4,471</u>	<u>4,471</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$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)
Court Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

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

PIKE COUNTY
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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$15,686	\$15,686	\$0
<i>Total Revenues</i>	<u>0</u>	<u>15,686</u>	<u>15,686</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Electronic Monitor House				
Other Expenditures	0	15,686	0	15,686
<i>Total Expenditures</i>	<u>0</u>	<u>15,686</u>	<u>0</u>	<u>15,686</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>15,686</u>	<u>15,686</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$15,686</u></u>	<u><u>\$15,686</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Electronic Monitor House Arrest Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$59	\$59
Fines and Forfeitures	0	0	138	138
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>197</u>	<u>197</u>
Expenditures:				
Current:				
Public Safety				
Electronic Monitor House				
Contractual Services	0	1,100	985	115
<i>Total Expenditures</i>	<u>0</u>	<u>1,100</u>	<u>985</u>	<u>115</u>
Net Change in Fund Balance	<u>0</u>	<u>(1,100)</u>	<u>(788)</u>	<u>312</u>
Fund Balance at Beginning of Year	<u>20,730</u>	<u>20,730</u>	<u>20,730</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$20,730</u></u>	<u><u>\$19,630</u></u>	<u><u>\$19,942</u></u>	<u><u>\$312</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,500	\$6,839	\$6,839	\$0
<i>Total Revenues</i>	<u>7,500</u>	<u>6,839</u>	<u>6,839</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Probation				
Personal Services	0	0	0	0
Fringe Benefits	0	115	115	0
Supplies and Materials	100	100	0	100
Contractual Services	100	100	0	100
Other Expenditures	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Total General Government - Judicial	<u>300</u>	<u>415</u>	<u>115</u>	<u>300</u>
Capital Outlay	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
<i>Total Expenditures</i>	<u>400</u>	<u>515</u>	<u>115</u>	<u>400</u>
Excess of Revenues Over (Under) Expenditures	<u>7,100</u>	<u>6,324</u>	<u>6,724</u>	<u>400</u>
Other Financing Sources (Uses):				
Advances - In	0	460	460	0
Advances - Out	<u>0</u>	<u>0</u>	<u>(460)</u>	<u>(460)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>460</u>	<u>0</u>	<u>(460)</u>
Net Change in Fund Balance	<u>7,100</u>	<u>6,784</u>	<u>6,724</u>	<u>(60)</u>
Fund Balance at Beginning of Year	<u>5,786</u>	<u>5,786</u>	<u>5,786</u>	<u>0</u>
Fund Balance at End of Year	<u>\$12,886</u>	<u>\$12,570</u>	<u>\$12,510</u>	<u>(\$60)</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, 2009

	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>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,307</u>	<u>1,307</u>	<u>1,307</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,307</u></u>	<u><u>\$1,307</u></u>	<u><u>\$1,307</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
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, 2009

	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>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>4,306</u>	<u>4,306</u>	<u>4,306</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,306</u></u>	<u><u>\$4,306</u></u>	<u><u>\$4,306</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
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, 2009

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

PIKE COUNTY
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, 2009

	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>5,403</u>	<u>5,403</u>	<u>5,403</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,403</u></u>	<u><u>\$5,403</u></u>	<u><u>\$5,403</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
St. Homeland Sec. Part I Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
St. Homeland Sec. Part II Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$811	\$811	\$0
<i>Total Revenues</i>	<u>0</u>	<u>811</u>	<u>811</u>	<u>0</u>
Expenditures:				
Capital Outlay	0	811	811	0
<i>Total Expenditures</i>	<u>0</u>	<u>811</u>	<u>811</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FY07 Homeland Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$33,737	\$33,737	\$0
<i>Total Revenues</i>	<u>0</u>	<u>33,737</u>	<u>33,737</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FY07 Homeland Security Grant				
Other Expenditures	0	2,000	0	2,000
Total Public Safety	0	2,000	0	2,000
Capital Outlay	0	32,776	29,786	2,990
<i>Total Expenditures</i>	<u>0</u>	<u>34,776</u>	<u>29,786</u>	<u>4,990</u>
Excess of Revenues Over (Under) Expenditures	0	(1,039)	3,951	4,990
Other Financing Sources (Uses):				
Advances - In	0	0	1,500	1,500
Advances - Out	0	0	(1,500)	(1,500)
<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	(1,039)	3,951	4,990
Fund Balance at Beginning of Year	1,039	1,039	1,039	0
Fund Balance at End of Year	<u>\$1,039</u>	<u>\$0</u>	<u>\$4,990</u>	<u>\$4,990</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$11,523	\$11,523	\$14,325	\$2,802
<i>Total Revenues</i>	11,523	11,523	14,325	2,802
Expenditures:				
Current:				
Judicial				
Mediation				
Other Expenditures	20,000	20,000	15,531	4,469
<i>Total Expenditures</i>	20,000	20,000	15,531	4,469
Net Change in Fund Balance	(8,477)	(8,477)	(1,206)	7,271
Fund Balance at Beginning of Year	33,574	33,574	33,574	0
Fund Balance at End of Year	\$25,097	\$25,097	\$32,368	\$7,271

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FY08 Homeland Security Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$8,000	\$8,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FY08 Homeland Security				
Capital Outlay	0	8,000	8,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>414</u>	<u>414</u>	<u>414</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$414</u></u>	<u><u>\$414</u></u>	<u><u>\$414</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$25,000	\$25,000	\$44,365	\$19,365
Other	0	0	1,071	1,071
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>45,436</u>	<u>20,436</u>
Expenditures:				
Judicial				
County Court Special Project				
Personal Services	22,100	22,100	21,670	430
Fringe Benefits	4,519	4,298	4,232	66
Other Expenditures	2,811	3,032	1,810	1,222
<i>Total Expenditures</i>	<u>29,430</u>	<u>29,430</u>	<u>27,712</u>	<u>1,718</u>
Net Change in Fund Balance	<u>(4,430)</u>	<u>(4,430)</u>	<u>17,724</u>	<u>22,154</u>
Fund Balance at Beginning of Year	69,327	69,327	69,327	0
Prior Year Encumbrances	<u>311</u>	<u>311</u>	<u>311</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$65,208</u></u>	<u><u>\$65,208</u></u>	<u><u>\$87,362</u></u>	<u><u>\$22,154</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, 2009

	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>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>337</u>	<u>337</u>	<u>337</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$337</u></u>	<u><u>\$337</u></u>	<u><u>\$337</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Community Day Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	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	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>194</u>	<u>194</u>	<u>194</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$194</u></u>	<u><u>\$194</u></u>	<u><u>\$194</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Buffer Zone Protection Program Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	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>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>149</u>	<u>149</u>	<u>149</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$149</u></u>	<u><u>\$149</u></u>	<u><u>\$149</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Wireless Govt Assist Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$60,000	\$60,000	\$87,118	\$27,118
<i>Total Revenues</i>	60,000	60,000	87,118	27,118
Expenditures:				
Public Safety				
Pike County Wireless Govt Assist				
Contractual Services	14,193	14,193	14,193	0
Other	0	107,117	107,117	0
Total Public Safety	14,193	121,310	121,310	0
Capital Outlay	32,191	32,191	7,145	25,046
<i>Total Expenditures</i>	46,384	153,501	128,455	25,046
Net Change in Fund Balance	13,616	(93,501)	(41,337)	52,164
Fund Balance at Beginning of Year	123,809	123,809	123,809	0
Prior Year Encumbrances	22,888	22,888	22,888	0
Fund Balance at End of Year	\$160,313	\$53,196	\$105,360	\$52,164

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$2,000	\$2,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Expenditures:				
Health				
Ohio Pet				
Other Expenditures	0	2,000	2,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$81,000	\$0	\$0	\$0
<i>Total Revenues</i>	81,000	0	0	0
Expenditures:				
Public Safety				
Ohio Peace Officer Training				
Other Expenditures	8,100	3,534	1,438	2,096
<i>Total Expenditures</i>	8,100	3,534	1,438	2,096
Net Change in Fund Balance	72,900	(3,534)	(1,438)	2,096
Fund Balance at Beginning of Year	3,534	3,534	3,534	0
Fund Balance at End of Year	<u>\$76,434</u>	<u>\$0</u>	<u>\$2,096</u>	<u>\$2,096</u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Sheriff Police Service Contract Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$15,000	\$15,000	\$16,860	\$1,860
<i>Total Revenues</i>	15,000	15,000	16,860	1,860
Expenditures:				
Public Safety				
Sheriff Police Service Contract				
Personal Services	0	17,250	16,202	1,048
Fringe Benefits	0	2,902	2,809	93
<i>Total Expenditures</i>	0	20,152	19,011	1,141
Excess of Revenues Over (Under) Expenditures	15,000	(5,152)	(2,151)	3,001
Other Financing Sources (Uses):				
Advance - In	0	0	1,200	1,200
Advance - Out	0	0	(1,200)	(1,200)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Net Change in Fund Balance	15,000	(5,152)	(2,151)	3,001
Fund Balance at Beginning of Year	5,492	5,492	5,492	0
Fund Balance at End of Year	\$20,492	\$340	\$3,341	\$3,001

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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fees, Licenses and Permits	\$0	\$55,000	\$96,250	\$41,250
<i>Total Revenues</i>	0	55,000	96,250	41,250
Expenditures:				
Current:				
General Government - Legislative and Executive County Commissioners M&R				
Other	0	52,500	52,500	0
<i>Total Expenditures</i>	0	52,500	52,500	0
Net Change in Fund Balance	0	2,500	43,750	41,250
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$2,500	\$43,750	\$41,250

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
LBS GPS C-Line Address Contract Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$107,117	\$107,117	\$0
Intergovernmental	0	57,883	13,280	(44,603)
<i>Total Revenues</i>	<u>0</u>	<u>165,000</u>	<u>120,397</u>	<u>(44,603)</u>
Expenditures:				
Current:				
Public Safety				
LBS GPS C-Line Address Contract				
Other	0	165,000	165,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>165,000</u>	<u>165,000</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(44,603)</u>	<u>(44,603)</u>
Other Financing Sources (Uses):				
Advance - In	0	0	57,883	57,883
Advance - Out	0	0	(13,280)	(13,280)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>44,603</u>	<u>44,603</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Senior Services Levy Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$0	\$0	\$273,435	\$273,435
Intergovernmental	0	0	45,938	45,938
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>319,373</u>	<u>319,373</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Pike Senior Service Levy				
Other	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>319,373</u>	<u>319,373</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$319,373</u></u>	<u><u>\$319,373</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Division Special Project Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fees, Licenses and Permits	\$0	\$0	\$2,996	\$2,996
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,996</u>	<u>2,996</u>
Expenditures:				
Current:				
Judicial				
Juvenile Division Special Project				
Other	<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>2,996</u>	<u>2,996</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,996</u></u>	<u><u>\$2,996</u></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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$2,119	\$2,119
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,119</u>	<u>2,119</u>
Expenditures:				
Current:				
Judicial				
Probate Division Special Project				
Other	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>2,119</u>	<u>2,119</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,119</u></u>	<u><u>\$2,119</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Indigent Driver Alcohol Treatment Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$0	\$0	\$77	\$77
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>77</u>	<u>77</u>
Expenditures:				
Current:				
Public Safety				
Juvenile Indigent Driver Alcohol				
Other	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>77</u>	<u>77</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$77</u></u>	<u><u>\$77</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Development Special Revenue Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget: Positive (Negative)
Revenues:				
Charges for Services	\$345,884	\$257,653	\$279,784	\$22,131
Intergovernmental	138,000	227,781	227,781	0
Other	0	245	245	0
Total Revenues	483,884	485,679	507,810	22,131
Expenditures:				
Current:				
Health				
Personal Services	105,670	105,670	96,765	8,905
Fringe Benefits	48,330	51,163	49,728	1,435
Supplies and Materials	1,000	1,000	499	501
Contractual Services	29,734	42,234	41,734	500
Other Expenditures	41,534	31,201	13,609	17,592
Total Health	226,268	231,268	202,335	28,933
Economic Development and Assistance				
Personal Services	26,402	39,003	39,002	1
Fringe Benefits	17,305	16,963	16,396	567
Supplies and Materials	1,000	1,000	0	1,000
Contractual Services	137,946	46,899	35,705	11,194
Other Expenditures	42,864	236,213	228,509	7,704
Debt Service:				
Principal	82,781	82,781	82,781	0
Total Economic Development and Assistance	308,298	422,859	402,393	20,466
Capital Outlay	2,000	29,937	27,937	2,000
Total Expenditures	536,566	684,064	632,665	51,399
Excess of Revenues Over (Under) Expenditures	(52,682)	(198,385)	(124,855)	73,530
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	3,600	605	605	0
Proceeds from Loan	82,781	82,781	82,781	0
Advances - In	0	0	91,000	91,000
Advances - Out	0	0	(91,000)	(91,000)
Total Other Financing Sources (Uses)	86,381	83,386	83,386	0
Net Change in Fund Balance	33,699	(114,999)	(41,469)	73,530
Fund Balance at Beginning of Year	259,584	259,584	259,584	0
Prior Year Encumbrances Appropriated	25,743	25,743	25,743	0
Fund Balance at End of Year	\$319,026	\$170,328	\$243,858	\$73,530

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$43,343	\$43,343	\$43,883	\$540
Other	0	0	0	0
<i>Total Revenues</i>	<u>43,343</u>	<u>43,343</u>	<u>43,883</u>	<u>540</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
SVAA Grant				
Legislative & Executive				
Personal Services	0	36,328	36,328	0
Fringe Benefits	0	7,414	7,313	101
<i>Total Expenditures</i>	<u>0</u>	<u>43,742</u>	<u>43,641</u>	<u>101</u>
Excess of Revenues Under Expenditures	<u>43,343</u>	<u>(399)</u>	<u>242</u>	<u>641</u>
Other Financing Sources (Uses):				
Advance - In	0	0	0	0
Advance - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>43,343</u>	<u>(399)</u>	<u>242</u>	<u>641</u>
Fund Balance at Beginning of Year	<u>21,225</u>	<u>21,225</u>	<u>21,225</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$64,568</u></u>	<u><u>\$20,826</u></u>	<u><u>\$21,467</u></u>	<u><u>\$641</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$11	\$11
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>11</u>	<u>11</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>11</u>	<u>11</u>
Fund Balance at Beginning of Year	<u>2,748</u>	<u>2,748</u>	<u>2,748</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,748</u></u>	<u><u>\$2,748</u></u>	<u><u>\$2,759</u></u>	<u><u>\$11</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$25,694	\$55,610	\$55,610	\$0
<i>Total Revenues</i>	<u>25,694</u>	<u>55,610</u>	<u>55,610</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	173,560	196,158	196,158	0
Interest and Fiscal Charges	121,563	130,131	130,131	0
<i>Total Expenditures</i>	<u>295,123</u>	<u>326,289</u>	<u>326,289</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(269,429)</u>	<u>(270,679)</u>	<u>(270,679)</u>	<u>0</u>
Other Financing Sources:				
Transfers - In	269,429	269,429	269,429	0
<i>Total Other Financing Sources</i>	<u>269,429</u>	<u>269,429</u>	<u>269,429</u>	<u>0</u>
Net Change in Fund Balance	0	(1,250)	(1,250)	0
Fund Balance at Beginning of Year	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,250</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 East Jackson Water Tap Notes Debt Service Fund
 For the Fiscal Year Ended December 31, 2009*

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

PIKE COUNTY
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Lapperell Cynthiana Water Notes Debt Service Fund
 For the Fiscal Year Ended December 31, 2009*

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

PIKE COUNTY
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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0	0
Expenditures:				
Debt Service:				
Principal Retirement	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	1,503	1,503	1,503	0
Fund Balance at End of Year	<u>\$1,503</u>	<u>\$1,503</u>	<u>\$1,503</u>	<u>\$0</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, 2009

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

PIKE COUNTY
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, 2009

	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>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>321</u>	<u>321</u>	<u>321</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$321</u></u>	<u><u>\$321</u></u>	<u><u>\$321</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Water Pollution Control Loan Debt Service Fund
For the Fiscal Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$2,500	\$1,193	\$1,193	\$0
<i>Total Revenues</i>	<u>2,500</u>	<u>1,193</u>	<u>1,193</u>	<u>0</u>
Expenditures:				
Public Works				
Other	0	5,000	3,548	1,452
Debt Service:				
Principal Retirement	2,500	2,500	2,250	250
<i>Total Expenditures</i>	<u>2,500</u>	<u>7,500</u>	<u>5,798</u>	<u>1,702</u>
Net Change in Fund Balance	<u>0</u>	<u>(6,307)</u>	<u>(4,605)</u>	<u>1,702</u>
Fund Balance at Beginning of Year	<u>27,296</u>	<u>27,296</u>	<u>27,296</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$27,296</u></u>	<u><u>\$20,989</u></u>	<u><u>\$22,691</u></u>	<u><u>\$1,702</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, 2009

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
ODOD Road Work Development Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$21,265	\$21,265	\$0
	<u>50,000</u>	<u>78,669</u>	<u>78,669</u>	<u>0</u>
<i>Total Revenues</i>	<u>50,000</u>	<u>99,934</u>	<u>99,934</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	100,000	1,000,000	1,000,000	0
Interest and Fiscal Charges	<u>0</u>	<u>24,790</u>	<u>24,790</u>	<u>0</u>
<i>Total Expenditures</i>	<u>100,000</u>	<u>1,024,790</u>	<u>1,024,790</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(50,000)</u>	<u>(924,856)</u>	<u>(924,856)</u>	<u>0</u>
Other Financing Sources:				
Issuance of Notes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(50,000)	(924,856)	(924,856)	0
Fund Balance at Beginning of Year	<u>924,856</u>	<u>924,856</u>	<u>924,856</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$874,856</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, 2009

	Issue II Grants	State-L Tip	East Jackson Water Tap	Wastewater Treatment
Assets:				
Equity in Pooled Cash and Investments	\$2	\$0	\$7,500	\$189
Due from Other Governments	35,593	0	0	175,000
<i>Total Assets</i>	<u>35,595</u>	<u>0</u>	<u>7,500</u>	<u>175,189</u>
Liabilities:				
Contracts Payable	0	0	0	4,839
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Deferred Revenue	0	0	0	125,000
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>129,839</u>
Fund Balances:				
Reserved:				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated, Reported in: Capital Projects Funds	35,595	0	7,500	45,350
<i>Total Fund Balances</i>	<u>35,595</u>	<u>0</u>	<u>7,500</u>	<u>45,350</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$35,595</u>	<u>\$0</u>	<u>\$7,500</u>	<u>\$175,189</u>

Fairgrounds Improvement	Pike Health Care Addition	Children Services Building	Pike Senior Services	ODOD Road Work Development	DOE/SODI Airport Grant	Market Street Office Complex Capital
\$0	\$82,423	\$320	\$140,446	\$0	\$77,323	\$10,591
0	0	0	0	0	0	0
0	82,423	320	140,446	0	77,323	10,591
0	0	0	27,452	0	2,128	0
0	0	0	22,285	0	0	0
2,203	0	0	13,022	0	0	0
120,000	0	0	500,000	0	0	0
0	0	0	0	0	0	0
122,203	0	0	562,759	0	2,128	0
0	0	0	112,994	0	42,020	0
(122,203)	82,423	320	(535,307)	0	33,175	10,591
(122,203)	82,423	320	(422,313)	0	75,195	10,591
\$0	\$82,423	\$320	\$140,446	\$0	\$77,323	\$10,591

(Continued)

PIKE COUNTY
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2009
(Continued)

	Sunfish Creek Road Waterline Capital	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Pine Top Road Waterline Project
Assets:				
Equity in Pooled Cash and Investments	\$22,690	\$193,339	\$1,669	\$3,279
Due from Other Governments	0	0	0	0
<i>Total Assets</i>	<u>22,690</u>	<u>193,339</u>	<u>1,669</u>	<u>3,279</u>
Liabilities:				
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Reserved:				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated, Reported in: Capital Projects Funds	22,690	193,339	1,669	3,279
<i>Total Fund Balances</i>	<u>22,690</u>	<u>193,339</u>	<u>1,669</u>	<u>3,279</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$22,690</u>	<u>\$193,339</u>	<u>\$1,669</u>	<u>\$3,279</u>

REHM's Additional Sewer Project	Pike Co. Record's Center	Scioto Twp Waterline	Pike County Courthouse Improvement	ARRA_ Mifflin Township	Misc. Capital Projects	Total Nonmajor Capital Projects
\$221	\$4	\$1	\$0	\$0	\$43,651	\$583,648
0	0	0	0	600,000	0	810,593
221	4	1	0	600,000	43,651	1,394,241
0	0	437,073	0	0	0	471,492
0	0	0	0	0	0	22,285
0	0	0	0	0	0	15,225
0	0	0	0	0	0	620,000
0	0	0	0	159,926	0	284,926
0	0	437,073	0	159,926	0	1,413,928
0	0	0	0	0	0	155,014
221	4	(437,072)	0	440,074	43,651	(174,701)
221	4	(437,072)	0	440,074	43,651	(19,687)
\$221	\$4	\$1	\$0	\$600,000	\$43,651	\$1,394,241

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2009*

	Issue II Grants	State-L Tip	East Jackson Water Tap	Wastewater Treatment
Revenues:				
Intergovernmental	\$687,294	\$75,198	\$0	\$220,100
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>687,294</u>	<u>75,198</u>	<u>0</u>	<u>220,100</u>
Expenditures:				
Current:				
Public Works	616,108	75,198	0	101,737
Capital Outlay	35,593	0	0	69,144
Debt Service:				
Principal Retirement	10,286	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>661,987</u>	<u>75,198</u>	<u>0</u>	<u>170,881</u>
Excess of Revenues Over (Under) Expenditures	<u>25,307</u>	<u>0</u>	<u>0</u>	<u>49,219</u>
Other Financing Sources (Uses):				
Revenue Bonds Issued	0	0	0	0
Transfers - In	10,286	0	0	0
Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>10,286</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	35,593	0	0	49,219
Fund Balances (Deficit) at Beginning of Year	<u>2</u>	<u>0</u>	<u>7,500</u>	<u>(3,869)</u>
Fund Balances (Deficit) at End of Year	<u>\$35,595</u>	<u>\$0</u>	<u>\$7,500</u>	<u>\$45,350</u>

Fairgrounds Improvement	Pike Health Care Addition	Children Services Building	Pike Senior Services	ODOD Road Work Development	DOE/SODI Airport Grant	Market Street Office Complex Capital
\$0	\$0	\$0	\$0	\$0	\$134,532	\$0
0	5,535	0	0	21,265	0	0
0	27,362	0	0	78,669	0	0
0	32,897	0	0	99,934	134,532	0
132,064	0	0	0	0	117,230	0
0	0	0	2,246,550	0	2,128	0
0	0	0	0	0	0	0
2,203	0	0	11,330	9,030	0	0
134,267	0	0	2,257,880	9,030	119,358	0
(134,267)	32,897	0	(2,257,880)	90,904	15,174	0
0	0	0	2,200,000	0	0	0
0	0	0	0	0	0	0
0	(29,733)	0	0	0	0	0
0	(29,733)	0	2,200,000	0	0	0
(134,267)	3,164	0	(57,880)	90,904	15,174	0
12,064	79,259	320	(364,433)	(90,904)	60,021	10,591
(\$122,203)	\$82,423	\$320	(\$422,313)	\$0	\$75,195	\$10,591

(Continued)

PIKE COUNTY
*Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2009
 (Continued)*

	Sunfish Creek Road Waterline Capital	Pike County Local Government Service Center	Pike Lake Road Waterline Capital	Pine Top Road Waterline Project
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	0	0	0
Other	1,193	74,054	0	0
<i>Total Revenues</i>	<u>1,193</u>	<u>74,054</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Works	3,548	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	2,250	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>5,798</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,605)</u>	<u>74,054</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Revenue Bonds Issued	0	0	0	0
Transfers - In	0	0	0	0
Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(4,605)	74,054	0	0
Fund Balances (Deficit) at Beginning of Year	<u>27,295</u>	<u>119,285</u>	<u>1,669</u>	<u>3,279</u>
Fund Balances (Deficit) at End of Year	<u><u>\$22,690</u></u>	<u><u>\$193,339</u></u>	<u><u>\$1,669</u></u>	<u><u>\$3,279</u></u>

REHM's Additional Sewer	Pike Co. Records Center	Scioto Twp Waterline	Pike County Courthouse Improvement	ARRA_ Mifflin Township	Misc. Capital Projects	Total Nonmajor Capital Projects
\$0	\$0	\$0	\$30,000	\$440,074	\$0	\$1,587,198
0	0	0	0	0	0	26,800
0	0	22,500	0	0	0	203,778
0	0	22,500	30,000	440,074	0	1,817,776
0	0	6,088	73,150	0	0	1,125,123
0	0	437,073	0	0	0	2,790,488
0	0	0	0	0	0	12,536
0	0	112	0	0	0	22,675
0	0	443,273	73,150	0	0	3,950,822
0	0	(420,773)	(43,150)	440,074	0	(2,133,046)
0	0	0	0	0	0	2,200,000
0	0	0	43,150	0	0	53,436
0	0	0	0	0	0	(29,733)
0	0	0	43,150	0	0	2,223,703
0	0	(420,773)	0	440,074	0	90,657
221	4	(16,299)	0	0	43,651	(110,344)
\$221	\$4	(\$437,072)	\$0	\$440,074	\$43,651	(\$19,687)

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$200,000	\$616,108	\$616,108	\$0
<i>Total Revenues</i>	200,000	616,108	616,108	0
Expenditures:				
Public Works				
Issue II				
Other Expenditures	200,000	616,108	616,108	0
<i>Total Expenditures</i>	200,000	616,108	616,108	0
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)
State LTIP Capital Projects Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$200,000	\$75,198	\$75,198	\$0
<i>Total Revenues</i>	200,000	75,198	75,198	0
Expenditures:				
Public Works				
State LTIP				
Other	200,000	75,198	75,198	0
<i>Total Expenditures</i>	200,000	75,198	75,198	0
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	\$0	\$0	\$0	\$0

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Wastewater Treatment Capital Projects Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$585,880	\$170,100	\$170,100	\$0
<i>Total Revenues</i>	<u>585,880</u>	<u>170,100</u>	<u>170,100</u>	<u>0</u>
Expenditures:				
Public Works				
Wastewater Treatment				
Contractual Services	0	104,128	104,128	0
Other	0	1,478	1,478	0
Total Public Works	<u>0</u>	<u>105,606</u>	<u>105,606</u>	<u>0</u>
Capital Outlay	<u>0</u>	<u>64,305</u>	<u>64,305</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>169,911</u>	<u>169,911</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>585,880</u>	<u>189</u>	<u>189</u>	<u>0</u>
Other Financing Sources (Uses):				
Advances - In	0	0	20,000	20,000
Advances - Out	0	0	(20,000)	(20,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	585,880	189	189	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>\$585,880</u></u>	<u><u>\$189</u></u>	<u><u>\$189</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, 2009

	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				
Fairgrounds Improvement				
Other	0	132,064	132,064	0
<i>Total Expenditures</i>	<u>0</u>	<u>132,064</u>	<u>132,064</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(132,064)</u>	<u>(132,064)</u>	<u>0</u>
Other Financing Sources (Uses):				
Notes Issued	0	120,000	120,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
Net Change in Fund Balance	0	(12,064)	(12,064)	0
Fund Balance at Beginning of Year	<u>12,064</u>	<u>12,064</u>	<u>12,064</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,064</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 Health Care Addition Capital Projects Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$5,627	\$5,627	\$5,627	\$0
Other	58,861	27,362	27,362	0
<i>Total Revenues</i>	64,488	32,989	32,989	0
Expenditures:				
Debt Service:				
Interest And Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
Excess of Revenues Over Expenditures	64,488	32,989	32,989	0
Other Financing Sources:				
Transfers - Out	(29,733)	(29,733)	(29,733)	0
<i>Total Other Financing Sources</i>	(29,733)	(29,733)	(29,733)	0
Net Change in Fund Balance	34,755	3,256	3,256	0
Fund Balance at Beginning of Year	79,167	79,167	79,167	0
Fund Balance at End of Year	\$113,922	\$82,423	\$82,423	\$0

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Senior Services Capital Projects Fund
For the Fiscal Year Ended December 31, 2009

	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				
Contractual Services	1,326	135,736	129,652	6,084
Materials and Supplies	0	45,988	18,471	27,517
Debt Service:				
Principal	0	245,000	245,000	0
Interest and Fiscal Charges	0	1,880	1,880	0
<i>Total Public Works</i>	<u>1,326</u>	<u>428,604</u>	<u>395,003</u>	<u>33,601</u>
Capital Outlay	0	2,214,096	2,211,422	2,674
<i>Total Expenditures</i>	<u>1,326</u>	<u>2,642,700</u>	<u>2,606,425</u>	<u>36,275</u>
Excess of Revenues Under Expenditures	<u>(1,326)</u>	<u>(2,642,700)</u>	<u>(2,606,425)</u>	<u>36,275</u>
Other Financing Sources:				
Proceeds from Notes	0	500,000	500,000	0
Proceeds from Bonds	0	2,200,000	2,200,000	0
Advances - In	0	0	22,285	22,285
Advances - Out	0	0	(120,285)	(120,285)
<i>Total Other Financing Sources</i>	<u>0</u>	<u>2,700,000</u>	<u>2,602,000</u>	<u>(98,000)</u>
Net Change in Fund Balance	<u>(1,326)</u>	<u>57,300</u>	<u>(4,425)</u>	<u>(61,725)</u>
Fund Balance at Beginning of Year	3,099	3,099	3,099	0
Prior Year Encumbrances Appropriated	<u>1,326</u>	<u>1,326</u>	<u>1,326</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,099</u></u>	<u><u>\$61,725</u></u>	<u><u>\$0</u></u>	<u><u>(\$61,725)</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$126,894	\$134,532	\$134,532	\$0
<i>Total Revenues</i>	126,894	134,532	134,532	0
Expenditures:				
Public Works				
DOE/SODI Airport				
Contractual Services	149,627	187,653	164,698	22,955
<i>Total Expenditures</i>	149,627	187,653	164,698	22,955
Net Change in Fund Balance	(22,733)	(53,121)	(30,166)	22,955
Fund Balance at Beginning of Year	30,387	30,387	30,387	0
Prior Year Encumbrances Appropriated	32,955	32,955	32,955	0
Fund Balance at End of Year	\$40,609	\$10,221	\$33,176	\$22,955

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, 2009

	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
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>10,592</u>	<u>10,592</u>	<u>10,592</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,592</u></u>	<u><u>\$10,592</u></u>	<u><u>\$10,592</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Local Government Service Center Capital Projects Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$74,054	\$74,054
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>74,054</u>	<u>74,054</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>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>74,054</u>	<u>74,054</u>
Fund Balance at Beginning of Year	<u>119,285</u>	<u>119,285</u>	<u>119,285</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$119,285</u></u>	<u><u>\$119,285</u></u>	<u><u>\$193,339</u></u>	<u><u>\$74,054</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, 2009

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

PIKE COUNTY
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, 2009

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Rehm's Additional Sewer Project Capital Projects Fund
For the Fiscal Year Ended December 31, 2009

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

PIKE COUNTY
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, 2009

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

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Scioto Twp Waterline Capital Projects Fund
For the Fiscal Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$22,500	\$22,500	\$0
<i>Total Revenues</i>	<u>0</u>	<u>22,500</u>	<u>22,500</u>	<u>0</u>
Expenditures:				
Public Works				
Scioto Twp Waterline				
Contract Services	0	13,967	13,967	0
Other Expenditures	0	6,088	6,088	0
Debt Service:				
Principal	0	23,939	23,939	0
Interest and Fiscal Charges	0	347	347	0
<i>Total Expenditures</i>	<u>0</u>	<u>44,341</u>	<u>44,341</u>	<u>0</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>(21,841)</u>	<u>(21,841)</u>	<u>0</u>
Other Financing Sources:				
Issuance of Notes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>(21,841)</u>	<u>(21,841)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>21,841</u>	<u>21,841</u>	<u>21,841</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$21,841</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$30,000	\$30,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Expenditures:				
Public Works				
Pike County Courthouse Improvement				
Contract Services	0	72,200	72,200	0
Other Expenditures	0	950	950	0
<i>Total Expenditures</i>	<u>0</u>	<u>73,150</u>	<u>73,150</u>	<u>0</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>(43,150)</u>	<u>(43,150)</u>	<u>0</u>
Other Financing Sources:				
Transfers - In	0	43,150	43,150	0
Advance - In	0	0	30,000	30,000
Advance - Out	0	0	(30,000)	(30,000)
<i>Total Other Financing Sources</i>	<u>0</u>	<u>43,150</u>	<u>43,150</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Misc. Capital Projects Fund
For the Fiscal Year Ended December 31, 2009

	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
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>42,148</u>	<u>42,148</u>	<u>42,148</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$42,148</u></u>	<u><u>\$42,148</u></u>	<u><u>\$42,148</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.

Unclaimed Money Fund

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

District Board of Health Fund

To account for the funds and sub-funds of the Board of Health for which the County is the fiscal agent.

Delinquent Real Estate Tax Sales Fund

To account for excess money received from the sale of delinquent real estate property. The 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 Pike Community Hospital to fund a portion of its operating expense.

County Court Agency Fund

To account for the fines and forfeitures of all of the county court systems.

Sheriff Agency Fund

To account for the activity of the sheriff's civil account.

Inmate Agency Fund

To account for the activity of the sheriff's inmate/commissary account.

Alimony and Child Support Fund

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

Undivided Tax Fund

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

Undivided Income Tax Fund

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

Law Library Fund

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

Continued

PIKE COUNTY
Combining Statement - Fiduciary Funds
(Continued)

House Bill 289 Fund

To account for the revenues received and the expenditures incurred in the implementation of the Ohio Family and Children First Council HB 289 Planning Mini Grant which provides funding to the County's FCFC interagency efforts to increase child well being in the County.

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, 2009

	Balance at 01/01/09	Additions	Reductions	Balance at 12/31/09
<i>Soil and Water Conservation</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$39,632	\$100,531	\$124,734	\$15,429
Due from Other Governments	17,546	0	17,546	0
<i>Total Assets</i>	<u>\$57,178</u>	<u>\$100,531</u>	<u>\$142,280</u>	<u>\$15,429</u>
<i>Liabilities:</i>				
Undistributed Monies	\$57,178	\$100,531	\$142,280	\$15,429
<i>Total Liabilities</i>	<u>\$57,178</u>	<u>\$100,531</u>	<u>\$142,280</u>	<u>\$15,429</u>
<i>Mental Health Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$0	\$154,671	\$154,671	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$154,671</u>	<u>\$154,671</u>	<u>\$0</u>
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$154,671	\$154,671	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$154,671</u>	<u>\$154,671</u>	<u>\$0</u>
<i>Unclaimed Money</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$155,507	\$4,583	\$0	\$160,090
<i>Total Assets</i>	<u>\$155,507</u>	<u>\$4,583</u>	<u>\$0</u>	<u>\$160,090</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$155,507	\$4,583	\$0	\$160,090
<i>Total Liabilities</i>	<u>\$155,507</u>	<u>\$4,583</u>	<u>\$0</u>	<u>\$160,090</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance at 01/01/09	Additions	Reductions	Balance at 12/31/09
<i>District Board of Health</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$965,565	\$1,802,306	\$1,830,580	\$937,291
Accounts Receivable	0	8,500	0	8,500
Due from Other Governments	36,931	0	36,931	0
<i>Total Assets</i>	<u>\$1,002,496</u>	<u>\$1,810,806</u>	<u>\$1,867,511</u>	<u>\$945,791</u>
<i>Liabilities:</i>				
Undistributed Monies	\$1,002,496	\$1,810,806	\$1,867,511	\$945,791
<i>Total Liabilities</i>	<u>\$1,002,496</u>	<u>\$1,810,806</u>	<u>\$1,867,511</u>	<u>\$945,791</u>
<i>Delinquent Real Estate Tax Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$169,455	\$0	\$0	\$169,455
<i>Total Assets</i>	<u>\$169,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,455</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$169,455	\$0	\$0	\$169,455
<i>Total Liabilities</i>	<u>\$169,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,455</u>
<i>Hospital Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$0	\$980,611	\$980,611	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$980,611</u>	<u>\$980,611</u>	<u>\$0</u>
<i>Liabilities:</i>				
Due to Other Governments	\$0	\$980,611	\$980,611	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$980,611</u>	<u>\$980,611</u>	<u>\$0</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance at 01/01/09	Additions	Reductions	Balance at 12/31/09
County Court Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$179,538	\$3,609,427	\$3,514,656	\$274,309
<i>Total Assets</i>	<u>\$179,538</u>	<u>\$3,609,427</u>	<u>\$3,514,656</u>	<u>\$274,309</u>
<i>Liabilities:</i>				
Undistributed Monies	\$179,538	\$3,609,427	\$3,514,656	\$274,309
<i>Total Liabilities</i>	<u>\$179,538</u>	<u>\$3,609,427</u>	<u>\$3,514,656</u>	<u>\$274,309</u>
Sheriff Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$169,057	\$1,069,495	\$967,766	\$270,786
<i>Total Assets</i>	<u>\$169,057</u>	<u>\$1,069,495</u>	<u>\$967,766</u>	<u>\$270,786</u>
<i>Liabilities:</i>				
Undistributed Monies	\$169,057	\$1,069,495	\$967,766	\$270,786
<i>Total Liabilities</i>	<u>\$169,057</u>	<u>\$1,069,495</u>	<u>\$967,766</u>	<u>\$270,786</u>
Inmate Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$10,034	\$20	\$2,354	\$7,700
<i>Total Assets</i>	<u>\$10,034</u>	<u>\$20</u>	<u>\$2,354</u>	<u>\$7,700</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$10,034	\$20	\$2,354	\$7,700
<i>Total Liabilities</i>	<u>\$10,034</u>	<u>\$20</u>	<u>\$2,354</u>	<u>\$7,700</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance at 01/01/09	Additions	Reductions	Balance at 12/31/09
<i>Alimony and Child Support</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$100	\$137,123	\$137,123	\$100
<i>Total Assets</i>	<u>\$100</u>	<u>\$137,123</u>	<u>\$137,123</u>	<u>\$100</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$100	\$137,123	\$137,123	\$100
<i>Total Liabilities</i>	<u>\$100</u>	<u>\$137,123</u>	<u>\$137,123</u>	<u>\$100</u>
<i>Undivided Tax</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$1,272,325	\$29,361,176	\$29,699,387	\$934,114
Receivables:				
Taxes	16,484,991	16,627,651	16,484,991	16,627,651
Due From Other Governments	87,185	83,014	87,185	83,014
<i>Total Assets</i>	<u>\$17,844,501</u>	<u>\$46,071,841</u>	<u>\$46,271,563</u>	<u>\$17,644,779</u>
<i>Liabilities:</i>				
Due to Other Governments	\$17,844,501	\$46,071,841	\$46,271,563	\$17,644,779
<i>Total Liabilities</i>	<u>\$17,844,501</u>	<u>\$46,071,841</u>	<u>\$46,271,563</u>	<u>\$17,644,779</u>
<i>Undivided Income Tax</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$1,051	\$1,551,742	\$1,551,742	\$1,051
Due From Other Governments	318,906	271,558	318,906	271,558
<i>Total Assets</i>	<u>\$319,957</u>	<u>\$1,823,300</u>	<u>\$1,870,648</u>	<u>\$272,609</u>
<i>Liabilities:</i>				
Due to Other Governments	\$319,957	\$1,823,300	\$1,870,648	\$272,609
<i>Total Liabilities</i>	<u>\$319,957</u>	<u>\$1,823,300</u>	<u>\$1,870,648</u>	<u>\$272,609</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance at 01/01/09	Additions	Reductions	Balance at 12/31/09
Law Library				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$29,628	\$29,628	\$0
Accounts Receivables	2,465	4,055	2,465	4,055
Total Assets	2,465	33,683	32,093	4,055
Liabilities:				
Undistributed Monies	2,465	33,683	32,093	4,055
Total Liabilities	2,465	33,683	32,093	4,055
House Bill 289				
Assets:				
Equity in Pooled Cash and Investments	\$3,500	\$0	\$3,496	\$4
Total Assets	3,500	0	3,496	4
Liabilities:				
Undistributed Monies	\$3,500	\$0	\$3,496	\$4
Total Liabilities	3,500	0	3,496	4
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Investments	\$0	\$840	\$840	\$0
Total Assets	0	840	840	0
Liabilities:				
Undistributed Monies	\$0	\$840	\$840	\$0
Total Liabilities	0	840	840	0

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

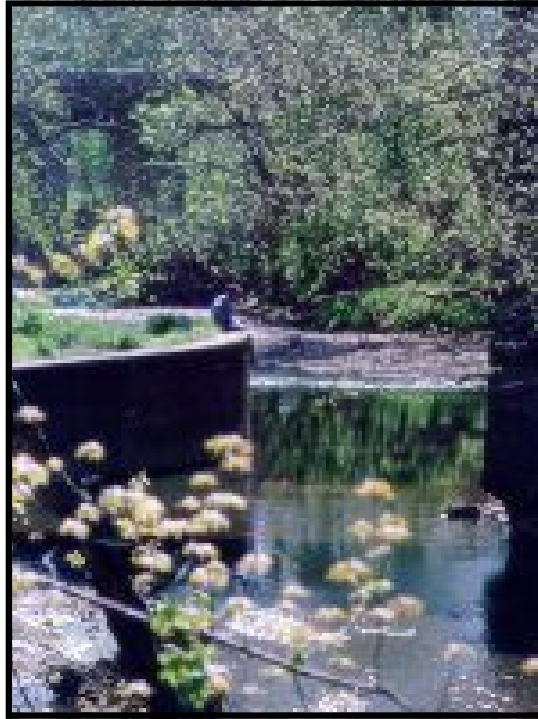
	Balance at 01/01/09	Additions	Reductions	Balance at 12/31/09
<i>Family and Children First Council</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$275,211	\$346,435	\$383,952	\$237,694
<i>Total Assets</i>	<u>\$275,211</u>	<u>\$346,435</u>	<u>\$383,952</u>	<u>\$237,694</u>
<i>Liabilities:</i>				
Undistributed Monies	\$275,211	\$346,435	\$383,952	\$237,694
<i>Total Liabilities</i>	<u>\$275,211</u>	<u>\$346,435</u>	<u>\$383,952</u>	<u>\$237,694</u>
<i>Airport Fuel Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$9,113	\$44,003	\$48,627	\$4,489
<i>Total Assets</i>	<u>\$9,113</u>	<u>\$44,003</u>	<u>\$48,627</u>	<u>\$4,489</u>
<i>Liabilities:</i>				
Undistributed Monies	\$9,113	\$44,003	\$48,627	\$4,489
<i>Total Liabilities</i>	<u>\$9,113</u>	<u>\$44,003</u>	<u>\$48,627</u>	<u>\$4,489</u>
<i>Recorder's Housing Trust</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$21,767	\$101,780	\$98,883	\$24,664
<i>Total Assets</i>	<u>\$21,767</u>	<u>\$101,780</u>	<u>\$98,883</u>	<u>\$24,664</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$21,767	\$101,780	\$98,883	\$24,664
<i>Total Liabilities</i>	<u>\$21,767</u>	<u>\$101,780</u>	<u>\$98,883</u>	<u>\$24,664</u>

(Continued)

PIKE COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance at 01/01/09	Additions	Reductions	Balance at 12/31/09
<i>Indigent Application & Recoup</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$0	\$3,610	\$3,610	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,610</u>	<u>\$3,610</u>	<u>\$0</u>
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$3,610	\$3,610	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$3,610</u>	<u>\$3,610</u>	<u>\$0</u>
<i>Payroll</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$0	\$8,877,640	\$8,877,640	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$8,877,640</u>	<u>\$8,877,640</u>	<u>\$0</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$0	\$8,877,640	\$8,877,640	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$8,877,640</u>	<u>\$8,877,640</u>	<u>\$0</u>
<i>Total - All Agency Funds</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$2,913,126	\$43,359,556	\$43,788,401	\$2,484,281
Cash and Cash Equivalents in Segregated Accounts	358,729	4,816,065	4,621,899	552,895
Receivables:				
Taxes	16,484,991	16,627,651	16,484,991	16,627,651
Accounts	2,465	12,555	2,465	12,555
Due from Other Governments	460,568	354,572	460,568	354,572
<i>Total Assets</i>	<u>\$20,219,879</u>	<u>\$65,170,399</u>	<u>\$65,358,324</u>	<u>\$20,031,954</u>
<i>Liabilities:</i>				
Due to Other Governments	\$18,251,643	\$48,958,766	\$49,210,007	\$18,000,402
Undistributed Monies	1,698,558	7,173,501	7,119,502	1,752,557
Deposits Held and Due to Others	269,678	9,038,132	9,028,815	278,995
<i>Total Liabilities</i>	<u>\$20,219,879</u>	<u>\$65,170,399</u>	<u>\$65,358,324</u>	<u>\$20,031,954</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.	232-241
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources: the property tax and the sales tax.	242-246
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.	247-253
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.	254-258
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.	259-261
Other Information This schedule contains miscellaneous information about the County.	262

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

Pike County
Net Assets by Component
Last Seven Years
(accrual basis of accounting)

Fiscal Year (1)	2003	2004	2005
Governmental Activities:			
Invested in Capital Assets, Net of Related Debt	\$5,837,948	\$6,712,411	\$7,373,204
Restricted for:			
Debt Service	(2)	(2)	0
Capital Projects	(2)	(2)	0
Community Development	(2)	(2)	2,037,609
Board of Developmental Disabilities	(2)	(2)	352,188
Motor Vehicle and Gas Tax	(2)	(2)	2,089,513
Human Services	(2)	(2)	774,657
Emergency Medical Services	(2)	(2)	(2)
Child Support	(2)	(2)	(2)
Real Estate Assessment	(2)	(2)	(2)
Reclaim Ohio	(2)	(2)	(2)
Pike County Wireless	(2)	(2)	(2)
Children Services	(2)	(2)	(2)
Delinquent Real Estate	(2)	(2)	(2)
County Court Computer Legal Research	(2)	(2)	(2)
Pike Senior Services	(2)	(2)	(2)
Other Purposes	10,652,799	6,475,983	4,993,125
Unrestricted	<u>3,064,810</u>	<u>5,966,733</u>	<u>3,175,247</u>
Total Governmental Activities Net Assets	<u>\$19,555,557</u>	<u>\$19,155,127</u>	<u>\$20,795,543</u>
Business-type Activities:			
Invested in Capital Assets, Net of Related Debt	\$1,743,117	\$1,738,899	\$1,724,955
Unrestricted	<u>384,414</u>	<u>429,933</u>	<u>429,782</u>
Total Business-type Activities Net Assets	<u>\$2,127,531</u>	<u>\$2,168,832</u>	<u>\$2,154,737</u>
Primary Government:			
Invested in Capital Assets, Net of Related Debt	\$7,581,065	\$8,451,310	\$9,098,159
Restricted	10,652,799	6,475,983	10,247,092
Unrestricted	<u>3,449,224</u>	<u>6,396,666</u>	<u>3,605,029</u>
Total Primary Government Net Assets	<u>\$21,683,088</u>	<u>\$21,323,959</u>	<u>\$22,950,280</u>

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

(2) Fiscal year 2005 was the first year restricted net assets were reported and broken out at a more detailed level.
Fiscal year 2006 restricted net assets for other purposes was broken out at a more detailed level.
Fiscal year 2008 restricted net assets for other purposes was broken out at a more detailed level.

* Amount Restated

** Amount Restated - See Note 23 for additional information

2006*	2007	2008**	2009
\$25,870,056	\$25,626,797	\$27,467,561	\$30,879,765
0	0	1,250	0
315,927	0	0	265,239
1,857,227	1,565,737	1,133,567	2,358,326
1,142,809	1,576,770	1,642,525	3,529,843
1,711,100	1,917,638	2,108,823	1,599,774
727,229	1,191,322	0	0
1,284,175	1,151,654	1,263,644	1,313,671
436,501	440,257	407,284	239,469
366,201	458,786	613,990	676,738
(2)	(2)	215,393	0
(2)	(2)	151,311	0
(2)	(2)	111,769	478,526
(2)	(2)	272,823	255,839
(2)	(2)	180,777	0
(2)	(2)	0	425,612
3,608,999	1,656,517	3,863,397	2,316,862
3,208,635	8,031,423	7,063,507	7,384,463
<u>40,528,859</u>	<u>43,616,901</u>	<u>\$46,497,621</u>	<u>\$51,724,127</u>
\$1,682,161	\$1,620,401	\$1,596,826	\$1,535,325
479,696	416,083	373,641	443,920
<u>\$2,161,857</u>	<u>\$2,036,484</u>	<u>\$1,970,467</u>	<u>\$1,979,245</u>
\$27,552,217	\$27,247,198	\$29,064,387	\$32,415,090
11,450,168	9,958,681	11,966,553	13,459,899
3,688,331	8,447,506	7,437,148	7,828,383
<u>\$42,690,716</u>	<u>\$45,653,385</u>	<u>\$48,468,088</u>	<u>\$53,703,372</u>

Pike County
Changes in Net Assets
Last Seven Years
(accrual basis of accounting)

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

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

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

2006	2007	2008	2009
\$2,957,258	\$3,199,826	\$3,316,222	\$3,529,212
1,017,050	1,254,688	1,281,008	1,390,551
2,588,602	2,656,984	2,715,026	2,848,362
5,179,047	6,757,222	4,976,249	4,846,311
3,506,610	3,177,657	3,569,590	3,444,891
6,198,202	6,557,840	6,197,286	5,297,730
319,488	226,335	281,150	429,284
720,652	395,665	667,838	338,668
0	0	0	0
155,241	197,700	215,187	253,623
<u>22,642,150</u>	<u>24,423,917</u>	<u>23,219,556</u>	<u>22,378,632</u>
426,039	634,508	511,078	477,353
<u>426,039</u>	<u>634,508</u>	<u>511,078</u>	<u>477,353</u>
<u>23,068,189</u>	<u>25,058,425</u>	<u>23,730,634</u>	<u>22,855,985</u>
376,878	330,819	339,276	340,749
240,358	341,154	410,590	419,124
301,435	293,009	289,155	300,915
443,421	462,238	408,737	561,455
331,051	334,838	366,880	448,570
613,654	707,202	652,055	691,943
39,497	37,543	28,748	37,037
67,761	40,570	68,173	42,506
0	0	0	0
1,736	3,227	3,268	4,701
226,128	252,094	255,934	385,482
117,642	228,085	245,270	312,307
411,748	492,183	437,220	645,357
3,399,860	2,989,113	2,697,969	3,501,279
2,128,530	2,556,952	2,452,699	2,811,353
4,619,813	5,149,919	4,104,941	4,172,186
547,873	312,116	458,548	268,554
11,764	24,007	21,328	27,874
905,773	1,312,017	690,531	1,835,140
54,750	89,711	137,444	36,985
<u>14,839,672</u>	<u>15,956,797</u>	<u>14,068,766</u>	<u>16,843,517</u>

(continued)

Pike County
Changes in Net Assets (continued)
Last Seven Years
(accrual basis of accounting)

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

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

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

2006	2007	2008	2009
\$296,625	\$428,960	\$445,061	\$486,131
0	0	0	0
130,000	59,400	0	0
<u>426,625</u>	<u>488,360</u>	<u>445,061</u>	<u>486,131</u>
15,266,297	16,445,157	14,513,827	486,131
(7,802,478)	(8,467,120)	(9,150,790)	(5,535,115)
586	(146,148)	(66,017)	8,778
<u>(\$7,801,892)</u>	<u>(\$8,613,268)</u>	<u>(\$9,216,807)</u>	<u>(\$5,526,337)</u>
\$3,012,073	\$3,454,990	\$3,699,166	\$2,185,261
886,227	1,189,324	1,182,323	1,154,457
444,870	570,712	571,566	539,437
272,341	383,986	383,708	384,049
0	0	0	356,439
2,013,912	2,063,157	2,020,650	3,444,776
0	0	0	0
440,746	586,724	464,056	979,964
66,070	0	5,103	0
768,280	832,782	611,674	357,075
2,541,599	2,473,487	2,104,933	1,360,163
0	0	0	0
<u>10,446,118</u>	<u>11,555,162</u>	<u>11,043,179</u>	<u>10,761,621</u>
6,534	20,775	0	0
0	0	0	0
<u>6,534</u>	<u>20,775</u>	<u>0</u>	<u>0</u>
10,452,652	11,575,937	11,043,179	10,761,621
2,643,640	3,088,042	1,892,389	5,226,506
7,120	(125,373)	(66,017)	8,778
<u>\$2,650,760</u>	<u>\$2,962,669</u>	<u>\$1,826,372</u>	<u>\$5,235,284</u>

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General Fund				
Reserved	\$205,007	\$144,056	\$113,412	\$102,960
Unreserved	<u>3,701,447</u>	<u>3,358,222</u>	<u>3,536,891</u>	<u>2,682,152</u>
<i>Total General Fund</i>	<u>3,906,454</u>	<u>3,502,278</u>	<u>3,650,303</u>	<u>2,785,112</u>
All Other Governmental Funds				
Reserved	3,081,026	3,197,018	2,727,630	2,246,361
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	4,690,122	4,835,101	5,342,631	5,460,231
Debt Service Funds	0	0	0	0
Capital Projects Funds	<u>(1,470,412)</u>	<u>(3,858,886)</u>	<u>(3,396,115)</u>	<u>(2,886,897)</u>
Total All Other Governmental Funds	<u>6,300,736</u>	<u>4,173,233</u>	<u>4,674,146</u>	<u>4,819,695</u>
<i>Total Governmental Funds</i>	<u><u>\$10,207,190</u></u>	<u><u>\$7,675,511</u></u>	<u><u>\$8,324,449</u></u>	<u><u>\$7,604,807</u></u>

* Amount Restated - See Note 23 for additional information.

2004	2005	2006	2007	2008*	2009
\$36,986	\$92,440	\$64,178	\$107,470	\$133,051	\$76,443
2,099,943	1,882,432	2,932,859	4,024,202	4,853,941	5,152,890
2,136,929	1,974,872	2,997,037	4,131,672	4,986,992	5,229,333
2,312,163	1,831,452	2,052,003	2,227,025	2,354,455	2,228,646
4,649,662	6,263,985	6,877,112	7,960,965	8,462,259	9,051,297
0	0	0	0	1,250	0
(2,673,982)	(2,563,240)	223,839	(243,848)	(141,305)	(174,701)
4,287,843	5,532,197	9,152,954	9,944,142	10,676,659	11,105,242
\$6,424,772	\$7,507,069	\$12,149,991	\$14,075,814	\$15,663,651	\$16,334,575

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

	2000	2001	2002	2003
Revenues				
Taxes	\$6,305,057	\$4,733,326	\$6,338,946	\$4,782,098
Charges for Services	1,695,283	1,639,583	1,885,178	1,776,912
Fees, Licenses and Permits	15,902	13,484	13,419	12,283
Fines and Forfeitures	108,016	102,156	87,316	89,451
Intergovernmental	8,828,932	14,694,620	13,294,206	12,701,401
Interest	827,296	699,561	323,689	72,070
Other	1,689,875	1,112,109	2,013,837	2,558,311
<i>Total Revenues</i>	<u>19,470,361</u>	<u>22,994,839</u>	<u>23,956,591</u>	<u>21,992,526</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,186,082	2,486,983	2,555,376	2,785,105
Judicial	851,332	1,128,015	983,475	977,431
Public Safety	1,787,730	1,922,956	2,252,527	2,207,834
Public Works	5,159,638	8,870,578	5,696,135	4,683,934
Health	2,496,084	2,931,149	3,570,446	3,113,939
Human Services	4,573,550	5,841,378	5,542,839	5,458,347
Conservation and Recreation	133,240	274,315	210,429	210,532
Economic Development and Assistance	742,475	1,157,691	668,513	819,217
Other	15,268	237	8,084	403
Capital Outlay	940,358	1,244,372	1,965,257	2,508,208
Debt Service:				
Principal Retirement	17,344	39,203	48,670	81,445
Interest and Fiscal Charges	72,183	124,264	132,062	108,842
<i>Total Expenditures</i>	<u>18,975,284</u>	<u>26,021,141</u>	<u>23,633,813</u>	<u>22,955,237</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>495,077</u>	<u>(3,026,302)</u>	<u>322,778</u>	<u>(962,711)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	12,952	6,526	0
Inception of Capital Lease	13,407	66,720	11,078	25,696
Loans Issued	0	0	320,427	90,000
Bonds Issued	0	0	0	0
Notes Issued	0	0	0	0
Transfers In	1,335,095	1,121,630	715,162	570,621
Transfers Out	(1,372,085)	(1,143,396)	(732,662)	(592,393)
<i>Total Other Financing Sources (Uses)</i>	<u>(23,583)</u>	<u>57,906</u>	<u>320,531</u>	<u>93,924</u>
<i>Net Change in Fund Balances</i>	<u>\$471,494</u>	<u>(\$2,968,396)</u>	<u>\$643,309</u>	<u>(\$868,787)</u>
Debt Service as a Percentage of				
Noncapital Expenditures (1)	0.5%	0.7%	0.8%	0.9%

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

2004	2005	2006	2007	2008	2009
\$4,544,967	\$5,703,226	\$6,636,703	\$7,581,366	\$7,790,906	\$7,718,097
2,279,115	1,977,022	2,289,316	2,340,417	2,231,547	2,519,994
13,622	10,192	10,648	9,676	64,164	57,638
111,483	117,514	115,827	200,506	271,171	269,367
10,361,572	12,056,296	12,803,500	13,377,599	13,533,864	13,834,630
219,621	807,012	768,280	832,782	611,674	357,075
1,745,569	1,445,840	2,544,538	2,487,315	2,108,957	1,360,852
19,275,949	22,117,102	25,168,812	26,829,661	26,612,283	26,117,653
2,725,520	2,754,353	2,784,838	3,008,279	3,146,237	3,327,699
1,023,652	1,040,290	1,012,757	1,272,146	1,302,044	1,398,050
2,479,344	2,732,596	2,483,785	2,609,455	2,721,073	2,805,429
4,227,901	3,990,321	5,588,011	5,521,013	4,103,968	5,350,433
2,690,218	2,786,758	3,395,890	3,097,257	3,475,417	3,366,298
5,354,071	5,420,261	6,153,304	6,534,184	6,249,430	5,257,440
121	10	309,651	216,499	271,313	378,975
950,852	1,334,301	689,723	377,232	655,623	316,039
307,060	398,712	0	0	0	0
665,456	620,014	942,859	2,572,464	4,020,200	4,872,943
85,274	78,145	82,713	2,972,013	422,412	563,571
66,895	83,660	77,541	260,710	216,186	186,100
20,576,364	21,239,421	23,521,072	28,441,252	26,583,903	27,822,977
(1,300,415)	877,681	1,647,740	(1,611,591)	28,380	(1,705,324)
0	0	66,070	0	17,149	805
0	8,283	0	471,414	0	92,662
125,000	150,000	292,112	179,000	250,000	82,781
0	0	0	2,887,000	0	2,200,000
0	0	2,637,000	0	225,977	0
158,669	222,685	341,153	499,948	386,255	442,195
(158,669)	(222,685)	(341,153)	(499,948)	(386,255)	(442,195)
125,000	158,283	2,995,182	3,537,414	493,126	2,376,248
(\$1,175,415)	\$1,035,964	\$4,642,922	\$1,925,823	\$521,506	\$670,924
0.8%	0.8%	0.7%	12.5%	2.8%	3.5%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2000	\$165,239,890	\$33,451,170	\$570,517,358	\$40,894,330	\$55,764,996
2001	168,463,310	31,071,700	570,071,524	30,125,470	41,080,188
2002	189,692,970	30,722,570	629,727,200	32,562,120	44,402,911
2003	191,622,830	31,879,610	547,514,309	34,102,850	46,503,908
2004	193,892,750	38,476,110	663,877,833	33,922,800	46,258,385
2005	236,159,800	40,586,760	790,664,921	34,689,431	47,177,626
2006	240,922,980	42,568,600	700,479,088	33,004,441	44,886,040
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

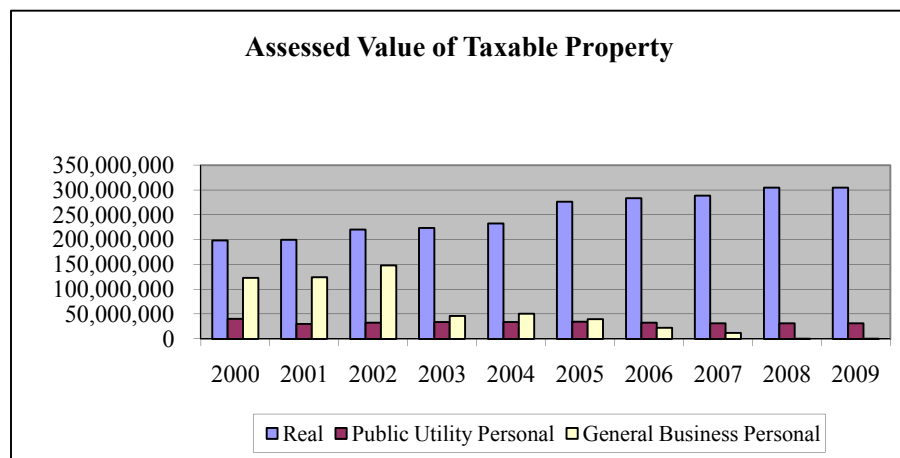
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

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

Tangible Personal Property General Business		Total			Assessed Value as a Percentage of Estimated Actual Value	Total Direct Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
\$123,193,893	\$492,775,572	\$362,779,283	\$1,119,057,926	32.42%	9.20	
124,221,009	496,884,036	353,881,489	1,108,035,748	31.94%	9.20	
148,346,486	593,385,944	401,324,146	1,267,516,055	31.66%	9.20	
46,584,990	127,300,280	304,190,280	721,318,497	42.17%	9.20	
50,954,558	203,818,232	317,246,218	913,954,450	34.71%	10.20	
40,236,030	160,944,120	351,672,021	998,786,667	35.21%	11.70	
22,511,610	90,046,440	339,007,631	835,411,568	40.58%	11.70	
11,965,280	47,861,120	332,609,830	914,052,410	36.39%	11.70	
441,100	1,764,400	336,874,520	916,069,862	36.77%	11.70	
590,690	0	340,145,490	918,661,104	37.03%	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
2000	\$19,562,914	\$14,901,990	76.17%	\$578,617	\$15,480,607	79.13%	\$1,493,415	7.63%
2001	19,201,351	16,315,844	84.97%	680,176	16,996,020	88.51%	1,818,098	9.47%
2002*	21,485,570	16,786,783	78.13%	946,654	17,733,437	82.54%	2,235,399	10.40%
2003	16,880,430	11,507,276	68.17%	725,729	12,233,005	72.47%	2,549,968	15.11%
2004	18,318,265	12,537,406	68.44%	816,401	13,353,807	72.90%	2,904,209	15.85%
2005	21,398,520	13,767,164	64.34%	858,566	14,625,730	68.35%	2,288,479	10.69%
2006	19,667,020	14,062,626	71.50%	1,182,348	15,244,974	77.52%	2,321,372	11.80%
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%

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

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
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	2.80	2.80	2.80	2.80	3.80	3.80	3.80	3.80	3.80	3.80
Senior Citizens	-	-	-	-	-	-	-	-	-	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
Total	9.20	9.20	9.20	9.20	10.20	11.70	11.70	11.70	11.70	12.70
SCHOOL DISTRICTS:										
Eastern Local	27.01	27.01	31.01	31.01	33.51	33.36	33.36	33.36	33.36	33.36
Western Local	26.65	26.65	26.65	26.65	33.15	32.75	32.75	32.75	32.75	32.75
Scioto Valley Local	25.70	25.70	25.70	24.11	30.19	29.75	28.90	28.90	27.60	27.60
Waverly City	37.12	37.12	37.12	37.12	43.62	44.25	39.25	39.25	39.25	39.25
JOINT VOCATIONAL SCHOOL DISTRICT:										
Pike County Joint Vocational School	6.50	6.50	6.50	6.50	6.50	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 Picketon	7.00	7.00	7.00	7.00	7.00	5.00	5.00	5.00	5.00	5.00
City of Waverly	16.30	16.00	16.30	16.30	16.30	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	4.10	4.10	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	5.50	5.50	7.00	7.00	7.00	7.00	7.00	7.00
Mifflin	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Newton	3.20	3.20	3.20	3.20	4.20	4.20	4.20	4.20	4.20	4.20
Pebble	7.20	7.20	7.20	7.20	5.20	5.20	5.20	5.20	5.20	5.20
Pee Pee	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Perry	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Scioto	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Seal	5.60	5.60	5.60	5.60	6.10	6.10	6.10	6.10	6.10	6.10
Sunfish	3.90	3.90	5.40	5.40	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/Picketon V. Annex 1	-	-	-	-	-	5.10	5.35	5.35	5.35	5.35
Seal Twp/Picketon V. Annex 2	-	-	-	-	-	-	5.10	5.10	5.10	5.10
OTHER UNITS:										
Hospital	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Source: Pike County Auditor's Office

PIKE COUNTY
Principal Property Taxpayers
Current Year and Nine Years Ago

2009

	<u>Real Estate Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Bristol Village Home	\$32,595,628	\$0	\$32,595,628	9.58%
Mill's Pride LTD.	25,000,000	0	25,000,000	7.35%
Columbus & Southern	19,591,714	0	19,591,714	5.76%
HCF Realty of Pleas	4,386,028	0	4,386,028	1.29%
Wal Mart Stores Inc.	4,294,400	0	4,294,400	1.26%
Ohio Valley Electric	3,365,017	0	3,365,017	0.99%
Atomic Employees Credit Union	3,355,171	0	3,355,171	0.99%
Skid Montgomery	3,280,628	0	3,280,628	0.96%
Topvalco Inc.	2,561,457	0	2,561,457	0.75%
First National Bank	2,169,085	0	2,169,085	0.64%
Total	100,599,128	0	100,599,128	29.58%
All Others	205,161,772	34,384,590	239,546,362	70.42%
Total Assessed Valuation	<u>\$305,760,900</u>	<u>\$34,384,590</u>	<u>\$340,145,490</u>	<u>100.00%</u>

2000

	<u>Real Estate Assessed Valuation (1)</u>	<u>Personal Property Assessed Valuation (1)</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
United States Enrichment Corp.	\$0	\$0	\$89,384,560	24.64%
State of Ohio	0	0	45,015,057	12.41%
Mills Pride	0	0	23,506,071	6.48%
Ohio Valley Electric Corp.	0	0	8,131,044	2.24%
Ohio Power Company	0	0	7,281,220	2.01%
General Telephone	0	0	4,853,258	1.34%
HCF Incorporated	0	0	3,692,828	1.02%
CSX Transportation	0	0	3,135,812	0.86%
Norfolk & Western Railroad	0	0	2,484,085	0.68%
South Central Power	0	0	1,514,345	0.42%
Total	0	0	188,998,280	52.10%
All Others	0	0	173,781,003	47.90%
Total Assessed Valuation	<u>\$198,691,060</u>	<u>\$164,088,223</u>	<u>\$362,779,283</u>	<u>100.00%</u>

Source: Pike County Auditor

(1) Information not available for 2000 by property type.

PIKE COUNTY
Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 2009

Jurisdiction	Debt Outstanding	Percentage Applicable to Pike County	Amount Applicable to Pike County
Scioto Valley School District	\$755,000	100%	\$755,000
Eastern Local School District	855,000	100%	855,000
Waverly City School District	6,239,992	100%	6,239,992
Pike County Joint Vocational School	3,248,000	100%	3,248,000
Western Local School District	575,000	100%	575,000
Grand Total			<u>\$11,672,992</u>

Source - Pike County Auditor
 - Pike County School Treasurers

PIKE COUNTY
Computation of Legal Debt Margin
Last Ten Years

	2000	2001	2002	2003
Tax Valuation	\$362,779,283	\$353,881,489	\$401,324,146	\$304,190,280
Debt Limit (1)	\$5,094,481	\$6,808,222	\$7,519,862	\$6,062,854
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds/Notes/ OPWC and OWDA Loans	(1,150,562)	(3,980,437)	(3,984,571)	(4,046,214)
Less Amount Available in Debt Service	0	0	0	0
Amount of Debt Subject to Limit	(1,150,562)	(3,980,437)	(3,984,571)	(4,046,214)
Legal Debt Margin	\$3,943,919	\$2,827,785	\$3,535,291	\$2,016,640
Legal Debt Margin as a Percentage of the Debt Limit	77.42%	41.53%	47.01%	33.26%
Unvoted Debt Limit (2)	\$3,627,793	\$3,538,815	\$4,013,241	\$3,041,903
Amount of Debt Subject to Limit	(1,150,562)	(3,980,437)	(3,984,571)	(4,046,214)
Unvoted Legal Debt Margin	\$2,477,231	(\$441,622)	\$28,670	(\$1,004,311)
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	68.28%	-12.48%	0.71%	-33.02%

(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

2004	2005	2006	2007	2008	2009
\$317,246,218	\$351,672,021	\$339,007,631	\$332,609,830	\$336,874,520	\$340,145,490
\$6,258,693	\$6,775,080	\$6,585,114	\$6,489,147	\$6,553,118	\$6,602,182
(4,001,045) 0	(4,102,451) 0	(5,359,420) 0	(5,425,692) 0	(5,467,501) 1,250	(4,707,151) 0
(4,001,045)	(4,102,451)	(5,359,420)	(5,425,692)	(5,466,251)	(4,707,151)
\$2,257,648	\$2,672,629	\$1,225,694	\$1,063,455	\$1,086,867	\$1,895,031
36.07%	39.45%	18.61%	16.39%	16.59%	28.70%
\$3,172,462	\$3,516,720	\$3,390,076	\$3,326,098	\$3,368,745	\$3,401,455
(4,001,045)	(4,102,451)	(5,359,420)	(5,425,692)	(5,467,501)	(4,707,151)
(\$828,583)	(\$585,731)	(\$1,969,344)	(\$2,099,594)	(\$2,098,756)	(\$1,305,696)
-26.12%	-16.66%	-58.09%	-63.12%	-62.30%	-38.39%

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				
				General Bonded Debt Outstanding	Resources Available to Pay Principal	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
2000	27,695	b	\$1,119,057,926	\$0	\$0	\$0	0.00%	\$0.00
2001	27,695	b	1,108,035,748	0	0	0	0.00%	0.00
2002	27,695	b	1,267,516,055	0	0	0	0.00%	0.00
2003	27,695	b	721,318,497	0	0	0	0.00%	0.00
2004	27,695	b	913,954,450	0	0	0	0.00%	0.00
2005	28,058	c	998,786,667	0	0	0	0.00%	0.00
2006	28,269	c	835,411,568	0	0	0	0.00%	0.00
2007	27,695	c	914,052,410	2,701,330	0	2,701,330	0.30%	97.54
2008	27,918	c	916,069,862	2,840,007	1,250	2,838,757	0.31%	101.68
2009	27,722	c	918,661,104	4,837,449	0	4,837,449	0.53%	174.50

Sources: (1) U.S. Bureau of Census, Census of Population
(a) 1990 Federal Census
(b) 2000 Federal Census
(c) Bureau of Economic Analysis

(2) Office of the County Auditor, Pike County, Ohio
(3) Amount Restated - See Note 23 for additional information



PIKE COUNTY
Ratios of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities			
	Notes Payable	General Obligation Bonds Payable	OWDA/OPWC/USDA Loans Payable	Capital Leases
2000	\$873,032	\$0	\$285,562	\$38,811
2001	3,716,000	0	264,437	78,078
2002	3,430,021	0	554,550	61,425
2003	3,607,203	0	594,011	52,073
2004	3,437,823	0	662,222	23,588
2005	3,229,729	0	902,999	19,873
2006	4,237,759 *	0	1,121,661	10,610
2007	1,507,654	2,701,330	1,216,708	416,634
2008	1,268,939	2,840,007 (1)	1,358,555	267,675
2009	820,000	4,837,449	1,249,702	190,958

Source: Office of the Auditor, Pike County, Ohio

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

(1) Amount Restated - See Note 23 for additional information

N/A - Not available

Business-Type Activities						
Notes Payable	General Obligation Notes Payable	General Obligation Bonds Payable	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
\$313,000	\$0	\$0	\$4,200	\$1,514,605	0.28%	\$62.33
262,000	0	0	0	4,320,515	0.76%	177.80
211,000	0	0	0	4,256,996	0.74%	553.22
155,000	0	0	0	4,408,287	0.75%	159.17
99,000	0	0	0	4,222,633	0.70%	152.47
50,150	0	0	0	4,202,751	0.68%	149.79
0	23,150	0	0	5,393,180	0.53%	190.78
0	0	15,650	0	5,857,976	0.67%	211.52
0	0	8,020	0	5,743,196	0.85%	205.72
0	0	0	0	7,098,109	1.05%	256.05

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
2000	27,695	\$547,173	\$19,757	7.80%	5,595
2001	27,695	566,217	20,445	7.80%	5,595
2002	27,695	576,761	20,825	9.80%	5,690
2003	27,695	588,605	21,253	9.80%	5,690
2004	27,695	603,441	21,789	9.80%	5,690
2005	28,058	617,941	22,024	10.10%	5,690
2006	28,269	1,022,320	36,164	9.70%	N/A
2007	27,695	876,519	31,649	9.60%	5,718
2008	27,918	677,961	24,284	10.30%	5,616
2009	27,722	673,201	24,284	(3) 15.10%	5,642

Sources: (1) 1998-1999; 1990 Census 2000-2004; 2000 Census 2005-2007; Bureau of Economic Analysis
(2) Ohio Bureau of Employment Services
(3) 2008 amount is 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)
2000	\$3,349,190	\$198,691,060	\$135,918
2001	4,530,160	199,535,010	147,340
2002	5,506,320	220,415,540	132,509
2003	5,659,270	223,502,440	144,397
2004	4,945,690	232,368,860	139,127
2005	5,204,380	276,746,560	121,361
2006	5,433,880	283,491,580	121,888
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

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

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

Sources: Pike County Auditor's Office

PIKE COUNTY
Principal Employers
Current Year and Nine Years Ago

		2009	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
MASCO Retail Cabinet Group	Manufacturing	991	8.85%
U.S. Enrichment Corp.	Manufacturing	1,360	12.14%
Pike Community Hospital	Health Care	269	2.40%
Pike County	Government	278	2.48%
VR Waverly Inc.	Manufacturing	187	1.67%
Total		3,085	27.54%

Total Employment within the County

11,200

		2000	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Mills Pride	Manufacturing	2,300	20.18%
U.S. Enrichment Corp.	Manufacturing	1,750	15.35%
Brown Corp. of Waverly	Manufacturing	231	2.03%
Randall Homes	Prefabricated Homes	60	0.53%
Total		4,341	38.08%

Total Employment within the County

11,400

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

PIKE COUNTY
County Agricultural Statistics - 2008*

Number of Farms (1)			540	
Average Farm Size			148 acres	
Land in Farms			80,000 acres	
Total Cash Receipts			\$11,718,000	
Average Receipts per Farm			\$23,914	
COMMODITIES	NUMBER	YIELD	CASH RECEIPTS	
Cattle	7,500 head		\$2,384,000	
Soybeans	8,200 acres	37 bu/A	2,373,000	
Corn	5,500 acres	127 bu/A	1,364,000	
Hogs			380,000	
Dairy			2,368,000	
Other Crops (2)			1,780,000	
Hay and Oats			496,000	
Wheat	10,000 acres	2.15 ton/A	195,000	
Other Livestock (3)			378,000	

(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 2008 Annual Report and Statistics

PIKE COUNTY
PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT
FOR THE TAX YEARS 2007, 2008, AND 2009

2007 SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE*
Eastern LSD (Pike County)	\$10,014,280	\$20,615,430	\$0	\$88,910	\$1,414,520	\$3,917,630	\$160,010	\$893,919	\$37,104,699
Scioto Valley LSD (Pike County)	17,464,160	47,992,170	0	837,800	9,760,490	14,234,620	391,870	9,716,461	100,397,571
Waverly CSD	12,894,350	103,059,800	0	11,164,670	19,426,800	9,912,000	238,050	12,815,028	169,510,698
Western LSD	12,184,910	20,265,160	0	58,110	824,410	3,690,760	0	822,453	37,845,803
Pike County Area JVS	52,557,700	191,932,560	0	12,149,490	31,426,220	31,755,010	789,930	24,247,861	344,858,771
County Totals	52,557,700	191,932,560	0	12,149,490	31,426,220	31,755,010	789,930	24,247,861	344,858,771
2008 SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE*
Eastern LSD (Pike County)	\$10,424,720	\$21,632,660	\$0	\$102,250	\$1,373,550	\$3,899,840	\$180,140	\$352,260	\$37,965,420
Scioto Valley LSD (Pike County)	19,360,470	48,906,670	50,810	837,800	10,841,640	14,489,700	396,880	574,300	95,458,270
Waverly CSD	14,619,990	108,505,630	0	12,532,610	19,004,900	9,813,520	229,760	611,510	165,317,920
Western LSD	13,298,840	21,854,530	0	64,810	894,120	3,116,240	1,340	226,080	39,455,960
Pike County Area JVS	57,704,020	200,899,490	50,810	13,537,470	32,114,210	31,319,300	808,120	1,764,150	338,197,570
County Totals	57,704,020	200,899,490	50,810	13,537,470	32,114,210	31,319,300	808,120	1,764,150	338,197,570
2009 SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE*
Eastern LSD (Pike County)	\$10,560,060	\$21,922,180	\$0	\$101,720	\$1,266,710	\$3,816,610	\$181,450	\$124,560	\$37,973,290
Scioto Valley LSD (Pike County)	19,852,000	49,444,660	0	837,800	11,629,140	16,892,320	377,380	185,600	99,218,900
Waverly CSD	14,655,120	109,236,080	0	10,682,450	18,914,580	9,886,130	229,440	208,390	163,812,190
Western LSD	13,490,440	21,426,110	0	64,810	887,430	3,198,840	1,340	72,140	39,141,110
Pike County Area JVS	58,557,620	202,029,030	0	11,686,780	32,697,860	33,793,900	789,610	590,690	340,145,490
County Totals	58,557,620	202,029,030	0	11,686,780	32,697,860	33,793,900	789,610	590,690	340,145,490

* 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 Four Years (1)

	<u>2006*</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Government				
Legislative & Executive	45.5	44.5	40.5	46.5
Judicial	31.0	26.5	27.0	29.0
Public Safety	32.5	24.0	25.0	28.5
Public Works	26.5	26.5	25.5	25.0
Health	38.5	33.0	34.5	34.5
Human Services	94.5	95.0	91.0	91.5
Community Development	9.0	7.0	5.0	5.0
Sewer	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
Total	<u><u>280.5</u></u>	<u><u>259.5</u></u>	<u><u>251.5</u></u>	<u><u>263.0</u></u>

* Amounts Restated

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 6 years prior to 2006 were not available.

PIKE COUNTY
Operating Indicators by Function
Last Four Years

	2006 (a)	2007	2008	2009
General Government				
Legislative & Executive (1)				
Value of New Construction	\$5,433,880	\$5,944,980	\$2,884,020	\$4,268,750
Number of Parcels	20,792	21,240	24,000	24,200
Purchase Orders Issued	3,588	3,703	3,272	3,138
Payroll Checks Processed	6,977	6,940	7,195	7,096
Number of Resolutions	765	820	801	917
Number of Meetings	51	51	81	92
Judicial				
Municipal Court Cases (2)				
Traffic	1,305	3,388	1,011	1,312
Criminal	1,109	1,062	1,046	1,239
Common Pleas Court Cases (3)	433	320	306	305
Juvenile Court Cases (4)	796	740	666	634
Probate Court Cases (4)	391	442	679	614
Domestic Relations Court Cases (5)	179	220	186	175
DUI Court Cases (2)	201	306	22	22
Public Safety				
Construction Permits Issued (6)	51	39	42	37
Total Arrests (7)	1,095	1,252	1,248	1,098
Number of Prisoners (7)	1,095	1,202	1,248	1,098
Motor Vehicle Accidents (7)	7,104	216	214	374
Calls for Service (7)	6,993	6,164	6,989	6,915
Public Works				
Miles of Roads Resurfaced (8)	40	44	63	53
Number of Bridges Improved (8)	7	3	9	7
Tons of Snow Melting Salt Used (8)	2,000	2,000	2,500	2,000
Human Services (9)				
Child Support Payments Collected	\$3,341,265	\$3,415,545	\$3,697,350	\$3,688,844
Number of Foster Parents	7	5	5	5
Children Service Cases Processed	350	368	293	245
Amount of Food Stamps Administered	\$5,764,563	\$5,971,741	\$6,581,530	\$10,375,710
Visits to Workforce Resource Center	6,259	6,679	4,238	4,697
Water and Sewer (10)				
Water and Sewer Bills Processed	(b)	(b)	712	780

Source:

- (1) Pike County Auditor and Pike County Commissioners
- (2) Municipal Clerk of Courts
- (3) Common Pleas Court - General Division
- (4) Common Pleas Court - Juvenile & Probate Divisions
- (5) Common Pleas Court - Domestic Relations Division
- (6) Pike County Planning Commission
- (7) Pike County Sheriff
- (8) Pike County Engineer
- (9) Pike County Department of Job & Family Services/Children Services/Pike County Community Action
- (10) Pike County Sewer District

(a) The 6 years prior to 2006 were not available.

(b) information unavailable

PIKE COUNTY
Capital Asset Statistics by Function
Last Four Years

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

Source: Pike County Departments

(1) Previous 6 years not available

PIKE COUNTY
Miscellaneous Statistics
December 31, 2009

<p><u>Geographical Location:</u></p> <p>Situated at the crossroads of U.S. 23 and S.R. 32 60 miles south of Columbus 75 miles east of Cincinnati 50 miles north of Ashland/Huntington</p> <p><u>County Profile:</u></p> <p>Population 2009 Estimate 27,722 Area 441.5 County Seat Waverly Labor Market 11,200 Unemployment 15.1%</p> <p><u>Major Cities and Villages:</u></p> <p>Waverly</p> <p>Population 2007 Estimate 4,480 Type Of Government Mayor/Council Municipal Planning Commission Yes Police Waverly</p> <p>Fire Waverly Water Waverly Maximum Capacity 0.78 MGD Average Capacity 0.50 MGD Sewer Waverly Maximum Capacity 1.00 MGD</p> <p>Piketon</p> <p>Population 2007 Estimate 1,933 Type Of Government Mayor/Council Municipal Planning Commission Yes Police Piketon Fire Piketon Water Piketon Maximum Capacity 0.729 MGD Average Capacity 0.513 MGD Sewer Piketon Maximum Capacity 1.00 MGD</p>	<p><u>Transportation:</u></p> <p>Major Highways U.S. 23 and U.S. 32 Nearest Interstates I-71 and I-70 Bus Service Greyhound Railroad Freight Lines Norfolk Southern, CSX Private/General Aviation Pike County Airport Commercial Airport Columbus</p> <p><u>Communication:</u></p> <p>Television Broadcast 0 Cable Systems 2 Radio 1 AM, 2 FM Daily Newspapers 0 Bi-weekly Newspapers 1 Phone Systems Verizon North</p> <p><u>Education:</u></p> <p>Enrollment 5,419 Public Primary and Secondary Schools (including Vocational School) Private Primary Schools 223 Graduation Rate 2008 89.60%</p> <p><u>Medical Services:</u></p> <p>Hospitals 1 Number of Beds 66 Physicians & Dentists 22</p> <p><u>Financial Institutions:</u></p> <p>Banks 4 Savings and Loans 1 Credit Unions 1</p>	<p><u>Special Attractions:</u></p> <p>Lake White State Park Pike Lake State Park Dogwood Festival Pike County Springfest Pike County Fair Festival of Trees Beaver Oktoberfest</p> <p>South of Waverly Western Pike County Last full weekend in April in Piketon Mid-May, Canal Park in Waverly Late July/Early August in Piketon Weekend before Thanksgiving at the Waverly American Legion First full weekend in October</p>
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Source - OSU Piketon Research and Extension Service

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Mary Taylor, CPA
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 30, 2010**