

PIKE COUNTY, OHIO

FINANCIAL CONDITION

For the Year Ended December 31, 2005

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS





**Auditor of State
Betty Montgomery**

Board of Commissioners
Pike County
230 Waverly Plaza, Suite 200
Waverly, Ohio 43690

We have reviewed the *Independent Auditor's Report* of Pike County, prepared by J.L. Uhrig and Associates, Inc., for the audit period January 1, 2005 through December 31, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

October 10, 2006

THIS PAGE INTENTIONALLY LEFT BLANK

PIKE COUNTY, OHIO
Table of Contents
For the Fiscal Year Ended December 31, 2005

<u>TITLE</u>	<u>PAGE</u>
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	3
Report on Compliance and on Internal Control over Financial Reporting	4
Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	
Report on Compliance with Requirements Applicable to Each Major	6
Program and Internal Control over Compliance in Accordance with OMB Circular A-133	
Schedule of Findings and Questioned Costs	9
Corrective Action Plan	13
Schedule of Prior Audit Findings	14

PIKE COUNTY FINANCIAL CONDITION
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2005

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through the Ohio Department of Development/State's Program</i>			
Community Development Block Grants:			
Formula Allocation Program	B-F-04-061-1	14.228	\$170,983
Community Housing Improvement Program	B-C-04-061-1	14.228	56,936
Economic Development Program	B-E-04-061-1	14.228	214,000
Total Community Development Block Grant			<u>441,919</u>
HOME Investment Partnerships Program	B-C-0-061-1	14.239	116,116
Total U.S. Department of Housing and Urban Development			<u>558,035</u>
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Department of Youth Services</i>			
Juvenile Accountability Incentive Block Grants	(1)	16.523	109
<i>Passed through Ohio Office of Criminal Justice</i>			
Crime Victims Assistance	(1)	16.575	256
Byrne Formula Grant Program	DG-D02-7334	16.579	11,540
Total U.S. Department of Justice			<u>11,905</u>
<u>U.S. General Services Administration</u>			
<i>Passed through the Ohio Secretary of State</i>			
Election Reform Payments	05-SOS-HAVA-66	39.011	8,922
Total U.S. General Services Administration			<u>8,922</u>
<u>U.S. Department of Energy</u>			
DOE/SODI Airport Project	(2)	81.XXX	278,546
Total U.S. Department of Energy			<u>278,546</u>
<u>U.S. Department of Education</u>			
<i>Passed through the State Department of Education</i>			
Special Education Cluster:			
Special Education Grants to States	6BSF	84.027	7,050
Special Education Education Grants	PGS1	84.173	957
Total Special Education Cluster			<u>8,007</u>
Safe and Drug Free Schools and Communities: National Programs	(1)	84.184	31,516
Innovative Educational Program Strategies	C2SI	84.298	40
Total U.S. Department of Education			<u>39,563</u>

PIKE COUNTY FINANCIAL CONDITION
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2005

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through the State Department of MRDD</i>			
Social Services Block Grant (SSBG) - Title XX	(1)	93.667	32,388
SCHIP - CAFS	(1)	93.767	449
SCHIP - Targeted Case Management	(1)	93.767	2,922
Total SCHIP			<u>3,371</u>
Targeted Case Management	(1)	93.778	137,527
Medical Assistance Program - CAFS	(1)	93.778	315,192
Total Medical Assistance Program			<u>452,719</u>
Total U.S. Department of Health and Human Services			488,478
<u>U.S. Department of Homeland Security</u>			
State Domestic Preparedness Equipment Support Program:			
<i>Passed through the Ohio Emergency Management Agency</i>			
FY04 Homeland Security Grant Program	2004-GE-T4-0025	97.004	117,607
FY04 Homeland Security Grant Program	2005-GE-T4-0025	97.004	1,920
<i>Passed through the Ohio Emergency Department of Public Safety</i>			
State Domestic Preparedness Equipment Support Program	2002-TE-CX-0106	97.004	12,401
<i>Passed through Ohio EMA</i>			
State Homeland Security Part 1	2003-TE-TX-0199	97.004	4,275
State Homeland Security Part 2	2003-MUP-30015	97.004	53,510
Total State Domestic Preparedness Equipment Support Program			<u>189,713</u>
Public Assistance Grants:			
<i>Passed through Ohio Emergency Management Agency</i>			
EMA Comprehensive Coop. Agreement Public Assistance Grant	(1)	97.036	22,638
FEMA Flood Assistance Grants Public Assistance Grants	1580-DR-131-99131	97.036	55,011
Total Public Assistance Grants			<u>77,649</u>
Total U.S. Department of Homeland Security			<u>267,362</u>
Total Federal Expenditures			<u><u>\$1,652,811</u></u>

(1) - Passthrough entity number not available

(2) - Direct from the federal government

See accompanying notes to the schedule of federal awards expenditures.

THIS PAGE INTENTIONALLY LEFT BLANK

PIKE COUNTY FINANCIAL CONDITION
Notes to the Schedule of Federal Awards Expenditures
For the year ended December 31, 2005

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - REVOLVING LOAN FUNDS

Pike County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant Program. The purpose of this program is to provide loans to low and moderate income families for building improvement at a low/fixed interest rate. As of December 31, 2005 the total amount of loans outstanding was \$1,061,408. Declining mortgage loans are also provided to low and moderate income families with the intent that they do not have to repay the loans unless they leave the residence before ten years. As of December 31, 2005, the total amount of loans outstanding was \$272,393.

**Report on Internal Control over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards**

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

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Pike County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 25, 2006, which we noted the County implemented Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*, and GASB Statement No. 46, *Net Assets Restricted by Enabling Legislation*. We did not audit the financial statements of Pike Adult Activities Center or Pike Health Services, Inc., which were audited by other auditors whose reports thereon have been furnished to us, and our opinion insofar as it relates to the amounts included for Pike Adult Activities Center and Pike Health Services, Inc., is solely based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Board of Commissioners
Pike County, Ohio
Report on Internal Control over Financial Reporting and Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

Compliance

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

We noted certain matters that we have reported to the management of the County in a separate letter dated September 25, 2006.

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

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

September 25, 2006

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

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

Compliance

We have audited the compliance of Pike County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2005. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

Except as discussed in the following paragraph, We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

As described in item 2005-001, in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the compliance of Pike County with the Medical Assistance Program regarding Cash Management and Reporting requirements, nor were we able to satisfy ourselves as to Pike County's compliance with those requirements by other auditing procedures. Also, as described in items 2005-002 and 2005-003, in the accompanying Schedule of Findings and Questioned Costs, Pike County did not comply with requirements regarding Cash Management that are applicable to its Community Development Block Grant and Home Investment Partnership Program. Compliance with such requirements is necessary, in our opinion, for Pike County to comply with the requirements of these major programs.

In our opinion, except for the noncompliance described in the preceding paragraph, Pike County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

Internal Control over Compliance

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

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Pike County's ability to administer a major federal program in accordance with applicable requirements of laws, regulation, contracts and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 2005-001.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all reportable conditions that are also considered to be a material weakness. However, we believe reportable condition 2005-01 described above to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Pike County as of and for the year ended December 31, 2005, and have issued our report thereon dated September 25, 2006. We did not audit the financial statements of Pike Adults Activities Center or Pike Health Services, Inc., which were audited by other auditors whose reports thereon have been furnished to us, and our opinion insofar as its relates to the amounts included for Pike Adults Activities Center and Pike Health Services, Inc., is based solely on the report of other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by OMB A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

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

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

September 25, 2006

PIKE COUNTY, OHIO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2005

A. SUMMARY OF AUDITOR'S RESULTS

1. Type of Financial Statement Opinion	Unqualified
2. Were there any material internal control weaknesses reported at the financial statement level (GAGAS)?	No
3. Were there any other reportable internal control weaknesses reported at the financial statement level (GAGAS)?	No
4. Was there any material noncompliance reported at the financial statement level (GAGAS)?	No
5. Were there any material internal control weaknesses reported for major federal programs?	Yes
6. Were there any other reportable internal control weaknesses reported for major federal programs?	No
7. Type of Major Programs' Compliance Opinion	Qualified - CFDA #14.228 Qualified - CFDA #14.239 Qualified - CFDA #93.778
8. Are there any reportable findings under § .510?	Yes
9. Major Programs (list):	Community Development Block Grants - CFDA #14.228, HOME Investment Partnership Program - CFDA #14.239, Medical Assistance Program - CFDA #93.778
10. Dollar Threshold: Type A/B Programs	Type A: >\$300,000 Type B: All Other Programs
11. Low Risk Auditee?	No

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

There were no material GAGAS level findings for 2005.

PIKE COUNTY, OHIO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2005

C. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2005-001
CFDA Title and Number	Medical Assistance Program, CFDA #93.778
Federal Award Number/Year	2005
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of MRDD

The County Board of MRDD had delegated medical billings and reporting requirements related to the Medical Assistance Program to a third party administrator. The MRDD had not established procedures to determine whether the service organization has sufficient controls in place and operating effectively to determine that medical billings have been completely and accurately processed in accordance with the requirements of the Medical Assistance Program nor has the service organization provided the MRDD with a Tier II SAS 70 report which provides an opinion on the operational effectiveness of a services organization's internal control. Due to a lack of monitoring controls over the third party administrator, errors or irregularities in its billings and/or reports submitted to the State Department of MRDD could go undetected for a significant amount of time. Furthermore, compliance with the reporting and cash management requirements of the Medical Assistance program cannot be determined by reviewing information maintained by the County.

The County Board of MRDD should implement procedures to assure the completeness, accuracy, and other compliance (including cash management and reporting requirements) of medical billings and reimburse claims processed by its third party administrator. Statement on Auditing Standards (SAS) No. 70 as amended, prescribes standards for reporting on the processing (i.e., control design and operation) of transactions by service organizations. An unqualified Tier II "Report on Policies and Procedures Placed in Operation and Tests of Operating Effectiveness" in accordance with SAS No. 70, should provide the MRDD with an appropriate level of assurance medical claims are being processed in compliance with applicable requirements of the program. The MRDD should, with the help of legal counsel, consider specifying in its contract with the third-party administrator that an annual Tier II SAS 70 audit report be performed. The MRDD should be provided a copy of the SAS 70 report timely and should review the contents of the report. A SAS 70 audit report should be conducted in accordance with American Institute of Certified Public Accountants' (AICPA) standards by a firm registered and in "good standing" with the Accountancy Board of the respective state. If the third-party administrator refuses to provide the MRDD with a Tier II SAS 70 report, the MRDD should either only contract with a third party administrator that will provide such a report or consider implementing controls to ensure that medical billings are being completely and accurately processed and all reporting requirements are being met. Furthermore, the County should review all reports completed by the third party administrator for completeness and accuracy before submitting to the State Department of MRDD.

Officials' Response

We did not receive a response from the Officials of the County to this finding.

PIKE COUNTY, OHIO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2005

C. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS - (Continued)

Finding Number	2005-002
CFDA Title and Number	Community Development Block Grant Program, CFDA #14.228
Federal Award Number/Year	2005
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development

Fifteen Day Rule

The Ohio Department of Development's Office of Housing and Community Partnership Management Rules and Regulations Handbook states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds. The County was found not to be in compliance with the 15 day rule for its Formula Allocation Program, Community Housing Improvement Program, and Economic Development Programs grant drawdowns received. This could result in loss or suspension of federal funding. The County should develop a cash management system to ensure compliance with the 15 day rule relating to prompt disbursement of funds.

Officials' Response

We did not receive a response from the Officials of the County to this finding.

PIKE COUNTY, OHIO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2005

C. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS - (Continued)

Finding Number	2005-003
CFDA Title and Number	HOME Investment Partnership Program CFDA #14.239
Federal Award Number/Year	2005
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development

Fifteen Day Rule

The Ohio Department of Development's Office of Housing and Community Partnership Management Rules and Regulations Handbook states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds. The County was found not to be in compliance with the 15 day rule for its Home Investment Partnership Program grant drawdowns received. This could result in loss or suspension of federal funding. The County should develop a cash management system to ensure compliance with the 15 day rule relating to prompt disbursement of funds.

Officials' Response

We did not receive a response from the Officials of the County to this finding.

PIKE COUNTY, OHIO
Corrective Action Plan
For the Year Ended December 31, 2005

Finding Number	Planned Corrective Action	Anticipated Completion Date	Contact Person
2005-001	The Board will attempt to require a Tier II SAS 70 report from the third party administrator and will review all reports submitted on behalf of the County.	December 31, 2005	Jeff Allen, Director
2005-002	Management intends to monitor disbursements and drawdowns closer to comply with the 15 day rule.	December 31, 2005	Jennifer Chandler, Community Development Coordinator
2005-003	Management intends to monitor disbursements and drawdowns closer to comply with the 15 day rule.	December 31, 2005	Jennifer Chandler, Community Development Coordinator

PIKE COUNTY, OHIO
Schedule of Prior Audit Findings
For the Year Ended December 31, 2005

Finding Number	Description	Status	Comments
<i>Government Auditing Standards:</i>			
2004-001	County Board of MRDD did not receive a Tier II SAS 70 Report from its medical billings service organization, which resulted in a lack of monitoring controls over the third party administrator.	Not Corrected	See comment in current year findings.

PIKE COUNTY, OHIO



Pike County Courthouse Waverly, Ohio

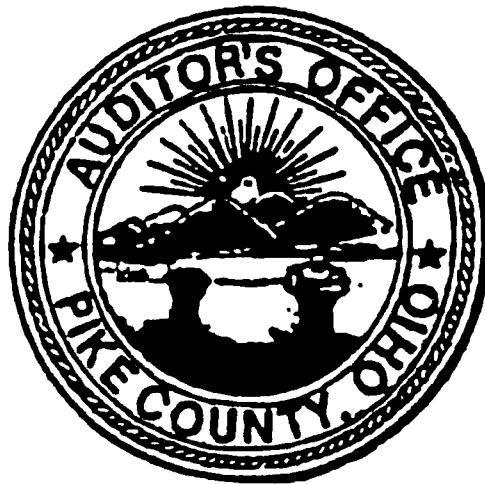
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2005

PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2005



ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE

**TEDDY L. WHEELER
PIKE COUNTY AUDITOR**

PIKE COUNTY, OHIO

INTRODUCTORY SECTION



Pike County Courthouse Waverly, Ohio

PIKE COUNTY COMMISSIONERS



JAMES A. BRUSHART



HARRY RIDER



JOHN HARBERT

PIKE COUNTY, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2005**

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i
Letter of Transmittal..... vi
GFOA Certificate of Achievementxiv
Elected Officialsxv
Organizational Chartxvi

FINANCIAL SECTION

Independent Auditor's Report.....1
Management's Discussion and Analysis3
Basic Financial Statements11
Government-Wide Financial Statements:
 Statement of Net Assets12
 Statement of Activities13
Fund Financial Statements:
 Balance Sheet - Governmental Funds14
Reconciliation of Total Governmental Fund Balances
 To Net Assets of Governmental Activities.....17
Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Governmental Funds18
Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances of Governmental Funds to the Statement of Activities21
Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund22
 Community Development Fund23
 Motor Vehicle and Gas Tax Fund.....24
 Board of MR/DD Fund25
 Human Services Fund26

TABLE OF CONTENTS
(Continued)

Statement of Net Assets - Proprietary Fund	27
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Fund	28
Statement of Cash Flows - Proprietary Fund.....	29
Statement of Fiduciary Assets and Liabilities - Agency Funds	31
Notes to the Basic Financial Statements.....	32
Combining and Individual Fund Statements and Schedules	66
Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions	67
Combining Balance Sheet - Nonmajor Governmental Funds.....	77
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	78
Combining Balance Sheet - Nonmajor Capital Project Funds	88
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	93
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	94
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Project Funds.....	104
Combining Statements - Fiduciary Funds:	
Fund Definitions	108
Combining Statement of Changes in Assets and Liabilities - Agency Funds	110
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):.....	116
Major Funds:	
General Fund	117
Community Development Fund	124
Motor Vehicle and Gas Tax Fund.....	125
Board of MR/DD Fund	126
Human Services	127
Pike County Local Government Service Center Fund	128
Non-major Funds:	
Road and Bridge Fund	129
Dog and Kennel Fund	130
Marriage License Special Fund.....	131
Child Support Enforcement Agency Fund	132
Probate Court Business Fund.....	133
Children's Trust Fund.....	134
Sheriff Concealed Handgun Fund	135

TABLE OF CONTENTS
(Continued)

Real Estate Assessment Fund.....	136
Youth Services Subsidy Grant Fund.....	137
Tuberculosis (TB) Levy Fund.....	138
County Court Computerization Fund.....	139
County Court Computer Legal Research Fund.....	140
County Recorder's Equipment Fund.....	141
Certificate of Title Administration Fund.....	142
Federal Department of Energy Agreement in Principle Fund.....	143
Law Enforcement Trust Fund.....	144
Drug Abuse Resistance Education (DARE) Grant Fund.....	145
Juvenile Court Computerization Fund.....	146
Emergency Medical Services Fund.....	147
Probate Court Computerization Fund.....	148
Common Pleas Court Computerization Fund.....	149
Common Pleas Court Computer Legal Research Fund.....	150
Children's Services Fund.....	151
County Emergency Preparedness Fund.....	152
County EMA Terrorism Planning Fund.....	153
CHIP Housing Revolving Loan Fund.....	154
Emergency Management Agency (EMA) Co-Operative Agreement Fund.....	155
Delinquent Real Estate Tax and Assessment Collection (DRETAC) Fund.....	156
Drug Law Enforcement Fund.....	157
Indigent Guardianship Fund.....	158
Community Right to Know Emergency Fund.....	159
Indigent Drivers Alcohol Treatment Fund.....	160
Enforcement and Education Fund.....	161
Reclaim Ohio 401 Grant Fund.....	162
Community Corrections Act Grant Fund.....	163
Law Enforcement Block Grant Fund.....	164
FEMA Flood Assistance – Engineer Fund.....	165
FEMA Flood Assistance - Other Fund.....	166
VOCA Grant Fund.....	167
Court Security Grant Fund.....	168
Byrne Memorial D02 Victim Fund.....	169
Electronic Monitor House Arrest Fund.....	170
County Court Probation Fund.....	171
Emergency Shelter Grant Fund.....	172
Juvenile Accountability Fund.....	173
Department of Justice Equipment Grant Fund.....	174
FEMA02 Plan Fund.....	175
Pre-Disaster Mitigation Fund.....	176
St. Homeland Sec. Part I Fund.....	177
HAVA Voter Registration System Fund.....	178
FY04 Homeland Security Grant Fund.....	179

TABLE OF CONTENTS
(Continued)

Mediation Fund.....	180
FY05 Homeland Security Fund	181
Misc. Special Grant Fund	182
Armintrout Fund	183
East Jackson Water Tap Notes Fund	184
Coal Dock Loan Notes Fund.....	185
Lapperell Cynthiana Water Notes Fund.....	186
Airport Hangars Notes Fund.....	187
OPWC Buchanan Road Bridge Fund.....	188
EMS Vehicles Notes Fund.....	189
MR/DD Building Notes Fund	190
Children’s Services Building Notes Fund.....	191
OPWC Pike Lake Road Bridge Fund	192
Water Pollution Control Loan Fund.....	193
Market Street Office Complex Notes Fund.....	194
Pike Lake Bridge Fund	195
OPWC Buchanan Road Bridge Fund.....	196
South Central Ohio Juvenile Detention Center Fund	197
River Road Bridge Notes Fund.....	198
Pike Lake Road - Tanglewood Fund.....	199
American Blvd. Improvement Fund.....	200
Loy-s Run Road Bridge Fund.....	201
Pike County Records Note Fund.....	202
Issue II Grants Fund.....	203
Fairgrounds Improvement Fund.....	204
Pike Health Care Addition Fund	205
DOE/SODI Airport Fund.....	206
Market Street Office Complex Fund.....	207
Pike Lake Road Waterline Fund	208
Pine Top Road Waterline Project Fund	209
Rehm-s Additional Sewer Project Fund	210
Pike County Records Center Fund	211
Radio Tower Communications Fund	212
Misc. Capital Projects Fund.....	213

TABLE OF CONTENTS
(Continued)

STATISTICAL SECTION

Governmental Activities Expenses by Function - Last Three Years215

Governmental Activities Revenues by Source - Last Three Years216

Property Tax Levies and Collections - Real, Public Utility and
Tangible Personal Property - Last Ten Years.....217

Assessed and Estimated Actual Value of Taxable Property - Last Ten Years.....218

Property Tax Rates Direct and All Overlapping Governments - Last Ten Years219

Computation of Legal Debt Margin220

Computation of Direct and Overlapping General Obligation Bonded Debt.....221

Demographic Statistics - Last Ten Years222

County Agricultural Statistics.....224

New Construction, Real Property Values and Bank Deposits - Last Ten Years.....225

Principal Taxpayers.....226

Miscellaneous Statistics227

Property Tax Valuation Report by School District.....228

TEDDY L. WHEELER

Pike County Auditor

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



September 25, 2006

Citizens of Pike County, Ohio:

As Auditor of Pike County, Ohio, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2005. This CAFR conforms to generally accepted accounting principles (GAAP) as applicable to local government entities and follows the new 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 CAFR is presented in three sections: Introductory, Financial and Statistical. The Introductory Section includes this transmittal letter, the Certificate of Achievement awarded to the County for 2004, an organizational chart, and a list of elected officials. The Financial Section contains the Independent Accountants' Report, Management's Discussion and Analysis, the basic financial statements and notes, and the combining non-major and individual fund financial statements and schedules. The Statistical Section includes selected financial, economic, and demographic information that may be useful for further analysis and comparison, as well as disclosures required under Rule 15c2-12 of the Securities and Exchange Commission. 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.

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 north of Ashland, Kentucky, the county has access to three metropolitan areas. The central position provides a strategic location for the future development of business and industry.

Pike County's population increased from 24,249 in 1990 to 27,695 in 2000, according to the most recent 2000 census numbers. The Ohio Department of Development, Office of Strategic Research most recent statistics for year 2004 estimates Pike County's population to be 28,294. The office projects future populations for Pike County of 29,766 in 2010, 31,081 in 2020 and 31,555 in year 2030. Waverly, the county seat of Pike County, is the largest city in the county with a population of 4,433 people per the new 2000 census. Mill's Pride and the Department of Energy Facility are the county's largest employers in calendar year 2005, utilizing 1,998 and 1,200 employees respectively.

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

On December 4, 2002, USEC announced that the Piketon plant was selected to host USEC's American Centrifuge Demonstration Facility, featuring the next generation enrichment technology. Operation of this advanced technology facility will demonstrate USEC enhancements to the U.S. Department of Energy's (DOE) proven centrifuge uranium enrichment technology, which is expected to be the world's most efficient process for enriching uranium for nuclear fuel. "Cost and schedule are the key factors in our decision to site the Lead Cascade at the 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 has been 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. The plant is expected to cost up to \$1.5 billion, employ up to 500 people, and reach an initial annual production level of 3.5 million SWU by 2010. Approximately 300 construction workers would be required to build the permanent commercial uranium centrifuge plant. As NRC licensing progresses and milestones under the DOE-USEC Agreement are reached, USEC expects to begin construction of the American Centrifuge Plant in 2007 with commercial operation of the American Centrifuge Plant in Piketon, Ohio beginning in 2009.

Other major industries currently located in Pike County include the Brown Corporation and Superior Kraft Homes, LLC. Mead Corporation and Kenworth in Ross County, along with Pillsbury and Jenco's in Jackson County, are also major sources of employment for Pike County residents.

Results from the most recent business survey indicated 70 percent of the surveyed industries indicated land costs, building costs, and energy costs in Pike County as either excellent or good. Sixty percent of the local industries surveyed indicated, at that time, plans to renovate or expand operations in future years. Mill's Pride continued to add employees to the manufacturing employment base increasing their number of employees by 450 from 2,300 in calendar year 2000 to 2,750 in 2001. However, the firm decreased their employment total by 222 people to 2,528 in calendar year 2002. Mills Pride reported total employment of 2,530 workers for 2003, with a workforce reduction of 774 workers occurring in 2004 to 1756 total workers. However, Mills Pride's employment rebounded back to a total of 1998 workers in year 2005. Mills Pride has made past indications that their firm has plans for additional, future manufacturing expansion in the Zahns Corner Industrial Park. However, the stagnant economy in the United States, along with current consumer behavior and market conditions for their products, led to significant, past workforce reductions by the company in 2003 and 2004. Mills Pride's total employment numbers did reflect an upward movement of approximately 240 workers in 2005. Future expansion decisions for Zahns Corner still remain in question at the current time.

There were 50 new commercial businesses started in Pike County in 2004 and 440 active businesses according to the Ohio Department of Development, Office of Strategic Research. The commercial sector in Pike County continues to be vibrant and dynamic with the addition of Wal-Mart and the Adena Urgent Care Medical Center in 1998. Total retail and service employment continues increase with the development of the new commercial zone located on U.S. 23 south of Waverly.

The addition of Wal-Mart in the county has greatly affected consumer shopping patterns and the sales tax base in the county. The new Wal-Mart has significantly decreased the amount of shopping outside the county by servicing local shoppers. The retail sales and use tax collections in the county continue to remain constant experiencing a 3.48% increase in revenue receipts during 2005 over calendar year 2004 as significant local income continued to be spent in the local economy. However, in comparison of year 2005 receipts to year 2004, it should be noted that the percentage rate of increase was .006% less.

Personal per capita income increased at 3.6% per year during the 1990s decade, compared to 6.1% for Ohio and 6.5% for the U.S. The unemployment rate in Pike County has historically varied from a low of 8.2% in 1978 to 17.6% in 1985 to a new low of 7.8% in year 2000. The unemployment rate decreased from 10.5% in December of 1997 to 9% in December of 1998 to 8.5% in December 1999 to 7.8% in December of 2000 then back up to 7.9% in December 2001. The following year it increased to 8.9% in December 2002; increased to 10.4% in December 2003 before decreasing to 10.0% in December 2004 and 9.8% in December 2005. Compared to the national Unemployment rate of 4.9% and the state rate of 5.6%, the local job market in Pike County decreased slightly but continued a cool down compared to December of 2000 and 2001 calendar year rates. Pike County's economy created 400 new jobs in 1998, increasing the employment base from 10,400 to 10,800 during the year; 800 new jobs in 1999, increasing base employment from 10,800 to 11,600 during the year; 300 jobs in 2000, increasing base employment from 11,600 to 11,900 during the year. The Civilian Labor Force Estimates, issued by the Ohio Department of Jobs and Family Services, specified Pike County's total labor force to be 12,000 with 10,800 people employed and 1,200 unemployed in December 2003; a total labor force of 11,100 with 9,900 people employed and 1,100 unemployed for an unemployment rate of 10.2% as of December 2004. The latest estimates reflect the continuance of a slumping local economy with Pike County's total labor force decreasing to 10,800 with 9,700 people employed and 1,100 unemployed for an unemployment rate of 9.8% for December 2005.

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

Agriculture contributed \$10,319,000 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 2004. There were approximately 500 farms located on over 86,000 acres in Pike County in 2004. The average farm size in Pike County in 2004 was 172 acres with average receipts per farm of \$20,638. The timber and lumber industry continues to contribute significantly to the local economy. Pike County has approximately 25 sawmills which produce over 30 million board feet of lumber annually.

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

The overall economy in Pike County continued to gain establishments during the 1990s and through calendar year 2004. Growth is anticipated to remain constant, 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 potential local economic impact of the 9-11 attacks on America in New York and Washington, D.C. The continued implementation of the SODI reuse plan in conjunction with a strong partnership between local government and the private sector is necessary for the continued development of the Pike County economy in the current new millennia.

MAJOR INITIATIVES

FOR THE YEAR

The major capital projects commencing construction and/or completed in the 2005 calendar year by the Board of Pike County Commissioners were the Pike County Radio Towner & Communications Project, the DOE-SODI Airport Improvement Project, the development of an Emergency Operation Plan (EOP) for Pike County, and the Homeland Security Plan and Equipment Project, as well as numerous road and bridge projects of the county engineer's office.

The major capital construction projects completed by County Engineer Salisbury's department for calendar year 2005 are listed in the following table:

COMPLETED CALENDAR YEAR 2005 CAPITAL PROJECTS

COMPLETED 2005 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	PROJECT COST	DATE OF COMPLETION
Wynn Road Bridge Replacement	OPWC & Local	\$ 56,710.60	6/15/05
Laurel Ridge Road Bridge Replacement	OPWC & Local	\$ 78,593.00	12/15/05
Higby Ridge Road Bridge Replacement	OPWC, Local & USDA	\$ 85,095.00	10/1/05
Auerville Road Bridge Replacement	OPWC, Local & USDA	\$ 79,361.00	8/08/05
Muddy Fork Road Bridge Replacement	OPWC, Local & CDBG	\$172,105.00	2/22/05
River Road Bridge Replacement	OPWC, Local & OEMA	\$365,000.55	7/01/05
Buchanan Road Bridge Replacement	OPWC & Local	\$155,615.00	12/15/05

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

The Board of Pike County Commissioners addressed an age old problem of an inadequate record storage facility with the construction renovation of the block building located on the former Boyer property behind the Pike County Courthouse for conversion into the Pike County Records Center. The renovation consisted of constructing an addition to the existing building for the purpose of storage, management and preservation of county records. The renovation project was completed in the fall of calendar year 2004. Pike County's recently developed record retention plan was implemented by all county offices during the winter of 2005 as records were moved from various storage locations to the new Pike County Records Center facility.

The Pike County Commissioners continued to make improvements to the Pike County Airport in an effort to accommodate the air transportation facility needs of local business and industry. The County Commissioners applied for and received and received an FFA (Federal Aviation Administration) grant along with a U.S. Department of Energy / SODI grant in year 2003. The FAA grant funds were used in accordance with the grant specifications for a 56.3-acre land acquisition from the Hwang family, for partial funding of the rehabilitation and relocation of the runway apron and for installation of airport perimeter fencing. The USDOE / SODI grant monies were the major funding mechanism for the apron rehabilitation and relocation portion of the capital improvement. The first phase of the airport improvements were completed in late 2004 and the second phase of the improvement project was completed as scheduled in 2005.

The Board of Pike County Commissioners applied for and received a FEMA 2003 Planning Grant, a Pre-Mitigation Disaster Grant, and a Homeland Security Grant all through the Ohio Department of Public Safety, Emergency Management Agency. The FEMA Planning grant provides funding for the preparation of an enhanced Emergency Operation Plan (EOP) for Pike County. Developing a Weapons of Mass Destruction (WMD) and Terrorism Annex Plan were the primary planning activities for achieving the grant's program objective. The Pre-Disaster Mitigation Grant provides funding for Pike County to develop and produce an All-Natural Hazard Mitigation Plan, which must meet the grant source's federal planning criteria and initially was scheduled for completion by March 1, 2004. Due to multiple program extensions by the grant source, the All-Natural Hazard Mitigation Plan's current status is ongoing and is now projected to be completed in calendar year 2007.

The Homeland Security Grant provides funding for Pike County to develop a Homeland Security Plan and purchase equipment that enhances the capabilities of local first responders to prevent or respond to incidents of terrorism. The grant provides flexibility to state and local governments as they continue to prepare for terrorist incidents. Three phases of the homeland Security Grant for program years 2001, 2002, and 2003 have been completed and two additional phases for program years 2004 and 2005 were completed as scheduled in calendar year 2005. All of the FEMA, Homeland Security and Pre-Mitigation Disaster grants projects are being administered by the Office of Pike County EMA Director Donald Simonton and are funded with federal grant monies that pass through the State of Ohio, Department of Public Safety down to Pike County.

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

FOR THE FUTURE

The future major initiatives currently under either in progress or in the planning process include a host of future major capital construction projects planned by County Engineer Denny Salisbury for calendar year 2006 listed in the following table:

PLANNED 2006 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	ESTIMATED COST	DATE OF COMPLETION
Morgans Fork Road ROW and Utilities Relocation	OPWC	\$ 250,000.00	11/15/06
4 Bobo Bridge Repalcements and Happy Hollow Road Paving Project	OPWC & Local	\$ 460,000.00	11/15/06 8/15/06
Camp Creek Rd. Bridge Replacement Proj.	OPWC	\$ 100,000.00	12/15/06
Sunfish Creek Road Bridge Replacement Proj.	OPWC	\$ 100,000.00	12/15/06
Fish & Game Road Bridge Replacement Proj.	OPWC	\$ 100,000.00	12/15/06

CIP Denotes State Capital Improvement Program, (Issue II)

ODOD Denotes Funds provided by Ohio Department of Development

LTIP Denotes Local Transportation Improvement Program state funds (Issue II)

Local Funds Denotes county's Motor Vehicle and Gas Tax Funds

BRO Funds Denotes federal bridge replacement funds

Credit Bridge Funds Denotes federal bridge credit funds earned by Pike County

FHWAER Funds Denotes Federal Highway Administration Emergency Repair Funds

CSTP Denotes Federal Aid Surface Transportation Program Funds

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 fixed 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 Commissioners adopted the County's 2005 operating budget in late December 2004. 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 1 to the basic financial statements.

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 1 to the basic financial statements. Note 3 provides a reconciliation between the budgetary and GAAP reporting presentations.

Cash Management

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

Risk Management

Insurance policies have been purchased for commercial crime; flood; buildings and contents; County-owned equipment; and steam boilers and machinery. In addition, a Money and Securities policy is in effect for certain agencies that deal with large amounts of cash and a Faithful Performance Blanket bond is in place for all County employees. The County has elected to retain risk for losses related to torts; general and excess liability; automobile casualty; and employee health care claims rather than insuring those risks through a third party. Workers' compensation claims are settled through a retrospectively rated plan under the Ohio Bureau of Workers' Compensation. See note 11 to the basic financial statements for more information on the County's risk management programs.

Other Information

Independent Audit

The ORC requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. Included in this CAFR is the report of J.L. Uhrig and Associates CPAs, Inc., on the County's financial statements for the year ended December 31, 2005. 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, 2004. The County has received this prestigious award for twelve consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and well-organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current report continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

Acknowledgments

The preparation of this report could not have been accomplished without the dedicated effort of the entire staff of the Pike County Auditor's Office including Patches Jones; Davida Brown; Carma New; Brenda Zimmerman; and Sherry Johnson. I especially want to thank Chief Deputy Auditor Donna Jones, Angie Snyder and Karlena Brown of the Accounting Department for their outstanding efforts in accounting for millions of dollars received by more than thirty departments of Pike County. In addition, I want to extend my sincere gratitude to Michael A. Balestra, CPA, and Shelly Hill with the consulting firm of Balestra, Harr and Scherer who worked diligently in the process of implementation of the new reporting model as promulgated by GASB Statement No. 34 and to continue to comply with the precise guidelines established by the GFOA's award program. The team commitment to excellence in financial reporting by all of these individuals added to the quality of this CAFR. I would also like to express my appreciation to each of the County's elected officials, various County agencies for their cooperation and most importantly the Pike County Commissioners James Brushart, Harry Rider and John Harbert for their funding of the preparation of this report.

Sincerely,

Teddy L. Wheeler,
Pike County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Pike County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2004

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.



Carla E. Perry

President

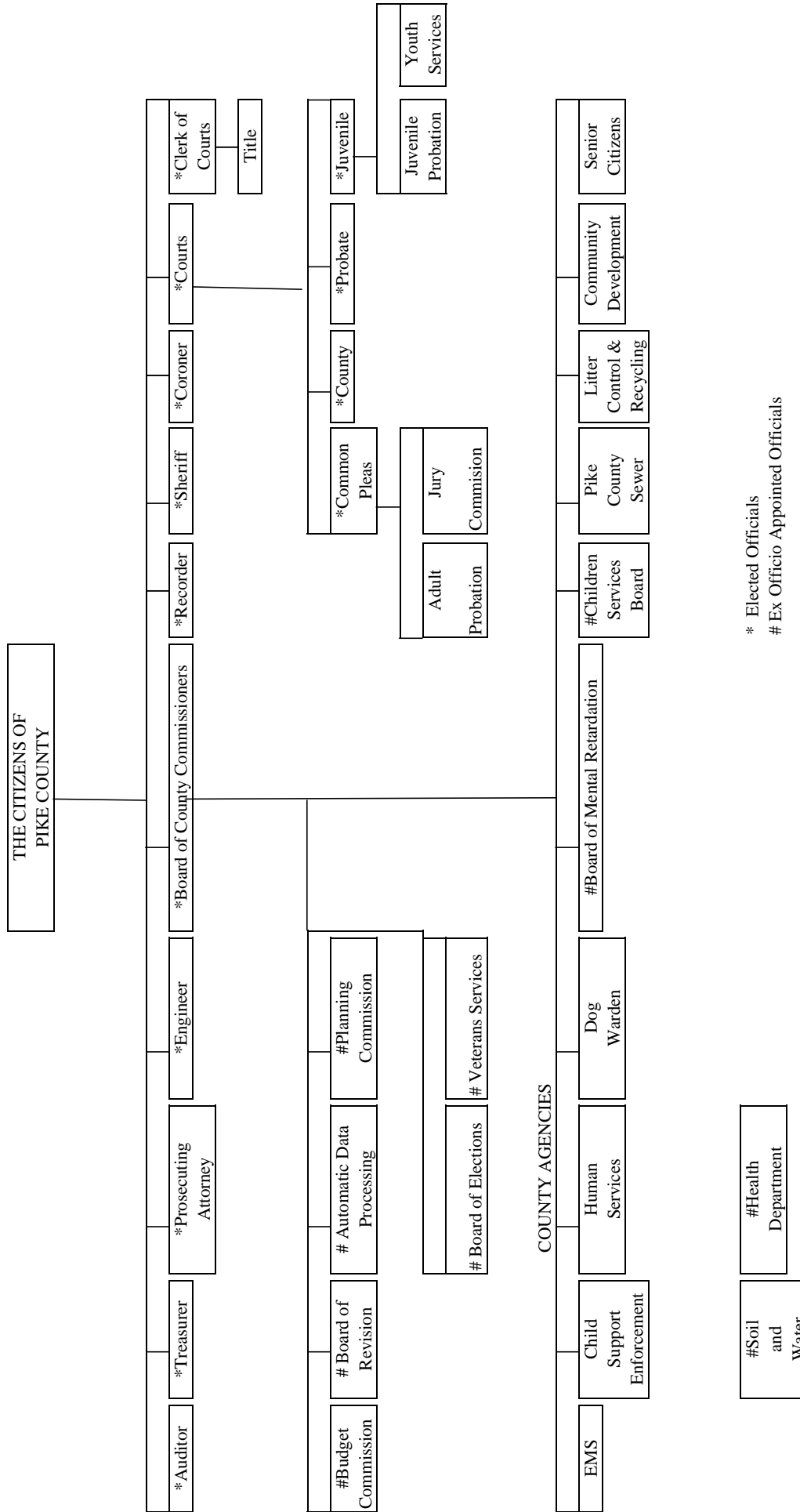
Jeffrey R. Emer

Executive Director

PIKE COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2005

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

PIKE COUNTY, OHIO
Organizational Chart
December 31, 2005



* Elected Officials
Ex Officio Appointed Officials

PIKE COUNTY, OHIO

FINANCIAL SECTION



Pike County Courthouse Waverly, Ohio

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pike County (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Pike Adult Activities Center or Pike Health Services, Inc., which are included as discretely presented component units. These financial statements were audited by other auditors whose reports thereon has been furnished to us, and our opinion insofar as it relates to the amounts included for Pike Adult Activities Center or Pike Health Services, Inc., is solely based on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective changes in financial position and the cash flows, where applicable, and the respective budgetary comparisons for the General Fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 4, for the year ended December 31, 2005, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures* and GASB Statement No.46, *Net Assets Restricted by Enabling Legislation*.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated September 25, 2006 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report when considering the results of our audit.

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

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

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

September 25, 2006

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005

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, 2005. 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 2005 are as follows:

- The County's net assets increased \$1,736,912 as a result of this year's operations. Net assets of our business-type activities decreased \$14,095, and net assets of our governmental activities increased \$1,751,007.
- General revenues for governmental activities accounted for \$8,247,129 in revenue or 37 percent of all revenues. Program specific revenues for governmental activities in the form of charges for services and sales, grants and contributions accounted for \$13,825,305 or 63 percent of total revenues of \$22,072,434.
- The County had \$20,321,427 in expenses related to governmental activities; \$13,825,305 of these expenses was offset by program specific charges for services and sales, grants or contributions.

Using this Annual Financial Report

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

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

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains a large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2005?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include *all assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005

Unaudited

In the Statement of Net Assets and the Statement of Activities, the County is divided into two distinct kinds of activities:

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

Reporting the County's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General Fund, Community Development Fund, Motor Vehicle and Gas Tax Fund, Board of MRDD Fund, Human Services Fund and the Pike County Local Government Service Center Fund.

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

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

The County as a Whole

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

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

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005

Unaudited

Table 1 provides a summary of the County's net assets for 2005 compared to the prior year:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004*	2005	2004	2005	2004
Assets						
Current and Other Assets	\$17,293,004	\$15,926,334	\$466,509	\$451,208	\$17,759,513	\$16,377,542
Capital Assets, Net	11,733,899	10,836,044	1,775,105	1,844,899	13,509,004	12,680,943
Total Assets	29,026,903	26,762,378	2,241,614	2,296,107	31,268,517	29,058,485
Liabilities						
Other Liabilities	6,724,575	6,192,278	69,020	116,822	6,793,595	6,309,100
Long-Term Liabilities	1,506,785	1,211,716	17,857	10,453	1,524,642	1,222,169
Total Liabilities	8,231,360	7,403,994	86,877	127,275	8,318,237	7,531,269
Net Assets						
Invested in Capital Assets						
Net of Debt	7,373,204	6,712,411	1,724,955	1,745,899	9,098,159	8,458,310
Restricted	10,247,092	6,365,392	0	0	10,247,092	6,365,392
Unrestricted	3,175,247	5,966,733	429,782	422,933	3,605,029	6,389,666
Total Net Assets	\$20,795,543	\$19,044,536	\$2,154,737	\$2,168,832	\$22,950,280	\$21,213,368

* As Restated – See Note 4

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005

Unaudited

Table 2 shows the changes in net assets for the year 2005 compared to the prior year.

Table 2
Changes in Net Assets

	Governmental Activities		Business Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenue						
Program Revenues:						
Charges for Services	\$2,104,728	\$2,404,220	\$388,234	\$429,079	\$2,492,962	\$2,833,299
Operating Grants	11,177,434	8,994,219	0	0	11,177,434	8,994,219
Capital Grants	543,143	869,979	0	0	543,143	869,979
Total Program Revenues	13,825,305	12,268,418	388,234	429,079	14,213,539	12,697,497
General Revenue:						
Property & Sales Taxes	5,539,413	4,628,722	0	0	5,539,413	4,628,722
Grants and Entitlements	459,033	451,750	0	0	459,033	451,750
Fines & Forfeitures	0	0	0	0	0	0
Unrestricted Investment Earnings	807,012	219,621	0	0	807,012	219,621
Gain on Sale of Capital Assets	0	0	0	0	0	0
Other	1,441,671	1,742,273	7,591	12,477	1,449,262	1,754,750
Total General Revenues	8,247,129	7,042,366	7,591	12,477	8,254,720	7,054,843
Total Revenues	22,072,434	19,310,784	395,825	441,556	22,468,259	19,752,340
Program Expenses						
General Government -						
Legislative and Executive	2,961,625	2,895,835	0	0	2,961,625	2,895,835
General Government - Judicial	1,050,014	1,042,602	0	0	1,050,014	1,042,602
Public Safety	2,881,846	2,527,585	0	0	2,881,846	2,527,585
Public Works	3,391,316	3,635,873	0	0	3,391,316	3,635,873
Health	2,906,588	2,868,382	0	0	2,906,588	2,868,382
Human Service	5,489,692	5,313,075	0	0	5,489,692	5,313,075
Conservation and Recreation	235,325	22,722	0	0	235,325	22,722
Economic Development and Assistance	1,321,361	1,026,565	0	0	1,321,361	1,026,565
Other	0	307,060	0	0	0	307,060
Interest and Fiscal Charges	83,660	66,895	0	0	83,660	66,895
Pike County Sewer Fund	0	0	409,920	400,255	409,920	400,255
Total Expenses	20,321,427	19,706,594	409,920	400,255	20,731,347	20,106,849
Increase (Decrease) in Net Assets Before Transfers	1,751,007	(395,810)	(14,095)	41,301	1,736,912	(354,509)
Transfers	0	0	0	0	0	0
Increase (Decrease) in Net Assets	1,751,007	(395,810)	(14,095)	41,301	1,736,912	(354,509)
Beginning Net Assets*	19,044,536	19,440,346	2,168,832	2,127,531	21,213,368	21,567,877
Ending Net Assets	\$20,795,543	\$19,044,536	\$2,154,737	\$2,168,832	\$22,950,280	\$21,213,368

* As Restated – See Note 4

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005

Unaudited

Governmental Activities

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

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2005	2004	2005	2004
General Government - Legislative and Executive	\$2,961,625	\$2,895,835	\$2,275,105	\$2,267,575
General Government - Judicial	1,050,014	1,042,602	647,679	678,308
Public Safety	2,881,846	2,527,585	1,852,302	1,823,315
Public Works	3,391,316	3,635,873	(372,634)	24,612
Health	2,906,588	2,868,382	528,581	733,617
Human Service	5,489,692	5,313,075	1,104,135	1,361,094
Conservation and Recreation	235,325	22,722	208,832	22,722
Economic Development and Assistance	1,321,361	1,026,565	218,431	236,468
Other	0	307,060	0	267,939
Interest and Fiscal Charges	83,660	66,895	33,691	22,526
Total Expenses	\$20,321,427	\$19,706,594	\$6,496,122	\$7,438,176

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 \$395,825, and expenses of \$409,920 for the year 2005. As previously discussed, management reviews the operations and fees and sets the user fee structure. Business activities generally receive no support from tax revenues.

The County's Funds

Information about the County's major funds starts on page 14. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues and other financing sources of \$22,498,070 and expenditures and other financing uses of \$21,462,106. The net change in fund balance for the year was most significant in the Motor Vehicle and Gas Tax Fund, an increase of \$782,968. This increase is due to the increase in intergovernmental revenue.

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 2005 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.

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005

Unaudited

For the General Fund, budget basis revenue was \$5,649,472, above final budget estimates of \$5,205,152. Based upon a downward spiraling national and state economy, the county was pleased that actual revenue exceeded estimates for the calendar year. The increase in budgeted revenues are due mainly to slight increase in tax revenues. Advances of \$458,874 were not budgeted by the county.

The County's 2005 ending unobligated General Fund cash balance was \$688,287 above the final budgeted amount.

Capital Assets and Debt Administration

Capital Assets

At the end of the 2005 the County had \$13,394,630 invested in land, buildings, equipment, vehicles, and infrastructure, of which \$11,733,899 was in governmental activities. Table 4 shows 2005 as compared to 2004 balances.

Table 4
 Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Land	\$790,499	\$753,340	\$7,000	\$7,000	\$797,499	\$760,340
Furniture and Fixtures	62,162	56,412	0	0	62,162	56,412
Buildings and Improvements	5,606,093	5,789,158	46,452	49,437	5,652,545	5,838,595
Machinery and Equipment	547,695	558,250	22,511	28,329	570,206	586,579
Vehicles	311,540	496,791	10,847	13,747	322,387	510,538
Improvements other than Buildings	114,374	0				
Infrastructure	3,837,932	2,776,549	1,688,295	1,746,386	5,526,227	4,522,935
Construction in Progress	463,604	405,544	0	0	463,604	405,544
Totals	\$11,733,899	\$10,836,044	\$1,775,105	\$1,844,899	\$13,394,630	\$12,680,943

The most significant increase was for the addition of infrastructure and current year depreciation. See note 12 to the basic financial statements for more information on the County's capital assets.

Debt

As of December 31, 2005 the County had \$4,182,878 million in notes and loans outstanding, \$66,147 of the long term debt due within one year. See notes 18 and 19 for more information regarding the County's debt. Table 5 summarizes bonds and notes outstanding.

Table 5
 Outstanding Debt, at Year End

	Governmental Activities		Business-Type Activities	
	2005	2004	2005	2004
Various Notes	\$3,229,729	\$3,437,823	\$50,150	\$99,000
O.W.D.A. Loan	37,125	39,375	0	0
O.P.W.C. Loans	865,874	779,771	0	0
Total	\$4,132,728	\$4,256,969	\$50,150	\$99,000

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.

PIKE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005

Unaudited

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-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

For the Future

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

Looking into the future, the financial picture for not only Pike County but all subdivisions of local government appear to very bleak. In Columbus, the state legislature in early 2005 debated a sweeping business tax law revision that many believe will cause further erosion of the local property tax base resulting in additional long term revenue cuts and the restriction of revenue growth for local governmental entities.

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

Contacting the County's Financial Management

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

This Page
Intentionally
Left Blank

BASIC FINANCIAL STATEMENTS

PIKE COUNTY, OHIO
Statement of Net Assets
December 31, 2005

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Pike County Adult Activities Center	Pike Health Services, Inc.
ASSETS					
Equity in Pooled Cash and Cash Equivalents	\$8,165,505	\$333,037	\$8,498,542	\$150,793	\$1,149,213
Investments with Fiscal and Escrow Agents	0	0	0	0	2,666,098
Cash and Cash Equivalents in Segregated Accounts	27,014	0	27,014	0	0
Receivables:					
Taxes	3,340,369	0	3,340,369	0	0
Accounts	11,075	156,005	167,080	1,277	2,565,260
Notes Receivable	22,183	0	22,183	0	0
Internal Balances	22,533	(22,533)	0	0	0
Due From Other Governments	4,370,524	0	4,370,524	0	0
Prepaid Items	0	0	0	0	450,020
Material and Supplies Inventory	0	0	0	0	400,748
Loans Receivable (Net of Allowance)	1,333,801	0	1,333,801	0	0
Industrial Commission of Ohio Deposit	0	0	0	323	0
Non-Depreciable Capital Assets	1,254,103	7,000	1,261,103	0	244,450
Depreciable Capital Assets, net of depreciation	10,479,796	1,768,105	12,247,901	13,245	10,972,247
Deferred Financing Costs	0	0	0	0	259,490
Restricted Assets:					
Investments with Fiscal and Escrow Agents	0	0	0	0	1,286,129
Total Assets	\$29,026,903	\$2,241,614	\$31,268,517	\$165,638	\$19,993,655
Liabilities					
Accounts Payable	\$742,919	\$14,204	\$757,123	\$2,960	\$1,234,370
Accrued Wages and Benefits	134,978	1,621	136,599	35,126	844,081
Due to Other Governments	280,486	2,522	283,008	0	0
Unearned Revenue	2,275,508	0	2,275,508	0	0
Accrued Interest Payable	60,955	523	61,478	0	253,607
Notes Payable	3,229,729	50,150	3,279,879	0	0
Long-Term Liabilities					
Due Within One Year	133,087	0	133,087	4,278	812,611
Due in More than One Year	1,373,698	17,857	1,391,555	16,081	8,047,330
Total Liabilities	8,231,360	86,877	8,318,237	58,445	11,191,999
Net Assets					
Invested in Capital Assets, Net of Related Debt	7,373,204	1,724,955	9,098,159	13,245	3,025,386
Restricted for:					
Board Use	0	0	0	0	1,286,129
Donors	0	0	0	0	23,129
Community Development	2,037,609	0	2,037,609	0	0
Board of Mental Health	352,188	0	352,188	0	0
Road and Bridges	2,089,513	0	2,089,513	0	0
Human Services	774,657	0	774,657	0	0
Other Purposes	4,993,125	0	4,993,125	0	0
Unrestricted	3,175,247	429,782	3,605,029	93,948	4,467,012
Total Net Assets	\$20,795,543	\$2,154,737	\$22,950,280	\$107,193	\$8,801,656

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2005

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets				
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-Type Activities	Total	Pike County Adult Activities Center	Pike Health Services, Inc.
Primary government:									
Governmental Activities:									
General Government:									
Legislative and Executive	\$2,961,625	\$373,552	\$312,968	\$0	(\$2,275,105)		(\$2,275,105)		
Judicial	1,050,014	245,851	156,484	0	(647,679)		(647,679)		
Public Safety	2,881,846	314,188	715,356	0	(1,852,302)		(1,852,302)		
Public Works	3,391,316	342,288	2,928,488	493,174	372,634		372,634		
Health	2,906,588	231,940	2,146,067	0	(528,581)		(528,581)		
Human Service	5,489,692	473,455	3,912,102	0	(1,104,135)		(1,104,135)		
Conservation and Recreation	235,325	26,493	0	0	(208,832)		(208,832)		
Economic Development and Assistance	1,321,361	96,961	1,005,969	0	(218,431)		(218,431)		
Interest and Fiscal Charges	83,660	0	0	49,969	(33,691)		(33,691)		
Total Governmental Activities	20,321,427	2,104,728	11,177,434	543,143	(6,496,122)		(6,496,122)		
Business-Type activities:									
Pike County Sewer Fund	409,920	388,234	0	0		(\$21,686)	(21,686)		
Total Business-Type Activities	409,920	388,234	0	0	0	(21,686)	(21,686)		
Total Primary Government	\$20,731,347	\$2,492,962	\$11,177,434	\$543,143	(\$6,496,122)	(21,686)	(\$6,517,808)		
Component Units:									
Pike County Adult Activities Center	\$1,037,266	\$319,967	\$727,379	\$0				\$10,080	\$0
Pike Health Services, Inc.	22,610,885	22,028,666	72,389	0				0	(509,830)
Total Component Units	\$23,648,151	\$22,348,633	\$799,768	\$0				\$10,080	(\$509,830)
General revenues:									
Taxes:									
Property taxes, levied for general purposes					3,673,611	0	3,673,611	0	842,654
Sales					1,865,802	0	1,865,802	0	0
Grants and Contributions Not Restricted to Specific Programs					459,033	0	459,033	0	0
Unrestricted Investment Earnings					807,012	0	807,012	0	88,019
Miscellaneous					1,441,671	7,591	1,449,262	1,519	241,919
Total general revenues					8,247,129	7,591	8,254,720	1,519	1,172,592
Change in net assets					1,751,007	(14,095)	1,736,912	11,599	662,762
Net assets - January 1, 2005 (Restated - See Note 4)					19,044,536	2,168,832	21,213,368	95,594	8,138,894
Net assets - December 31, 2005					\$20,795,543	\$2,154,737	\$22,950,280	\$107,193	\$8,801,656

See accompanying notes to the basic financial statements.

PIKE COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2005

	<u>General</u>	<u>Community Development</u>	<u>Motor Vehicle and Gas Tax</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,514,448	\$400,473	\$1,839,067
Cash and Cash Equivalents in Segregated Accounts	25,107	0	0
Receivables:			
Taxes	1,811,135	0	0
Accounts	10,075	0	0
Interfund	66,148	0	0
Due from Other Governments	277,914	290,110	1,658,423
Due from Other Funds	0	0	0
Notes Receivable	0	22,183	0
Loans Receivable (Net of Allowance)	0	1,333,801	0
<i>Total Assets</i>	<u><u>\$3,704,827</u></u>	<u><u>\$2,046,567</u></u>	<u><u>\$3,497,490</u></u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$114,968	\$0	\$51,607
Accrued Wages and Benefits	48,672	4,460	15,007
Interfund Payable	0	0	0
Due to Other Funds	0	0	0
Due to Other Governments	119,635	8,702	25,677
Accrued Interest Payable	0	0	3,299
Notes Payable	0	0	250,000
Deferred Revenue	1,446,680	266,788	1,039,502
<i>Total Liabilities</i>	<u><u>1,729,955</u></u>	<u><u>279,950</u></u>	<u><u>1,385,092</u></u>
Fund Balances			
Reserved for Encumbrances	92,440	2,380	243,824
Reserved for Loans	0	1,333,801	0
Unreserved, Undesignated, (Deficit) Reported in:			
General Fund	1,882,432	0	0
Special Revenue Funds	0	430,436	1,868,574
Capital Projects Funds	0	0	0
<i>Total Fund Balances</i>	<u><u>1,974,872</u></u>	<u><u>1,766,617</u></u>	<u><u>2,112,398</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$3,704,827</u></u>	<u><u>\$2,046,567</u></u>	<u><u>\$3,497,490</u></u>

See accompanying notes to the basic financial statements

<u>Board of MR/DD</u>	<u>Human Services</u>	<u>Pike County Local Gov't Service Center</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$527,700	\$129,657	\$138,896	\$3,615,264	\$8,165,505
0	0	0	1,907	27,014
824,036	0	0	705,198	3,340,369
0	1,000	0	0	11,075
0	0	0	0	66,148
189,712	1,859,415	0	94,950	4,370,524
12,099	20,439	0	24,075	56,613
0	0	0	0	22,183
0	0	0	0	1,333,801
<u>\$1,553,547</u>	<u>\$2,010,511</u>	<u>\$138,896</u>	<u>\$4,441,394</u>	<u>\$17,393,232</u>
\$7,351	\$43,859	\$0	\$525,134	\$742,919
16,781	32,402	0	17,656	134,978
0	0	0	43,615	43,615
0	36,174	0	20,439	56,613
30,081	54,547	0	41,844	280,486
6,704	0	42,916	8,036	60,955
213,229	0	1,821,000	945,500	3,229,729
919,945	959,999	0	703,954	5,336,868
<u>1,194,091</u>	<u>1,126,981</u>	<u>1,863,916</u>	<u>2,306,178</u>	<u>9,886,163</u>
25,046	66,097	0	160,304	590,091
0	0	0	0	1,333,801
0	0	0	0	1,882,432
334,410	817,433	0	2,813,132	6,263,985
0	0	(1,725,020)	(838,220)	(2,563,240)
<u>359,456</u>	<u>883,530</u>	<u>(1,725,020)</u>	<u>2,135,216</u>	<u>7,507,069</u>
<u>\$1,553,547</u>	<u>\$2,010,511</u>	<u>\$138,896</u>	<u>\$4,441,394</u>	<u>\$17,393,232</u>

This Page
Intentionally
Left Blank

PIKE COUNTY, OHIO
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2005*

Total Governmental Fund Balances \$ 7,507,069

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. 11,733,899

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

Taxes	450,264
Notes	21,480
Intergovernmental	<u>2,589,616</u>

Total 3,061,360

Long-Term Liabilities, including 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	(19,873)
Compensated Absences	(583,913)
OWDA Loan Payable	(37,125)
OPWC Loans Payable	<u>(865,874)</u>

Total (1,506,785)

Net Assets of Governmental Activities \$ 20,795,543

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005

	General	Community Development	Motor Vehicle and Gas Tax
Revenues			
Taxes	\$3,858,522	\$0	\$0
Intergovernmental	455,569	704,450	3,406,769
Interest	271,000	704	516,038
Charges for Services	769,276	401,362	128,144
Fees, License and Permits	9,917	0	0
Fines and Forfeitures	73,692	0	0
Other	531,776	6,192	62,808
<i>Total Revenues</i>	<u>5,969,752</u>	<u>1,112,708</u>	<u>4,113,759</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	2,355,755	0	0
Judicial	844,412	0	0
Public Safety	1,810,354	0	0
Public Works	39,484	0	3,215,624
Health	1,717	336,304	0
Human Services	385,389	0	0
Conservation and Recreation	10	0	0
Economic Development and Assistance	0	1,159,663	0
Other	398,712	0	0
Capital Outlay	62,534	90,000	217,632
Debt Service:			
Principal	8,588	1,477	44,236
Interest and Fiscal Charges	2,169	75	3,299
<i>Total Expenditures</i>	<u>5,909,124</u>	<u>1,587,519</u>	<u>3,480,791</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>60,628</u>	<u>(474,811)</u>	<u>632,968</u>
Other Financing Sources and Uses			
Proceeds from Loans	0	0	150,000
Inception of Capital Lease	0	0	0
Transfers In	0	29,622	0
Transfers Out	(222,685)	0	0
<i>Total Other Financing Sources and Uses</i>	<u>(222,685)</u>	<u>29,622</u>	<u>150,000</u>
<i>Net Change in Fund Balance</i>	<u>(162,057)</u>	<u>(445,189)</u>	<u>782,968</u>
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 4)</i>	<u>2,136,929</u>	<u>2,211,806</u>	<u>1,329,430</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,974,872</u></u>	<u><u>\$1,766,617</u></u>	<u><u>\$2,112,398</u></u>

See accompanying notes to the basic financial statements

Board of MR/DD	Human Services	Pike County Local Gov't Service Center	Other Governmental Funds	Total Governmental Funds
\$1,005,123	\$0	\$0	\$839,581	\$5,703,226
1,380,792	3,517,105	0	2,591,611	12,056,296
19,064	0	0	206	807,012
66,707	3,242	0	608,291	1,977,022
0	0	0	275	10,192
0	0	0	43,822	117,514
30,114	183,498	117,422	514,030	1,445,840
2,501,800	3,703,845	117,422	4,597,816	22,117,102
0	0	0	398,598	2,754,353
0	0	0	195,878	1,040,290
0	0	0	922,242	2,732,596
0	0	0	735,213	3,990,321
2,372,048	0	0	76,689	2,786,758
0	3,571,000	0	1,463,872	5,420,261
0	0	0	0	10
0	0	0	174,638	1,334,301
0	0	0	0	398,712
34,899	2,303	0	212,646	620,014
909	0	0	22,935	78,145
709	0	48,908	28,500	83,660
2,408,565	3,573,303	48,908	4,231,211	21,239,421
93,235	130,542	68,514	366,605	877,681
0	0	0	0	150,000
8,283	0	0	0	8,283
0	0	28,569	164,494	222,685
0	0	0	0	(222,685)
8,283	0	28,569	164,494	158,283
101,518	130,542	97,083	531,099	1,035,964
257,938	752,988	(1,822,103)	1,604,117	6,471,105
\$359,456	\$883,530	(\$1,725,020)	\$2,135,216	\$7,507,069

This Page
Intentionally
Left Blank

PIKE COUNTY, OHIO
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2005*

Net Change in Fund Balances - Total Governmental Funds \$ 1,035,964

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

Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Asset Additions	1,590,001	
Current Year Depreciation	(692,146)	
Total		897,855

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

Taxes	(163,813)	
Intergovernmental	123,314	
Notes	(4,168)	
Total		(44,667)

Proceeds from the issuance of 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.

(150,000)

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

66,147

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.

11,998

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.

(8,283)

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	(58,007)	

Total		(58,007)
-------	--	----------

Net Change in Net Assets of Governmental Activities

\$ 1,751,007

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$2,842,000	\$3,475,001	\$3,738,953	\$263,952
Charges for Services	597,275	678,910	766,620	87,710
Licenses and Permits	11,135	8,977	9,917	940
Fines and Forfeitures	75,000	75,103	73,692	(1,411)
Intergovernmental	392,322	393,946	457,983	64,037
Interest	50,000	64,896	79,179	14,283
Other	129,850	508,319	523,128	14,809
Total Revenues	<u>4,097,582</u>	<u>5,205,152</u>	<u>5,649,472</u>	<u>444,320</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	2,124,308	2,643,356	2,568,171	75,185
Judicial	794,589	936,319	866,688	69,631
Public Safety	1,360,836	1,824,039	1,802,103	21,936
Public Works	62,100	64,396	62,343	2,053
Health	45,640	43,330	42,326	1,004
Human Services	245,853	400,673	392,078	8,595
Conservation and Recreation	175,364	232,889	228,720	4,169
Capital Outlay	22,750	73,594	68,193	5,401
Total Expenditures	<u>4,831,440</u>	<u>6,218,596</u>	<u>6,030,622</u>	<u>187,974</u>
Excess of Revenues Over (Under) Expenditures	<u>(733,858)</u>	<u>(1,013,444)</u>	<u>(381,150)</u>	<u>632,294</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	0	0	458,874	458,874
Transfers Out	0	(222,685)	(222,685)	0
Advances Out	0	0	(402,881)	(402,881)
Total Other Financing Sources and Uses	<u>0</u>	<u>(222,685)</u>	<u>(166,692)</u>	<u>55,993</u>
Net Change in Fund Balance	<u>(733,858)</u>	<u>(1,236,129)</u>	<u>(547,842)</u>	<u>688,287</u>
Fund Balance at Beginning of Year	1,082,987	1,082,987	1,082,987	0
Prior Year Encumbrances Appropriated	<u>108,670</u>	<u>108,670</u>	<u>108,670</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$457,799</u></u>	<u><u>(\$44,472)</u></u>	<u><u>\$643,815</u></u>	<u><u>\$688,287</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Community Development Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$524,500	\$498,419	\$444,143	(\$54,276)
Intergovernmental	216,000	687,385	677,101	(10,284)
Other	16,300	16,300	6,895	(9,405)
Total Revenues	<u>756,800</u>	<u>1,202,104</u>	<u>1,128,139</u>	<u>(73,965)</u>
EXPENDITURES:				
Current:				
Health	359,579	363,834	340,203	23,631
Community and Economic Development	370,500	764,249	764,371	(122)
Capital Outlay	1,500	91,000	90,000	1,000
Total Expenditures	<u>731,579</u>	<u>1,219,083</u>	<u>1,194,574</u>	<u>24,509</u>
Excess of Revenues Over (Under) Expenditures	<u>25,221</u>	<u>(16,979)</u>	<u>(66,435)</u>	<u>(49,456)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	18,000	18,000	29,622	11,622
Proceeds from Sale of Capital Assets	500	500	0	(500)
Advances In	0	0	300,095	300,095
Transfers Out	(45,000)	(18,500)	0	18,500
Advances Out	0	0	(302,633)	(302,633)
Total Other Financing Sources and Uses	<u>(26,500)</u>	<u>0</u>	<u>27,084</u>	<u>27,084</u>
Net Change in Fund Balance	(1,279)	(16,979)	(39,351)	(22,372)
Fund Balance at Beginning of Year	437,147	437,147	437,147	0
Prior Year Encumbrances Appropriated	<u>297</u>	<u>297</u>	<u>297</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$436,165</u></u>	<u><u>\$420,465</u></u>	<u><u>\$398,093</u></u>	<u><u>(\$22,372)</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$50,000	\$161,276	\$128,144	(\$33,132)
Intergovernmental	2,500,000	2,669,714	3,313,416	643,702
Interest	40,000	280,907	511,510	230,603
Other	5,000	61,750	62,807	1,057
Total Revenues	2,595,000	3,173,647	4,015,877	842,230
EXPENDITURES:				
Current:				
Public Works	2,897,738	4,051,993	3,462,942	589,051
Capital Outlay	197,500	340,500	240,407	100,093
Debt Service:				
Principal Retirements	250,000	250,000	294,236	(44,236)
Interest and Fiscal Charges	0	5,281	5,281	0
Total Expenditures	3,345,238	4,647,774	4,002,866	644,908
Excess of Revenues Over (Under) Expenditures	(750,238)	(1,474,127)	13,011	1,487,138
OTHER FINANCING SOURCES AND USES:				
Proceeds of Loans	150,000	150,000	150,000	0
Proceeds from Sale of Notes	250,000	250,000	250,000	0
Total Other Financing Sources and Uses	400,000	400,000	400,000	0
Net Change in Fund Balance	(350,238)	(1,074,127)	413,011	1,487,138
Fund Balance at Beginning of Year	819,365	819,365	819,365	0
Prior Year Encumbrances Appropriated	307,317	307,317	307,317	0
Fund Balance at End of Year	\$776,444	\$52,555	\$1,539,693	\$1,487,138

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Board of MR/DD Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$516,000	\$766,000	\$1,002,393	\$236,393
Charges for Services	144,000	144,000	66,707	(77,293)
Intergovernmental	1,369,685	1,369,685	1,398,032	28,347
Other	31,702	31,702	36,557	4,855
Total Revenues	2,061,387	2,311,387	2,503,689	192,302
EXPENDITURES:				
Current:				
Health	2,119,885	2,398,534	2,345,381	53,153
Capital Outlay	50,000	54,668	52,184	2,484
Debt Service:				
Principal Retirements	5,094	5,094	5,094	0
Interest and Fiscal Charges	11,407	11,407	11,407	0
Total Expenditures	2,186,386	2,469,703	2,414,066	55,637
Net Change in Fund Balance	(124,999)	(158,316)	89,623	247,939
Fund Balance at Beginning of Year	379,269	379,269	379,269	0
Prior Year Encumbrances Appropriated	26,170	26,170	26,170	0
Fund Balance at End of Year	\$280,440	\$247,123	\$495,062	\$247,939

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Human Services Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$3,936,160	\$3,214,414	\$3,214,414	\$0
Other	136,827	182,463	182,499	36
Total Revenues	4,072,987	3,396,877	3,396,913	36
EXPENDITURES:				
Current:				
Human Services	4,136,897	3,650,706	3,644,025	6,681
Capital Outlay	12,000	2,303	2,303	0
Total Expenditures	4,148,897	3,653,009	3,646,328	6,681
Net Change in Fund Balance	(75,910)	(256,132)	(249,415)	6,717
Fund Balance at Beginning of Year	102,956	102,956	102,956	0
Prior Year Encumbrances Appropriated	153,755	153,755	153,755	0
Fund Balance at End of Year	\$180,801	\$579	\$7,296	\$6,717

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO

**Statement of Net Assets
Proprietary Fund**

as of December 31, 2005

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Pike County Sewer</u>
ASSETS:	
<i>Current Assets</i>	
Equity in Pooled Cash and Cash Equivalents	\$333,037
Accounts Receivable	156,005
Total Current Assets	<u>489,042</u>
<i>Noncurrent Assets</i>	
Nondepreciable Capital Assets	7,000
Depreciable Capital Assets, net	1,768,105
Total Noncurrent Assets	1,775,105
Total Assets	<u><u>2,264,147</u></u>
LIABILITIES:	
<i>Current Liabilities</i>	
Accounts Payable	14,204
Accrued Wages and Benefits	1,621
Interfund Payable	22,533
Due to Other Governments	2,522
Accrued Interest Payable	523
Notes Payable	50,150
Total Current Liabilities	<u>91,553</u>
<i>Noncurrent Liabilities</i>	
Long Term Liabilities:	
Compensated Absences Payable	<u>17,857</u>
Total Liabilities	<u><u>109,410</u></u>
NET ASSETS:	
Invested in capital assets, net of related debt	1,724,955
Unrestricted	429,782
Total Net Assets	<u><u>\$2,154,737</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO

**Statement of Revenues, Expenses and
Changes in Fund Net Assets
Proprietary Fund
For the Year Ended December 31, 2005**

	Business-Type Activities Enterprise Fund
	Pike County Sewer
Operating Revenues	
Charges for Services	\$388,234
Miscellaneous	7,591
Total Operating Revenues	395,825
Operating Expenses	
Salaries and Wages	90,086
Fringe Benefits	18,677
Contractual Services	190,230
Purchased Services	72
Materials & Supplies	24,412
Other	10,889
Depreciation Expense	69,794
Total Operating Expenses	404,160
Operating Income (Loss)	(8,335)
Nonoperating Revenues (Expenses)	
Interest & Fiscal Charges	(5,760)
Total Nonoperating Revenues (Expenses)	(5,760)
Change in Net Assets	(14,095)
Net Assets	
at Beginning of Year	2,168,832
Net Assets	
at End of Year	\$2,154,737

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2005

	Business-Type Activities Enterprise Fund
	Pike County Sewer
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>	
<i>Cash Flows from Operating Activities:</i>	
Cash Received from Customers	\$381,333
Cash Received from Other Operating Sources	7,591
Cash Payments to Suppliers for Goods and Services	(225,531)
Cash Payments to Employees for Services and Benefits	(100,125)
	<u>63,268</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>63,268</u>
<i>Cash Flows from Noncapital Financing Activities:</i>	
Advances-In	18,000
Advances-Out	(18,000)
	<u>0</u>
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>0</u>
<i>Cash Flows from Capital and Related Financing Activities:</i>	
Proceeds from Sale of Notes	50,150
Principal Payments	(99,000)
Interest Payments	(6,018)
	<u>(54,868)</u>
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(54,868)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	8,400
Cash and Cash Equivalents at Beginning of Year	324,637
	<u>\$333,037</u>
Cash and Cash Equivalents at End of Year	<u>\$333,037</u>

(Continued)

PIKE COUNTY, OHIO
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2005
(Continued)

	Business-Type Activities Enterprise Fund
	Pike County Sewer
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>	
Operating Income (Loss)	(\$8,335)
 <i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>	
Depreciation	69,794
Changes in Assets and Liabilities:	
(Increase)/Decrease in Accounts Receivable	(6,901)
Increase/(Decrease) in Accounts Payable	72
Increase/(Decrease) in Accrued Wages and Benefits	32
Increase/(Decrease) in Compensated Absences Payable	7,404
Increase/(Decrease) in Due to Other Governments	1,202
Total Adjustments	71,603
Net Cash Provided by (Used for) Operating Activities	\$63,268

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO

Statement of Fiduciary Assets and Liabilities

Agency Funds

As of December 31, 2005

	<u>Agency</u>
ASSETS	
Equity in Pooled Cash and Cash Equivalents	\$2,661,628
Cash and Cash Equivalents in Segregated Accounts	503,148
Receivables:	
Taxes	19,398,732
Due from Other Governments	<u>684,275</u>
Total Assets	<u><u>23,247,783</u></u>
 LIABILITIES	
Due to Other Governments	21,020,972
Undistributed Monies	1,905,638
Deposits Held and Due to Others	<u>321,173</u>
Total Liabilities	<u><u>\$23,247,783</u></u>

See accompanying notes to the basic financial statements

PIKE COUNTY, OHIO
Notes to the Basic Financial Statements

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

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

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

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

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

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

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

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

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

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

The County is associated with certain organizations which are defined as Jointly Governed Organizations or Related Organizations. These organizations are presented in Notes 21 and 22 to the Basic Financial Statements. These organizations are:

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

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

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

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

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

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

The statement of net assets presents the financial condition of the governmental and business-type activities of the County and its component units at year-end. Interfund receivables and payables within governmental activities have been eliminated to minimize the duplicating effect on assets and liabilities within the governmental and business-type activities total columns.

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Pike County (the County and the primary government) follows GASB guidance as applicable to its governmental and business-type activities, and Financial Accounting Standards Board (FASB) statements issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements or that have been made applicable by the GASB. The County has elected to follow GASB guidance for business-type activities and enterprise funds rather than FASB guidance issued after November 30, 1989. The most significant of the County's accounting policies are described below.

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2005, but which were levied to finance fiscal year 2006 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned/deferred revenue.

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The county did not adopt annual budgets for the following funds: Mediation, Armintrout, Pike County Water, East Jackson Notes, County Emergency Preparedness Grant, FEMA 02 Plan, Airport Hangers Notes, EMS Vehicles Notes, Fairgrounds Improvement, Pike Lake Road Waterline, Pine Top Road Waterline, Rehm's Additional Sewer Project, Pike County Records Center, and Misc. Capital Projects.

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

Cash and cash equivalents that are held separately within departments of the County and not held with the County Treasurer are recorded on the balance sheet as "Cash and Cash Equivalents in Segregated Accounts."

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

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

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments held by the Treasurer are stated at fair value using quoted market prices, except for repurchase agreements that are reported at cost.

During fiscal year 2005, investments were limited to STAROhio, Federal Home Loan Bank Securities, Federal Home Loan Mortgage Corporation Securities, Federal National Mortgage Association Securities, and Money Market Mutual Funds.

The County has invested in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 2005. 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.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments in STAROhio are valued at STAROhio's share price which is the price of the investment could be sold for on December 31, 2005.

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, MR/DD, Law Enforcement Block Grant, and the Armintrout Special Revenue Funds, and the Pike Health Care Addition Capital Projects Fund. Interest earned during 2005 amounted to \$807,012.

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

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

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000 dollars for all assets except infrastructure in which the county maintains a capitalization threshold of \$50,000. Public domain ("infrastructure") general capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems have been capitalized for acquisitions during 2005. Interest incurred during the construction of assets is not capitalized. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings	30 years
Land Improvements	5 years
Roads, Bridges, and Culverts (Infrastructure)	10-40 years
Furniture	10 years
Sewer and Water Lines	50 years
Machinery and Equipment	10 years
Vehicles	5 years

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences: In 1996, the County implemented the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*. Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. The liability includes the employees who are currently eligible to receive termination benefits and by those employees for whom it is probable will become eligible to receive payment in the future. The amount is based on accumulated sick leave and employee's wage rates at year end. This item is discussed in Note 15 to the Basic Financial Statements.

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

The Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual – is presented in the basic financial statements for the General Fund and major special revenue funds. The major differences between the budget basis and the GAAP basis are that:

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

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

Net Change in Fund Balance (Deficit) General and Major Special Revenue Funds					
	General	Community Development	MVGT	MR/DD	Human Services
GAAP Basis	\$(162,057)	\$(445,189)	\$782,968	\$101,518	\$130,542
Net Adjustments for:					
Revenue Accruals	138,594	315,526	152,118	(6,394)	(306,932)
Expenditure Accruals	(339,502)	92,692	(229,201)	25,456	49,337
Encumbrances	(184,877)	(2,380)	(292,874)	(30,957)	(122,362)
Budget Basis	<u>\$(547,842)</u>	<u>\$(39,351)</u>	<u>\$413,011</u>	<u>\$89,623</u>	<u>\$(249,415)</u>

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

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

For the year 2005, the County implemented GASB Statement No. 40, “Deposits and Investment Risk Disclosures” and GASB Statement No. 46, “Net Assets Restricted by Enabling Legislation.” These new standards did not have a material effect on the financial statements, nor did their implementation require a restatement of prior year balances.

Restatements: Restatements were made to prior year balances for Loans Receivable and OPWC Loans Payable. The restatements had the following effect on fund balance/net assets as previously stated:

	Community Development	Governmental Net Assets
Beginning Balance	\$2,165,473	\$19,155,127
OPWC Loans Payable	0	(156,924)
Loans Receivable	46,333	46,333
Restated Balance	\$2,211,806	\$19,044,536

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Balance Deficits: The following funds have a fund balance deficit as of December 31, 2005:

<u>Major Fund</u>	
Pike County Local Gov't Service Center Fund	\$1,725,020
<u>Nonmajor Funds</u>	
<u>Special Revenue Funds</u>	
Children's Services Fund	263,932
Pre-Disaster Mitigation Fund	4,098
Federal DOE Agreement in Principle Fund	1,568
<u>Capital Projects Funds</u>	
Pike Health Care Addition Fund	154,375
Children's Services Building Fund	80,238
U.S. 23 Sanitary Sewer Project Fund	9,084
Market Street Office Complex Fund	339,532
South Central Ohio Juvenile Detention Center Fund	255,329
Pike County Records Center Fund	99,377

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.

Legal Compliance: The following funds had appropriations in excess of estimated resources at December 31, 2005:

	<u>Original</u>	<u>Final</u>
General Fund	\$0	\$44,472
<u>Non-Major Funds</u>		
<u>Special Revenue Funds</u>		
Federal DOE in Agreement in Principle Fund	18,500	0

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

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE (Continued)

The following funds had encumbrances and expenditures in excess of estimated appropriations at December 31, 2005:

	<u>Amount</u>
<u>Major Funds</u>	
General Fund	
Sheriff	
Other Expenditures	\$8,924
Community Development Fund	
Economic Development	
Personal Services	11,626
Motor Vehicle and Gas Tax Fund	
Principal Retirements	44,236
<u>Non-Major Funds</u>	
<u>Capital Projects Funds</u>	
Radio Tower Communications Fund	
Public Works	
Contractual Services	5,256

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

Inactive deposits are public deposits that the Board has identified as not required for use within the two year period of designation of depositories. Inactive deposits must be either evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, any other obligation guaranteed as to principal and interest by the United States, or any book-entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Bond; and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the same county as the investing authority;

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

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

4. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts in any eligible institution mentioned in Section 135.32 of the Ohio Revised Code;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements with any eligible institution or dealer in which the District lends securities and the eligible institution or dealer agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase or by the Federal Reserve System and mature no later than 180 days after purchase;
10. Up to 15% of the County's total average portfolio in high grade notes issued by U.S. corporations, and the notes mature not later than two years after purchase. Bankers acceptances for a period not to exceed 270 days in an amount not to exceed ten percent of the District's total average portfolio;
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S. government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase.

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

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five year of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2005, the County complied with the provisions of these statutes.

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

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

Cash on Hand: At year end, the County has \$5,000 in undeposited cash on hand which is included on the balance sheet of the County as part of “Equity in pooled cash and cash equivalents.”

Deposits:

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

As of December 31, the carrying amount of the County’s deposits was \$1,520,773. The County’s bank balance of \$3,032,313 was exposed to custodial credit risk as follows:

Uninsured and collateral held by pledging bank's trust department and not in the County's name	\$ 2,832,313
---	--------------

Investments: As of December 31, 2005, the County had the following investments and maturities:

	Carrying/Fair Value	Weighted Average Maturity (Years)
STAR Ohio	\$ 2,500,998	< 1
Federal Home Loan Bank	1,067,801	< 1
Federal Home Loan Mortgage Corporation	3,870,865	< 1
Federal National Mortgage Association	2,719,920	< 1
Money Market Mutual Fund	9,975	< 1
Total Investments	<u>\$ 10,169,559</u>	

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investments in STAR Ohio were rated AAAM by Standard & Poor’s. Investments in Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association were all rated AAA by Standard & Poor’s and Aaa by Moody’s. Investment ratings for Money Market Mutual Fund were not available.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however their investment policy does stress diversification to limit potential losses. The County has invested 24.6% in STAR Ohio, 10.5% in Federal Home Loan Bank, 38% in Federal Home Loan Mortgage Corporation, 26.7% in Federal National Mortgage Association, and .2% in Money Market Mutual Fund.

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

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the County's securities are either insured and registered in the name of the County or at least registered in the name of the County.

NOTE 7 - PROPERTY TAXES

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

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

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

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable and unpaid as of December 31, 2005. 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 2005 operations. The receivable and the portion of the tax levies prepaid by year end into the undivided general tax agency fund are therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2005, was \$11.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$276,746,560
Public Utility Personal Property	34,689,431
Tangible Personal Property	<u>40,236,030</u>
Total Property Taxes	<u>\$351,672,021</u>

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

NOTE 8 - PERMISSIVE SALES TAX

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

Proceeds of the tax are credited entirely to the general fund. Amounts that have been collected by the State and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 2005 amounted to \$1,865,802.

NOTE 9 - RECEIVABLES

Receivables at December 31, 2005, consisted of taxes, accounts (billings for user charged services, and delinquent child support payments), loans, notes, and due from other governments arising from grants, entitlements and shared revenues. All receivables (other than loans) are considered collectible in full.

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

Of the total Loans Receivable disclosed on the balance sheet, \$272,393 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 \$95,527 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	\$ 187,589
Rollback Revenue	80,674
Grants and Subsidies	<u>9,651</u>
General Fund Total	<u>277,914</u>
Major Special Revenue Funds	
Community Development	290,110
Motor Vehicle and Gas Tax	1,658,423
Human Services Grants	1,859,415
Board of MR/DD Grants	189,712
Non-major Special Revenue Funds	
Indigent Drivers Alcohol	1,957
Children Services	69,641
EMS	10,682
Real Estate Assessment	2,691
Byrne Memorial	<u>9,979</u>
Total Non-major Special Revenue Funds	<u>94,950</u>
Total Governmental Activities	<u>\$4,370,524</u>

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

NOTE 10 - FEDERAL FOOD STAMP PROGRAM

The County's Department of Human Services distributes federal food stamps through contracting issuance centers to entitled recipients within Pike County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. The inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$2,067 of federal food stamps at December 31, 2005.

NOTE 11 - 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 2005, the County contracted with the Buckeye Joint-County Self-Insurance Council (a jointly governed organization, see Note 21) for liability, auto, and crime insurance. This jointly governed organization is a cost-sharing pool. The program has a \$0 to \$5,000 deductible per occurrence.

Coverages provided by the program are as follows:

	<u>Aggregate</u>	<u>Each Occurrence</u>
General Liability	\$4,000,000	\$2,000,000
Public Officials	4,000,000	2,000,000
Law Enforcement	4,000,000	2,000,000
Automobile - Liability	-	1,000,000
Employee Benefits Liability	3,000,000	1,000,000

In addition, the County maintains separate replacement cost insurance on buildings and contents in the amount of \$19,930,574 and other property insurance including \$1,000,000 for extra expenses.

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

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

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

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

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

NOTE 12 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2005:

	Balance 12/31/2004	Additions	Deletions	Balance 12/31/2005
Governmental Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$753,340	\$37,159	\$0	\$790,499
Construction in Progress	405,544	58,060		463,604
Total Non-Depreciable Capital Assets	1,158,884	95,219	0	1,254,103
<i>Depreciable Capital Assets</i>				
Furniture and Fixtures	147,993	15,976	0	163,969
Buildings and Improvements	7,216,290	0	0	7,216,290
Machinery and Equipment	1,840,110	96,707	0	1,936,817
Vehicles	2,991,082	10,610	0	3,001,692
Improvements other than Buildings	2,722,727	202,362	0	2,925,089
Infrastructure	3,689,464	1,169,127	0	4,858,591
Total Depreciable Capital Assets	18,607,666	1,494,782	0	20,102,448
Less Accumulated Depreciation:				
Furniture and Fixtures	(91,581)	(10,226)	0	(101,807)
Buildings and Improvements	(1,427,132)	(183,065)	0	(1,610,197)
Machinery and Equipment	(1,281,860)	(107,262)	0	(1,389,122)
Vehicles	(2,494,291)	(195,861)	0	(2,690,152)
Improvements other than Buildings	(2,722,727)	(87,988)	0	(2,810,715)
Infrastructure	(912,915)	(107,744)	0	(1,020,659)
Total Accumulated Depreciation	(8,930,506)	(692,146)	0	(9,622,652)
Net Depreciable Capital Assets	9,677,160	802,636	0	10,479,796
Governmental Activities - Capital Assets, Net	\$10,836,044	\$897,855	\$0	\$11,733,899

*Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 28,325
Judicial	7,343
Public Works	325,156
Public Safety	168,474
Human Services	20,380
Conservation & Recreation	6,595
Economic Development	17,615
Health	<u>118,258</u>
Total Depreciation Expense	<u>\$ 692,146</u>

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

NOTE 12 - CAPITAL ASSETS (Continued)

	Balance 12/31/2004	Additions	Deletions	Balance 12/31/2005
Business-Type Activities:				
<i>Non-Depreciable Capital Assets</i>				
Land	\$7,000	\$0	\$0	\$7,000
<i>Depreciable Capital Assets</i>				
Buildings and Improvements	85,352	0	0	85,352
Machinery and Equipment	71,780	0	0	71,780
Vehicles	34,700	0	0	34,700
Infrastructure	2,930,970	0	0	2,930,970
Total Depreciable Capital Assets	3,122,802	0	0	3,122,802
Less Accumulated Depreciation:				
Buildings and Improvements	(35,915)	(2,985)	0	(38,900)
Machinery and Equipment	(43,451)	(5,818)	0	(49,269)
Vehicles	(20,953)	(2,900)	0	(23,853)
Infrastructure	(1,184,584)	(58,091)	0	(1,242,675)
Total Accumulated Depreciation	(1,284,903)	(69,794)	0	(1,354,697)
Net Depreciable Capital Assets	1,837,899	(69,794)	0	1,768,105
Business Type Activities - Capital Assets, Net	\$1,844,899	(\$69,794)	\$0	\$1,775,105

NOTE 13 - DEFINED BENEFIT RETIREMENT PLANS

Ohio Public Employees Retirement System

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

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

The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon.

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

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

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

NOTE 13 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

The 2005 member contribution rates were 8.5% for members in classifications other than law enforcement and public safety. Members in the law enforcement classification, which consists generally of sheriffs and deputy sheriffs contributed at a rate of 10.1%. Public safety division members contributed at 9%. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Ohio Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy, by making a written request to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6701 or 1-800-222-7377.

The 2005 employer contribution rate for local government employer units was 13.55% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2004 was 16.7%. The County's contributions to OPERS for the years ended December 31, 2005, 2004, and 2003, were \$1,103,971, \$1,175,103, and \$1,076,942, respectively.

State Teachers Retirement System

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

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

DB Plan Benefits B Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of credited service and final average salary, which is the average of the member's three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary.

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

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

NOTE 13 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

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

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

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

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

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

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

For the fiscal year ended June 30, 2005, plan members were required to contribute 10 percent of their annual covered salaries and the County was required to contribute 14%. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2005, 2004, and 2003 were \$83,551, \$15,938, and \$31,600, respectively.

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

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

NOTE 14 - POSTEMPLOYMENT BENEFITS

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

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

In order to qualify for post-retirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered to be an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12.

A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. For local government employer units, the rate was 13.55% of covered payroll for fiscal year 2005; 4.0% was used to fund health care.

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

Summary of Assumptions:

Actuarial Review - The assumptions and calculations below were based on OPERS' latest Actuarial Reviews performed as of December 31, 2004.

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

Assets Valuation Method – All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets annually.

Investment Return – The investment assumption rate for 2004 was 8.00%.

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

Health Care – Health care cost were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years (9 and beyond) health care costs were assumed to increase at 4% (the projected wage inflation rate).

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants in the Traditional Pension and Combined Plans totaled 376,109 for 2005. The employer contributions that were used to fund postemployment benefits were \$325,892 for 2005. \$10.8 billion represents the actuarial value of OPERS' net assets available for OPEBs at December 31, 2004.

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

NOTE 14 - POSTEMPLOYMENT BENEFITS (Continued)

The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$29.5 billion and \$18.7 billion, respectively.

OPERS Retirement Board adopts a Health Care Preservation Plan:

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under HCPP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

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

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

The retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. Through June 30, 2005, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, the amount equaled \$5,968, for the year ended December 31, 2005. The balance in the Health Care Stabilization Fund was \$3.3 billion on June 30, 2005.

For the fiscal year ended June 30, 2005, net health care costs paid by STRS Ohio were \$254,780,000. There were 115,395 eligible benefit recipients.

NOTE 15 - OTHER EMPLOYEE BENEFITS

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

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

NOTE 16 - DEFERRED COMPENSATION

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

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

NOTE 17 - CAPITALIZED LEASES - LESSEE DISCLOSURE

During 2005, the County entered into a capitalized lease for a new copier. During previous years, the County has entered into capitalized leases for the acquisition of copiers. The terms of the agreements provide options to purchase the equipment. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 *Accounting for Leases*, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service in the Basic Financial Statements for the general fund and the MR/DD, Community Development, and Children Services Special Revenue funds. These expenditures are reflected as program/object expenditures on a budgetary basis.

The capital assets acquired by the leases have been capitalized in the statement of net assets for governmental activities in the amount of \$47,385 which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the statement of net assets for governmental activities. Principal payments in fiscal year 2005 totaled \$11,998 in the governmental funds.

The assets acquired through the capital lease are as follows:

	<u>Asset Value</u>	<u>Accum. Depreciation</u>	<u>Net Book Value</u>
Copiers	\$47,385	\$21,363	\$26,022

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, 2005.

	<u>Year Ending December 31,</u>	<u>Long-Term Debt</u>
	2006	\$9,372
	2007	8,250
	2008	4,351
	2009	2,316
	2010	555
Total Minimum Lease Payments		24,844
Less: Amount Representing Interest		(4,971)
Present Value of Minimum Lease Payments		\$19,873

NOTE 18 - LONG-TERM DEBT

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

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

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

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

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

NOTE 18 - 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 County has Health Facilities Revenue Bonds outstanding in the aggregate principal of \$7,555,000 at December 31, 2004 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

Compensated Absences (sick leave and vacation benefits) will be paid from the fund from which the person is paid. The Capital leases are paid from the General Fund and the Community Development, MR/DD and Children Services Special Revenue Funds.

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

<u>Types / Issues</u>	<u>Outstanding at 01/01/05*</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/05</u>	<u>Due in One Year</u>
<u>Governmental Funds</u>					
<u>Long-Term Obligations</u>					
Compensated Absences	\$525,906	\$583,913	\$525,906	\$583,913	\$59,658
Laparell Road					
Loan 0.00% - 1995					
Ohio Public Works Commission	98,437	0	9,375	89,062	9,375
Buchanan Road					
Loan 0.00% - 1998					
Ohio Public Works Commission	138,000	0	10,500	127,500	10,500
OWDA-Water Pollution Control					
Loan 0.00% - 2002					
OWDA/EPA Loan	39,375	0	2,250	37,125	2,250
Tanglewood Bridge					
Loan 0.00% - 2002					
Ohio Public Works Commission	41,618	0	2,378	39,240	2,378

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

NOTE 18 - LONG-TERM DEBT (Continued)

<u>Types / Issues</u>	<u>Outstanding at 01/01/05*</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/05</u>	<u>Due in One Year</u>
American Blvd.					
Loan 0.00% - 2002 Ohio Public Works Commission	82,292	0	10,286	72,006	10,286
River Road					
Loan 0.00% - 2002 Ohio Public Works Commission	109,375	0	6,250	103,125	6,250
Buck Hollow Road					
Loan 0.00% - 2004 Ohio Public Works Commission	35,299	0	1,858	33,441	1,858
Loy's Run					
Loan 0.00% - 2003 Ohio Public Works Commission	81,000	0	4,500	76,500	4,500
Pike Lake Road					
Loan 0.00% - 1998 Ohio Public Works Commission	75,000	0	5,000	70,000	5,000
Coal Dock Road					
Loan 0.00% - 2004 Ohio Public Works Commission	118,750	0	6,250	112,500	6,250
Owl Creek Road					
Loan 0.00% - 2005 Ohio Public Works Commission	0	150,000	7,500	142,500	7,500
Capital Leases	23,588	8,283	11,998	19,873	7,282
Total Governmental Obligations	<u>\$1,368,640</u>	<u>\$742,196</u>	<u>\$604,051</u>	<u>\$1,506,785</u>	<u>\$133,087</u>
<u>Business-Type Activities</u>					
<u>Long-Term Obligations</u>					
Compensated Absences	<u>\$ 10,453</u>	<u>\$ 17,857</u>	<u>\$ 10,453</u>	<u>\$ 17,857</u>	<u>\$ 0</u>

* As Restated – See Note 4

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

	<u>Tanglewood</u>	<u>OWDA</u>	<u>American Blvd.</u>	<u>River Road</u>	<u>Buck Hollow</u>	<u>Lapparell Road</u>
2006	\$2,378	\$2,250	\$10,286	\$6,250	\$1,858	\$9,375
2007	2,378	2,250	10,286	6,250	1,858	9,375
2008	2,378	2,250	10,286	6,250	1,858	9,375
2009	2,378	2,250	10,286	6,250	1,858	9,375
2010	2,378	2,250	10,286	6,250	1,858	9,375
2011-2015	11,890	11,250	20,576	31,250	9,290	42,187
2016-2020	11,890	11,250	0	31,250	9,290	0
2021-2022	3,570	3,375	0	9,375	5,571	0
Total	<u>\$39,240</u>	<u>\$37,125</u>	<u>\$72,006</u>	<u>\$103,125</u>	<u>\$33,441</u>	<u>\$89,062</u>

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

NOTE 18 - LONG-TERM DEBT (Continued)

	Buchanan Road	Pike Lake Road	Loy's Run	Coal Dock Road	Owl Creek
2006	\$10,500	\$5,000	\$4,500	\$6,250	\$7,500
2007	10,500	5,000	4,500	6,250	7,500
2008	10,500	5,000	4,500	6,250	7,500
2009	10,500	5,000	4,500	6,250	7,500
2010	10,500	5,000	4,500	6,250	7,500
2011-2015	52,500	25,000	22,500	31,250	37,500
2016-2020	18,750	20,000	22,500	31,250	37,500
2021-2025	3,750	0	9,000	18,750	30,000
Total	<u>\$127,500</u>	<u>\$70,000</u>	<u>\$76,500</u>	<u>\$112,500</u>	<u>\$142,500</u>

NOTE 19 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2005 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/05</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/05</u>
<i>Special Revenue Funds</i>				
<u>Major Funds</u>				
MVGT Fund	\$250,000	\$250,000	\$250,000	\$250,000
MR/DD	<u>233,323</u>	<u>105,500</u>	<u>125,594</u>	<u>213,229</u>
<i>Total Special Revenue Funds</i>	483,323	355,500	375,594	463,229
<i>Capital Projects Funds</i>				
<u>Major Fund</u>				
Pike County Local Gov't Service Ctr.	1,921,000	1,821,000	1,921,000	1,821,000
<u>Non-Major Funds</u>				
Pike Health Care Addition Fund	195,000	165,000	195,000	165,000
Children Services Building Fund	83,500	80,500	83,500	80,500
Market Street Office Complex Fund	375,000	350,000	375,000	350,000
Pike County Record's Center Fund	110,000	100,000	110,000	100,000
South Central Ohio Juv. Det. Ctr. Fund	<u>270,000</u>	<u>250,000</u>	<u>270,000</u>	<u>250,000</u>
<i>Total Capital Projects Funds</i>	2,954,500	2,766,500	2,954,500	2,766,500
Total Governmental Activities	<u>\$3,437,823</u>	<u>\$3,122,000</u>	<u>\$3,330,094</u>	<u>\$3,229,729</u>
<i>Business-Type Activities</i>				
<u>Enterprise Fund</u>				
Pike County Sewer Fund				
Pike County Sewer Notes	54,000	18,000	54,000	18,000
Circleview Drive Sewer Notes	<u>45,000</u>	<u>32,150</u>	<u>45,000</u>	<u>32,150</u>
<i>Total Business-Type Activities</i>	<u>99,000</u>	<u>50,150</u>	<u>99,000</u>	<u>50,150</u>
<i>Total All Funds</i>	<u>\$3,536,823</u>	<u>\$3,172,150</u>	<u>\$3,429,094</u>	<u>\$3,279,879</u>

All of the notes are backed by the full faith and credit of Pike County. The note liability is reflected in the fund which received the proceeds and will be retired from the general revenues of the County. Those notes pertaining to enterprise funds will be paid from revenues derived by the County from operations. All the notes scheduled to mature have interest rates ranging from 2.85 percent to 8.75 percent.

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

NOTE 20 - INTERFUND TRANSACTIONS

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

Transfers made during the year ended December 31, 2005, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<i>Major Funds</i>		
General Fund	\$0	\$222,685
Community Development Fund	29,622	0
Pike County Local Gov't Service Center Fund	28,569	0
<i>Non-Major Governmental Funds</i>	<u>164,494</u>	<u>0</u>
Total All Funds	<u>\$222,685</u>	<u>\$222,685</u>

Interfund balances at December 31, 2005, 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>		
MR/DD Fund	\$12,099	\$0
Human Services	20,439	36,174
<i>Non-Major Governmental Funds</i>	<u>24,075</u>	<u>20,439</u>
Total All Funds	<u>\$56,613</u>	<u>\$56,613</u>
	<u>Asset</u>	<u>Liability</u>
	<u>Interfund</u>	<u>Interfund</u>
	<u>Receivable</u>	<u>Payable</u>
<i>Major Funds</i>		
General Fund	\$66,148	\$0
<i>Non-Major Governmental Funds</i>	0	43,615
<i>Business Type Activities</i>		
Pike County Sewer Fund	<u>0</u>	<u>22,533</u>
Total All Funds	<u>\$66,148</u>	<u>\$66,148</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.

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

Buckeye Joint-County Self-Insurance Council

The Buckeye Joint-County Self-Insurance Council is a jointly governed organization that serves Athens, Hocking, Jackson, Lawrence, Meigs, Monroe, Morgan, Noble, Perry, Pike, Vinton and Washington Counties, and was formed as an Ohio nonprofit corporation for the purpose of establishing an insurance pool to obtain general liability, law enforcement, professional and fleet insurance. Member counties provide operating resources to the corporation based on actuarially determined rates.

The degree of control exercised by any participating government is limited to its representation on the Board. The Governing Board is composed of at least one County Commissioner from each of the participating counties. The Governing Board annually elects officers which include a President, Vice President, Second Vice President and two Governing Board members. The expenditures and investment of funds by the officers must be approved by the Governing Board unless specific limits have been set by the Governing Board to permit otherwise.

In the event of losses, the first \$250 to \$2,500 of any valid claim, depending on type of loss, will be paid by the member. The next payment, with a maximum pay out ranging from \$100,000 to \$1,000,000 per occurrence, will come from the self-insurance pool based on the members' percentage of contribution. If the aggregate claims paid by the pool exceed the available resources, the pool may require the members to make additional supplementary payments. Pike County does not have any ongoing financial interest or responsibility. The agreement between the County and the Council indicates that a voluntary withdrawal or termination by the County shall constitute a forfeiture of any pro rata share of the Council reserve fund. In the event of the termination of the Council, current members shall be paid in an amount they have contributed to the Council as of the last month of the Council's existence. Current calculation of this potential residual interest is therefore not possible. During 2005, Pike County paid \$165,291 to the Council for insurance coverage.

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 members's needs. The Plan pays judgements, settlements and other expenses resulting from covered claims that exceed the member's deductible.

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

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

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

Pike County cannot significantly influence operations of the Board, who has sole budgetary authority and controls surpluses and deficits. The Pike County has no ongoing financial interest or responsibility. During 2005, Pike County contributed \$218,835 to the program.

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Buckeye Joint-County Health Benefit Trust

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

The degree of control exercised by any participating government is limited to its representation on the Board. The Governing Board is composed of at least one County Commissioner from each of the participating counties. The Governing Board annually elects officers which include a Chairman and Vice Chairman. The expenses and investment of funds by the officers must be approved by the Governing Board unless specific limits have been set by the Governing Board to permit otherwise. The Buckeye Joint-County Health Benefit Trust received no contributions from the County during 2005.

Hocking Valley Community Residential Center

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

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

South Central Regional Juvenile Detention Center

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

The Center's revenue is from per diem charges for inmates to the respective counties and a percent of the county tax base to the total tax base. Ross County is the fiscal officer of the Center. Pike County does not have any financial interest or responsibility. During 2005, Pike County contributed \$61,366 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.

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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

Job Training Partnership Consortium

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

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

Private Industry Council

The PIC is a jointly governed organization corporation consisting of representatives from the private and public sectors of Pike, Scioto, Adams, Jackson and Brown Counties appointed by the County Commissioners from each county. The Board of Trustees is the governing board of the PIC. The Board of Trustees elects a President, Vice President, Secretary, Treasurer and an Executive Director. The President may execute, without limitation, contracts, bonds, notes, debentures, deeds, mortgages and other obligations in the name of the PIC. The County does not have any financial interest or responsibility. The Private Industry Council received no contributions from the County during 2005.

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 2005.

NOTE 22 - RELATED ORGANIZATIONS

Garnet A. Wilson Library of Pike County

The Garnet A. Wilson Library of Pike County is a political subdivision that is governed by a board of trustees appointed by the County Commissioners. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Library received no contributions from the County during 2005.

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 2005.

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

NOTE 23 - 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 24 - 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 2005, these contributions were \$74,879.

NOTE 25 - COMPONENT UNITS

The following are significant disclosures for the component units of Pike County at December 31, 2005:

A. Pike Adult Activities Center

Cash and Cash Equivalents – At year end, the carrying amount of the Center's deposits was \$150,793, and the bank balance was \$171,874. Deposits up to \$100,000 are insured by the Federal Depository insurance Corporation. The remaining \$71,874 of the Center's deposits is uninsured and uncollateralized.

Capital Assets – A summary of capital assets at December 31, 2005 follows:

	Balance 12/31/2004	Additions	Retirements	Balance 12/31/2005
Furniture & Fixtures	\$8,567	\$0	\$0	\$8,567
Equipment	21,008	7,064	0	28,072
Vehicles	57,658	0	0	57,658
Total Capital Assets	87,233	7,064	0	94,297
Less Accumulated Depreciation:				
Furniture & Fixtures	(8,248)	(91)	0	(8,339)
Equipment	(19,710)	(1,568)	0	(21,278)
Vehicles	(46,162)	(5,273)	0	(51,435)
Total Accumulated Depreciation	(74,120)	(6,932)	0	(81,052)
Capital Assets, Net	\$13,113	\$132	\$0	\$13,245

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

NOTE 25 – COMPONENT UNITS (Continued)

Debt – The Pike County Adult Activities Center issued a loan in the amount \$23,083 with the State of Ohio OIH. This loan was issued for the purpose of covering costs of a new job service. The term of the loan is 5 years with an interest rate of 5.5%. The balance of the loan at December 31, 2005 was \$20,359 with \$4,278 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>
2006	\$4,278	\$1,013	\$5,291
2007	4,519	772	5,291
2008	4,774	517	5,291
2009	5,044	247	5,291
2010	1,744	20	1,764
Total	\$20,359	\$2,569	\$22,928

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 \$1,149,213 and the bank balance was \$1,149,213. \$200,000 was covered by Federal Depository Insurance. The remaining balance was uninsured and uncollateralized.

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

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

	Category 1	Carrying Value	Fair Value
U.S. Treasury Obligations	\$1,282,429	\$1,282,429	\$1,282,429
Government Mutual Funds	0	343,273	343,273
Debt Securities	1,643,565	1,643,565	1,643,565
Money Market	0	607,326	607,326
Common Stock	75,634	75,634	75,634
Total	\$3,001,628	\$3,952,227	\$3,952,227

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

NOTE 25 – COMPONENT UNITS (Continued)

Leases – The capitalized lease obligations are secured by certain equipment with a cost of \$1,232,914 and accumulated depreciation of \$645,812 at December 31, 2005. Lease amortization is included in depreciation expense. At December 31, 2005, future minimum lease payments, by year and in the aggregate, for capital leases consist of the following:

<u>Year Ending</u> <u>December 31,</u>	<u>Long-Term</u> <u>Debt</u>
2006	\$225,725
2007	225,725
2008	225,725
2009	192,400
Total Minimum Lease Payments	869,575
Less: Amount Representing Interest	(106,726)
Present Value of Minimum Lease Payments	\$762,849

Capital Assets – A summary of capital assets at December 31, 2005 follows:

	<u>Balance</u> <u>12/31/04</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/05</u>
Pike Health Services, Inc. Capital Assets:				
Land	\$244,450	\$0	\$0	\$244,450
Land Improvements	513,637	0	0	513,637
Buildings	12,952,505	54,689	0	13,007,194
Fixed Equipment	198,912	15,143	0	214,055
Major Movable Equipment	7,279,367	547,266	0	7,826,633
Construction in Progress	657,186	0	(329,878)	327,308
Total Capital Assets	21,846,057	617,098	(329,878)	22,133,277
Less Accumulated Depreciation:				
Land Improvements	(221,727)	(21,715)	0	(243,442)
Buildings	(4,401,787)	(481,070)	0	(4,882,857)
Fixed Equipment	(88,341)	(12,246)	0	(100,587)
Major Movable Equipment	(5,231,361)	(458,334)	0	(5,689,695)
Total Accum. Depreciation	(9,943,216)	(973,365)	0	(10,916,581)
Capital Assets, Net	\$11,902,841	\$ (356,267)	\$(329,878)	\$ 11,216,696

Long Term Debt – Long term debt consists of:

	<u>December</u> <u>2005</u>
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1997 (Pike Health Services, Inc. Project) 5.05% to 6.75% serial bonds, due in varying annual installments to July 2017, secured by a mortgage	\$4,585,000
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	2,650,000

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

NOTE 25 – COMPONENT UNITS (Continued)

Less - bond discount	(59,722)
5.25% notes payable, due in monthly installments of \$18,050 including interest, through November 2006, secured by equipment	193,462
6.75% notes payable, due in monthly installments of \$12,207 Including interest, through January 2012, secured by equipment	728,352
Capital Lease Obligations	762,849
Total Long-Term Debt	\$8,859,941

Long-Term debt maturities are as follows:

Year	Amount
2006	\$812,611
2007	658,903
2008	715,051
2009	729,258
2010	576,256
Less unamortized discount	(59,722)
Thereafter	5,427,584
Total	\$8,859,941

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

**COMBINING AND INDIVIDUAL
FUND STATEMENTS
AND SCHEDULES**

Pike County
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Road and Bridge Fund

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

Dog and Kennel Fund

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

Marriage License Special Fund

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

Child Support Enforcement Agency Fund

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

Probate Court Business Fund

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

Children's Trust Fund

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

Sheriff Concealed Handgun Fund

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

Real Estate Assessment Fund

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

Youth Services Subsidy Grant Fund

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

Tuberculosis (TB) Levy Fund

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

County Court Computerization Fund

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

County Court Computer Legal Research Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

Federal Department of Energy (DOE) Agreement in Principle Fund

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

Law Enforcement Trust Fund

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

Drug Abuse Resistance Education (DARE) Grant Fund

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

Juvenile Court Computerization Fund

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

Emergency Medical Services Fund

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

Probate Court Computerization Fund

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

Common Pleas Court Computerization Fund

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

Common Pleas Court Computer Legal Research Fund

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

Children Services Fund

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

Computerized Tax Mapping Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

County Emergency Preparedness Fund

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

County EMA Terrorism Planning Grant

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

CHIP Housing Revolving Loan Fund

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

Emergency Management Agency (EMA) Co-Operative Agreement Fund

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

Delinquent Real Estate Tax and Assessment Collection (DRETAC) Fund

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

Drug Law Enforcement Fund

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

Indigent Guardianship Fund

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

Community Right to Know Emergency Fund

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

Indigent Drivers Alcohol Treatment Fund

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

Enforcement and Education Fund

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

Reclaim Ohio 401 Grant Fund

To account for resources to perform beautification projects.

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

Community Corrections Act Grant

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

Law Enforcement Block Grant

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

FEMA Flood Assistance Grant - Engineer Fund

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

FEMA Flood Assistance Grant - Other Fund

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

V.O.C.A. Grant Fund

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

Court Security Grant Fund

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

Byrne Memorial D02 Victim Fund

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

Electronic Monitor House Arrest Fund

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

County Court Probation Fund

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

Emergency Shelter Grant Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

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 grants' program objective.

Pre-Disaster Mitigation Fund

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

St. Homeland Security Part I Fund

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

St. Homeland Security Part II Fund

To account for the revenue receipts 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.

HAVA Voter Registration System Fund

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

FY04 Homeland Security Grant Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

Mediation Fund

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

FY 05 Homeland Security Grant Fund

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

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

Nonmajor Debt Service Funds

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

East Jackson Water Tap Notes Fund

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

Coal Dock Road Notes Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

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.

OPWC Buchanan Road Bridge Fund

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

EMS Vehicles Note Fund

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

MR/DD Building Note Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes. The proceeds of the notes were used to purchase the fellowship building and parking lot of the McKibban Memorial Church in Waverly from the Church of Christ in Christian Union Of Circleville. The building was purchased to house the Pike County Board of Mental Retardation And Disabilities Early Intervention Center. This fund is reported as a debt service fund on a budgetary basis and is combined with the Board of MR/DD Fund on a GAAP basis.

Children's Services Building Notes Fund

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

OPWC Pike Lake Road Bridge Fund

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

Water Pollution Control Loan Fund

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

Market Street Office Complex Notes Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

Buck Hollow Loan Notes Fund

To account for the revenue receipts and expenditures incurred in the debt retirement of the notes obligated by Pike County for the construction of the bridges specified by the Pike County Engineer in the Buck Hollow Road Bridge Project. The debt will be retired from the money paid into the fund from the County Engineer's Motor Vehicle & Gas Tax Fund.

Pike Lake Bridge Fund

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

OPWC Buchanan Road Bridge Fund

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

South Central Ohio Juvenile Detention Center Fund

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

River Road Bridge Notes Fund

To account for the revenue receipts and expenditures incurred in the debt retirement of the notes obligated by Pike County for the construction of the bridges specified by the Pike County Engineer in the River Road Bridges Project. The debt will be retired from the money paid into the fund as a reimbursement from a grant received from the Ohio Public Works Commission. This fund is reported as a debt service fund on a budgetary basis and is combined with the State Issue II Grants Capital Fund on a GAAP basis.

Pike Lake Road - Tanglewood Fund

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

American Blvd. Improvement Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

Loy's Run Road Bridge Fund

To account for the revenues and expenditures incurred in the debt service associated with the construction of Loy's Run Road Bridge Project by the County Engineer's Office. The debt is to be retired from the money paid into the fund as a reimbursement received from an Ohio Public Works Commission Grant. This fund is reported as a debt service fund on a budgetary basis and is combined with the State Issue II Grants Capital Fund on a GAAP basis.

Pike County Records Note Fund

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

Nonmajor Capital Projects Funds

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

Issue II Grants Fund

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

East Jackson Water Tap Fund

To account for note proceeds used to install waterlines in East Jackson Township.

Fairgrounds Improvement Fund

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

Pike Health Care Addition Fund

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

Children Services Building Fund

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

U. S. 23 Sanitary Sewer Project Fund

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

DOE/SODI Airport Grant Fund

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

Market Street Office Complex Capital Fund

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

Continued

Pike County
Combining Statements - Nonmajor Governmental Funds
(Continued)

Sunfish Creek Road Waterline Capital Fund

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

Pike Lake Road Waterline Capital Fund

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

South Central Ohio Juvenile Detention Center Fund

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

Pine Top Road Waterline Project Fund

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

Rehm's Additional Sewer Project Fund

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

Pike County Records Center Fund

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

Radio Tower Communication Fund

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

Misc. Capital Projects Fund

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

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
As of December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$3,408,809	\$206,455	\$3,615,264
Cash and Cash Equivalents in Segregated Accounts	1,907	0	1,907
Receivables:			
Taxes	705,198	0	705,198
Due from Other Funds	24,075	0	24,075
Due from Other Governments	94,950	0	94,950
Total Assets	4,234,939	206,455	4,441,394
Liabilities and Fund Balances:			
Liabilities:			
Accounts Payable	525,134	0	525,134
Accrued Wages and Benefits	17,656	0	17,656
Interfund Payable	5,666	37,949	43,615
Due to Other Funds	20,439	0	20,439
Due to Other Governments	41,844	0	41,844
Deferred Revenue	703,954	0	703,954
Accrued Interest Payable	0	8,036	8,036
Notes Payable	0	945,500	945,500
Total Liabilities	1,314,693	991,485	2,306,178
Fund Balances:			
Reserved for Encumbrances	107,114	53,190	160,304
Unreserved, Undesignated, Reported In:			
Special Revenue Funds	2,813,132	0	2,813,132
Capital Projects Funds	0	(838,220)	(838,220)
Total Fund Balances	2,920,246	(785,030)	2,135,216
Total Liabilities and Fund Balances	\$4,234,939	\$206,455	\$4,441,394

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2005

	<u>Road and Bridge</u>	<u>Dog and Kennel</u>	<u>Marriage License Special</u>	<u>Child Support Enforcement Agency</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$12,217	\$11,510	\$571	\$358,691
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>12,217</u>	<u>11,510</u>	<u>571</u>	<u>358,691</u>
Liabilities:				
Accounts Payable	0	0	0	1,474
Accrued Wages and Benefits	0	661	0	3,019
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	20,439
Due to Other Governments	0	1,075	0	4,678
Deferred Revenue	0	0	0	0
	<u>0</u>	<u>1,736</u>	<u>0</u>	<u>29,610</u>
<i>Total Liabilities</i>	<u>0</u>	<u>1,736</u>	<u>0</u>	<u>29,610</u>
Fund Balances:				
Reserved				
Reserved for Encumbrances	0	2,837	0	7,178
Unreserved, Undesignated, Reported in: Special Revenue Funds	12,217	6,937	571	321,903
	<u>12,217</u>	<u>6,937</u>	<u>571</u>	<u>321,903</u>
<i>Total Fund Balances</i>	<u>12,217</u>	<u>9,774</u>	<u>571</u>	<u>329,081</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$12,217</u>	<u>\$11,510</u>	<u>\$571</u>	<u>\$358,691</u>

<u>Probate Court Business</u>	<u>Children's Trust</u>	<u>Sheriff Concealed Handgun</u>	<u>Real Estate Assessment</u>	<u>Youth Services Subsidy Grant</u>	<u>Tuberculosis Levy</u>	<u>County Court Computerization</u>
\$4,650	\$0	\$4,620	\$365,520	\$117,400	\$7,271	\$180,826
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	2,691	0	0	0
<u>4,650</u>	<u>0</u>	<u>4,620</u>	<u>368,211</u>	<u>117,400</u>	<u>7,271</u>	<u>180,826</u>
0	0	0	2,890	0	0	0
0	0	0	2,018	681	0	280
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	2,780	1,395	0	488
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,688</u>	<u>2,076</u>	<u>0</u>	<u>768</u>
0	0	0	75,018	0	0	0
<u>4,650</u>	<u>0</u>	<u>4,620</u>	<u>285,505</u>	<u>115,324</u>	<u>7,271</u>	<u>180,058</u>
<u>4,650</u>	<u>0</u>	<u>4,620</u>	<u>360,523</u>	<u>115,324</u>	<u>7,271</u>	<u>180,058</u>
<u>\$4,650</u>	<u>\$0</u>	<u>\$4,620</u>	<u>\$368,211</u>	<u>\$117,400</u>	<u>\$7,271</u>	<u>\$180,826</u>

(Continued)

PIKE COUNTY, OHIO
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 As of December 31, 2005
 (Continued)

	County Court Computer Legal Research	County Recorder's Equipment	Certificate of Title Administration	Federal Department of Energy Agreement in Principle	Law Enforcement Trust
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$141,150	\$51,314	\$147,812	\$0	\$4,848
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Total Assets	141,150	51,314	147,812	0	4,848
Liabilities:					
Accounts Payable	0	1,199	0	0	0
Accrued Wages and Benefits	0	0	1,578	0	0
Interfund Payable	0	0	0	1,568	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	2,466	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	0	1,199	4,044	1,568	0
Fund Balances:					
Reserved					
Reserved for Encumbrances	0	2,373	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	141,150	47,742	143,768	(1,568)	4,848
Total Fund Balances	141,150	50,115	143,768	(1,568)	4,848
Total Liabilities and Fund Balances	\$141,150	\$51,314	\$147,812	\$0	\$4,848

DARE Grant	Juvenile Court Computerization	Emergency Medical Services	Probate Court Computerization	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Children Services
\$11,117	\$11,892	\$931,048	\$43,778	\$11,217	\$7,786	\$172,960
0	0	0	0	0	0	0
0	0	267,431	0	0	0	437,767
0	0	0	0	0	0	24,075
0	0	10,682	0	0	0	69,641
<u>11,117</u>	<u>11,892</u>	<u>1,209,161</u>	<u>43,778</u>	<u>11,217</u>	<u>7,786</u>	<u>704,443</u>
0	0	3,320	0	0	0	516,251
633	23	292	0	30	0	5,473
0	0	0	0	0	0	0
0	0	0	0	0	0	0
749	4	14,516	0	44	0	9,363
0	0	266,666	0	0	0	437,288
<u>1,382</u>	<u>27</u>	<u>284,794</u>	<u>0</u>	<u>74</u>	<u>0</u>	<u>968,375</u>
0	0	10,600	0	0	0	2,138
<u>9,735</u>	<u>11,865</u>	<u>913,767</u>	<u>43,778</u>	<u>11,143</u>	<u>7,786</u>	<u>(266,070)</u>
<u>9,735</u>	<u>11,865</u>	<u>924,367</u>	<u>43,778</u>	<u>11,143</u>	<u>7,786</u>	<u>(263,932)</u>
<u>\$11,117</u>	<u>\$11,892</u>	<u>\$1,209,161</u>	<u>\$43,778</u>	<u>\$11,217</u>	<u>\$7,786</u>	<u>\$704,443</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2005
(Continued)

	Computerized Tax Mapping	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,166	\$1,165	\$105,624	\$3,811
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Total Assets	0	6,166	1,165	105,624	3,811
Liabilities:					
Accounts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	370	809
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	181	1,297
Deferred Revenue	0	0	0	0	0
Total Liabilities	0	0	0	551	2,106
Fund Balances:					
Reserved					
Reserved for Encumbrances	4,377	0	0	0	335
Unreserved, Undesignated, Reported in: Special Revenue Funds	(4,377)	6,166	1,165	105,073	1,370
Total Fund Balances	0	6,166	1,165	105,073	1,705
Total Liabilities and Fund Balances	\$0	\$6,166	\$1,165	\$105,624	\$3,811

Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship	Community Right to Know Emergency	Indigent Drivers Alcohol Treatment	Enforcement and Education	Reclaim Ohio 401 Grant
\$200,329	\$1,926	\$37,285	\$52,113	\$6,038	\$6,835	\$225,557
0	1,907	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,957	0	0
<u>200,329</u>	<u>3,833</u>	<u>37,285</u>	<u>52,113</u>	<u>7,995</u>	<u>6,835</u>	<u>225,557</u>
0	0	0	0	0	0	0
482	0	0	95	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,009	0	0	135	0	0	0
0	0	0	0	0	0	0
<u>1,491</u>	<u>0</u>	<u>0</u>	<u>230</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	338
<u>198,838</u>	<u>3,833</u>	<u>37,285</u>	<u>51,883</u>	<u>7,995</u>	<u>6,835</u>	<u>225,219</u>
<u>198,838</u>	<u>3,833</u>	<u>37,285</u>	<u>51,883</u>	<u>7,995</u>	<u>6,835</u>	<u>225,557</u>
<u>\$200,329</u>	<u>\$3,833</u>	<u>\$37,285</u>	<u>\$52,113</u>	<u>\$7,995</u>	<u>\$6,835</u>	<u>\$225,557</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2005
(Continued)

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Engineer	FEMA Other	VOCA Grant	Court Security
Assets:						
Equity in Pooled Cash and Cash Equivalents	\$62,490	\$8,597	\$0	\$0	\$1,129	\$709
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0
Total Assets	62,490	8,597	0	0	1,129	709
Liabilities:						
Accounts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	485	190	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	811	35	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
Total Liabilities	1,296	225	0	0	0	0
Fund Balances:						
Reserved						
Reserved for Encumbrances	0	0	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	61,194	8,372	0	0	1,129	709
Total Fund Balances	61,194	8,372	0	0	1,129	709
Total Liabilities and Fund Balances	\$62,490	\$8,597	\$0	\$0	\$1,129	\$709

<u>Byrne Memorial D02 Victim</u>	<u>Electronic Monitor House Arrest</u>	<u>County Court Probation</u>	<u>Emergency Shelter Grant</u>	<u>Juvenile Accountability</u>	<u>Dept. of Justice Equip. Grant</u>	<u>FEMA 02 Plan</u>
\$0	\$20,576	\$27,390	\$0	\$1,307	\$4,306	\$2,688
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
9,979	0	0	0	0	0	0
<u>9,979</u>	<u>20,576</u>	<u>27,390</u>	<u>0</u>	<u>1,307</u>	<u>4,306</u>	<u>2,688</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
9,979	20,576	27,390	0	1,307	4,306	2,688
9,979	20,576	27,390	0	1,307	4,306	2,688
<u>\$9,979</u>	<u>\$20,576</u>	<u>\$27,390</u>	<u>\$0</u>	<u>\$1,307</u>	<u>\$4,306</u>	<u>\$2,688</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
As of December 31, 2005
(Continued)

	Pre-Disaster Mitigation	St. Homeland Security Part I	St. Homeland Security Part II	HAVA Voter Registration System	FY04 Homeland Security Grant
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$0	\$162	\$0	\$1,198	\$1,039
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Total Assets	0	162	0	1,198	1,039
Liabilities:					
Accounts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Interfund Payable	4,098	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	0	0	0	0
Total Liabilities	4,098	0	0	0	0
Fund Balances:					
Reserved					
Reserved for Encumbrances	0	0	0	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	(4,098)	162	0	1,198	1,039
Total Fund Balances	(4,098)	162	0	1,198	1,039
Total Liabilities and Fund Balances	\$0	\$162	\$0	\$1,198	\$1,039

<u>Mediation</u>	<u>FY05 Homeland Security Grant</u>	<u>Misc. Special Grant</u>	<u>Armintrout</u>	<u>Pike County Water</u>	<u>Total Nonmajor Special Revenue</u>
\$6,850	\$5,789	\$17,190	\$2,342	\$0	\$3,408,809
0	0	0	0	0	1,907
0	0	0	0	0	705,198
0	0	0	0	0	24,075
0	0	0	0	0	94,950
<u>6,850</u>	<u>5,789</u>	<u>17,190</u>	<u>2,342</u>	<u>0</u>	<u>4,234,939</u>
0	0	0	0	0	525,134
0	0	537	0	0	17,656
0	0	0	0	0	5,666
0	0	0	0	0	20,439
0	0	818	0	0	41,844
0	0	0	0	0	703,954
<u>0</u>	<u>0</u>	<u>1,355</u>	<u>0</u>	<u>0</u>	<u>1,314,693</u>
0	1,920	0	0	0	107,114
<u>6,850</u>	<u>3,869</u>	<u>15,835</u>	<u>2,342</u>	<u>0</u>	<u>2,813,132</u>
<u>6,850</u>	<u>5,789</u>	<u>15,835</u>	<u>2,342</u>	<u>0</u>	<u>2,920,246</u>
<u>\$6,850</u>	<u>\$5,789</u>	<u>\$17,190</u>	<u>\$2,342</u>	<u>\$0</u>	<u>\$4,234,939</u>

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2005

	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement	Pike Health Care Addition
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2	\$7,500	\$14,264	\$11,134
<i>Total Assets</i>	<u>2</u>	<u>7,500</u>	<u>14,264</u>	<u>11,134</u>
Liabilities:				
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	509
Notes Payable	0	0	0	165,000
<i>Total Liabilities</i>	0	0	0	165,509
Fund Balances:				
Reserved:				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated, Reported in: Capital Projects Funds	<u>2</u>	<u>7,500</u>	<u>14,264</u>	<u>(154,375)</u>
<i>Total Fund Balances</i>	<u>2</u>	<u>7,500</u>	<u>14,264</u>	<u>(154,375)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2</u>	<u>\$7,500</u>	<u>\$14,264</u>	<u>\$11,134</u>

<u>Children Services Building</u>	<u>U.S. 23 Sanitary Sewer Project</u>	<u>DOE/SODI Airport</u>	<u>Market Street Office Complex</u>
\$510	\$0	\$13,294	\$11,547
<u>510</u>	<u>0</u>	<u>13,294</u>	<u>11,547</u>
0	9,084	0	0
248	0	0	1,079
80,500	0	0	350,000
80,748	9,084	0	351,079
0	0	0	0
(80,238)	(9,084)	13,294	(339,532)
(80,238)	(9,084)	13,294	(339,532)
<u>\$510</u>	<u>\$0</u>	<u>\$13,294</u>	<u>\$11,547</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
As of December 31, 2005
(Continued)

	Sunfish Creek Road Waterline	Pike Lake Road Waterline	South Central Ohio Juvenile Detention Center	Pine Top Road Waterline Project
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$38,110	\$1,669	\$563	\$3,279
<i>Total Assets</i>	<u>38,110</u>	<u>1,669</u>	<u>563</u>	<u>3,279</u>
Liabilities:				
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	5,892	0
Notes Payable	0	0	250,000	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>255,892</u>	<u>0</u>
Fund Balances:				
Reserved:				
Reserved for Encumbrances	0	0	0	0
Unreserved, Undesignated, Reported in: Capital Projects Funds	38,110	1,669	(255,329)	3,279
<i>Total Fund Balances</i>	<u>38,110</u>	<u>1,669</u>	<u>(255,329)</u>	<u>3,279</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$38,110</u>	<u>\$1,669</u>	<u>\$563</u>	<u>\$3,279</u>

<u>REHM's Additional Sewer</u>	<u>Pike Co. Record's Center</u>	<u>Radio Tower Communication</u>	<u>Misc. Capital Projects</u>	<u>Total Nonmajor Capital Projects</u>
\$221	\$931	\$59,780	\$43,651	\$206,455
<u>221</u>	<u>931</u>	<u>59,780</u>	<u>43,651</u>	<u>206,455</u>
0	0	25,000	3,865	37,949
0	308	0	0	8,036
0	100,000	0	0	945,500
<u>0</u>	<u>100,308</u>	<u>25,000</u>	<u>3,865</u>	<u>991,485</u>
0	0	53,190	0	53,190
<u>221</u>	<u>(99,377)</u>	<u>(18,410)</u>	<u>39,786</u>	<u>(838,220)</u>
<u>221</u>	<u>(99,377)</u>	<u>34,780</u>	<u>39,786</u>	<u>(785,030)</u>
<u>\$221</u>	<u>\$931</u>	<u>\$59,780</u>	<u>\$43,651</u>	<u>\$206,455</u>

This Page
Intentionally
Left Blank

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures,
And Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total
Revenues:			
Taxes	\$839,581	\$0	\$839,581
Charges for Services	608,291	0	608,291
Fees, Licenses and Permits	275	0	275
Fines and Forfeitures	43,822	0	43,822
Intergovernmental	2,039,734	551,877	2,591,611
Interest	176	30	206
Other	320,707	193,323	514,030
Total Revenues	3,852,586	745,230	4,597,816
Expenditures:			
Current:			
General Government:			
Legislative and Executive	398,598	0	398,598
Judicial	195,878	0	195,878
Public Safety	922,242	0	922,242
Public Works	22,440	712,773	735,213
Health	76,689	0	76,689
Human Services	1,463,872	0	1,463,872
Economic Development and Assistance	174,638	0	174,638
Capital Outlay	167,213	45,433	212,646
Debt Service:			
Principal Retirement	10,399	12,536	22,935
Interest and Fiscal Charges	133	28,367	28,500
Total Expenditures	3,432,102	799,109	4,231,211
Excess of Revenues Over (Under) Expenditures	420,484	(53,879)	366,605
Other Financing Sources:			
Transfers - In	88,206	76,288	164,494
Total Other Financing Sources	88,206	76,288	164,494
Net Change in Fund Balance	508,690	22,409	531,099
Fund Balances (Deficit) at Beginning of Year	2,411,556	(807,439)	1,604,117
Fund Balance (Deficit) at End of Year	\$2,920,246	(\$785,030)	\$2,135,216

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Road and Bridge	Dog and Kennel	Marriage License Special	Child Support Enforcement Agency
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	26,403	8,853	59,115
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	18,830	1,592	0	0
Intergovernmental	0	0	0	292,716
Interest	0	0	0	0
Other	0	491	0	4,596
Total Revenues	18,830	28,486	8,853	356,427
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	22,440	0	0	0
Health	0	67,331	9,358	0
Human Services	0	0	0	313,157
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	638	0	1,044
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	22,440	67,969	9,358	314,201
Excess of Revenues Over (Under) Expenditures	(3,610)	(39,483)	(505)	42,226
Other Financing Sources and (Uses):				
Transfers - In	0	43,000	0	0
Total Other Financing Sources and (Uses)	0	43,000	0	0
<i>Net Change in Fund Balance</i>	(3,610)	3,517	(505)	42,226
Fund Balances (Deficit) at Beginning of Year	15,827	6,257	1,076	286,855
Fund Balances (Deficit) at End of Year	\$12,217	\$9,774	\$571	\$329,081

<u>Probate Court Business</u>	<u>Children's Trust</u>	<u>Sheriff Concealed Handgun</u>	<u>Real Estate Assessment</u>	<u>Youth Services Subsidy Grant</u>	<u>Tuberculosis Levy</u>	<u>County Court Computerization</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	0	2,714	240,053	0	0	33,836
0	0	0	275	0	0	0
195	0	0	0	0	0	0
0	0	0	0	54,141	0	0
0	0	0	0	0	0	0
0	587	0	1,920	0	0	0
<u>206</u>	<u>587</u>	<u>2,714</u>	<u>242,248</u>	<u>54,141</u>	<u>0</u>	<u>33,836</u>
0	0	0	228,286	0	0	0
0	0	0	0	0	0	46,031
0	0	0	0	51,008	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	15,000	2,499	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>15,000</u>	<u>2,499</u>	<u>228,286</u>	<u>51,008</u>	<u>0</u>	<u>46,031</u>
<u>206</u>	<u>(14,413)</u>	<u>215</u>	<u>13,962</u>	<u>3,133</u>	<u>0</u>	<u>(12,195)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
206	(14,413)	215	13,962	3,133	0	(12,195)
4,444	14,413	4,405	346,561	112,191	7,271	192,253
<u>\$4,650</u>	<u>\$0</u>	<u>\$4,620</u>	<u>\$360,523</u>	<u>\$115,324</u>	<u>\$7,271</u>	<u>\$180,058</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005
(Continued)

	County Court Computer Legal Research	County Recorder's Equipment	Certificate of Title Administration	Federal Department of Energy Agreement in Principle	Law Enforcement Trust	DARE Grant
Revenues:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	10,232	20,405	123,309	0	0	0
Fees, Licenses and Permits	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	11,225
Interest	0	0	0	0	0	0
Other	0	0	0	0	0	7,500
Total Revenues	10,232	20,405	123,309	0	0	18,725
Expenditures:						
Current:						
General Government:						
Legislative and Executive	0	19,197	0	0	0	0
Judicial	0	0	129,649	0	0	0
Public Safety	0	0	0	0	0	31,687
Public Works	0	0	0	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	5,566	140	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	24,763	129,789	0	0	31,687
Excess of Revenues Over (Under) Expenditures	10,232	(4,358)	(6,480)	0	0	(12,962)
Other Financing Sources and (Uses):						
Transfers - In	0	0	0	0	0	15,000
Total Other Financing Sources and (Uses)	0	0	0	0	0	15,000
Net Change in Fund Balance	10,232	(4,358)	(6,480)	0	0	2,038
Fund Balances (Deficit) at Beginning of Year	130,918	54,473	150,248	(1,568)	4,848	7,697
Fund Balances (Deficit) at End of Year	\$141,150	\$50,115	\$143,768	(\$1,568)	\$4,848	\$9,735

Juvenile Court Computerization	Emergency Medical Services	Probate Court Computerization	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Children Services
\$0	\$314,222	\$0	\$0	\$0	\$525,359
1,320	0	300	740	147	0
0	0	0	0	0	0
0	0	3,870	7,560	1,200	0
0	1,584	0	0	0	851,045
0	0	0	0	0	0
0	350	0	0	0	18,813
<u>1,320</u>	<u>316,156</u>	<u>4,170</u>	<u>8,300</u>	<u>1,347</u>	<u>1,395,217</u>
0	0	0	0	0	0
603	0	467	11,052	0	0
0	381,434	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,133,216
0	0	0	0	0	0
0	12,158	0	0	0	1,475
0	0	0	0	0	1,024
0	0	0	0	0	133
<u>603</u>	<u>393,592</u>	<u>467</u>	<u>11,052</u>	<u>0</u>	<u>1,135,848</u>
<u>717</u>	<u>(77,436)</u>	<u>3,703</u>	<u>(2,752)</u>	<u>1,347</u>	<u>259,369</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
717	(77,436)	3,703	(2,752)	1,347	259,369
11,148	1,001,803	40,075	13,895	6,439	(523,301)
<u>\$11,865</u>	<u>\$924,367</u>	<u>\$43,778</u>	<u>\$11,143</u>	<u>\$7,786</u>	<u>(\$263,932)</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005
(Continued)

	Computerized Tax Mapping	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement	Delinquent Real Estate Tax and Assessment Collection
Revenues:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	59,773
Fees, Licenses and Permits	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	0	22,638	59,780
Interest	0	0	0	0	0	0
Other	0	0	0	273,168	2,290	536
Total Revenues	0	0	0	273,168	24,928	120,089
Expenditures:						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	40,324
Judicial	0	0	0	0	0	0
Public Safety	0	0	0	0	66,919	0
Public Works	0	0	0	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	174,638	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	0	174,638	66,919	40,324
Excess of Revenues Over (Under) Expenditures	0	0	0	98,530	(41,991)	79,765
Other Financing Sources and (Uses):						
Transfers - In	0	0	0	0	30,206	0
Total Other Financing Sources and Uses	0	0	0	0	30,206	0
<i>Net Change in Fund Balance</i>	0	0	0	98,530	(11,785)	79,765
Fund Balances (Deficit) at Beginning of Year	0	6,166	1,165	6,543	13,490	119,073
Fund Balances (Deficit) at End of Year	\$0	\$6,166	\$1,165	\$105,073	\$1,705	\$198,838

<u>Drug Law Enforcement</u>	<u>Indigent Guardianship</u>	<u>Community Right to Know Emergency</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Reclaim Ohio 401 Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	3,000	0	0	0	0
0	0	0	0	0	0
0	0	0	9,648	927	0
0	0	12,819	618	0	55,394
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>3,000</u>	<u>12,819</u>	<u>10,266</u>	<u>927</u>	<u>55,394</u>
0	0	0	0	0	0
0	456	0	0	0	7,620
1,053	0	5,241	8,378	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,053</u>	<u>456</u>	<u>5,241</u>	<u>8,378</u>	<u>0</u>	<u>7,620</u>
<u>(1,053)</u>	<u>2,544</u>	<u>7,578</u>	<u>1,888</u>	<u>927</u>	<u>47,774</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(1,053)</u>	<u>2,544</u>	<u>7,578</u>	<u>1,888</u>	<u>927</u>	<u>47,774</u>
<u>4,886</u>	<u>34,741</u>	<u>44,305</u>	<u>6,107</u>	<u>5,908</u>	<u>177,783</u>
<u>\$3,833</u>	<u>\$37,285</u>	<u>\$51,883</u>	<u>\$7,995</u>	<u>\$6,835</u>	<u>\$225,557</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005
(Continued)

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Engineer	FEMA Other	VOCA Grant	Court Security
Revenues:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	70,140	8,142	63,827	307,494	0	0
Interest	0	107	0	0	0	0
Other	17	0	0	0	0	0
Total Revenues	70,157	8,249	63,827	307,494	0	0
Expenditures:						
Current:						
General Government:						
Legislative and Executive	0	0	63,827	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	36,637	225	0	307,494	0	0
Public Works	0	0	0	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	198	0	0	0	0	2,827
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	36,835	225	63,827	307,494	0	2,827
Excess of Revenues Over (Under) Expenditures	33,322	8,024	0	0	0	(2,827)
Other Financing Sources and (Uses):						
Transfers - In	0	0	0	0	0	0
Total Other Financing Sources and Uses	0	0	0	0	0	0
Net Change in Fund Balance	33,322	8,024	0	0	0	(2,827)
Fund Balances (Deficit) at Beginning of Year	27,872	348	0	0	1,129	3,536
Fund Balances (Deficit) at End of Year	\$61,194	\$8,372	\$0	\$0	\$1,129	\$709

<u>Byrne Memorial D02 Victim</u>	<u>Electronic Monitor House Arrest</u>	<u>County Court Probation</u>	<u>Emergency Shelter Grant</u>	<u>Juvenile Accountability</u>	<u>Dept. of Justice Equip. Grant</u>	<u>FEMA 02 Plan</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	4,012	7,218	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
21,519	0	0	35,700	0	3,416	0
0	0	0	0	0	0	0
0	0	805	0	0	0	0
<u>21,519</u>	<u>4,012</u>	<u>8,023</u>	<u>35,700</u>	<u>0</u>	<u>3,416</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
11,540	2,254	0	0	0	3,416	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	8,985	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>11,540</u>	<u>2,254</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,401</u>	<u>0</u>
<u>9,979</u>	<u>1,758</u>	<u>8,023</u>	<u>35,700</u>	<u>0</u>	<u>(8,985)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9,979	1,758	8,023	35,700	0	(8,985)	0
0	18,818	19,367	(35,700)	1,307	13,291	2,688
<u>\$9,979</u>	<u>\$20,576</u>	<u>\$27,390</u>	<u>\$0</u>	<u>\$1,307</u>	<u>\$4,306</u>	<u>\$2,688</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005
(Continued)

	Pre-Disaster Mitigation	St. Homeland Security Part I	St. Homeland Security Part II	HAVA Voter Registration System	FY04 Homeland Security Grant
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	5,244	10,476	10,025	101,729
Interest	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	0	5,244	10,476	10,025	101,729
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	3,227	0
Judicial	0	0	0	0	0
Public Safety	0	2,991	4,634	0	3,729
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	1,284	30,242	5,695	96,961
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	4,275	34,876	8,922	100,690
Excess of Revenues Over (Under) Expenditures	0	969	(24,400)	1,103	1,039
Other Financing Sources and (Uses):					
Transfers - In	0	0	0	0	0
Total Other Financing Sources and Uses	0	0	0	0	0
Net Change in Fund Balance	0	969	(24,400)	1,103	1,039
Fund Balances (Deficit) at Beginning of Year	(4,098)	(807)	24,400	95	0
Fund Balances (Deficit) at End of Year	(\$4,098)	\$162	\$0	\$1,198	\$1,039

Mediation	FY05 Homeland Security Grant	Misc. Special Grant	Armintrout	Pike County Water	Total Nonmajor Special Revenue
\$0	\$0	\$0	\$0	\$0	\$839,581
6,850	0	0	0	0	608,291
0	0	0	0	0	275
0	0	0	0	0	43,822
0	7,709	32,353	0	0	2,039,734
0	0	0	69	0	176
0	0	0	259	9,375	320,707
<u>6,850</u>	<u>7,709</u>	<u>32,353</u>	<u>328</u>	<u>9,375</u>	<u>3,852,586</u>
0	0	43,737	0	0	398,598
0	0	0	0	0	195,878
0	1,920	1,682	0	0	922,242
0	0	0	0	0	22,440
0	0	0	0	0	76,689
0	0	0	0	0	1,463,872
0	0	0	0	0	174,638
0	0	0	0	0	167,213
0	0	0	0	9,375	10,399
0	0	0	0	0	133
<u>0</u>	<u>1,920</u>	<u>45,419</u>	<u>0</u>	<u>9,375</u>	<u>3,432,102</u>
<u>6,850</u>	<u>5,789</u>	<u>(13,066)</u>	<u>328</u>	<u>0</u>	<u>420,484</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>88,206</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>88,206</u>
<u>6,850</u>	<u>5,789</u>	<u>(13,066)</u>	<u>328</u>	<u>0</u>	<u>508,690</u>
<u>0</u>	<u>0</u>	<u>28,901</u>	<u>2,014</u>	<u>0</u>	<u>2,411,556</u>
<u>\$6,850</u>	<u>\$5,789</u>	<u>\$15,835</u>	<u>\$2,342</u>	<u>\$0</u>	<u>\$2,920,246</u>

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005

	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement
Revenues:			
Intergovernmental	\$356,881	\$0	\$0
Interest	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>356,881</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Public Works	356,881	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	10,286	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>367,167</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,286)</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):			
Transfers In	<u>10,286</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>10,286</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances (Deficit) at Beginning of Year	<u>2</u>	<u>7,500</u>	<u>14,264</u>
Fund Balances (Deficit) at End of Year	<u><u>\$2</u></u>	<u><u>\$7,500</u></u>	<u><u>\$14,264</u></u>

Pike Health Care Addition	Children Services Building	U.S. 23 Sanitary Sewer Project	DOE/SODI Airport	Market Street Office Complex
\$0	\$0	\$0	\$194,996	\$0
30	0	0	0	0
38,086	5,000	0	0	0
38,116	5,000	0	194,996	0
0	0	0	249,702	9,550
0	0	0	12,868	0
0	0	0	0	0
5,413	2,335	0	0	10,219
5,413	2,335	0	262,570	19,769
32,703	2,665	0	(67,574)	(19,769)
0	0	0	0	34,536
0	0	0	0	34,536
32,703	2,665	0	(67,574)	14,767
(187,078)	(82,903)	(9,084)	80,868	(354,299)
<u>(\$154,375)</u>	<u>(\$80,238)</u>	<u>(\$9,084)</u>	<u>\$13,294</u>	<u>(\$339,532)</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005
(Continued)

	Sunfish Creek Road Waterline	Pike Lake Road Waterline	South Central Ohio Juvenile Detention Center	Pine Top Road Waterline Project
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	0	0	0
Other	7,762	0	67	0
Total Revenues	7,762	0	67	0
Expenditures:				
Current:				
Public Works	21,585	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	2,250	0	0	0
Interest and Fiscal Charges	0	0	6,726	0
Total Expenditures	23,835	0	6,726	0
Excess of Revenues Over (Under) Expenditures	(16,073)	0	(6,659)	0
Other Financing Sources (Uses):				
Transfers In	0	0	16,975	0
Total Other Financing Sources (Uses)	0	0	16,975	0
Net Change in Fund Balance	(16,073)	0	10,316	0
Fund Balances (Deficit) at Beginning of Year	54,183	1,669	(265,645)	3,279
Fund Balances (Deficit) at End of Year	<u>\$38,110</u>	<u>\$1,669</u>	<u>(\$255,329)</u>	<u>\$3,279</u>

REHM's Additional Sewer	Pike Co. Record's Center	Radio Tower Communication	Misc. Capital Projects	Total Nonmajor Capital Projects
\$0	\$0	\$0	\$0	\$551,877
0	0	0	0	30
0	8	142,400	0	193,323
0	8	142,400	0	745,230
0	0	75,055	0	712,773
0	0	32,565	0	45,433
0	0	0	0	12,536
0	3,674	0	0	28,367
0	3,674	107,620	0	799,109
0	(3,666)	34,780	0	(53,879)
0	14,491	0	0	76,288
0	14,491	0	0	76,288
0	10,825	34,780	0	22,409
221	(110,202)	0	39,786	(807,439)
\$221	(\$99,377)	\$34,780	\$39,786	(\$785,030)

Pike County
Combining Statement - Fiduciary Funds

Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds.

Soil and Water Conservation Fund

To account for the funds and sub-funds of the Soil and Water Conservation District for which the County Auditor is a fiscal agent.

Mental Health Levy Fund

To account for the revenues collected in Pike County for the five counties mental health district. All revenues collected are disbursed to the Paint Valley Mental Health, Alcohol and Drug Addiction Board.

Unclaimed Money Fund

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

District Board of Health Fund

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

Delinquent Real Estate Tax Sales Fund

To account for excess money received from the sale of delinquent real estate property. The net residue of the sale is placed in this fund and held for the property owner to claim within six years of the sale.

Hospital Levy Fund

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

County Court Agency Fund

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

Sheriff Agency Fund

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

Inmate Agency Fund

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

Undivided Tax Fund

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

Undivided Income Tax Fund

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

Law Library Fund

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

Ohio Elections Commission Fund

To account for resources that are paid to the Pike County Board of Elections for the purpose of upgrading the election system.

Continued

Pike County
Combining Statement - Fiduciary Funds
(Continued)

Family and Children First Council Agency Fund

To account for grant proceeds received and expended by Pike County's Children and Family First Council for the advancement of an Early Child Education Center to offer early intervention services to children of Pike County. This fund was originally set up as a special revenue fund in 1997 upon receipt of the initial grant by the local council. It was changed for accounting purposes in 1998 to an agency fund per a legal opinion of the Pike County Prosecutor and a management advisory bulletin issued by the Auditor of States' Local Government Services Division Office.

Airport Fuel Sales Fund

An agency fund used to account for the revenue receipts generated and the expenditures incurred with the sale of aviation fuel at the Pike County Airport by the Pike County Airport Authority. The fund is purely custodial (assets equal liabilities) and thus shall not involve measurement of operations.

Recorder's Housing Trust Fund

To account for the revenue and expenditures incurred of a new law passed by the Ohio Legislature mandating collection of base recording fees by the Pike County Recorder and the subsequent transfer of the fees to the State of Ohio. The monies collected in this fund by the Pike County Recorder are state revenue receipts.

Payroll Fund

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

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Balance at 01/01/05	Additions	Reductions	Balance at 12/31/05
<i>Soil and Water Conservation</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$8,834	\$85,556	\$84,674	\$9,716
<i>Total Assets</i>	<u>\$8,834</u>	<u>\$85,556</u>	<u>\$84,674</u>	<u>\$9,716</u>
<i>Liabilities:</i>				
Undistributed Monies	\$8,834	\$85,556	\$84,674	\$9,716
<i>Total Liabilities</i>	<u>\$8,834</u>	<u>\$85,556</u>	<u>\$84,674</u>	<u>\$9,716</u>
<i>Mental Health Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$218,835	\$218,835	\$0
Due from Other Governments	1,384	1,108	1,384	1,108
<i>Total Assets</i>	<u>\$1,384</u>	<u>\$219,943</u>	<u>\$220,219</u>	<u>\$1,108</u>
<i>Liabilities:</i>				
Undistributed Monies	\$1,384	\$219,943	\$220,219	\$1,108
<i>Total Liabilities</i>	<u>\$1,384</u>	<u>\$219,943</u>	<u>\$220,219</u>	<u>\$1,108</u>
<i>Unclaimed Money</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$93,328	\$19,918	\$0	\$113,246
<i>Total Assets</i>	<u>\$93,328</u>	<u>\$19,918</u>	<u>\$0</u>	<u>\$113,246</u>
<i>Liabilities:</i>				
Deposits held and Due to Others	\$93,328	\$19,918	\$0	\$113,246
<i>Total Liabilities</i>	<u>\$93,328</u>	<u>\$19,918</u>	<u>\$0</u>	<u>\$113,246</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Balance at 01/01/05	Additions	Reductions	Balance at 12/31/05
<i>District Board of Health</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,728,984	\$1,895,641	\$2,533,575	\$1,091,050
Due from Other Governments	1,384	1,108	1,384	1,108
Due From Other Funds	2,104	0	2,104	0
<i>Total Assets</i>	<u>\$1,732,472</u>	<u>\$1,896,749</u>	<u>\$2,537,063</u>	<u>\$1,092,158</u>
<i>Liabilities:</i>				
Undistributed Monies	\$1,732,472	\$1,896,749	\$2,537,063	\$1,092,158
<i>Total Liabilities</i>	<u>\$1,732,472</u>	<u>\$1,896,749</u>	<u>\$2,537,063</u>	<u>\$1,092,158</u>
<i>Delinquent Real Estate Tax Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$168,392	\$837	\$0	\$169,229
<i>Total Assets</i>	<u>\$168,392</u>	<u>\$837</u>	<u>\$0</u>	<u>\$169,229</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$168,392	\$837	\$0	\$169,229
<i>Total Liabilities</i>	<u>\$168,392</u>	<u>\$837</u>	<u>\$0</u>	<u>\$169,229</u>
<i>Hospital Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$798,654	\$798,654	\$0
Due from Other Governments	4,153	3,323	4,153	3,323
<i>Total Assets</i>	<u>\$4,153</u>	<u>\$801,977</u>	<u>\$802,807</u>	<u>\$3,323</u>
<i>Liabilities:</i>				
Due to Other Governments	\$4,153	\$801,977	\$802,807	\$3,323
<i>Total Liabilities</i>	<u>\$4,153</u>	<u>\$801,977</u>	<u>\$802,807</u>	<u>\$3,323</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Balance at 01/01/05	Additions	Reductions	Balance at 12/31/05
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$370,212	\$2,977,120	\$2,923,664	\$423,668
Total Assets	\$370,212	\$2,977,120	\$2,923,664	\$423,668
Liabilities:				
Undistributed Monies	\$370,212	\$2,977,120	\$2,923,664	\$423,668
Total Liabilities	\$370,212	\$2,977,120	\$2,923,664	\$423,668
Sheriff Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$10,820	\$1,292,158	\$1,238,804	\$64,174
Total Assets	\$10,820	\$1,292,158	\$1,238,804	\$64,174
Liabilities:				
Undistributed Monies	\$10,820	\$1,292,158	\$1,238,804	\$64,174
Total Liabilities	\$10,820	\$1,292,158	\$1,238,804	\$64,174
Inmate Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$12,092	\$16,701	\$13,487	\$15,306
Total Assets	\$12,092	\$16,701	\$13,487	\$15,306
Liabilities:				
Deposits Held and Due to Others	\$12,092	\$16,701	\$13,487	\$15,306
Total Liabilities	\$12,092	\$16,701	\$13,487	\$15,306

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Balance at 01/01/05	Additions	Reductions	Balance at 12/31/05
Undivided Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,029,222	\$17,331,704	\$17,395,608	\$965,318
Receivables:				
Taxes	16,814,398	19,398,732	16,814,398	19,398,732
Due From Other Governments	172,453	167,139	172,453	167,139
Total Assets	\$18,016,073	\$36,897,575	\$34,382,459	\$20,531,189
Liabilities:				
Due to Other Governments	\$18,016,073	\$36,897,575	\$34,382,459	\$20,531,189
Total Liabilities	\$18,016,073	\$36,897,575	\$34,382,459	\$20,531,189
Undivided Income Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,051	\$1,906,565	\$1,906,565	\$1,051
Due From Other Governments	497,696	497,696	497,696	497,696
Total Assets	\$498,747	\$2,404,261	\$2,404,261	\$498,747
Liabilities:				
Due to Other Governments	\$498,747	\$2,404,261	\$2,404,261	\$498,747
Total Liabilities	\$498,747	\$2,404,261	\$2,404,261	\$498,747
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$22,051	\$22,051	\$0
Accounts Receivables	0	1,802	0	1,802
Total Assets	\$0	\$23,853	\$22,051	\$1,802
Liabilities:				
Undistributed Monies	\$0	\$23,853	\$22,051	\$1,802
Total Liabilities	\$0	\$23,853	\$22,051	\$1,802

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Balance at 01/01/05	Additions	Reductions	Balance at 12/31/05
Ohio Elections Commission				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,085	\$1,085	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,085</u>	<u>\$1,085</u>	<u>\$0</u>
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$1,085	\$1,085	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,085</u>	<u>\$1,085</u>	<u>\$0</u>
Family and Children First Council				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$204,806	\$302,485	\$235,024	\$272,267
Due From Other Governments	18,549	12,099	18,549	12,099
<i>Total Assets</i>	<u>\$223,355</u>	<u>\$314,584</u>	<u>\$253,573</u>	<u>\$284,366</u>
<i>Liabilities:</i>				
Undistributed Monies	\$223,355	\$314,584	\$253,573	\$284,366
<i>Total Liabilities</i>	<u>\$223,355</u>	<u>\$314,584</u>	<u>\$253,573</u>	<u>\$284,366</u>
Airport Fuel Sales				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$11,237	\$17,966	\$20,475	\$8,728
<i>Total Assets</i>	<u>\$11,237</u>	<u>\$17,966</u>	<u>\$20,475</u>	<u>\$8,728</u>
<i>Liabilities:</i>				
Undistributed Monies	\$11,237	\$17,966	\$20,475	\$8,728
<i>Total Liabilities</i>	<u>\$11,237</u>	<u>\$17,966</u>	<u>\$20,475</u>	<u>\$8,728</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Balance at 01/01/05	Additions	Reductions	Balance at 12/31/05
Recorder's Housing Trust				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$28,862	\$130,726	\$128,567	\$31,021
Total Assets	\$28,862	\$130,726	\$128,567	\$31,021
Liabilities:				
Deposits Held and Due to Others	\$28,862	\$130,726	\$128,567	\$31,021
Total Liabilities	\$28,862	\$130,726	\$128,567	\$31,021
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,091,324	\$8,091,324	\$0
Total Assets	\$0	\$8,091,324	\$8,091,324	\$0
Liabilities:				
Deposits Held and Due to Others	\$0	\$8,091,324	\$8,091,324	\$0
Total Liabilities	\$0	\$8,091,324	\$8,091,324	\$0
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,274,718	\$30,823,347	\$31,436,437	\$2,661,628
Cash and Cash Equivalents in Segregated Accounts	393,124	4,285,979	4,175,955	503,148
Receivables:				
Taxes	16,814,398	19,398,732	16,814,398	19,398,732
Due from Other Funds	2,104	0	2,104	0
Due from Other Governments	695,619	684,275	695,619	684,275
Total Assets	\$21,179,963	\$55,192,333	\$53,124,513	\$23,247,783
Liabilities:				
Due to Other Governments	\$18,506,686	\$40,103,813	\$37,589,527	\$21,020,972
Undistributed Monies	2,358,314	6,848,932	7,301,608	1,905,638
Deposits Held and Due to Others	314,963	8,239,588	8,233,378	321,173
Total Liabilities	\$21,179,963	\$55,192,333	\$53,124,513	\$23,247,783

**Individual
Fund Schedules of Revenues, Expenditures
and Changes in Fund Balance –
Budget and Actual
(Non-GAAP Budgetary Basis)**

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget:
	Original	Final		Positive (Negative)
Revenues:				
Taxes	\$2,842,000	\$3,475,001	\$3,738,953	\$263,952
Charges for Services	597,275	678,910	766,620	87,710
Fees, Licenses and Permits	11,135	8,977	9,917	940
Fines and Forfeitures	75,000	75,103	73,692	(1,411)
Intergovernmental	392,322	393,946	457,983	64,037
Interest	50,000	64,896	79,179	14,283
Other	129,850	508,319	523,128	14,809
Total Revenues	4,097,582	5,205,152	5,649,472	444,320
Expenditures:				
Current:				
General Government - Legislative and Executive				
Commissioners				
Salaries	202,822	202,822	202,820	2
Fringe Benefits	75,701	77,343	74,205	3,138
Supplies and Materials	1,000	3,700	3,220	480
Contractual Services	19,826	82,166	81,352	814
Other Expenditures	7,500	15,060	13,778	1,282
Total Commissioners	306,849	381,091	375,375	5,716
Microfilm				
Supplies and Materials	200	0	0	0
Other Expenditures	500	700	631	69
Total Microfilm	700	700	631	69
County Auditor				
Salaries	167,506	168,936	168,920	16
Fringe Benefits	56,235	56,836	55,536	1,300
Supplies and Materials	12,291	13,291	12,062	1,229
Contractual Services	9,245	15,595	13,092	2,503
Other Expenditures	4,942	5,404	3,579	1,825
Total County Auditor	250,219	260,062	253,189	6,873
Personal Property				
Salaries	25,725	25,725	25,724	1
Fringe Benefits	5,147	5,147	4,208	939
Supplies and Materials	3,500	3,500	0	3,500
Total Personal Property	34,372	34,372	29,932	4,440

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2005

	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	113,990	115,436	115,436	0
Fringe Benefits	34,804	33,846	32,546	1,300
Supplies and Materials	2,997	5,747	5,548	199
Contractual Services	2,897	2,897	2,427	470
Other Expenditures	3,500	4,850	4,187	663
Total County Treasurer	158,188	162,776	160,144	2,632
Prosecuting Attorney				
Salaries	209,779	209,779	204,865	4,914
Fringe Benefits	55,829	55,006	53,617	1,389
Supplies and Materials	3,000	3,000	2,557	443
Contractual Services	38,620	43,420	40,530	2,890
Other Expenditures	1,000	6,000	5,428	572
Total Prosecuting Attorney	308,228	317,205	306,997	10,208
Budget Commission				
Supplies and Materials	300	300	114	186
Board of Revision				
Supplies and Materials	50	50	0	50
Other Expenditures	50	50	0	50
Total Board of Revision	100	100	0	100
Bureau of Inspection				
Contractual Services	30,000	60,570	60,563	7
County Planning Commission				
Salaries	56,172	56,172	56,171	1
Fringe Benefits	11,237	9,083	9,044	39
Supplies and Materials	600	401	302	99
Contractual Services	10,055	13,151	12,338	813
Other Expenditures	1,000	3,200	2,481	719
Total County Planning Commission	79,064	82,007	80,336	1,671
Data Processing				
Supplies and Materials	2,000	2,000	1,967	33
Other Expenditures	200	200	0	200
Total Data Processing	2,200	2,200	1,967	233

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget:
				Positive (Negative)
Board of Elections				
Salaries	126,062	128,562	128,138	424
Fringe Benefits	80,148	92,768	92,034	734
Supplies and Materials	7,000	16,980	16,598	382
Contractual Services	31,000	67,366	63,081	4,285
Other Expenditures	6,917	8,813	6,550	2,263
Total Board of Elections	251,127	314,489	306,401	8,088
Buildings and Grounds - Maintenance				
Salaries	52,830	80,709	80,708	1
Fringe Benefits	34,572	33,395	33,278	117
Supplies and Materials	6,141	18,654	17,270	1,384
Contractual Services	50,312	218,673	201,908	16,765
Other Expenditures	34,536	71,169	70,260	909
Total Buildings and Grounds - Maintenance	178,391	422,600	403,424	19,176
Recorder				
Salaries	115,853	118,853	118,211	642
Fringe Benefits	39,719	35,219	26,766	8,453
Supplies and Materials	4,027	4,027	2,491	1,536
Contractual Services	3,246	4,046	3,450	596
Other Expenditures	3,200	3,900	3,356	544
Total Recorder	166,045	166,045	154,274	11,771
Insurance, Pensions, Taxes				
Contractual Services	152,000	180,630	177,400	3,230
Miscellaneous				
Other Expenditures	206,225	257,909	257,424	485
Total General Government - Legislative and Executive	2,124,308	2,643,356	2,568,171	75,185
General Government - Judicial				
Court of Appeals				
Other Expenditures	9,500	9,500	8,276	1,224
Common Pleas Court				
Salaries	88,466	89,608	89,607	1
Fringe Benefits	32,695	38,874	37,774	1,100
Supplies and Materials	3,000	3,000	1,475	1,525
Contractual Services	14,587	55,951	53,618	2,333
Other Expenditures	5,500	5,500	4,223	1,277
Total Common Pleas Court	144,248	192,933	186,697	6,236

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget:
				Positive (Negative)
Adult Probation				
Supplies and Materials	500	500	245	255
Contractual Services	200	100	0	100
Other Expenditures	2,795	2,795	2,336	459
Total Adult Probation	3,495	3,395	2,581	814
Jury Commission				
Salaries	600	600	600	0
Fringe Benefits	321	321	98	223
Supplies and Materials	1,000	2,000	1,903	97
Contractual Services	100	100	32	68
Total Jury Commission	2,021	3,021	2,633	388
Juvenile Court				
Salaries	71,781	71,781	68,369	3,412
Fringe Benefits	23,658	31,219	30,643	576
Supplies and Materials	2,000	5,300	4,915	385
Contractual Services	4,835	7,138	4,692	2,446
Other Expenditures	4,280	18,492	12,320	6,172
Total Juvenile Court	106,554	133,930	120,939	12,991
Probate Court				
Salaries	55,000	55,000	42,261	12,739
Fringe Benefits	16,003	21,003	18,561	2,442
Supplies and Materials	2,500	4,000	3,128	872
Contractual Services	3,041	3,541	2,350	1,191
Other Expenditures	2,000	2,500	1,323	1,177
Total Probate Court	78,544	86,044	67,623	18,421
Clerk of Courts				
Personal Services	100,282	100,282	96,122	4,160
Fringe Benefits	46,871	45,871	44,207	1,664
Supplies and Materials	4,000	5,000	4,675	325
Contractual Services	2,400	2,400	1,056	1,344
Other Expenditures	1,700	1,700	411	1,289
Total Clerk of Courts	155,253	155,253	146,471	8,782
County Court				
Personal Services	177,720	177,720	163,535	14,185
Fringe Benefits	80,355	81,711	77,795	3,916
Supplies and Materials	2,000	2,000	466	1,534
Contractual Services	5,500	5,500	4,644	856
Other Expenditures	2,000	4,200	4,062	138
Total County Court	267,575	271,131	250,502	20,629
Public Defender				
Contractual Services	22,666	76,321	76,321	0
Total Public Defender	22,666	76,321	76,321	0

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Law Library				
Personal Services	3,992	3,992	3,992	0
Fringe Benefits	741	799	653	146
Total Law Library	4,733	4,791	4,645	146
Total General Government - Judicial	794,589	936,319	866,688	69,631
Public Safety				
Coroner				
Personal Services	25,775	25,775	25,775	0
Fringe Benefits	5,707	5,748	4,773	975
Supplies and Materials	100	100	0	100
Contractual Services	13,710	41,750	36,020	5,730
Other Expenditures	1,500	2,800	1,605	1,195
Total Coroner	46,792	76,173	68,173	8,000
Juvenile Probation				
Personal Services	35,020	35,020	33,905	1,115
Fringe Benefits	18,005	25,593	24,009	1,584
Materials and Supplies	500	500	311	189
Other Expenditures	8,035	11,754	9,752	2,002
Total Juvenile Probation	61,560	72,867	67,977	4,890
Sheriff				
Personal Services	653,189	656,231	656,231	0
Fringe Benefits	257,500	236,886	232,787	4,099
Supplies and Materials	12,000	12,740	12,397	343
Contractual Services	257,640	632,056	630,843	1,213
Other Expenditures	70,955	124,086	133,010	(8,924)
Total Sheriff	1,251,284	1,661,999	1,665,268	(3,269)
Disaster Services				
Supplies and Materials	1,200	13,000	685	12,315
Total Disaster Services	1,200	13,000	685	12,315
Total Public Safety	1,360,836	1,824,039	1,802,103	21,936
Public Works				
Engineer				
Personal Services	34,000	34,000	33,435	565
Fringe Benefits	21,800	19,505	18,970	535
Supplies and Materials	2,000	3,695	3,584	111
Contractual Services	1,547	1,247	639	608
Other Expenditures	2,753	5,949	5,715	234
Total Public Works	62,100	64,396	62,343	2,053

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Health				
Other Health				
Fees-Vital Statistics	100	100	0	100
Crippled Children Aid	43,540	40,830	40,830	0
Contractual Services	2,000	2,400	1,496	904
Total Health	45,640	43,330	42,326	1,004
Soldiers' Relief				
Salaries	58,139	96,277	96,013	264
Fringe Benefits	18,635	14,306	12,995	1,311
Supplies and Materials	2,286	1,866	1,843	23
Contractual Services	55,659	56,859	50,122	6,737
Other Expenditures	7,434	7,943	7,740	203
Total Soldiers' Relief	142,153	177,251	168,713	8,538
Veterans' Services				
Supplies and Materials	1,500	538	537	1
Other Expenditures	2,200	1,000	1,000	0
Other Human Services				
Welfare Assistance	100,000	221,884	221,828	56
Total Human Services	245,853	400,673	392,078	8,595
Conservation and Recreation				
Airport				
Personal Services	13,099	13,099	13,099	0
Fringe Benefits	6,915	6,431	4,554	1,877
Supplies and Materials	500	500	374	126
Contractual Services	15,900	21,859	20,840	1,019
Other Expenditures	2,000	2,300	1,301	999
Total Airport	38,414	44,189	40,168	4,021
Agriculture				
Contractual Services	136,950	188,700	188,552	148
Total Agriculture	136,950	188,700	188,552	148
Total Conservation and Recreation	175,364	232,889	228,720	4,169
Capital Outlay	22,750	73,594	68,193	5,401
<i>Total Expenditures</i>	4,831,440	6,218,596	6,030,622	187,974
Excess of Revenues Under Expenditures	(733,858)	(1,013,444)	(381,150)	632,294

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
<i>Other Financing Sources (Uses):</i>				
Advances - In	0	0	458,874	458,874
Advances - Out	0	0	(402,881)	(402,881)
Transfers - Out	0	(222,685)	(222,685)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(222,685)</u>	<u>(166,692)</u>	<u>55,993</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	<u>(733,858)</u>	<u>(1,236,129)</u>	<u>(547,842)</u>	<u>688,287</u>
Fund Balance at Beginning of Year	<u>1,082,987</u>	<u>1,082,987</u>	<u>1,082,987</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>108,670</u>	<u>108,670</u>	<u>108,670</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$457,799</u></u>	<u><u>(\$44,472)</u></u>	<u><u>\$643,815</u></u>	<u><u>\$688,287</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Development Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$524,500	\$498,419	\$444,143	(\$54,276)
Intergovernmental	216,000	687,385	677,101	(10,284)
Other	16,300	16,300	6,895	(9,405)
Total Revenues	756,800	1,202,104	1,128,139	(73,965)
Expenditures:				
Current:				
Health				
Personal Services	179,392	188,314	184,948	3,366
Fringe Benefits	50,222	59,946	52,713	7,233
Supplies and Materials	2,300	2,300	983	1,317
Contractual Services	18,345	14,234	12,935	1,299
Other Expenditures	109,320	99,040	88,624	10,416
Total Health	359,579	363,834	340,203	23,631
Economic Development and Assistance				
Personal Services	70,562	122,707	134,333	(11,626)
Fringe Benefits	38,911	57,620	54,354	3,266
Supplies and Materials	2,800	3,706	2,339	1,367
Contractual Services	48,000	372,731	368,908	3,823
Other Expenditures	210,227	207,485	204,437	3,048
Total Economic Development and Assistance	370,500	764,249	764,371	(122)
Capital Outlay	1,500	91,000	90,000	1,000
Total Expenditures	731,579	1,219,083	1,194,574	24,509
Excess of Revenues Over (Under) Expenditures	25,221	(16,979)	(66,435)	(49,456)
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	500	500	0	(500)
Advances - In	0	0	300,095	300,095
Advances - Out	0	0	(302,633)	(302,633)
Transfers - In	18,000	18,000	29,622	(11,622)
Transfers - Out	(45,000)	(18,500)	0	18,500
Total Other Financing Sources (Uses)	(26,500)	0	27,084	3,840
Net Change in Fund Balance	(1,279)	(16,979)	(39,351)	(22,372)
Fund Balance at Beginning of Year	437,147	437,147	437,147	0
Prior Year Encumbrances	297	297	297	0
Fund Balance at End of Year	\$436,165	\$420,465	\$398,093	(\$22,372)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$50,000	\$161,276	\$128,144	(\$33,132)
Intergovernmental	2,500,000	2,669,714	3,313,416	643,702
Interest	40,000	280,907	511,510	230,603
Other	5,000	61,750	62,808	1,058
Total Revenues	2,595,000	3,173,647	4,015,878	842,231
Expenditures:				
Current:				
Public Works				
Engineer				
Personal Services	962,477	984,977	791,439	193,538
Fringe Benefits	440,500	353,925	239,310	114,615
Supplies and Materials	460,000	624,751	597,408	27,343
Contractual Services	916,761	1,885,665	1,650,162	235,503
Other Expenditures	118,000	202,675	184,623	18,052
Debt Service:				
Principal Retirements	250,000	250,000	294,236	(44,236)
Interest and Fiscal Charges	0	5,281	5,281	0
Total Public Works	3,147,738	4,307,274	3,762,459	544,815
Capital Outlay	197,500	340,500	240,407	100,093
Total Expenditures	3,345,238	4,647,774	4,002,866	644,908
Excess of Revenues Over (Under) Expenditures	(750,238)	(1,474,127)	13,012	1,487,139
Other Financing Sources(Uses):				
Proceeds from the Sale of Notes	250,000	250,000	250,000	0
Proceeds of Loans	150,000	150,000	150,000	0
Total Other Financing Sources (Uses)	400,000	400,000	400,000	0
Net Change in Fund Balance	(350,238)	(1,074,127)	413,012	1,487,139
Fund Balance at Beginning of Year	819,365	819,365	819,365	0
Prior Year Encumbrances	307,317	307,317	307,317	0
Fund Balance at End of Year	<u>\$776,444</u>	<u>\$52,555</u>	<u>\$1,539,694</u>	<u>\$1,487,139</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Board of MR/DD Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$516,000	\$766,000	\$1,002,393	\$236,393
Charges for Services	144,000	144,000	66,707	(77,293)
Intergovernmental	1,369,685	1,369,685	1,398,032	28,347
Other	31,702	31,702	36,557	4,855
Total Revenues	2,061,387	2,311,387	2,503,689	192,302
Expenditures:				
Current:				
Health				
Board of MR/DD				
Personal Services	900,000	893,000	875,984	17,016
Fringe Benefits	334,000	344,267	335,428	8,839
Supplies and Materials	54,000	82,791	75,621	7,170
Contractual Services	781,885	1,013,144	997,303	15,841
Other Expenditures	50,000	65,332	61,045	4,287
Total Health	2,119,885	2,398,534	2,345,381	53,153
Capital Outlay	50,000	54,668	52,184	2,484
Debt Service:				
Principal Retirement	5,094	5,094	5,094	0
Interest and Fiscal Charges	11,407	11,407	11,407	0
Total Expenditures	2,186,386	2,469,703	2,414,066	55,637
Net Change in Fund Balance	(124,999)	(158,316)	89,623	247,939
Fund Balance at Beginning of Year	379,269	379,269	379,269	0
Prior Year Encumbrances	26,170	26,170	26,170	0
Fund Balance at End of Year	\$280,440	\$247,123	\$495,062	\$247,939

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Human Services Major Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$3,613,212	\$3,214,414	\$3,214,414	\$0
Other	459,775	182,463	182,499	36
Total Revenues	4,072,987	3,396,877	3,396,913	36
Expenditures:				
Current:				
Human Services				
Human Services				
Personal Services	1,697,000	1,678,662	1,678,662	0
Fringe Benefits	646,800	597,307	597,307	0
Supplies and Materials	55,000	73,481	73,481	0
Contractual Services	668,097	541,751	535,070	6,681
Other Expenditures	1,070,000	759,505	759,505	0
Total Human Services	4,136,897	3,650,706	3,644,025	6,681
Capital Outlay	12,000	2,303	2,303	0
Total Expenditures	4,148,897	3,653,009	3,646,328	6,681
Net Change in Fund Balance	(75,910)	(256,132)	(249,415)	6,717
Fund Balance at Beginning of Year	102,956	102,956	102,956	0
Prior Year Encumbrances	153,755	153,755	153,755	0
Fund Balance at End of Year	\$180,801	\$579	\$7,296	\$6,717

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Local Government Service Center Major Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$117,422	\$117,422	\$0
<i>Total Revenues</i>	<u>0</u>	<u>117,422</u>	<u>117,422</u>	<u>0</u>
Expenditures:				
Debt Service				
Principal	1,921,000	1,921,000	1,921,000	0
Interest and Fiscal Charges	29,240	32,540	31,886	654
<i>Total Expenditures</i>	<u>1,950,240</u>	<u>1,953,540</u>	<u>1,952,886</u>	<u>654</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,950,240)</u>	<u>(1,836,118)</u>	<u>(1,835,464)</u>	<u>654</u>
Other Financing Sources:				
Proceed From Sale of Notes	1,949,240	1,821,000	1,821,000	0
Operating Transfer - In	229,240	28,569	28,569	0
<i>Total Other Financing Sources</i>	<u>2,178,480</u>	<u>1,849,569</u>	<u>1,849,569</u>	<u>0</u>
Net Change in Fund Balance	<u>228,240</u>	<u>13,451</u>	<u>14,105</u>	<u>654</u>
Fund Balance at Beginning of Year	<u>124,791</u>	<u>124,791</u>	<u>124,791</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$353,031</u></u>	<u><u>\$138,242</u></u>	<u><u>\$138,896</u></u>	<u><u>\$654</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Road and Bridge Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$25,000	\$25,000	\$18,590	(\$6,410)
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>18,590</u>	<u>(6,410)</u>
Expenditures:				
Current:				
Public Works				
Road and Bridge				
Contractual Services	30,000	30,000	22,440	7,560
Total Public Works	<u>30,000</u>	<u>30,000</u>	<u>22,440</u>	<u>7,560</u>
<i>Total Expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>22,440</u>	<u>7,560</u>
Net Change in Fund Balance	<u>(5,000)</u>	<u>(5,000)</u>	<u>(3,850)</u>	<u>1,150</u>
Fund Balance at Beginning of Year	<u>14,747</u>	<u>14,747</u>	<u>14,747</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,747</u></u>	<u><u>\$9,747</u></u>	<u><u>\$10,897</u></u>	<u><u>\$1,150</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Dog and Kennel Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,000	\$10,000	\$26,403	\$16,403
Fines and Forfeitures	500	500	1,592	1,092
Other	200	200	491	291
Total Revenues	10,700	10,700	28,486	17,786
Expenditures:				
Current:				
Health				
Dog and Kennel				
Personal Services	36,372	33,343	32,894	449
Fringe Benefits	8,441	11,933	10,163	1,770
Supplies and Materials	5,447	9,993	8,101	1,892
Other Expenditures	12,304	20,943	18,482	2,461
Total Health	62,564	76,212	69,640	6,572
Capital Outlay	0	651	638	13
Total Expenditures	62,564	76,863	70,278	6,585
Excess of Revenues Over (Under) Expenditures	(51,864)	(66,163)	(41,792)	24,371
Other Financing Sources (Uses):				
Transfers - In	50,000	62,000	43,000	(19,000)
Total Other Financing Sources (Uses)	50,000	62,000	43,000	(19,000)
Net Change in Fund Balance	(1,864)	(4,163)	1,208	5,371
Fund Balance at Beginning of Year	4,504	4,504	4,504	0
Prior Year Encumbrances	2,961	2,961	2,961	0
Fund Balance at End of Year	\$5,601	\$3,302	\$8,673	\$5,371

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Marriage License Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$9,000	\$8,435	\$8,435	\$0
<i>Total Revenues</i>	<u>9,000</u>	<u>8,435</u>	<u>8,435</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Marriage License Special				
Other Expenditures	4,500	9,358	9,358	0
<i>Total Expenditures</i>	<u>4,500</u>	<u>9,358</u>	<u>9,358</u>	<u>0</u>
Net Change in Fund Balance	4,500	(923)	(923)	0
Fund Balance at Beginning of Year	<u>923</u>	<u>923</u>	<u>923</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,423</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Child Support Enforcement Agency Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$37,000	\$37,000	\$59,115	\$22,115
Intergovernmental	288,600	288,600	292,716	4,116
Other	0	0	9,245	9,245
Total Revenues	325,600	325,600	361,076	35,476
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	135,000	143,000	142,727	273
Fringe Benefits	61,381	55,012	49,131	5,881
Supplies and Materials	5,000	2,000	991	1,009
Contractual Services	5,138	2,638	1,884	754
Other Expenditures	128,221	140,090	136,401	3,689
Total Human Services	334,740	342,740	331,134	11,606
Capital Outlay	3,000	3,000	1,044	1,956
Total Expenditures	337,740	345,740	332,178	13,562
Net Change in Fund Balance	(12,140)	(20,140)	28,898	49,038
Fund Balance at Beginning of Year	285,073	285,073	285,073	0
Prior Year Encumbrances	14,468	14,468	14,468	0
Fund Balance at End of Year	\$287,401	\$279,401	\$328,439	\$49,038

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Court Business Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$175	\$175	\$195	\$20
<i>Total Revenues</i>	175	175	195	20
Expenditures:				
Current:				
General Government - Judicial				
Probate Court Business				
Other Expenditures	200	200	0	200
<i>Total Expenditures</i>	200	200	0	200
Net Change in Fund Balance	(25)	(25)	195	220
Fund Balance at Beginning of Year	4,444	4,444	4,444	0
Fund Balance at End of Year	\$4,419	\$4,419	\$4,639	\$220

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Children's Trust Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$587	\$587	\$0
<i>Total Revenues</i>	<u>0</u>	<u>587</u>	<u>587</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
Children's Trust				
Personal Services	8,574	0	0	0
Fringe Benefits	2,829	0	0	0
Other Expenditures	<u>1,497</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>12,900</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Net Change in Fund Balance	<u>(12,900)</u>	<u>(14,413)</u>	<u>(14,413)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>14,413</u>	<u>14,413</u>	<u>14,413</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,513</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Sheriff Concealed Handgun Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,000	\$2,714	\$2,714	\$0
<i>Total Revenues</i>	<u>10,000</u>	<u>2,714</u>	<u>2,714</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Sheriff Concealed Handgun				
Materials and Supplies	1,000	1,000	155	845
Other Expenditures	2,000	4,500	2,344	2,156
Total Public Safety	<u>3,000</u>	<u>5,500</u>	<u>2,499</u>	<u>3,001</u>
Capital Outlay	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,000</u>	<u>5,500</u>	<u>2,499</u>	<u>3,001</u>
Net Change in Fund Balance	<u>1,000</u>	<u>(2,786)</u>	<u>215</u>	<u>3,001</u>
Fund Balance at Beginning of Year	<u>4,405</u>	<u>4,405</u>	<u>4,405</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,405</u></u>	<u><u>\$1,619</u></u>	<u><u>\$4,620</u></u>	<u><u>\$3,001</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Real Estate Assessment Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$149,335	\$149,335	\$240,053	\$90,718
Fees, License and Permits	300	300	275	(25)
Other	3,000	3,000	2,593	(407)
<i>Total Revenues</i>	<u>152,635</u>	<u>152,635</u>	<u>242,921</u>	<u>90,286</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
Real Estate Assessment				
Personal Services	85,932	95,932	83,833	12,099
Fringe Benefits	26,124	21,880	19,871	2,009
Supplies and Materials	18,143	18,143	6,450	11,693
Contractual Services	295,620	295,620	182,564	113,056
Other Expenditures	18,332	34,333	22,398	11,935
<i>Total Expenditures</i>	<u>444,151</u>	<u>465,908</u>	<u>315,116</u>	<u>150,792</u>
Net Change in Fund Balance	<u>(291,516)</u>	<u>(313,273)</u>	<u>(72,195)</u>	<u>241,078</u>
Fund Balance at Beginning of Year	263,029	263,029	263,029	0
Prior Year Encumbrances	<u>96,778</u>	<u>96,778</u>	<u>96,778</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$68,291</u></u>	<u><u>\$46,534</u></u>	<u><u>\$287,612</u></u>	<u><u>\$241,078</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Youth Services Subsidy Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$54,141	\$54,141	\$0
<i>Total Revenues</i>	<u>0</u>	<u>54,141</u>	<u>54,141</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Youth Services Subsidy				
Personal Services	43,302	43,607	43,607	0
Fringe Benefits	9,673	9,369	6,864	2,505
Other Expenditures	1,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>54,475</u>	<u>54,476</u>	<u>50,471</u>	<u>4,005</u>
Net Change in Fund Balance	<u>(54,475)</u>	<u>(335)</u>	<u>3,670</u>	<u>4,005</u>
Fund Balance at Beginning of Year	<u>113,730</u>	<u>113,730</u>	<u>113,730</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$59,255</u></u>	<u><u>\$113,395</u></u>	<u><u>\$117,400</u></u>	<u><u>\$4,005</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Tuberculosis Levy Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$1,000	\$0	\$0	\$0
<i>Total Revenues</i>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
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	800	(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>\$8,071</u></u>	<u><u>\$7,071</u></u>	<u><u>\$7,271</u></u>	<u><u>\$200</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$30,000	\$30,000	\$32,924	\$2,924
<i>Total Revenues</i>	<u>30,000</u>	<u>30,000</u>	<u>32,924</u>	<u>2,924</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Computerization				
Personal Services	17,500	17,433	14,515	2,918
Fringe Benefits	7,140	9,749	9,717	32
Other Expenditures	<u>35,000</u>	<u>35,000</u>	<u>21,509</u>	<u>13,491</u>
<i>Total Expenditures</i>	<u>59,640</u>	<u>62,182</u>	<u>45,741</u>	<u>16,441</u>
Net Change in Fund Balance	<u>(29,640)</u>	<u>(32,182)</u>	<u>(12,817)</u>	<u>19,365</u>
Fund Balance at Beginning of Year	190,289	190,289	190,289	0
Prior Year Encumbrances	<u>793</u>	<u>793</u>	<u>793</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$161,442</u></u>	<u><u>\$158,900</u></u>	<u><u>\$178,265</u></u>	<u><u>\$19,365</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Computer Legal Research Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,000	\$10,000	\$9,935	(\$65)
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>9,935</u>	<u>(65)</u>
Expenditures:				
Current:				
General Government - Judicial				
County Court Computer Legal Research				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>10,000</u>	<u>10,000</u>	<u>9,935</u>	<u>(65)</u>
Fund Balance at Beginning of Year	<u>130,408</u>	<u>130,408</u>	<u>130,408</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$140,408</u></u>	<u><u>\$140,408</u></u>	<u><u>\$140,343</u></u>	<u><u>(\$65)</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Recorder's Equipment Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$35,000	\$20,437	\$20,437	\$0
<i>Total Revenues</i>	<u>35,000</u>	<u>20,437</u>	<u>20,437</u>	<u>0</u>
Expenditures:				
Current:				
General Government - Legislative and Executive				
County Recorder's Equipment				
Contractual Services	51,132	51,132	22,405	28,727
Capital Outlay	11,162	11,162	5,788	5,374
<i>Total Expenditures</i>	<u>62,294</u>	<u>62,294</u>	<u>28,193</u>	<u>34,101</u>
Net Change in Fund Balance	<u>(27,294)</u>	<u>(41,857)</u>	<u>(7,756)</u>	<u>34,101</u>
Fund Balance at Beginning of Year	46,445	46,445	46,445	0
Prior Year Encumbrances	8,985	8,985	8,985	0
Fund Balance at End of Year	<u>\$28,136</u>	<u>\$13,573</u>	<u>\$47,674</u>	<u>\$34,101</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Certificate of Title Administration Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$124,500	\$124,500	\$122,154	(\$2,346)
Other	500	500	0	(500)
Total Revenues	125,000	125,000	122,154	(2,846)
Expenditures:				
Current:				
General Government - Judicial				
Certificate of Title Administration				
Personal Services	80,453	80,453	80,453	0
Fringe Benefits	42,341	42,341	40,996	1,345
Supplies and Materials	5,000	5,000	2,906	2,094
Contractual Services	2,800	3,000	2,326	674
Other Expenditures	2,400	2,400	1,721	679
Total General Government - Judicial	132,994	133,194	128,402	4,792
Capital Outlay	6,000	5,800	140	5,660
Total Expenditures	138,994	138,994	128,542	10,452
Net Change in Fund Balance	(13,994)	(13,994)	(6,388)	7,606
Fund Balance at Beginning of Year	144,607	144,607	144,607	0
Fund Balance at End of Year	<u>\$130,613</u>	<u>\$130,613</u>	<u>\$138,219</u>	<u>\$7,606</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Federal Department of Energy Agreement in Principle Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	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				
Federal DOE in Principle				
Contractual Services	5,000	0	0	0
Total Public Safety	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay	<u>13,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>18,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>(18,500)</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>(\$18,500)</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Law Enforcement Trust Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Trust				
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,000)</u>	<u>(4,000)</u>	<u>0</u>	<u>4,000</u>
Other Financing Sources (Uses):				
Proceed From Sale of Fixed Asset	3,000	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,000)	(4,000)	0	4,000
Fund Balance at Beginning of Year	<u>4,848</u>	<u>4,848</u>	<u>4,848</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,848</u></u>	<u><u>\$848</u></u>	<u><u>\$4,848</u></u>	<u><u>\$4,000</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
DARE Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$9,000	\$21,943	\$21,943	\$0
Other	15,000	7,500	7,500	0
<i>Total Revenues</i>	<u>24,000</u>	<u>29,443</u>	<u>29,443</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
DARE Program				
Personal Services	11,250	22,806	21,859	947
Fringe Benefits	12,750	16,222	9,657	6,565
<i>Total Expenditures</i>	<u>24,000</u>	<u>39,028</u>	<u>31,516</u>	<u>7,512</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(9,585)</u>	<u>(2,073)</u>	<u>7,512</u>
Other Financing Sources (Uses):				
Advances - In	0	0	200	200
Advances - Out	0	0	(2,100)	(2,100)
Transfers - In	0	15,000	15,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>15,000</u>	<u>13,100</u>	<u>(1,900)</u>
Net Change in Fund Balance	<u>0</u>	<u>5,415</u>	<u>11,027</u>	<u>5,612</u>
Fund Balance at Beginning of Year	<u>90</u>	<u>90</u>	<u>90</u>	<u>0</u>
Fund Balance at End of Year	<u>\$90</u>	<u>\$5,505</u>	<u>\$11,117</u>	<u>\$5,612</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$1,440	\$1,440
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,440</u>	<u>1,440</u>
Expenditures:				
Current:				
Judicial				
Juvenile County Court				
Personal Services	0	501	501	0
Fringe Benefits	<u>0</u>	<u>100</u>	<u>75</u>	<u>25</u>
<i>Total Expenditures</i>	<u>0</u>	<u>601</u>	<u>576</u>	<u>25</u>
Net Change in Fund Balance	<u>0</u>	<u>(601)</u>	<u>864</u>	<u>1,465</u>
Fund Balance at Beginning of Year	<u>10,938</u>	<u>10,938</u>	<u>10,938</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,938</u></u>	<u><u>\$10,337</u></u>	<u><u>\$11,802</u></u>	<u><u>\$1,465</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Emergency Medical Services Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$238,933	\$238,933	\$313,520	\$74,587
Intergovernmental	55,000	32,000	2,000	(30,000)
Other	0	0	350	350
Total Revenues	293,933	270,933	315,870	44,937
Expenditures:				
Current:				
Public Safety				
Emergency Medical Services				
Personal Services	90,105	90,300	75,028	15,272
Fringe Benefits	19,100	9,607	8,891	716
Supplies and Materials	27,000	27,000	20,021	6,979
Contractual Services	117,562	113,562	48,378	65,184
Other Expenditures	84,300	248,931	228,812	20,119
Total Public Safety	338,067	489,400	381,130	108,270
Capital Outlay	48,000	67,838	13,291	54,547
Debt Service:				
Principal Retirement	40,000	40,000	0	40,000
Total Expenditures	426,067	597,238	394,421	202,817
		0		
Net Change in Fund Balance	(132,134)	(326,305)	(78,551)	247,754
Fund Balance at Beginning of Year	989,996	989,996	989,996	0
Prior Year Encumbrances	9,000	9,000	9,000	0
Fund Balance at End of Year	\$866,862	\$672,691	\$920,445	\$247,754

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Probate Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$4,000	\$4,000	\$4,130	\$130
<i>Total Revenues</i>	<u>4,000</u>	<u>4,000</u>	<u>4,130</u>	<u>130</u>
Expenditures:				
Current:				
Judicial				
Probate Court Computerization				
Other Expenditures	<u>3,500</u>	<u>3,500</u>	<u>467</u>	<u>3,033</u>
<i>Total Expenditures</i>	<u>3,500</u>	<u>3,500</u>	<u>467</u>	<u>3,033</u>
Net Change in Fund Balance	<u>500</u>	<u>500</u>	<u>3,663</u>	<u>3,163</u>
Fund Balance at Beginning of Year	<u>39,815</u>	<u>39,815</u>	<u>39,815</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$40,315</u></u>	<u><u>\$40,315</u></u>	<u><u>\$43,478</u></u>	<u><u>\$3,163</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Common Pleas Court Computerization Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$6,500	\$6,500	\$7,560	\$1,060
<i>Total Revenues</i>	<u>6,500</u>	<u>6,500</u>	<u>7,560</u>	<u>1,060</u>
Expenditures:				
Current:				
Judicial				
Common Pleas Ct. Computerization				
Personal Services	1,430	1,430	1,430	0
Fringe Benefits	287	287	230	57
Supplies and Materials	1,000	1,000	0	1,000
Other Expenditures	<u>9,783</u>	<u>9,783</u>	<u>9,368</u>	<u>415</u>
Total Judicial	<u>12,500</u>	<u>12,500</u>	<u>11,028</u>	<u>1,472</u>
Capital Outlay	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
<i>Total Expenditures</i>	<u>15,000</u>	<u>15,000</u>	<u>11,028</u>	<u>3,972</u>
Net Change in Fund Balance	<u>(8,500)</u>	<u>(8,500)</u>	<u>(3,468)</u>	<u>5,032</u>
Fund Balance at Beginning of Year	<u>13,945</u>	<u>13,945</u>	<u>13,945</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,445</u></u>	<u><u>\$5,445</u></u>	<u><u>\$10,477</u></u>	<u><u>\$5,032</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Common Pleas Court Computer Legal Research Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$1,000	\$1,000	\$1,200	\$200
<i>Total Revenues</i>	1,000	1,000	1,200	200
Expenditures:				
Other Expenditures	375	375	0	375
<i>Total Expenditures</i>	375	375	0	375
Net Change in Fund Balance	625	625	1,200	575
Fund Balance at Beginning of Year	6,439	6,439	6,439	0
Fund Balance at End of Year	<u>\$7,064</u>	<u>\$7,064</u>	<u>\$7,639</u>	<u>\$575</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Children Services Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$0	\$384,990	\$504,212	\$119,222
Intergovernmental	800,538	800,538	825,517	24,979
Other	63,020	57,571	16,106	(41,465)
Total Revenues	863,558	1,243,099	1,345,835	102,736
Expenditures:				
Current:				
Human Services				
Children Services				
Personal Services	317,270	289,570	289,389	181
Fringe Benefits	115,956	109,550	104,992	4,558
Supplies and Materials	4,491	4,791	4,409	382
Contractual Services	344,083	925,794	879,772	46,022
Other Expenditures	74,812	46,312	42,036	4,276
Total Human Services	856,612	1,376,017	1,320,598	55,419
Capital Outlay	1,300	1,475	1,475	0
Total Expenditures	857,912	1,377,492	1,322,073	55,419
Net Change in Fund Balance	5,646	(134,393)	23,762	158,155
Fund Balance at Beginning of Year	131,176	131,176	131,176	0
Prior Year Encumbrances	8,917	8,917	8,917	0
Fund Balance at End of Year	\$145,739	\$5,700	\$163,855	\$158,155

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Emergency Preparedness Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County EMA Terrorism Planning Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
CHIP Housing Revolving Loan Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$350,000	\$273,168	\$273,168	\$0
<i>Total Revenues</i>	<u>350,000</u>	<u>273,168</u>	<u>273,168</u>	<u>0</u>
Expenditures:				
Current:				
Economic Development & Assistance				
CHIP Housing Revolving Loan				
Personal Services	20,000	20,000	3,926	16,074
Fringe Benefits	10,600	10,817	806	10,011
Contractual Services	5,000	5,000	56	4,944
Other Expenditures	314,400	244,716	170,121	74,595
<i>Total Expenditures</i>	<u>350,000</u>	<u>280,533</u>	<u>174,909</u>	<u>105,624</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(7,365)</u>	<u>98,259</u>	<u>105,624</u>
Other Financing Sources(Uses):				
Advance - In	0	0	42,545	42,545
Advance - Out	0	0	(42,545)	(42,545)
<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>0</u>	<u>(7,365)</u>	<u>98,259</u>	<u>105,624</u>
Fund Balance at Beginning of Year	<u>7,365</u>	<u>7,365</u>	<u>7,365</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,365</u></u>	<u><u>\$0</u></u>	<u><u>\$105,624</u></u>	<u><u>\$105,624</u></u>

PIKE COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Emergency Management Agency Co-Operative Agreement Special Revenue Fund
 For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$22,638	\$22,638	\$0
Other	0	1,500	2,290	790
Total Revenues	0	24,138	24,928	790
Expenditures:				
Current:				
Public Safety				
Emergency Management Assistance				
Cooperation Agreement				
Personal Services	6,343	41,231	41,230	1
Fringe Benefits	2,853	19,164	18,913	251
Supplies and Materials	200	365	359	6
Contractual Services	2,000	4,175	3,797	378
Other Expenditures	1,104	2,966	2,299	667
Total Expenditures	12,500	67,901	66,598	1,303
Excess of Revenues Over (Under) Expenditures	(12,500)	(43,763)	(41,670)	2,093
Other Financing Sources(Uses):				
Advance - In	0	0	172	172
Advance - Out	0	0	(172)	(172)
Transfers - In	0	30,206	30,206	0
Total Other Financing Sources (Uses)	0	30,206	30,206	0
Net Change in Fund Balance	(12,500)	(13,557)	(11,464)	2,093
Fund Balance at Beginning of Year	14,940	14,940	14,940	0
Fund Balance at End of Year	\$2,440	\$1,383	\$3,476	\$2,093

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Delinquent Real Estate Tax and Assessment Collection Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$23,500	\$23,500	\$59,773	\$36,273
Intergovernmental	23,500	23,500	59,780	36,280
Other	0	0	536	536
Total Revenues	47,000	47,000	120,089	73,089
Expenditures:				
Current:				
General Government - Legislative and Executive				
Treasurer				
Other	1,000	3,000	0	3,000
Total Treasurer	1,000	3,000	0	3,000
Prosecuting Attorney				
Personal Services	40,840	40,840	32,570	8,270
Fringe Benefits	20,206	20,311	4,948	15,363
Supplies and Materials	6,700	6,700	1,648	5,052
Total Prosecuting Attorney	67,746	67,851	39,166	28,685
Total General Government - Legislative and Executive	68,746	70,851	39,166	31,685
Capital Outlay	5,000	5,000	623	4,377
Total Expenditures	73,746	75,851	39,789	36,062
Net Change in Fund Balance	(26,746)	(28,851)	80,300	109,151
Fund Balance at Beginning of Year	120,028	120,028	120,028	0
Fund Balance at End of Year	<u>\$93,282</u>	<u>\$91,177</u>	<u>\$200,328</u>	<u>\$109,151</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Drug Law Enforcement Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$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	3,053	1,053	1,053	0
<i>Total Expenditures</i>	<u>3,053</u>	<u>1,053</u>	<u>1,053</u>	<u>0</u>
Net Change in Fund Balance	<u>(1,053)</u>	<u>(1,053)</u>	<u>(1,053)</u>	<u>0</u>
Fund Balance at Beginning of Year	2,105	2,105	2,105	0
Prior Year Encumbrances	<u>873</u>	<u>873</u>	<u>873</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,925</u></u>	<u><u>\$1,925</u></u>	<u><u>\$1,925</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Indigent Guardianship Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,000	\$3,000	\$2,805	(\$195)
<i>Total Revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>2,805</u>	<u>(195)</u>
Expenditures:				
Current:				
General Government - Judicial				
Indigent Guardianship				
Supplies and Materials	1,000	1,000	0	1,000
Contractual Services	360	300	0	300
Other Expenditures	1,485	1,545	456	1,089
Total Judicial	<u>2,845</u>	<u>2,845</u>	<u>456</u>	<u>2,389</u>
Capital Outlay	500	500	0	500
<i>Total Expenditures</i>	<u>3,345</u>	<u>3,345</u>	<u>456</u>	<u>2,889</u>
Net Change in Fund Balance	<u>(345)</u>	<u>(345)</u>	<u>2,349</u>	<u>2,694</u>
Fund Balance at Beginning of Year	34,446	34,446	34,446	0
Prior Year Encumbrances	60	60	60	0
Fund Balance at End of Year	<u><u>\$34,161</u></u>	<u><u>\$34,161</u></u>	<u><u>\$36,855</u></u>	<u><u>\$2,694</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Right to Know Emergency Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,000	\$13,000	\$12,819	(\$181)
<i>Total Revenues</i>	<u>13,000</u>	<u>13,000</u>	<u>12,819</u>	<u>(181)</u>
Expenditures:				
Current:				
Public Safety				
Community Right to Know Emergency				
Personal Services	6,000	6,000	4,072	1,928
Fringe Benefits	1,300	1,300	674	626
Supplies and Materials	2,000	2,000	413	1,587
Other Expenditures	<u>12,024</u>	<u>12,024</u>	<u>24</u>	<u>12,000</u>
Total Public Safety	<u>21,324</u>	<u>21,324</u>	<u>5,183</u>	<u>16,141</u>
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>23,324</u>	<u>23,324</u>	<u>5,183</u>	<u>18,141</u>
Net Change in Fund Balance	<u>(10,324)</u>	<u>(10,324)</u>	<u>7,636</u>	<u>17,960</u>
Fund Balance at Beginning of Year	44,453	44,453	44,453	0
Prior Year Encumbrances	<u>24</u>	<u>24</u>	<u>24</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$34,153</u></u>	<u><u>\$34,153</u></u>	<u><u>\$52,113</u></u>	<u><u>\$17,960</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$10,000	\$10,000	\$9,462	(\$538)
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>9,462</u>	<u>(538)</u>
Expenditures:				
Current:				
General Government - Judicial				
Indigent Drivers Alcohol Treatment				
Contractual Services	10,000	13,186	8,378	4,808
<i>Total Expenditures</i>	<u>10,000</u>	<u>13,186</u>	<u>8,378</u>	<u>4,808</u>
Net Change in Fund Balance	<u>0</u>	<u>(3,186)</u>	<u>1,084</u>	<u>4,270</u>
Fund Balance at Beginning of Year	<u>4,705</u>	<u>4,705</u>	<u>4,705</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$4,705</u></u>	<u><u>\$1,519</u></u>	<u><u>\$5,789</u></u>	<u><u>\$4,270</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Enforcement and Education Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$500	\$500	\$902	\$402
Other	700	700	0	(700)
<i>Total Revenues</i>	<u>1,200</u>	<u>1,200</u>	<u>902</u>	<u>(298)</u>
Expenditures:				
Current:				
General Government - Judicial Enforcement and Education				
Supplies and Materials	1,000	1,000	0	1,000
Other Expenditures	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Judicial	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Net Change in Fund Balance	<u>(3,800)</u>	<u>(3,800)</u>	<u>902</u>	<u>4,702</u>
Fund Balance at Beginning of Year	<u>5,883</u>	<u>5,883</u>	<u>5,883</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,083</u></u>	<u><u>\$2,083</u></u>	<u><u>\$6,785</u></u>	<u><u>\$4,702</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Reclaim Ohio 401 Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$56,313	\$55,394	(\$919)
<i>Total Revenues</i>	<u>0</u>	<u>56,313</u>	<u>55,394</u>	<u>(919)</u>
Expenditures:				
Current:				
Public Safety				
Reclaim Ohio				
Contractual Services	105,200	105,200	2,558	102,642
Other Expenditures	11,880	11,880	5,400	6,480
<i>Total Expenditures</i>	<u>117,080</u>	<u>117,080</u>	<u>7,958</u>	<u>109,122</u>
Net Change in Fund Balance	<u>(117,080)</u>	<u>(60,767)</u>	<u>47,436</u>	<u>108,203</u>
Fund Balance at Beginning of Year	124,550	124,550	124,550	0
Prior Year Encumbrances	53,233	53,233	53,233	0
Fund Balance at End of Year	<u><u>\$60,703</u></u>	<u><u>\$117,016</u></u>	<u><u>\$225,219</u></u>	<u><u>\$108,203</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Community Corrections Act Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$46,700	\$46,700	\$70,140	\$23,440
Other	0	0	17	17
<i>Total Revenues</i>	<u>46,700</u>	<u>46,700</u>	<u>70,157</u>	<u>23,457</u>
Expenditures:				
Current:				
Public Safety				
Community Corrections				
Personal Services	27,132	27,132	24,000	3,132
Fringe Benefits	17,930	17,130	8,776	8,354
Supplies and Materials	0	800	795	5
Contractual Services	3,000	2,560	1,850	710
Other Expenditures	0	240	240	0
Total Public Safety	<u>48,062</u>	<u>47,862</u>	<u>35,661</u>	<u>12,201</u>
Capital Outlay	0	200	198	2
<i>Total Expenditures</i>	<u>48,062</u>	<u>48,062</u>	<u>35,859</u>	<u>12,203</u>
Net Change in Fund Balance	<u>(1,362)</u>	<u>(1,362)</u>	<u>34,298</u>	<u>35,660</u>
Fund Balance at Beginning of Year	<u>28,190</u>	<u>28,190</u>	<u>28,190</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$26,828</u></u>	<u><u>\$26,828</u></u>	<u><u>\$62,488</u></u>	<u><u>\$35,660</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Law Enforcement Block Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$8,142	\$8,142	\$0
Interest	0	76	76	0
<i>Total Revenue</i>	<u>0</u>	<u>8,218</u>	<u>8,218</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Law Enforcement Block Grant				
Other Expenditures	0	8,219	0	8,219
<i>Total Expenditures</i>	<u>0</u>	<u>8,219</u>	<u>0</u>	<u>8,219</u>
Net Change in Fund Balance	<u>0</u>	<u>(1)</u>	<u>8,218</u>	<u>8,219</u>
Fund Balance at Beginning of Year	<u>348</u>	<u>348</u>	<u>348</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$348</u></u>	<u><u>\$347</u></u>	<u><u>\$8,566</u></u>	<u><u>\$8,219</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FEMA Flood Assistance - Engineer Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$63,827	\$63,827	\$0
<i>Total Revenue</i>	<u>0</u>	<u>63,827</u>	<u>63,827</u>	<u>0</u>
Expenditures:				
Current:				
Legislative & Executive				
FEMA Flood Assistance - Engineer				
Other Expenditures	0	63,827	63,827	0
<i>Total Expenditures</i>	<u>0</u>	<u>63,827</u>	<u>63,827</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FEMA Flood Assistance - Other Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$307,494	\$307,494	\$0
<i>Total Revenue</i>	<u>0</u>	<u>307,494</u>	<u>307,494</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FEMA Flood Assistance - Other				
Other Expenditures	0	307,494	307,494	0
<i>Total Expenditures</i>	<u>0</u>	<u>307,494</u>	<u>307,494</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
VOCA Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
VOCA Grant				
Legislative & Executive Fringe Benefits	0	256	256	0
<i>Total Expenditures</i>	<u>0</u>	<u>256</u>	<u>256</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>(256)</u>	<u>(256)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,385</u>	<u>1,385</u>	<u>1,385</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,385</u></u>	<u><u>\$1,129</u></u>	<u><u>\$1,129</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Court Security Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	0	3,536	2,827	709
<i>Total Expenditures</i>	<u>0</u>	<u>3,536</u>	<u>2,827</u>	<u>709</u>
Net Change in Fund Balance	<u>0</u>	<u>(3,536)</u>	<u>(2,827)</u>	<u>709</u>
Fund Balance at Beginning of Year	<u>3,536</u>	<u>3,536</u>	<u>3,536</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,536</u></u>	<u><u>\$0</u></u>	<u><u>\$709</u></u>	<u><u>\$709</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Byrne Memorial D02 Victim Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$11,540	\$11,540	\$0
<i>Total Revenue</i>	<u>0</u>	<u>11,540</u>	<u>11,540</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Byrne Memorial D02 Victim				
Other Expenditures	0	11,540	11,540	0
<i>Total Expenditures</i>	<u>0</u>	<u>11,540</u>	<u>11,540</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Electronic Monitor House Arrest Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$7,500	\$7,500	\$3,856	(\$3,644)
<i>Total Revenue</i>	<u>7,500</u>	<u>7,500</u>	<u>3,856</u>	<u>(3,644)</u>
Expenditures:				
Current:				
Public Safety				
Electronic Monitor House				
Supplies and Materials	1,500	1,500	424	1,076
Contractual Services	6,000	6,000	1,728	4,272
Other Expenditures	2,000	2,000	102	1,898
Total Public Safety	<u>9,500</u>	<u>9,500</u>	<u>2,254</u>	<u>7,246</u>
Capital Outlay	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
<i>Total Expenditures</i>	<u>11,000</u>	<u>11,000</u>	<u>2,254</u>	<u>8,746</u>
Net Change in Fund Balance	<u>(3,500)</u>	<u>(3,500)</u>	<u>1,602</u>	<u>5,102</u>
Fund Balance at Beginning of Year	<u>18,559</u>	<u>18,559</u>	<u>18,559</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,059</u></u>	<u><u>\$15,059</u></u>	<u><u>\$20,161</u></u>	<u><u>\$5,102</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
County Court Probation Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$6,000	\$6,000	\$7,410	\$1,410
Other	0	0	805	805
<i>Total Revenue</i>	<u>6,000</u>	<u>6,000</u>	<u>8,215</u>	<u>2,215</u>
Expenditures:				
Current:				
Judicial				
County Court Probation				
Supplies and Materials	100	100	0	100
Contractual Services	100	100	0	100
Other Expenditures	200	200	0	200
Total Judicial	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>
Capital Outlay	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
<i>Total Expenditures</i>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
Net Change in Fund Balance	<u>5,500</u>	<u>5,500</u>	<u>8,215</u>	<u>2,715</u>
Fund Balance at Beginning of Year	<u>18,847</u>	<u>18,847</u>	<u>18,847</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,347</u></u>	<u><u>\$24,347</u></u>	<u><u>\$27,062</u></u>	<u><u>\$2,715</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Emergency Shelter Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$35,700	\$35,700	\$0
<i>Total Revenue</i>	<u>0</u>	<u>35,700</u>	<u>35,700</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Emergency Shelter Grant				
Contractual Services	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>35,700</u>	<u>35,700</u>	<u>0</u>
Other Financing Sources (Uses):				
Advances - Out	0	0	(35,700)	(35,700)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(35,700)</u>	<u>(35,700)</u>
Net Change in Fund Balance	<u>0</u>	<u>35,700</u>	<u>0</u>	<u>(35,700)</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>\$35,700</u></u>	<u><u>\$0</u></u>	<u><u>(\$35,700)</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Juvenile Accountability Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Juvenile Accountability				
Fringe Benefits	0	109	109	0
<i>Total Expenditures</i>	<u>0</u>	<u>109</u>	<u>109</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>(109)</u>	<u>(109)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,416</u>	<u>1,416</u>	<u>1,416</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,416</u></u>	<u><u>\$1,307</u></u>	<u><u>\$1,307</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Department of Justice Equipment Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$3,416	\$3,416	\$0
<i>Total Revenue</i>	0	3,416	3,416	0
Expenditures:				
Current:				
Public Safety				
Department of Justice Equipment				
Contractual Services	0	3,416	3,416	0
Total Public Safety	0	3,416	3,416	0
Capital Outlay	0	13,291	8,985	4,306
<i>Total Expenditures</i>	0	16,707	12,401	4,306
Net Change in Fund Balance	0	(13,291)	(8,985)	4,306
Fund Balance at Beginning of Year	13,291	13,291	13,291	0
Fund Balance at End of Year	\$13,291	\$0	\$4,306	\$4,306

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FEMA 02 Plan Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Pre-Disaster Mitigation Special Revenue Fund
 For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,805	\$0	\$0	\$0
<i>Total Revenue</i>	10,805	0	0	0
Expenditures:				
Current:				
Public Safety				
Pre-Disaster Mitigation				
Contractual Services	10,000	0	0	0
Other Expenditures	805	0	0	0
<i>Total Expenditures</i>	10,805	0	0	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, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
St. Homeland Sec. Part I Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$5,244	\$5,244	\$0
<i>Total Revenue</i>	<u>0</u>	<u>5,244</u>	<u>5,244</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
St. Homeland Sec. Part I				
Materials and Supplies	0	3,154	2,991	163
Total Public Safety	0	3,154	2,991	163
Capital Outlay	0	1,284	1,284	0
<i>Total Expenditures</i>	<u>0</u>	<u>4,438</u>	<u>4,275</u>	<u>163</u>
Excess of Revenues Over (Under) Expenditures	0	806	969	163
Other Financing Sources (Uses):				
Advances - Out	0	0	(1,291)	(1,291)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(1,291)</u>	<u>(1,291)</u>
Net Change in Fund Balance	0	806	(322)	(1,128)
Fund Balance at Beginning of Year	484	484	484	0
Fund Balance at End of Year	<u>\$484</u>	<u>\$1,290</u>	<u>\$162</u>	<u>(\$1,128)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
HAVA Voter Reg. Sys. Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$10,025	\$10,025	\$0
<i>Total Revenue</i>	<u>0</u>	<u>10,025</u>	<u>10,025</u>	<u>0</u>
Expenditures:				
Current:				
Legislative & Executive				
HAVA Voter Reg. Sys.				
Materials and Supplies	0	820	0	820
Other Expenditures	<u>0</u>	<u>3,510</u>	<u>3,227</u>	<u>283</u>
Total Legislative and Executive	<u>0</u>	<u>4,330</u>	<u>3,227</u>	<u>1,103</u>
Capital Outlay	<u>95</u>	<u>5,790</u>	<u>5,695</u>	<u>95</u>
<i>Total Expenditures</i>	<u>95</u>	<u>10,120</u>	<u>8,922</u>	<u>1,103</u>
Excess of Revenues Over (Under) Expenditures	<u>(95)</u>	<u>(95)</u>	<u>1,103</u>	<u>1,198</u>
Other Financing Sources (Uses):				
Advances - Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<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>(95)</u>	<u>(95)</u>	<u>1,103</u>	<u>1,198</u>
Fund Balance at Beginning of Year	95	95	95	0
Prior Year Encumbrances	<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>\$1,198</u></u>	<u><u>\$1,198</u></u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 FY04 Homeland Security Grant Special Revenue Fund
 For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$101,729	\$101,729	\$0
<i>Total Revenue</i>	<u>0</u>	<u>101,729</u>	<u>101,729</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FY04 Homeland Security Grant				
Contractual Services	0	3,729	3,729	0
Total Public Safety	<u>0</u>	<u>3,729</u>	<u>3,729</u>	<u>0</u>
Capital Outlay	16,917	114,917	113,878	1,039
<i>Total Expenditures</i>	<u>16,917</u>	<u>118,646</u>	<u>117,607</u>	<u>0</u>
Net Change in Fund Balance	<u>(16,917)</u>	<u>(16,917)</u>	<u>(15,878)</u>	<u>1,039</u>
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances	<u>16,917</u>	<u>16,917</u>	<u>16,917</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,039</u></u>	<u><u>\$1,039</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Mediation Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$5,475	\$5,475
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>5,475</u>	<u>5,475</u>
Expenditures:				
Current:				
Public Safety				
Mediation				
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>5,475</u>	<u>5,475</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>\$5,475</u></u>	<u><u>\$5,475</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
FY05 Homeland Security Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$7,709	\$7,709	\$0
<i>Total Revenue</i>	<u>0</u>	<u>7,709</u>	<u>7,709</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
FY05 Homeland Security				
Contractual Services	0	4,910	3,840	1,070
Total Public Safety	<u>0</u>	<u>4,910</u>	<u>3,840</u>	<u>1,070</u>
Capital Outlay	<u>0</u>	<u>2,799</u>	<u>0</u>	<u>2,799</u>
<i>Total Expenditures</i>	<u>0</u>	<u>7,709</u>	<u>3,840</u>	<u>1,070</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>3,869</u>	<u>3,869</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,869</u></u>	<u><u>\$3,869</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Misc. Special Grant Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$32,033	\$43,031	\$43,031	\$0
<i>Total Revenue</i>	32,033	43,031	43,031	0
Expenditures:				
Current:				
SVAA Grant				
Legislative & Executive:				
Personal Services	19,921	27,357	27,357	0
Fringe Benefits	11,918	16,556	16,380	176
Total Legislative & Executive	31,839	43,913	43,737	176
Pike Crime Prevention Grant				
Materials and Supplies	0	1,019	1,019	0
Total Public Safety	0	1,019	1,019	0
<i>Total Expenditures</i>	31,839	44,932	44,756	176
Excess of Revenues Over (Under) Expenditures	194	(1,901)	(1,725)	176
Other Financing Sources (Uses):				
Advance - In	0	0	2,270	2,270
Advance - Out	0	0	(2,270)	(2,270)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Net Change in Fund Balance	194	(1,901)	(1,725)	176
Fund Balance at Beginning of Year	18,914	18,914	18,914	0
Fund Balance at End of Year	\$19,108	\$17,013	\$17,189	\$176

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Armintrout Special Revenue Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$61	\$61
Other	0	0	259	259
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>320</u>	<u>320</u>
Expenditures:				
Current:				
Human Services				
Armintrout				
Other Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>320</u>	<u>320</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>320</u>	<u>320</u>
Fund Balance at Beginning of Year	<u>2,014</u>	<u>2,014</u>	<u>2,014</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,014</u></u>	<u><u>\$2,014</u></u>	<u><u>\$2,334</u></u>	<u><u>\$320</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
East Jackson Water Tap Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	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 (Deficit) 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, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Coal Dock Loan Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Lapperell Cynthiana Water Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	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 (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Airport Hangars Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	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 (Deficit) at End of Year	<u>\$1,503</u>	<u>\$1,503</u>	<u>\$1,503</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
OPWC Buchanan Rd. Bridge Debt Service Fund
For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 EMS Vehicles Notes Debt Service Fund
 For the Fiscal Year Ended December 31, 2005

	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 (Deficit) at End of Year	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
MR/DD Building Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$143,444	\$19,064	\$19,064	\$0
<i>Total Revenues</i>	143,444	19,064	19,064	0
Expenditures:				
Debt Service:				
Principal Retirement	120,500	120,500	120,500	0
Interest and Fiscal Charges	5,444	4,821	3,140	1,681
<i>Total Expenditures</i>	125,944	125,321	123,640	1,681
Excess of Revenues Over (Under) Expenditures	17,500	(106,257)	(104,576)	1,681
Other Financing Sources (Uses):				
Proceeds of Notes	105,500	105,500	105,500	0
<i>Total Other Financing Sources (Uses)</i>	105,500	105,500	105,500	0
Net Change in Fund Balance	123,000	(757)	924	1,681
Fund Balance at Beginning of Year	757	757	757	0
Fund Balance (Deficit) at End of Year	\$123,757	\$0	\$1,681	\$1,681

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Children Services Building Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$91,843	\$10,843	\$10,000	(\$843)
<i>Total Revenues</i>	<u>91,843</u>	<u>10,843</u>	<u>10,000</u>	<u>(843)</u>
Expenditures:				
Debt Service:				
Principal Retirement	83,500	83,500	83,500	0
Interest and Fiscal Charges	3,843	2,695	2,185	510
<i>Total Expenditures</i>	<u>87,343</u>	<u>86,195</u>	<u>85,685</u>	<u>510</u>
Excess of Revenues Over (Under) Expenditures	<u>4,500</u>	<u>(75,352)</u>	<u>(75,685)</u>	<u>(333)</u>
Other Financing Sources (Uses):				
Proceeds of Notes	80,500	80,500	80,500	0
Advances - Out	0	0	(5,000)	(5,000)
<i>Total Other Financing Sources (Uses)</i>	<u>80,500</u>	<u>80,500</u>	<u>75,500</u>	<u>(5,000)</u>
Net Change in Fund Balance	<u>85,000</u>	<u>5,148</u>	<u>(185)</u>	<u>(5,333)</u>
Fund Balance at Beginning of Year	<u>695</u>	<u>695</u>	<u>695</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$85,695</u></u>	<u><u>\$5,843</u></u>	<u><u>\$510</u></u>	<u><u>(\$5,333)</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
OPWC Pike Lake Road Bridge Debt Service Fund
For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Water Pollution Control Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$9,000	\$9,000	\$7,762	(\$1,238)
<i>Total Revenues</i>	<u>9,000</u>	<u>9,000</u>	<u>7,762</u>	<u>(1,238)</u>
Expenditures:				
Debt Service:				
Principal Retirement	2,250	2,250	2,250	0
Interest and Fiscal Charges	6,750	28,750	21,585	7,165
<i>Total Expenditures</i>	<u>9,000</u>	<u>31,000</u>	<u>23,835</u>	<u>7,165</u>
Net Change in Fund Balance	<u>0</u>	<u>(22,000)</u>	<u>(16,073)</u>	<u>5,927</u>
Fund Balance at Beginning of Year	<u>54,183</u>	<u>54,183</u>	<u>54,183</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$54,183</u></u>	<u><u>\$32,183</u></u>	<u><u>\$38,110</u></u>	<u><u>\$5,927</u></u>

PIKE COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Market Street Office Complex Notes Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$361,850	\$0	\$0	\$0
<i>Total Revenues</i>	<u>361,850</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	375,000	375,000	375,000	0
Interest and Fiscal Charges	6,925	10,536	9,581	955
<i>Total Expenditures</i>	<u>381,925</u>	<u>385,536</u>	<u>384,581</u>	<u>955</u>
Excess of Revenues Over (Under) Expenditures	<u>(20,075)</u>	<u>(385,536)</u>	<u>(384,581)</u>	<u>955</u>
Other Financing Sources (Uses):				
Proceeds of Notes	350,000	350,000	350,000	0
Transfers - In	50,000	34,536	34,536	0
<i>Total Other Financing Sources (Uses)</i>	<u>400,000</u>	<u>384,536</u>	<u>384,536</u>	<u>0</u>
Net Change in Fund Balance	<u>379,925</u>	<u>(1,000)</u>	<u>(45)</u>	<u>955</u>
Fund Balance at Beginning of Year	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$380,925</u>	<u>\$0</u>	<u>\$955</u>	<u>\$955</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Lake Bridge Debt Service Fund
For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
OPWC Buchanan Road Debt Service Fund
For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
South Central Ohio Juvenile Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$25,000	\$17,042	\$17,042	\$0
<i>Total Revenues</i>	<u>25,000</u>	<u>17,042</u>	<u>17,042</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	270,000	270,000	270,000	0
Interest and Fiscal Charges	4,969	4,969	4,473	496
<i>Total Expenditures</i>	<u>274,969</u>	<u>274,969</u>	<u>274,473</u>	<u>496</u>
Excess of Revenues Over (Under) Expenditures	<u>(249,969)</u>	<u>(257,927)</u>	<u>(257,431)</u>	<u>496</u>
Other Financing Sources (Uses):				
Proceeds of Notes	250,000	250,000	250,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
Net Change in Fund Balance	<u>31</u>	<u>(7,927)</u>	<u>(7,431)</u>	<u>496</u>
Fund Balance at Beginning of Year	<u>7,994</u>	<u>7,994</u>	<u>7,994</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,025</u></u>	<u><u>\$67</u></u>	<u><u>\$563</u></u>	<u><u>\$496</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
River Road Bridge Debt Service Fund
For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Pike Lake Road Tanglewood Debt Service Fund
 For the Fiscal Year Ended December 31, 2005

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
American Blvd. Improvement Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$10,286	\$0	\$0	\$0
<i>Total Revenues</i>	10,286	0	0	0
Expenditures:				
Debt Service:				
Principal Retirement	10,286	0	0	0
<i>Total Expenditures</i>	10,286	0	0	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, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
 Loy's Run Road Bridge Debt Service Fund
 For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$4,500	\$0	\$0	\$0
<i>Total Revenues</i>	4,500	0	0	0
Expenditures:				
Debt Service:				
Principal Retirement	4,500	0	0	0
<i>Total Expenditures</i>	4,500	0	0	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, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Records Note Debt Service Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$14,498	\$14,498	\$0
<i>Total Revenues</i>	<u>0</u>	<u>14,498</u>	<u>14,498</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	110,000	110,000	0
Interest and Fiscal Charges	0	4,498	3,571	927
<i>Total Expenditures</i>	<u>0</u>	<u>114,498</u>	<u>113,571</u>	<u>927</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(100,000)</u>	<u>(99,073)</u>	<u>927</u>
Other Financing Sources (Uses):				
Proceeds of Notes	0	100,000	100,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	927	927
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>\$927</u></u>	<u><u>\$927</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Issue II Grants Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$400,000	\$356,881	\$356,881	\$0
<i>Total Revenues</i>	<u>400,000</u>	<u>356,881</u>	<u>356,881</u>	<u>0</u>
Expenditures:				
Issue II				
Public Works				
Other Expenditures	400,000	356,881	356,881	0
<i>Total Expenditures</i>	<u>400,000</u>	<u>356,881</u>	<u>356,881</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, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Fairgrounds Improvement Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	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:				
Other	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	14,264	14,264	14,264	0
Fund Balance at End of Year	<u>\$14,264</u>	<u>\$14,264</u>	<u>\$14,264</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Health Care Addition Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$275,000	\$38,086	\$38,086	\$0
<i>Total Revenues</i>	<u>275,000</u>	<u>38,086</u>	<u>38,086</u>	<u>0</u>
Expenditures:				
Debt Service				
Principal Retirement	195,000	195,000	195,000	0
Interest And Fiscal Charges	44,713	8,086	5,133	2,953
<i>Total Expenditures</i>	<u>239,713</u>	<u>203,086</u>	<u>200,133</u>	<u>2,953</u>
Excess of Revenues Over (Under) Expenditures	<u>35,287</u>	<u>(165,000)</u>	<u>(162,047)</u>	<u>2,953</u>
Other Financing Sources (Uses):				
Proceeds of Notes	165,000	165,000	165,000	0
<i>Total Other Financing Sources</i>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>	<u>0</u>
Net Change in Fund Balance	<u>200,287</u>	<u>0</u>	<u>2,953</u>	<u>2,953</u>
Fund Balance at Beginning of Year	<u>8,151</u>	<u>8,151</u>	<u>8,151</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$208,438</u></u>	<u><u>\$8,151</u></u>	<u><u>\$11,104</u></u>	<u><u>\$2,953</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
DOE/SODI Airport Grant Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$250,000	\$194,996	\$194,996	\$0
<i>Total Revenues</i>	<u>250,000</u>	<u>194,996</u>	<u>194,996</u>	<u>0</u>
Expenditures:				
DOE/SODI Airport Public Works				
Contractual Services	310,416	278,972	265,678	13,294
Capital Outlay	0	12,868	12,868	0
<i>Total Expenditures</i>	<u>310,416</u>	<u>291,840</u>	<u>278,546</u>	<u>13,294</u>
Net Change in Fund Balance	<u>(60,416)</u>	<u>(96,844)</u>	<u>(83,550)</u>	<u>13,294</u>
Fund Balance at Beginning of Year	36,428	36,428	36,428	0
Prior Year Encumbrances Appropriated	<u>60,416</u>	<u>60,416</u>	<u>60,416</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$36,428</u></u>	<u><u>\$0</u></u>	<u><u>\$13,294</u></u>	<u><u>\$13,294</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Market Street Office Complex Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	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	9,550	9,550	0
Total Public Works	<u>0</u>	<u>9,550</u>	<u>9,550</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>9,550</u>	<u>9,550</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>(9,550)</u>	<u>(9,550)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>20,142</u>	<u>20,142</u>	<u>20,142</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$20,142</u></u>	<u><u>\$10,592</u></u>	<u><u>\$10,592</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike Lake Road Waterline Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,669</u>	<u>1,669</u>	<u>1,669</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,669</u></u>	<u><u>\$1,669</u></u>	<u><u>\$1,669</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pine Top Road Waterline Project Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>3,279</u>	<u>3,279</u>	<u>3,279</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,279</u></u>	<u><u>\$3,279</u></u>	<u><u>\$3,279</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Rehm's Additional Sewer Project Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>221</u>	<u>221</u>	<u>221</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$221</u></u>	<u><u>\$221</u></u>	<u><u>\$221</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Pike County Records Center Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3</u></u>	<u><u>\$3</u></u>	<u><u>\$3</u></u>	<u><u>\$0</u></u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Radio Tower Communications Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget: Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$162,400	\$142,400	(\$20,000)
<i>Total Revenues</i>	<u>0</u>	<u>162,400</u>	<u>142,400</u>	<u>(20,000)</u>
Expenditures:				
Public Works				
Engineering				
Contract Services	0	122,687	127,943	(5,256)
Other Expenditures	0	5,150	300	4,850
Capital Outlay	0	35,560	32,566	2,994
<i>Total Expenditures</i>	<u>0</u>	<u>163,397</u>	<u>160,809</u>	<u>2,588</u>
Net Change in Fund Balance	<u>0</u>	<u>(997)</u>	<u>(18,409)</u>	<u>(17,412)</u>
Other Financing Sources:				
Advance - In	0	34,600	34,600	0
Advance - Out	<u>0</u>	<u>0</u>	<u>(9,600)</u>	<u>(9,600)</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>34,600</u>	<u>25,000</u>	<u>(9,600)</u>
Net Change in Fund Balance	<u>0</u>	<u>33,603</u>	<u>6,591</u>	<u>(27,012)</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>\$33,603</u>	<u>\$6,591</u>	<u>(\$27,012)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Misc. Capital Projects Fund
For the Fiscal Year Ended December 31, 2005

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

This Page
Intentionally
Left Blank

PIKE COUNTY, OHIO

STATISTICAL SECTION



Pike County Courthouse Waverly, Ohio

PIKE COUNTY, OHIO
 Governmental Activities Expenses by Function (1)
 Last Three Years

(2) Year	General Government		Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Economic Development And Assistance	Other	Interest and Fiscal Services	Total
	Legislative and Executive	Judicial									
2005	\$2,961,625	\$1,050,014	\$2,881,846	\$3,391,316	\$2,906,588	\$5,489,692	\$235,325	\$1,321,361	\$0	\$83,660	\$20,321,427
2004	2,895,835	1,042,602	2,527,585	3,635,873	2,868,382	5,313,075	22,722	1,026,565	307,060	66,895	19,706,594
2003	2,762,280	991,245	2,403,103	5,696,165	3,230,397	5,614,296	233,216	743,088	17,755	108,842	21,800,387

Source: Pike County Financial Records

(1) Includes all governmental activities.

(2) Calendar Year 2003 is the first year reported in accordance with GASB Statement No. 34

PIKE COUNTY, OHIO
 Governmental Activities Revenue by Sources (1)
 Last Three Years

<u>Fiscal Year (2)</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Program Revenues			
Charges for Services	\$2,104,728	\$2,404,220	\$1,789,193
Operating Grants and Contributions	11,177,434	8,994,219	9,489,184
Capital Grants and Contributions	543,143	869,979	2,670,233
General Revenues			
Property & Sales Taxes	5,539,413	4,628,722	4,750,764
Intergovernmental	459,033	451,750	378,274
Fines & Forfeitures	0	0	89,451
Investment Earnings	807,012	219,621	72,070
Gain on Sale of Capital Assets	0	0	4,142
Other	1,441,671	1,742,273	2,587,255
Total Revenues	<u>\$22,072,434</u>	<u>\$19,310,784</u>	<u>\$21,830,566</u>

Source: Pike County Financial Records

- (1) Includes all governmental activities
- (2) Calendar Year 2003 is the first year reported in accordance with GASB Statement No. 34

PIKE COUNTY, OHIO

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

Year	(1)		Percent of Levy Collected	(2)		Total Tax Collections	Ratio of Total Collections To Levy	(3)		Ratio of Outstanding Delinquent Taxes to Tax Levy
	Current Taxes Levied	Current Tax Collections		Delinquent Tax Collections	Outstanding Delinquent Taxes					
1996	\$9,329,873	\$8,266,093	88.60%	\$582,456	\$8,848,549	94.84%		\$1,318,948	14.14%	
1997	10,098,402	8,878,701	87.92%	565,313	9,444,014	93.52%		1,143,385	11.32%	
1998	11,728,292	9,131,137	77.86%	520,984	9,652,121	82.30%		1,294,489	11.04%	
1999	18,659,718	13,622,729	73.01%	609,053	14,231,782	76.27%		1,258,326	6.74%	
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%	

Notes:

- (1) Current taxes levied and current tax collections do not include rollback and homestead amounts.
- (2) Delinquent tax collections include amounts collected from penalties, interest, and other delinquent collections.
- (3) Outstanding delinquent taxes exclude penalties, interest, and other additional delinquent charges.
- * Current taxes levied and current taxes collected do not include deficiency assessments from prior years issued in final determinations by the Tax Commissioner of Ohio in the amount of \$64,991,75 paid by major tax payers of Pike County.

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

PIKE COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	REAL PROPERTY (1) (3)		TANGIBLE PERSONAL PROPERTY (2) (3)		PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY (3)		TOTAL (3)		Assessed Value Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1996	134,474,720	384,194,275	22,561,083	90,244,332	39,458,060	44,838,719	196,493,863	519,277,326	37.84%
1997	147,437,310	421,228,395	25,142,821	100,571,284	45,479,560	51,681,335	218,059,691	573,481,014	38.02%
1998	150,201,460	429,125,571	28,184,986	112,739,944	45,175,410	51,335,710	223,561,856	593,201,225	37.69%
*1999	198,255,350	566,415,535	115,517,553	462,070,212	43,214,590	58,928,988	356,987,493	1,087,414,735	32.83%
*2000	198,691,060	570,517,358	123,193,893	492,775,572	40,894,330	55,764,996	362,779,283	1,119,057,926	32.42%
*2001	199,535,010	570,071,524	124,221,009	496,884,036	30,125,470	41,080,188	353,881,489	1,108,035,748	31.94%
2002	220,415,540	629,727,200	148,346,486	593,385,944	32,562,120	44,402,911	401,324,146	1,267,516,055	31.66%
2003	223,502,440	547,514,309	46,584,990	127,300,280	34,102,850	46,503,908	304,190,280	721,318,497	42.17%
2004	232,368,860	663,877,833	50,954,558	203,818,232	33,922,800	46,258,385	317,246,218	913,954,450	34.71%
2005	276,746,560	790,664,921	40,236,030	160,944,120	34,689,431	47,177,626	351,672,021	998,786,667	35.21%

Note:

- (1) Real property values include public utility real property.
 - (2) Tangible personal property valuation figures do not include \$10,000 exemption deduction amounts.
 - (3) Amounts changed from prior year report due to an error in the Estimated Actual Value Multiplier
- Source - Pike County Auditor's Office
* Reflects corrections to previous valuation listed in error.

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
COUNTY UNITS:										
General	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90
Board of MR/DD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Human Services	-	-	-	-	-	-	-	-	-	-
EMS Levy	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Total	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	10.2	10.2
SCHOOL DISTRICTS:										
Eastern Local	22.50	27.01	27.01	27.01	27.01	27.01	31.01	31.01	33.51	33.36
Western Local	26.65	26.65	26.65	26.65	26.65	26.65	26.65	26.65	33.15	32.75
Scioto Valley Local	21.60	21.40	28.70	25.70	25.70	25.70	25.70	24.11	30.19	29.75
Waverly City	32.50	32.50	32.50	32.50	37.12	37.12	37.12	37.12	43.62	44.25
JOINT VOCATIONAL SCHOOL DISTRICTS:										
Pike County Joint Vocational School	6.80	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	7.50
CORPORATIONS:										
Village of Beaver	6.60	6.60	6.60	4.50	6.00	6.00	6.00	6.00	6.00	6.00
Village of Pikeon	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	5.00
City of Waverly	16.30	16.30	16.30	16.30	16.30	16.00	16.30	16.30	16.30	15.30
TOWNSHIPS:										
Beaver	4.50	4.50	4.50	5.00	6.50	6.50	6.50	6.50	6.50	6.50
Benton	4.10	4.10	4.10	4.10	4.10	4.10	5.10	5.10	5.10	5.10
Camp Creek	4.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Jackson 1	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Jackson 2	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Marion 1	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Marion 2	6.00	6.00	6.00	4.00	7.00	7.00	5.50	5.50	7.00	7.00
Mifflin	2.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Newton	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	4.20	4.20
Pebble	5.20	5.20	5.20	7.20	7.20	7.20	7.20	7.20	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	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Scioto	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Seal	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	6.10	6.10
Sunfish	3.90	3.90	3.90	3.90	3.90	3.90	5.40	5.40	6.40	6.40
Union	3.40	3.40	3.40	3.40	4.40	4.40	4.40	4.40	4.40	4.40
Seal Twp/Pikeon V. Annex I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
Children Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50
Total	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.50

Source: Pike County Auditor's Office

PIKE COUNTY, OHIO
 Computation of Legal Debt Margin
 December 31, 2005

	Total Debt Limit (1)	Total Unvoted Limit (2)
Total Assessed Property Value	\$351,672,021	\$351,672,021
Debt Limitation of Assessed Value	6,775,080	3,516,720
Loans Payable @ 12/31/05	922,872	922,872
Notes Payable at 12/31/05	3,229,729	3,229,729
Less: Notes Payable from Enterprise Funds	50,150	50,150
Net Debt Applicable to Debt Limitation	4,102,451	4,102,451
Total Legal Debt Margin	\$2,672,629	(\$585,731)

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and a half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and a half percent of such valuation in excess of \$300,000,000.

(2) Debt limit is one percent of total assessed valuation.

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO

Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2005

Jurisdiction	Debt Outstanding (1)	Percentage Applicable to Pike County	Amount Applicable to Pike County
Pike County	\$0	100.00	\$0
City of Waverly	0	100.00	0
Scioto Valley School District	935,000	100.00	935,000
Eastern Local School District	1,100,000	100.00	1,100,000
Waverly City School District	7,270,906	100.00	7,270,906
Pike County Joint Vocational School	4,252,000	100.00	4,252,000
Western Local School District	735,000	100.00	735,000
Grand Total			\$14,292,906

Note:

(1) Pike County has had no bonded debt in the last ten years.

Source - Pike County Auditor
- Pike County School Treasurers

PIKE COUNTY, OHIO
Demographic Statistics
Last Ten Years

Year	(1) Population	(2) County Unemployment Percentage Rate	(3) K-12 School Enrollment
1996	24,300	9.3	5,674
1997	24,300	9.2	5,802
1998	24,300	9.1	5,860
1999	24,300	9.1	5,860
2000	27,695	7.8	5,595
2001	27,695	7.8	5,595
2002	27,695	9.8	5,690
2003	27,695	9.8	5,690
2004	27,695	9.8	5,690
2005*	28,294	9.8	5,690

* Estimated Population
Age Distribution - 2000 (1)

Age	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 years	963	7.12%	942	6.65%
5 - 9 years	1,064	7.87%	1,033	7.29%
10 - 14 years	1,138	8.41%	1,063	7.50%
15 - 19 years	1,048	7.75%	1,068	7.54%
20 - 24 years	802	5.93%	859	6.06%
25 - 29 years	900	6.65%	929	6.56%
30 - 34 years	926	6.85%	980	6.92%
35 - 39 years	1,073	7.93%	1,069	7.54%
40 - 44 years	1,070	7.91%	1,061	7.49%
45 - 49 years	946	6.99%	850	6.00%
50 - 54 years	783	5.79%	835	5.89%
55 - 59 years	663	4.90%	681	4.81%
60 - 64 years	567	4.19%	626	4.42%
65 - 69 years	520	3.84%	523	3.69%
70 - 74 years	398	2.94%	538	3.80%
75 - 79 years	320	2.37%	455	3.21%
80 - 84 years	218	1.61%	317	2.24%
85 years and over	126	0.93%	341	2.41%
Total	13,525	100.00%	14,170	100.00%
Median Age	35		36	

Sources - (1) 2000 Census

(2) Ohio Bureau of Employment Services

(3) Pike County Board of Education

(Continued)

PIKE COUNTY, OHIO
Demographic Statistics
(Continued)

*2000 Census Distributions by Subdivisions

	Total	Male	Female	Under 18	65 & Over	Number of Households	Families	Married Couples With Related Children	Single Parents With Related Children	65 + Family Household	65 + Living Alone
Beaver Township	181	92	89	58	16	64	51	19	3	12	4
Beaver Village (part)	1,269	648	621	409	115	451	357	137	21	83	29
Remainder of Township	1,520	780	740	474	138	543	432	144	43	102	28
Benton Township	951	483	468	311	108	340	255	102	24	76	31
Camp Creek Township	1,346	673	673	418	125	489	373	123	46	99	40
Jackson Township	283	138	144	88	33	108	81	27	9	24	9
Marion Township	1,068	522	547	332	124	409	307	103	35	93	38
Beaver Village (part)	1,194	609	585	375	121	430	328	113	28	86	24
Remainder of Township	2,006	1,001	1,005	626	203	727	571	215	44	154	56
Mifflin Township	2,416	1,202	1,214	849	177	812	665	286	55	134	43
Newton Township	4,433	1,976	2,457	1,022	1,321	2,028	1,237	312	141	917	461
Pee Pee Township	3,343	1,673	1,670	974	353	1,291	966	322	93	263	93
Waverly City	913	465	448	339	70	303	233	99	28	59	30
Remainder of Township	1,232	612	620	380	109	416	326	121	36	69	21
Scioto Township	1,907	829	1,078	530	408	693	470	121	88	171	88
Seal Township	1,076	547	529	335	90	405	306	116	22	67	26
Piketon Village	1,317	650	667	429	118	485	372	150	36	94	37
Remainder of Township	1,240	625	615	370	127	450	337	124	26	78	23
Sunfish Township	27,695	13,525	14,170	8,319	3,756	10,444	7,667	2,634	778	2,581	1,081
Union Township											
Total County											

Owner Occupied Housing Units - *2000 Census

Total Housing Units	Owner Occupied Units	Persons Per Unit	Age Householder 15 to 34 yrs	Age Householder 35 to 64 yrs	Age Householder 65+ years	Median Value	Renter Occupied Units	Person per Unit	Median Contract Rent
11,602	7,324	2.67	1,156	3,435	2,581	\$77,400	3,120	2.46	\$368

Rentals - *2000 Census

Total Housing Units	Owner Occupied Units	Persons Per Unit	Median Contract Rent
11,602	7,324	2.67	\$368

Pike County's Major Industrial Employers:

Company Name	Product or Service	Number of Employees
U.S. Enrichment Corporation	Enriched Uranium	1,200
Mills Pride	Cabinets / Particle Board	1,998
Brown Corp. of Waverly	Auto Parts	250

Sources - OSU Piketon Research and Extension Service
Pike County Auditor's Office

* Latest Information Available

::

PIKE COUNTY, OHIO

County Agricultural Statistics - 2004*

Number of Farms (1)	500
Average Farm Size	172 acres
Land in Farms	86,000 acres
Total Cash Receipts	\$10,319,000
Average Receipts per Farm	20,638

COMMODITIES	NUMBER	YIELD	CASH RECEIPTS
Cattle	8,800 head		\$2,221,000
Soybeans	11,700 acres	45.6 bu/A	2,347,000
Corn	6,600 acres	140.3 bu/A	1,392,000
Hogs			291,000
Dairy			1,769,000
Other Crops (2)			1,297,000
Hay and Oates	10,800 acres	2.16 ton/A	603,000
Wheat			98,000
Other Livestock (3)			302,000

(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 2004 Annual Report and Statistics

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

Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (in Thousands)
1996	\$4,226,610	\$146,890,790	\$100,565
1997	4,109,394	147,439,490	107,546
1998	1,917,400	156,639,610	125,298
1999	3,274,270	197,424,550	127,973
2000	3,349,190	198,108,070	135,918
2001	4,530,160	198,945,280	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

(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
 Federal Reserve Bank of Cleveland

PIKE COUNTY, OHIO
Principal Taxpayers
December 31, 2005

Taxpayer	Type of Business	Total Assessed Valuation	Percentage of Total Assessed Valuation
State of Ohio	Government	\$17,310,440	4.92%
NKR, Inc.	Lumber/Logging	3,091,110	0.88%
Mills Pride	Manufacturing	41,199,598	11.72%
Mead Corp.	Merchandising	4,612,370	1.31%
Ohio Power Company	Utility	6,784,100	1.93%
General Telephone	Utility	3,369,731	0.96%
H.C.F. Incorporated	Nursing Home	4,083,714	1.16%
National Church Residences	Retirement Community	35,633,171	10.13%
Walmart Stores, Inc.	Retail	5,704,170	1.62%
Columbus & Southern	Utility	<u>14,791,994</u>	<u>4.21%</u>
Total Real and Personal Property Valuation		136,580,398	38.84%
All Others		<u>215,091,623</u>	<u>61.16%</u>
Total Assessed Valuation		<u><u>\$351,672,021</u></u>	<u><u>100.00%</u></u>

Source - Pike County Treasurer's Office
Pike County Auditor's Office

PIKE COUNTY, OHIO
Miscellaneous Statistics
December 31, 2005

<p>Geographical Location:</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>County Profile:</p> <p>Population 2004 Estimate 28,294 Area 441.5 County Seat Waverly Labor Market 11,100 Unemployment 9.80%</p> <p>Major Cities and Villages:</p> <p>Waverly</p> <p>Population 2004 Estimate 4462 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>Pike-ton</p> <p>Population 2004 Estimate 1961 Type Of Government Mayor/Council Municipal Planning Commission Yes Police Pike-ton Fire Pike-ton Water Pike-ton Maximum Capacity 0.729 MGD Average Capacity 0.513 MGD Sewer Pike-ton Maximum Capacity 1.00 MGD</p>	<p>Transportation:</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>Communication:</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>Education:</p> <p>Enrollment 5,556 Public Primary and Secondary Schools (including Vocational School) Private Primary Schools 101 Graduation Rate 90.20%</p> <p>Medical Services:</p> <p>Hospitals 1 Number of Beds 66 Physicians 27 Dentists 6</p> <p>Financial Institutions:</p> <p>Banks 4 Savings and Loans 1 Credit Unions 1</p>	<p>Special Attractions:</p> <p>Lake White State Park South of Waverly Pike Lake State Park Western Pike County Dogwood Festival Last full weekend in April in Pike-ton Pike County Springfest Mid-May, Canal Park in Waverly Pike County Fair Late July/Early August in Pike-ton Festival of Trees Weekend before Thanksgiving at the Waverly American Legion Beaver Oktoberfest First full weekend in October</p>
---	---	---

Source - OSU Pike-ton Research and Extension Service

PIKE COUNTY, OHIO
PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT
 FOR THE TAX YEARS 2003, 2004, and 2005

2003		AGRICULTURAL		RESIDENTIAL		MINERAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		PERSONAL PROPERTY		TOTAL VALUE	
SCHOOL DISTRICT		AGRICULTURAL		RESIDENTIAL		MINERAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		PERSONAL PROPERTY		TOTAL VALUE	
Eastern LSD (Pike County)		\$8,256,420	\$15,729,650	\$0	\$0	\$1,332,680	\$4,792,290	\$162,890	\$1,160,507	\$31,434,437									
Scioto Valley LSD (Pike County)		14,221,140	32,500,220	0	84,930	8,464,700	14,844,880	297,780	19,207,394	89,621,044									
Waverly CSD		11,173,150	85,024,300	0	2,597,740	15,797,760	11,267,230	154,020	24,864,244	150,878,444									
Western LSD		9,869,240	14,848,710	0	43,350	2,888,640	3,198,450	0	1,036,451	31,884,841									
Pike County Area JNSD		43,519,950	148,102,880	0	2,726,020	28,483,780	34,102,850	614,690	46,268,596	303,818,766									
County Totals		43,519,950	148,102,880	0	2,726,020	28,483,780	34,102,850	614,690	46,268,596	303,818,766									
2004		AGRICULTURAL		RESIDENTIAL		MINERAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		PERSONAL PROPERTY		TOTAL VALUE	
SCHOOL DISTRICT		AGRICULTURAL		RESIDENTIAL		MINERAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		PERSONAL PROPERTY		TOTAL VALUE	
Eastern LSD (Pike County)		\$8,420,100	\$15,976,800	\$0	\$0	\$1,284,520	\$4,647,960	\$165,110	\$1,247,782	\$31,742,272									
Scioto Valley LSD (Pike County)		14,505,440	33,479,050	0	84,930	8,895,080	14,649,140	300,130	25,815,538	97,729,308									
Waverly CSD		11,472,610	84,634,530	0	8,791,690	16,469,720	11,260,110	154,650	23,209,234	155,992,544									
Western LSD		10,041,400	15,362,820	0	43,350	2,906,820	3,365,590	0	1,026,428	32,746,408									
Pike County Area JNSD		44,439,550	149,453,200	0	8,919,970	29,556,140	33,922,800	619,890	51,298,982	318,210,532									
County Totals		44,439,550	149,453,200	0	8,919,970	29,556,140	33,922,800	619,890	51,298,982	318,210,532									
2005		AGRICULTURAL		RESIDENTIAL		MINERAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		PERSONAL PROPERTY		TOTAL VALUE	
SCHOOL DISTRICT		AGRICULTURAL		RESIDENTIAL		MINERAL		INDUSTRIAL		COMMERCIAL		PUBLIC UTILITY		RAILROAD		PERSONAL PROPERTY		TOTAL VALUE	
Eastern LSD (Pike County)		\$9,889,830	\$19,868,370	\$0	\$102,240	\$1,407,400	\$4,715,190	\$167,280	\$1,346,003	\$37,496,313									
Scioto Valley LSD (Pike County)		16,835,070	44,843,680	0	839,050	9,722,360	15,300,740	301,510	26,705,614	114,548,024									
Waverly CSD		12,631,470	100,350,670	0	8,911,590	19,024,100	11,258,760	154,110	25,322,842	177,653,542									
Western LSD		12,073,280	19,667,430	0	49,910	530,110	3,414,741	0	1,041,581	36,777,052									
Pike County Area JNSD		51,429,650	184,730,150	0	9,902,790	30,683,970	34,689,431	622,900	54,416,040	366,474,931									
County Totals		51,429,650	184,730,150	0	9,902,790	30,683,970	34,689,431	622,900	54,416,040	366,474,931									



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

PIKE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 19, 2006**