

CLERMONT COUNTY, OHIO



LINDA L. FRALEY, AUDITOR

2007 FOURTH QUARTER REPORT



Linda L. Fraley

Clermont County Auditor

To: Elected Officials

From: Linda L. Fraley, Auditor

RE: 2007 Fourth Quarter Financial Report

Date: January 24, 2008

I am pleased to present you with a 2007 4th 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 4th quarter of 2007.

Revenues

- The County estimated \$55,850,934 in General Fund revenue for 2007. As of December 31, 2007, the County has received \$55,419,865; 99.2% of the amount estimated.
- The County received approximately \$153,000 less in revenue in 2007 than in 2006.

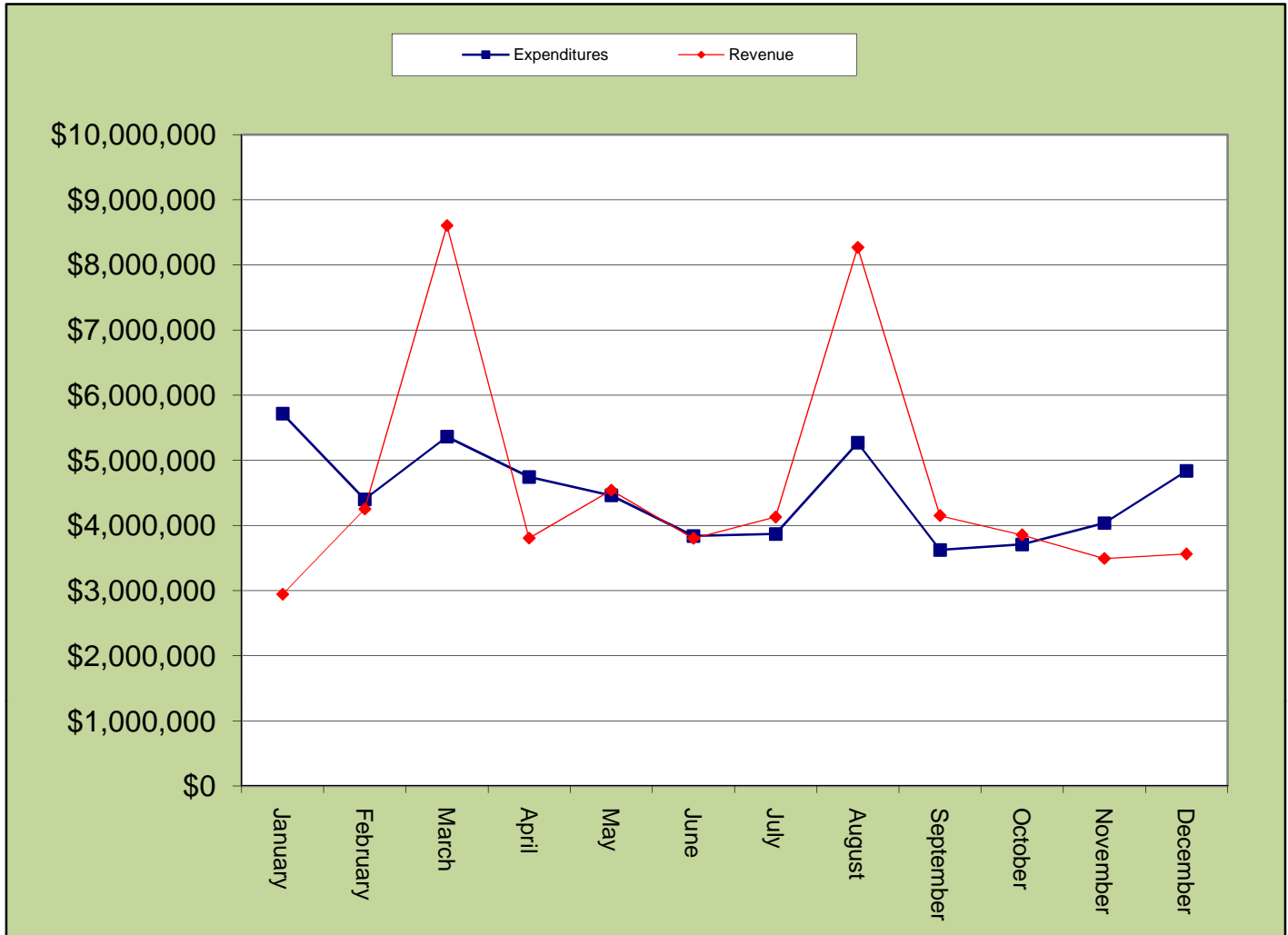
Expenditures

General Fund appropriations were \$57,268,424 as of December 31, 2007. The County spent and encumbered \$54,204,836 (94.7%) as of the end of the year.

Revenues exceeded expenditures \$1,541,051 (2.8%) as of December 31, 2007.

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.

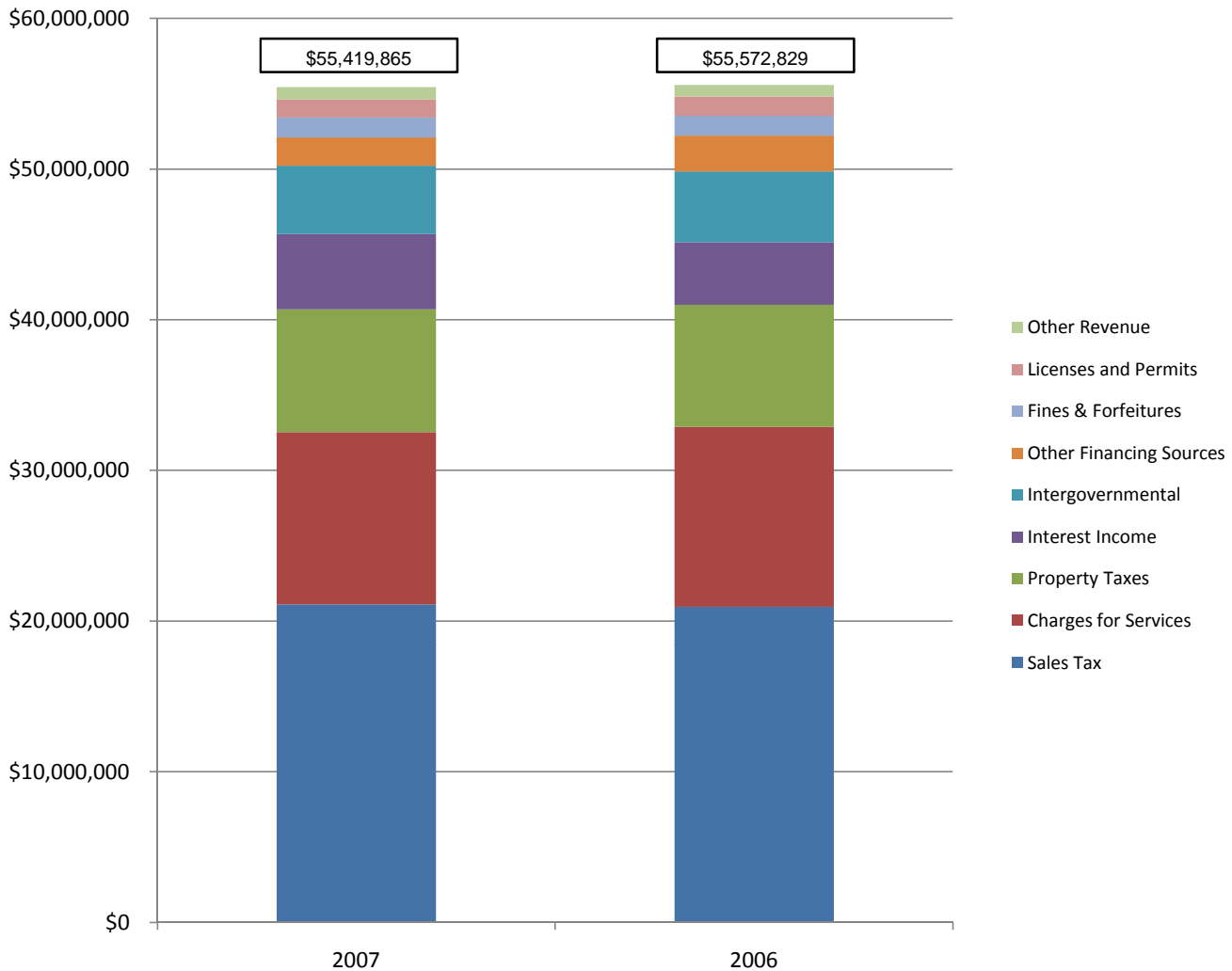
General Fund Analysis For 2007



	Revenues	Expenditures
January	\$ 2,944,587	\$ 5,716,982
February	4,253,379	4,402,588
March	8,605,172	5,363,020
April	3,806,355	4,744,900
May	4,542,470	4,462,713
June	3,803,591	3,838,428
July	4,129,879	3,870,808
August	8,268,622	5,271,770
September	4,152,055	3,624,351
October	3,857,201	3,708,102
November	3,493,198	4,037,294
December	<u>3,563,356</u>	<u>4,837,858</u>
Y-T-D	<u>\$ 55,419,865</u>	<u>\$ 53,878,814</u>

Percent of Revenues
in Excess of Expenses 2.8%

General Fund Revenue as of December 31, 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.

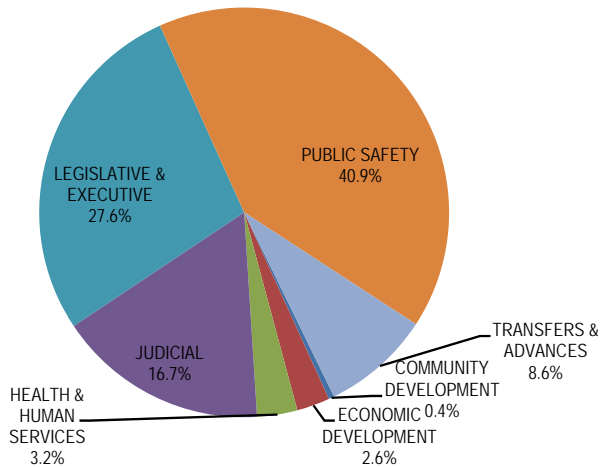
The most significant revenue of the County's General Fund is sales tax. The County collects a 1% sales tax on purchases made in Clermont County. Sales tax makes up approximately 38% of the total General Fund Revenue. As of December 31, 2007 the County has collected \$21,105,573. This is \$161,948 more than in 2006.

Two other significant revenues of the General Fund are property taxes and charges for services. Together this makes up approximately 35% 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 \$8.1 million of the total General Fund Revenue. Charges for services is \$11.4 million of total General Fund revenue.

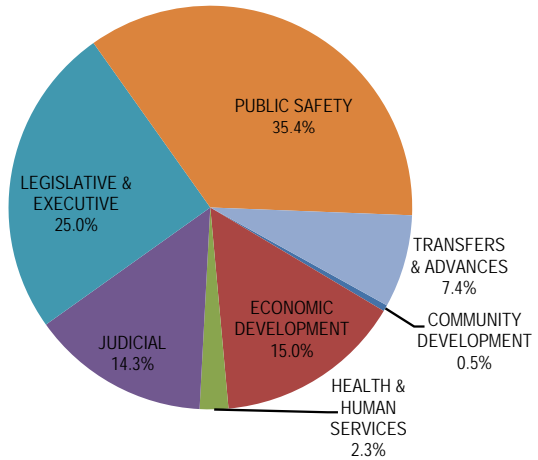
Other significant revenue the County has received is \$5,009,125 in investment income and \$1,168,712 in reimbursements from the land sales in Union Township.

General Fund Expenditures by Program

**For the Period Ending
December 31, 2007
\$53,878,814**



**For the Period Ending
December 31, 2006
\$60,153,279**



LEGISLATIVE & EXECUTIVE

ADMIN BLDG MAILROOM	0.1%
AUDITOR	2.5%
BCC PUBLIC INFORMATION	0.4%
BOARD OF COUNTY COMMISSIONERS	1.9%
BOARD OF ELECTIONS	1.8%
BOARD OF REVISION	0.0%
BUDGET COMMISSION	0.0%
BUREAU OF INSPECTION - AUDIT	0.2%
CAPITAL EXPENDITURES - GEN FND	1.0%
FACILITIES MANAGEMENT	5.3%
HUMAN RESOURCES DEPARTMENT	0.5%
INFORMATION SYSTEMS DIVISION	3.6%
INSURANCE/HEALTH/JUDGMENTS	1.5%
L&E GRANTS/TRANSFERS/ADVANCES	0.8%
L&E NON-RECURRING	0.4%
OFFICE OF MGT AND BUDGET	0.5%
PROSECUTING ATTORNEY	4.6%
RECORDER	0.9%
RECORDS RETENTION	0.4%
TREASURER	1.2%
LEGISLATIVE & EXECUTIVE Total	27.6%

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	2.3%
HEALTH & HUMAN SERVICES Total	3.2%

JUDICIAL

COURT OF APPEALS	0.3%
CLERK MUNICIPAL COURT	2.4%
CLERK OF COMMON PLEAS COURTS	1.8%
COMMON PLEAS COURT	2.3%
DOMESTIC RELATIONS COURT	1.8%
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	0.7%
PUBLIC DEFENDER	2.3%
JUDICIAL Total	16.7%

COMMUNITY DEVELOPMENT

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

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT	2.6%
ECONOMIC DEVELOPMENT Total	2.6%

PUBLIC SAFETY

BUILDING INSPECTION	1.5%
COMMON PLEAS ADULT PROBATION	1.7%
COMMUNICATIONS CENTER	4.1%
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	27.9%
YOUTH AND COMM PARTNERSHIP	0.0%
PUBLIC SAFETY Total	40.9%

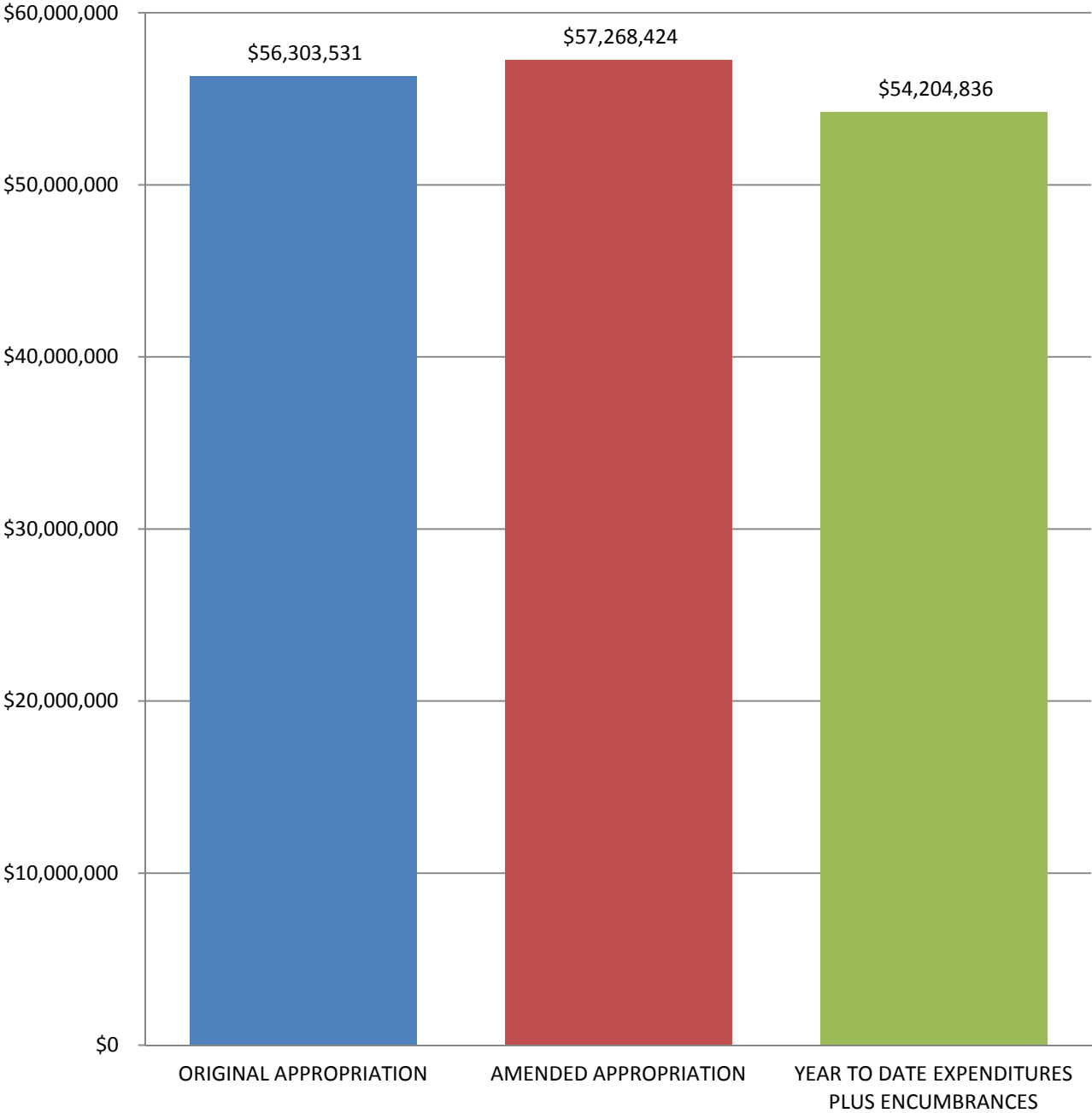
In 2006, the County purchased 100 acres of land in the amount of \$8,221,230 out of the Economic Development program.

In 2007, Public Safety programs and Human Services programs personal services expenditures increased by \$453,743 and \$106,759, respectively.

The Common Pleas Court increased by \$211,000 due to an additional judge added to the court in 2007.

In 2007, the County's Office of Economic Development paid \$263,000 to the Clermont County Transportation Improvement District and \$225,000 to the Clermont County Community Improvement Corporation, Inc.

2007 General Fund Budget



As of December 31, 2007, 94.7% 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	315,728	1,021	87.45%
	AUDITOR - GENERAL OFFICE	961,183	961,183	921,869	4,457	95.91%
	BOARD OF REVISION	3,000	3,000	2,295	0	76.50%
	BUDGET COMMISSION	1,400	1,400	595	59	42.50%
	BUREAU OF INSPECTION - AUDIT	99,800	99,800	95,598	4,152	95.79%
	TAX MAP - AUDITOR	100,342	100,342	90,181	5,976	89.87%
AUDITOR Total		1,526,775	1,526,775	1,426,266	15,665	
BOARD OF COUNTY COMMISSIONERS	ADMIN BLDG MAILROOM	56,247	79,157	63,858	3,116	80.67%
	BCC PUBLIC INFORMATION	198,835	198,835	192,924	1,308	97.03%
	BOARD OF COUNTY COMMISSIONERS	1,075,148	1,075,148	1,028,001	13,100	95.61%
	BUILDING INSPECTION	1,019,255	1,022,755	810,081	61,373	79.21%
	CAPITAL EXPENDITURES - GEN FND	828,750	642,272	469,595	35,428	73.11%
	COMMUNICATIONS CENTER	2,373,419	2,373,419	2,184,390	74,842	92.04%
	DEPT OF COMM PLANNING & DEVEL	322,265	322,265	228,674	5,500	70.96%
	DITCH MAINTENANCE	1,000	1,000	0	0	0.00%
	ECONOMIC DEVELOPMENT	1,074,930	1,640,272	1,397,650	56,221	85.21%
	FACILITIES MANAGEMENT	2,965,160	3,014,684	2,745,340	249,669	91.07%
	HUMAN RESOURCES DEPARTMENT	259,235	259,235	251,483	1,568	97.01%
	HUMAN SERVICES GRANTS	1,150,598	1,104,598	1,104,571	0	100.00%
	HUMAN SERVICES NON-RECURRING	97,600	126,000	126,000	0	100.00%
	INFORMATION SYSTEMS DIVISION	2,146,468	2,144,768	1,889,191	41,133	88.08%
	INSURANCE/HEALTH/JUDGMENTS	635,000	852,500	808,571	36,824	94.85%
	JUDICIAL GRANTS/TRANSFERS/ADV	144,033	164,760	164,760	0	100.00%
	JUDICIAL NON-RECURRING	411,718	439,000	439,000	0	100.00%
	L&E GRANTS/TRANSFERS/ADVANCES	672,200	629,143	575,506	16,605	91.47%
	L&E NON-RECURRING	1,534,870	1,469,870	1,325,498	0	90.18%
	OFFICE OF MGT AND BUDGET	340,054	340,054	280,063	1,988	82.36%
	OTHER HEALTH	300,000	372,000	319,741	52,257	85.95%
	PERMIT CENTRAL	305,328	305,328	249,216	17,806	81.62%
	PLANNING COMMISSION	2,850	2,850	1,491	1,350	52.32%
	PUBLIC SAFETY GRANTS	1,163,029	1,399,907	1,372,658	0	98.05%
	PUBLIC SAFETY NON-RECURRING	693,320	726,575	364,802	0	50.21%
	RECORDS RETENTION	202,837	203,937	183,434	15,496	89.95%
	TB CLINIC	45,000	45,000	45,000	0	100.00%
BOARD OF COUNTY COMMISSIONERS Total		20,019,149	20,955,332	18,621,500	685,582	
BOARD OF ELECTIONS	BOARD OF ELECTIONS	1,161,020	1,142,281	966,089	38,648	84.58%
BOARD OF ELECTIONS Total		1,161,020	1,142,281	966,089	38,648	
CLERK MUNICIPAL COURT	CLERK MUNICIPAL COURT	1,393,232	1,393,232	1,283,590	8,477	92.13%
CLERK MUNICIPAL COURT Total		1,393,232	1,393,232	1,283,590	8,477	
CLERK OF COMMON PLEAS COURTS	CLERK OF COMMON PLEAS COURTS	1,014,773	1,014,773	956,366	11,458	94.24%
CLERK OF COMMON PLEAS COURTS Total		1,014,773	1,014,773	956,366	11,458	
COMMON PLEAS COURT	COMMON PLEAS ADULT PROBATION	888,394	913,346	896,616	3,564	98.17%
	COMMON PLEAS COURT	1,258,539	1,259,889	1,212,924	7,851	96.27%
	COURT OF APPEALS	150,000	154,057	154,056	0	100.00%
	DOMESTIC RELATIONS COURT	1,003,653	1,003,653	990,406	1,747	98.68%
	JURY COMMISSION	191,002	187,652	171,178	1,196	91.22%
	LAW LIBRARY	146,646	146,646	145,615	0	99.30%
COMMON PLEAS COURT Total		3,638,234	3,665,243	3,570,796	14,357	
COUNTY CORONER	COUNTY CORONER	276,866	276,866	253,677	21,210	91.62%
COUNTY CORONER Total		276,866	276,866	253,677	21,210	
JUVENILE & PROBATE COURT	JUVENILE COURT	1,359,856	1,376,246	1,327,425	22,260	96.45%
	JUVENILE DETENTION	1,337,647	1,345,397	1,311,105	10,793	97.45%
	JUVENILE PROBATION	421,354	406,354	387,386	2,271	95.33%
	PROBATE COURT	364,372	358,232	351,543	3,463	98.13%
JUVENILE & PROBATE COURT Total		3,483,229	3,486,229	3,377,459	38,786	
MUNICIPAL COURT	DUI COURT	140,880	140,880	118,431	0	84.07%
	MUNI.COURT ADULT PROBATION	699,528	699,528	659,795	4,279	94.32%
	MUNICIPAL COURT	981,428	981,609	964,281	5,569	98.23%
MUNICIPAL COURT Total		1,821,836	1,822,017	1,742,508	9,848	
PROSECUTING ATTORNEY	PROS COM/PLEAS CRIMINAL APPELL	810,864	792,664	770,840	850	97.25%
	PROS JUV/ADULT PROTECTION DIV	205,302	205,302	171,272	0	83.42%
	PROSECUTING ATTORNEY	508,421	534,311	486,866	6,351	91.12%
	PROSECUTOR'S CIVIL DIVISION	696,468	692,268	676,959	3,969	97.79%
	PROSECUTOR'S MUNI CRIM DIV	450,752	420,062	382,057	567	90.95%
PROSECUTING ATTORNEY Total		2,671,807	2,644,607	2,487,993	11,738	
PUBLIC DEFENDER	PUBLIC DEFENDER	1,242,584	1,269,784	1,241,811	1,145	97.80%
PUBLIC DEFENDER Total		1,242,584	1,269,784	1,241,811	1,145	
RECORDER	RECORDER	529,698	529,698	467,767	6,527	88.31%
RECORDER Total		529,698	529,698	467,767	6,527	
SHERIFF	CCSO CIVIL	454,810	461,467	446,366	29	96.73%
	CCSO COURT SERVICES	1,373,803	1,317,036	1,278,473	1,902	97.07%
	CCSO CRIME LAB	54,436	56,036	54,184	194	96.69%
	CCSO INVESTIGATION	767,794	768,051	700,218	4,228	91.17%
	CCSO ROAD PATROL	3,991,703	4,111,171	4,070,388	12,672	99.01%
	CCSO SCALES PROGRAM	162,133	150,633	129,332	0	85.86%
	CCSO SUPPORT	125,209	123,209	119,130	3,511	96.69%
	JAIL ADMINISTRATION	317,412	339,862	318,530	2,217	93.72%
	JAIL CORRECTIONS	6,234,049	6,106,899	5,838,232	4,523	95.60%
	JAIL KITCHEN	619,733	639,733	586,883	29,738	91.74%
	JAIL MAINTENANCE	222,949	223,149	214,539	5,589	96.14%
	PUBLIC SAFETY FLEET MAINT	404,354	404,354	385,853	18,323	95.42%
	SHERIFF ADMINISTRATION	797,200	798,607	770,262	10,501	96.45%
SHERIFF Total		15,525,585	15,500,207	14,912,390	93,426	
TREASURER	TREASURER	733,819	733,819	646,153	7,841	88.05%
TREASURER Total		733,819	733,819	646,153	7,841	
VETERANS SERVICE COMMISSION	VETERANS SERVICE COMMISSION	1,264,924	1,307,561	1,279,721	6,043	97.87%
VETERANS SERVICE COMMISSION Total		1,264,924	1,307,561	1,279,721	6,043	
Grand Total		56,303,531	57,268,424	53,234,085	970,752	

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