

CLERMONT COUNTY, OHIO



LINDA L. FRALEY, AUDITOR

2007 THIRD QUARTER REPORT



Linda L. Fraley

Clermont County Auditor

To: Elected Officials

From: Linda L. Fraley, Auditor

RE: 2007 Third Quarter Financial Report

Date: October 18, 2007

I am pleased to present you with a 2007 3rd Quarter Financial Report on the County's revenues and expenditures. This report is to provide accurate and timely financial information on a quarterly basis to the elected officials. This report shows the revenue and expenditures of the General Fund and how they compare to the budget and compare to the 3rd quarter of 2006.

Revenues

- The County has estimated \$55,850,934 in General Fund revenue for 2007. As of September 30, 2007, the County has received \$44,506,110; 79.7% of the amount estimated.
- The County has received approximately \$700,000 more in revenue in 2007 than in 2006. This is due to an increase in property tax, sales tax, investment income, and a decrease in conveyance fees.

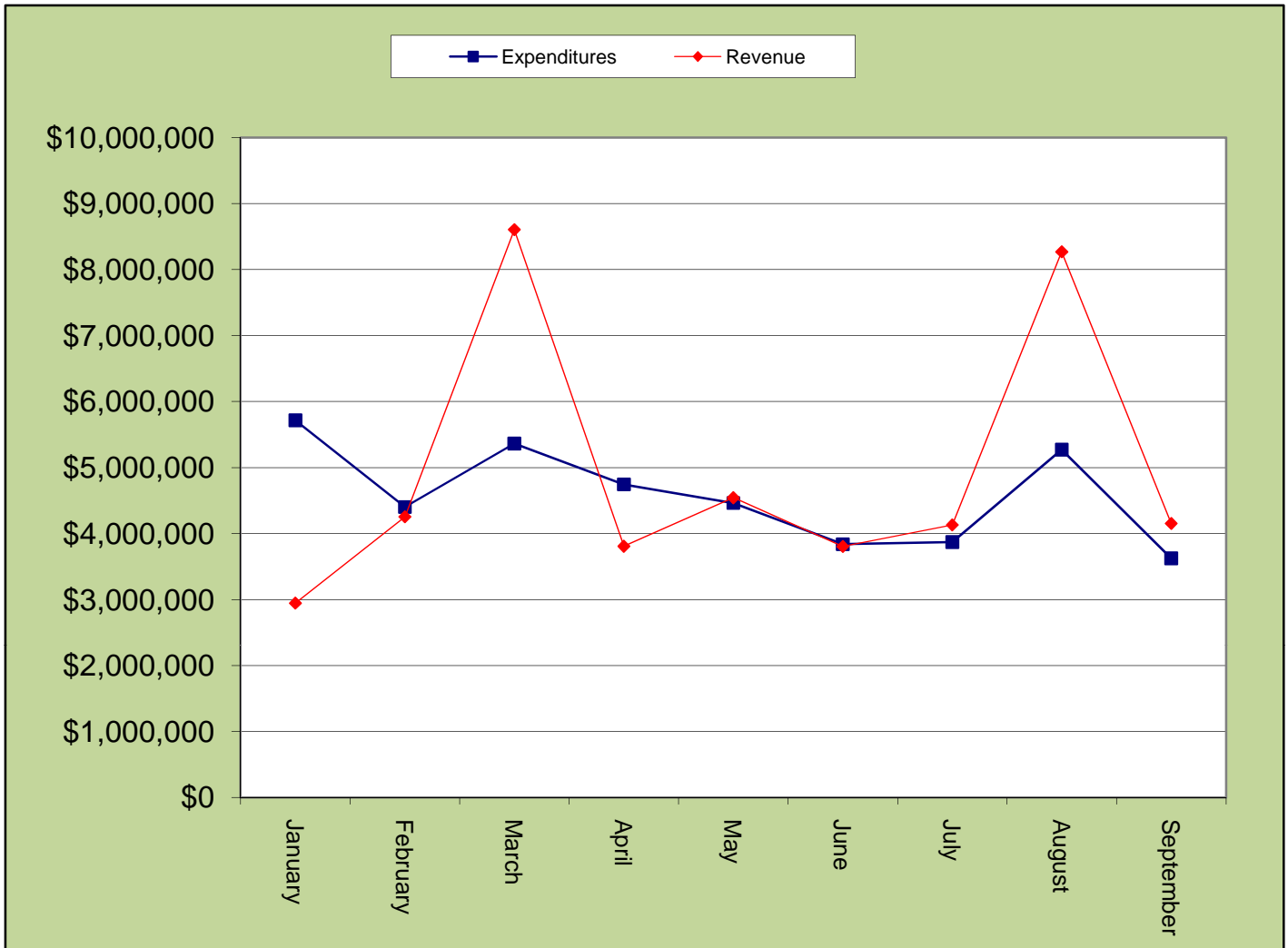
Expenditures

- The County has set General Fund appropriations at \$57,195,400 as of September 30, 2007. The County has spent and encumbered \$42,662,431 (74.6%) as of the end of the 3rd quarter.
- The County has spent \$6,157,123 less in 2007 than in 2006 due to the 100 acres of land purchased in the amount of \$8,221,230 in 2006.

As of September 30, 2007, the County has received \$3,210,279 (7.2%) more than they have spent.

As always we will continue to monitor Clermont County's finances and economy and its impact on the County. Should you have any questions or concerns please do not hesitate to contact me.

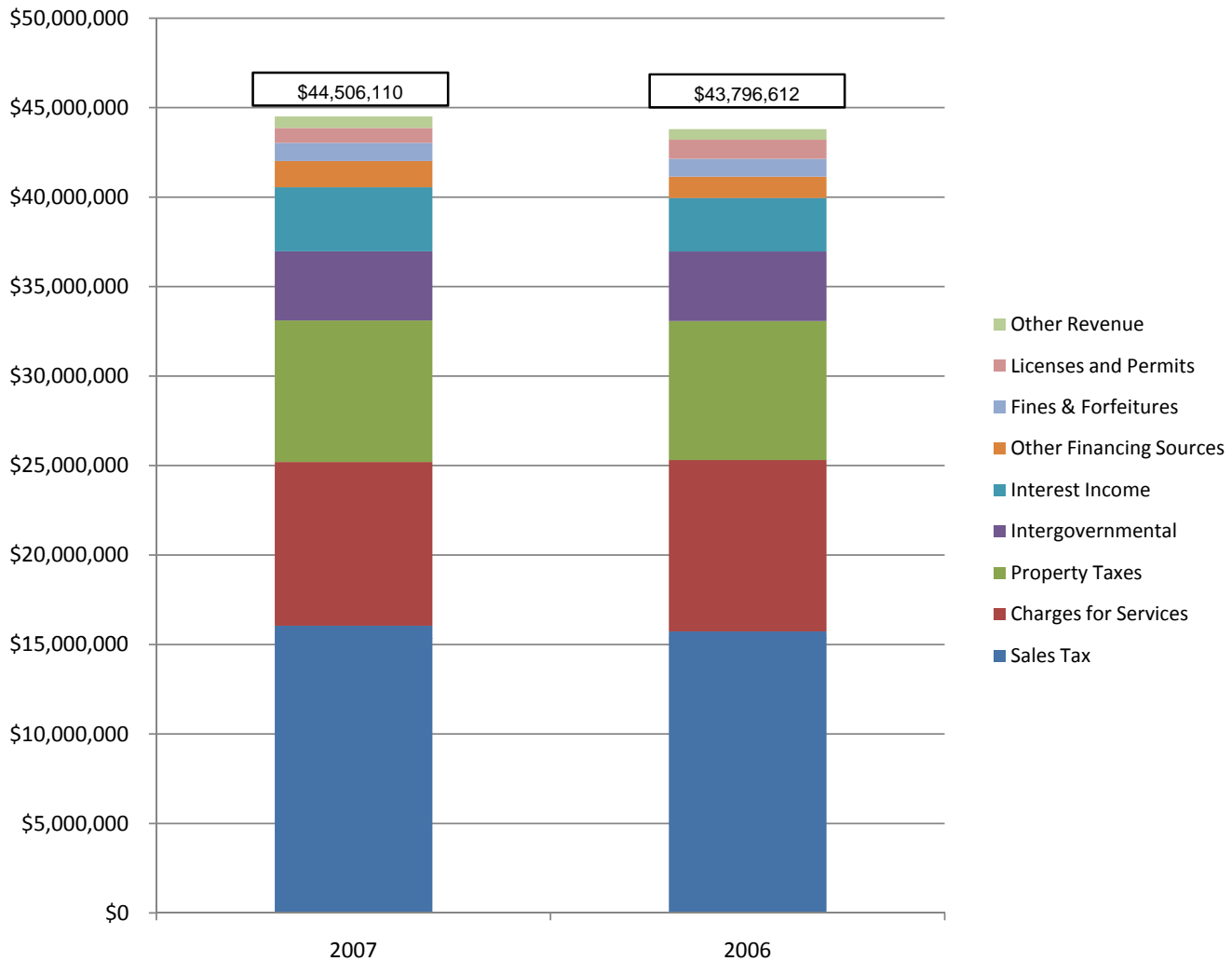
General Fund Analysis For 2007



	Revenues	Expenditures
January	\$ 2,944,587	\$ 5,716,982
February	4,253,379	4,402,591
March	8,605,172	5,363,020
April	3,806,355	4,744,905
May	4,542,470	4,463,216
June	3,803,591	3,838,188
July	4,129,879	3,870,808
August	8,268,622	5,271,770
September	<u>4,152,055</u>	<u>3,624,351</u>
Y-T-D	<u>\$ 44,506,110</u>	<u>\$ 41,295,831</u>

Percent of Revenues
in Excess of Expenses 7.2%

General Fund Revenue as of September 30, 2007



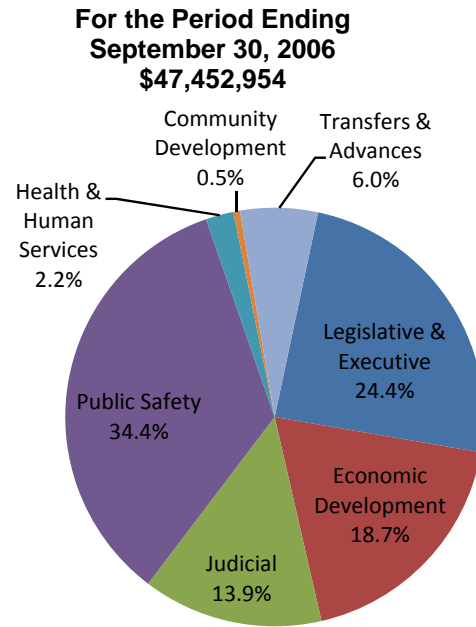
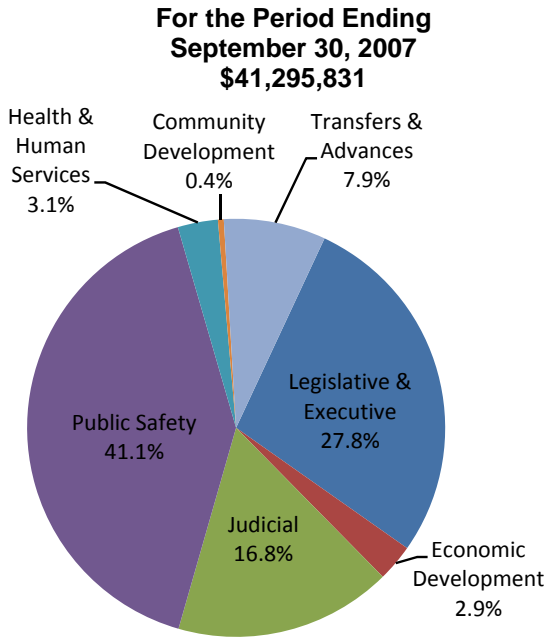
Other Financing Sources includes operating transfers, advances, proceeds from sale of fixed assets and reimbursements.
 Other Revenue includes leases, donations, witness fees and insurance claims.

The most significant revenue of the County's General Fund is sales tax. The County collects a 1% sales tax on purchases made in Clermont County. Sales tax makes up approximately 36% of the total General Fund Revenue. As of September 30, 2007 the County has collected \$16,047,894. This is \$322,919 more than the same time period of 2006.

Two other significant revenues of the General Fund are property taxes and charges for services. Together this makes up approximately 38% of the General Fund revenue. Property taxes are paid twice a year and the General Fund receives the taxes in March and August. This is \$8 million of the total General Fund Revenue. Charges for services is \$9.1 million of total General Fund revenue.

Other significant revenue the County has received is \$873,400 in reimbursements from the land sales in Union Township.

General Fund Expenditures by Program



LEGISLATIVE & EXECUTIVE

ADMIN BLDG MAILROOM	0.1%
AUDITOR	2.4%
BCC PUBLIC INFORMATION	0.4%
BOARD OF COUNTY COMMISSIONERS	1.9%
BOARD OF ELECTIONS	1.5%
BOARD OF REVISION	0.0%
BUDGET COMMISSION	0.0%
BUREAU OF INSPECTION - AUDIT	0.2%
CAPITAL EXPENDITURES - GEN FND	0.9%
FACILITIES MANAGEMENT	5.3%
HUMAN RESOURCES DEPARTMENT	0.5%
INFORMATION SYSTEMS DIVISION	3.6%
INSURANCE/HEALTH/JUDGMENTS	1.9%
L&E GRANTS/TRANSFERS/ADVANCES	1.0%
L&E NON-RECURRING	0.4%
OFFICE OF MGT AND BUDGET	0.5%
PROSECUTING ATTORNEY	4.7%
RECORDER	0.9%
RECORDS RETENTION	0.4%
TREASURER	1.2%
LEGISLATIVE & EXECUTIVE Total	27.8%

JUDICIAL

COURT OF APPEALS	0.4%
CLERK MUNICIPAL COURT	2.4%
CLERK OF COMMON PLEAS COURTS	1.8%
COMMON PLEAS COURT	2.3%
DOMESTIC RELATIONS COURT	1.9%
DUI COURT	0.2%
JUDICIAL GRANTS/TRANSFERS/ADV	0.0%
JUDICIAL NON-RECURRING	0.0%
JURY COMMISSION	0.3%
JUVENILE COURT	2.5%
LAW LIBRARY	0.3%
MUNICIPAL COURT	1.8%
PROBATE COURT	0.6%
PUBLIC DEFENDER	2.3%
JUDICIAL Total	16.8%

COMMUNITY DEVELOPMENT

DEPT OF COMM PLANNING & DEVEL	0.4%
PLANNING COMMISSION	0.0%
COMMUNITY DEVELOPMENT Total	0.4%

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT	2.9%
ECONOMIC DEVELOPMENT Total	2.9%

HEALTH & HUMAN SERVICES

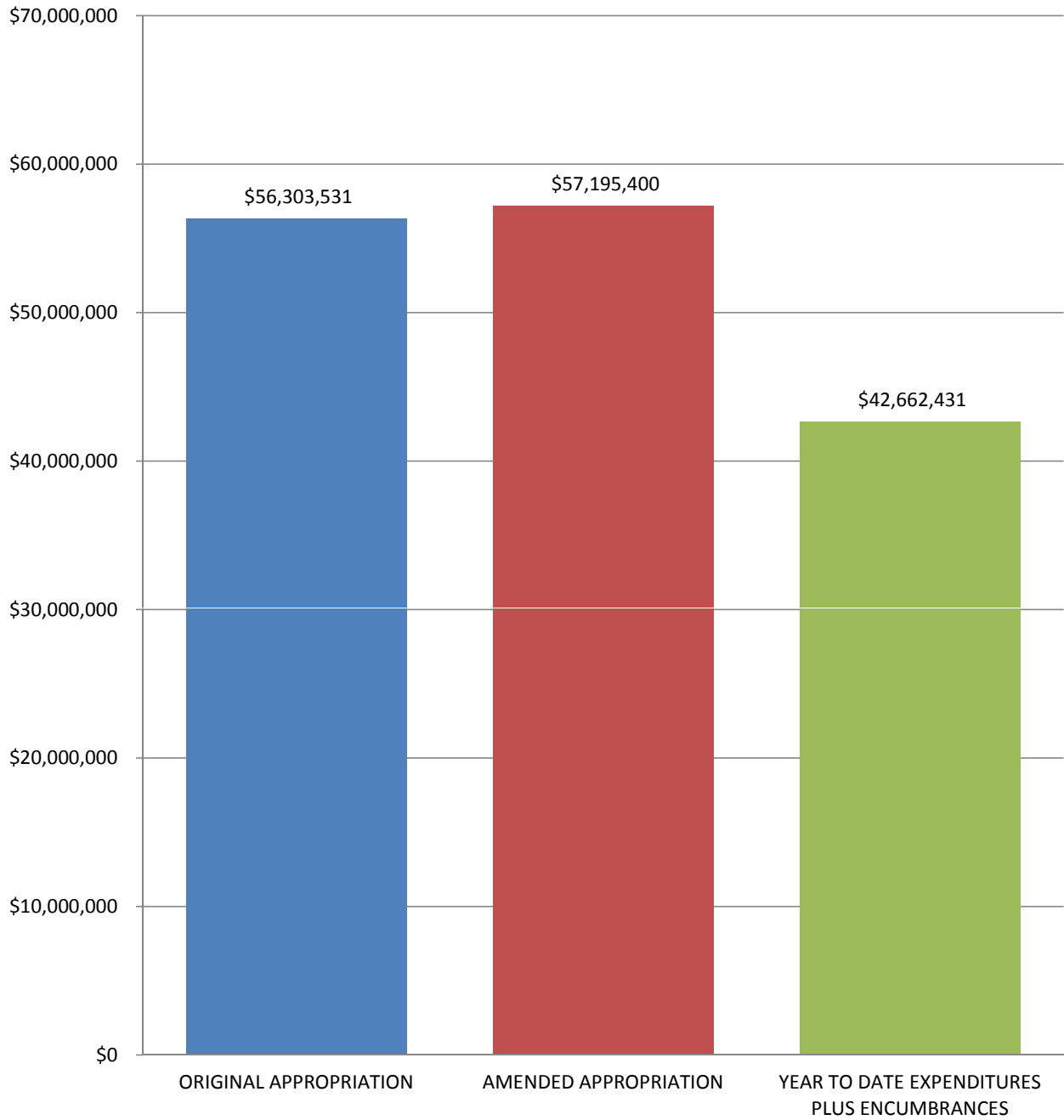
HUMAN SERVICES GRANTS	0.1%
HUMAN SERVICES NON-RECURRING	0.0%
OTHER HEALTH	0.7%
TB CLINIC	0.1%
VETERANS SERVICE COMMISSION	2.2%
HEALTH & HUMAN SERVICES Total	3.1%

PUBLIC SAFETY

BUILDING INSPECTION	1.6%
COMMON PLEAS ADULT PROBATION	1.7%
COMMUNICATIONS CENTER	4.3%
COUNTY CORONER	0.5%
JUVENILE DETENTION	2.5%
JUVENILE PROBATION	0.7%
MUNI.COURT ADULT PROBATION	1.2%
PERMIT CENTRAL	0.5%
PUBLIC SAFETY GRANTS	0.2%
PUBLIC SAFETY NON-RECURRING	0.1%
SHERIFF	27.8%
YOUTH AND COMM PARTNERSHIP	0.0%
PUBLIC SAFETY Total	41.1%

In 2006, the County purchased 100 acres of land in the amount of \$8,221,230 out of the Economic Development program.

2007 General Fund Budget



As of September 30, 2007, 74.6% of the General Fund appropriations have been expended and encumbered.

GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS

NAME	DESC	APPROPRIATION ORIGINAL	APPROPRIATION AMENDED	EXPENDITURES YEAR TO DATE	ENCUMBRANCES YEAR TO DATE	PERCENT OF APPROPRIATIONS EXPENDED
AUDITOR	AUDITOR - BMV	361,050	361,050	237,381	3,331	65.75%
	AUDITOR - GENERAL OFFICE	961,183	961,183	695,506	8,220	72.36%
	BOARD OF REVISION	3,000	3,000	2,295	0	76.50%
	BUDGET COMMISSION	1,400	1,400	363	0	25.90%
	BUREAU OF INSPECTION - AUDIT	99,800	99,800	95,448	0	95.64%
	TAX MAP - AUDITOR	100,342	100,342	71,356	6,057	71.11%
AUDITOR Total		1,526,775	1,526,775	1,102,348	17,608	
BOARD OF COUNTY COMMISSIONERS	ADMIN BLDG MAILROOM	56,247	66,085	42,172	7,070	63.82%
	BCC PUBLIC INFORMATION	198,835	198,835	145,338	2,549	73.09%
	BOARD OF COUNTY COMMISSIONERS	1,075,148	1,075,148	791,819	36,105	73.65%
	BUILDING INSPECTION	1,019,255	1,021,255	635,360	49,779	62.21%
	CAPITAL EXPENDITURES - GEN FND	828,750	642,272	322,757	67,011	50.25%
	COMMUNICATIONS CENTER	2,373,419	2,373,419	1,759,567	153,963	74.14%
	DEPT OF COMM PLANNING & DEVEL	322,265	322,265	177,025	4,947	54.93%
	DITCH MAINTENANCE	1,000	1,000	0	0	0.00%
	ECONOMIC DEVELOPMENT	1,074,930	1,640,272	1,179,158	89,900	71.89%
	FACILITIES MANAGEMENT	2,965,160	3,014,084	2,032,104	741,687	67.42%
	HUMAN RESOURCES DEPARTMENT	259,235	259,235	192,487	4,712	74.25%
	HUMAN SERVICES GRANTS	1,150,598	1,150,598	894,228	0	77.72%
	HUMAN SERVICES NON-RECURRING	97,600	97,600	0	0	0.00%
	INFORMATION SYSTEMS DIVISION	2,146,468	2,146,468	1,436,963	61,920	66.95%
	INSURANCE/HEALTH/JUDGMENTS	635,000	852,500	792,840	34,576	93.00%
	JUDICIAL GRANTS/TRANSFERS/ADV	144,033	164,760	154,760	0	93.93%
	JUDICIAL NON-RECURRING	411,718	411,718	0	0	0.00%
	L&E GRANTS/TRANSFERS/ADVANCES	672,200	655,143	547,095	36,000	83.51%
	L&E NON-RECURRING	1,534,870	1,469,870	926,568	0	63.04%
	OFFICE OF MGT AND BUDGET	340,054	340,054	208,470	9,365	61.30%
	OTHER HEALTH	300,000	300,000	263,681	20,333	87.89%
PERMIT CENTRAL	305,328	305,328	195,882	18,974	64.15%	
PLANNING COMMISSION	2,850	2,850	1,491	0	52.32%	
PUBLIC SAFETY GRANTS	1,163,029	1,359,907	1,322,568	11,035	97.25%	
PUBLIC SAFETY NON-RECURRING	693,320	782,257	126,130	0	16.12%	
RECORDS RETENTION	202,837	202,837	137,018	19,536	67.55%	
TB CLINIC	45,000	45,000	45,000	0	100.00%	
BOARD OF COUNTY COMMISSIONERS Total		20,019,149	20,900,760	14,330,482	1,369,462	
BOARD OF ELECTIONS	BOARD OF ELECTIONS	1,161,020	1,184,918	614,373	2,116	51.85%
BOARD OF ELECTIONS Total		1,161,020	1,184,918	614,373	2,116	
CLERK MUNICIPAL COURT	CLERK MUNICIPAL COURT	1,393,232	1,393,232	995,896	23,176	71.48%
CLERK MUNICIPAL COURT Total		1,393,232	1,393,232	995,896	23,176	
CLERK OF COMMON PLEAS COURTS	CLERK OF COMMON PLEAS COURTS	1,014,773	1,014,773	739,576	47,867	72.88%
CLERK OF COMMON PLEAS COURTS Total		1,014,773	1,014,773	739,576	47,867	
COMMON PLEAS COURT	COMMON PLEAS ADULT PROBATION	888,394	911,346	690,482	2,815	75.77%
	COMMON PLEAS COURT	1,258,539	1,258,539	929,764	8,130	73.88%
	COURT OF APPEALS	150,000	154,057	154,056	0	100.00%
	DOMESTIC RELATIONS COURT	1,003,653	1,003,653	765,879	4,621	76.31%
	JURY COMMISSION	191,002	191,002	131,085	84	68.63%
	LAW LIBRARY	146,646	146,646	111,915	0	76.32%
COMMON PLEAS COURT Total		3,638,234	3,665,243	2,783,182	15,651	
COUNTY CORONER	COUNTY CORONER	276,866	276,866	198,155	1,888	71.57%
COUNTY CORONER Total		276,866	276,866	198,155	1,888	
JUVENILE & PROBATE COURT	JUVENILE COURT	1,359,856	1,362,856	1,019,896	4,917	74.84%
	JUVENILE DETENTION	1,337,647	1,335,147	997,599	6,716	74.72%
	JUVENILE PROBATION	421,354	423,854	293,063	1,271	69.14%
	PROBATE COURT	364,372	364,372	263,159	251	72.22%
JUVENILE & PROBATE COURT Total		3,483,229	3,486,229	2,573,718	13,155	
MUNICIPAL COURT	DUI COURT	140,880	140,880	93,535	1,294	66.39%
	MUNI COURT ADULT PROBATION	699,528	699,528	491,488	5,584	70.26%
	MUNICIPAL COURT	981,428	981,428	737,634	6,498	75.16%
MUNICIPAL COURT Total		1,821,836	1,821,836	1,322,658	13,376	
PROSECUTING ATTORNEY	PROS COM/PLEAS CRIMINAL APPELL	810,864	792,664	589,441	2,032	74.36%
	PROS JUV/ADULT PROTECTION DIV	205,302	205,302	131,481	0	64.04%
	PROSECUTING ATTORNEY	508,421	515,921	390,145	19,264	75.62%
	PROSECUTOR'S CIVIL DIVISION	696,468	692,268	518,448	14,647	74.89%
	PROSECUTOR'S MUNI CRIM DIV	450,752	438,452	294,326	788	67.13%
PROSECUTING ATTORNEY Total		2,671,807	2,644,607	1,923,841	36,730	
PUBLIC DEFENDER	PUBLIC DEFENDER	1,242,584	1,269,784	952,366	8,637	75.00%
PUBLIC DEFENDER Total		1,242,584	1,269,784	952,366	8,637	
RECORDER	RECORDER	529,698	529,698	360,395	8,412	68.04%
RECORDER Total		529,698	529,698	360,395	8,412	
SHERIFF	CCSO CIVIL	454,810	454,810	352,465	1,013	77.50%
	CCSO COURT SERVICES	1,373,803	1,309,886	977,533	5,698	74.63%
	CCSO CRIME LAB	54,436	54,436	41,479	304	76.20%
	CCSO INVESTIGATION	767,794	767,794	528,515	7,720	68.84%
	CCSO ROAD PATROL	3,991,703	4,001,971	3,010,868	16,494	75.23%
	CCSO SCALES PROGRAM	162,133	162,133	111,159	0	68.56%
	CCSO SUPPORT	125,209	125,209	91,216	1,778	72.85%
	JAIL ADMINISTRATION	317,412	317,412	261,205	2,183	82.29%
	JAIL CORRECTIONS	6,234,049	6,244,049	4,465,722	139,743	71.52%
	JAIL KITCHEN	619,733	619,733	434,227	102,030	70.07%
	JAIL MAINTENANCE	222,949	222,949	168,799	8,177	75.71%
	PUBLIC SAFETY FLEET MAINT	404,354	404,354	306,167	95,583	75.72%
	SHERIFF ADMINISTRATION	797,200	797,200	601,099	16,782	75.40%
	SHERIFF Total		15,525,585	15,481,936	11,350,455	397,506
TREASURER	TREASURER	733,819	733,819	506,255	16,181	68.99%
TREASURER Total		733,819	733,819	506,255	16,181	
VETERANS SERVICE COMMISSION	VETERANS SERVICE COMMISSION	1,264,924	1,264,924	902,470	34,500	71.35%
VETERANS SERVICE COMMISSION Total		1,264,924	1,264,924	902,470	34,500	
Grand Total		56,303,531	57,195,400	40,656,169	2,006,262	

Percent expended is over 85% of 2007 appropriations.

This report is on a budgetary basis. Expenditures based on a prior year purchase order are not included in this report.