

CLERMONT COUNTY, OHIO



LINDA L. FRALEY, AUDITOR

2005 FOURTH QUARTER REPORT



Linda L. Fraley

Clermont County Auditor

To: Elected Officials

From: Linda L. Fraley, Auditor

RE: 2005 Fourth Quarter Financial Report

Date: January 31, 2006

I am pleased to present you with a 2005 Fourth 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.

General Fund Revenues

General Fund revenues have increased by 4.3% for the period ended December 31, 2005 as compared to the same period last year. The reason for the increase is as follows:

- Sales Tax has decreased by \$397,797 (1.9%) due to a one time catch up payment from the State in 2004.
- ◆ Licenses and Permits increased by \$286,427 (20.7%) due to a continuous increase in residential and commercial building permit applications.
- ◆ Charges for Services increased by \$973,735 (9.2%) due to an increase in conveyance fees, Sheriff Fees, and Communication Center Fees.
- ◆ Investment Income increased by \$613,286 (25.6%) due to a higher return on our investments and more interest earned from other funds but assigned to the General Fund as required by Ohio Revised Code.
- ◆ Other Financing Sources increased by \$308,060 (44.4%) due to the repayment of advances to the General Fund.

General Fund Expenditures

General Fund expenditures have decreased by \$1,559,516 (2.9%) as compared to fourth quarter last year. Here is a summary of the increases and decreases in expenditures as budgeted.

- ◆ There has been \$5,010,041 in transfers from the General Fund in 2005 compared to \$8,364,374 at the end of the fourth quarter in 2004.
- ◆ Facilities had an increase of \$462,364. This is due to the increase in cost of electric and gas services.

- ◆ There is an increase in personal services for the Public Defender's Office, and the Juvenile Detention Office.
- ◆ Information Systems had an increase of \$336,668. This is due to an increase in personal services and the County's payment for the Microsoft licenses.

In Summary

- ◆ Our year-to-date revenues have increased by 4.3% compared to the same period in 2004.
- ◆ Our year-to-date expenditures have decreased by 2.9% compared to the same period in 2004.
- ◆ As of December 31, 2005, we have received \$801,476 more than we have expended.

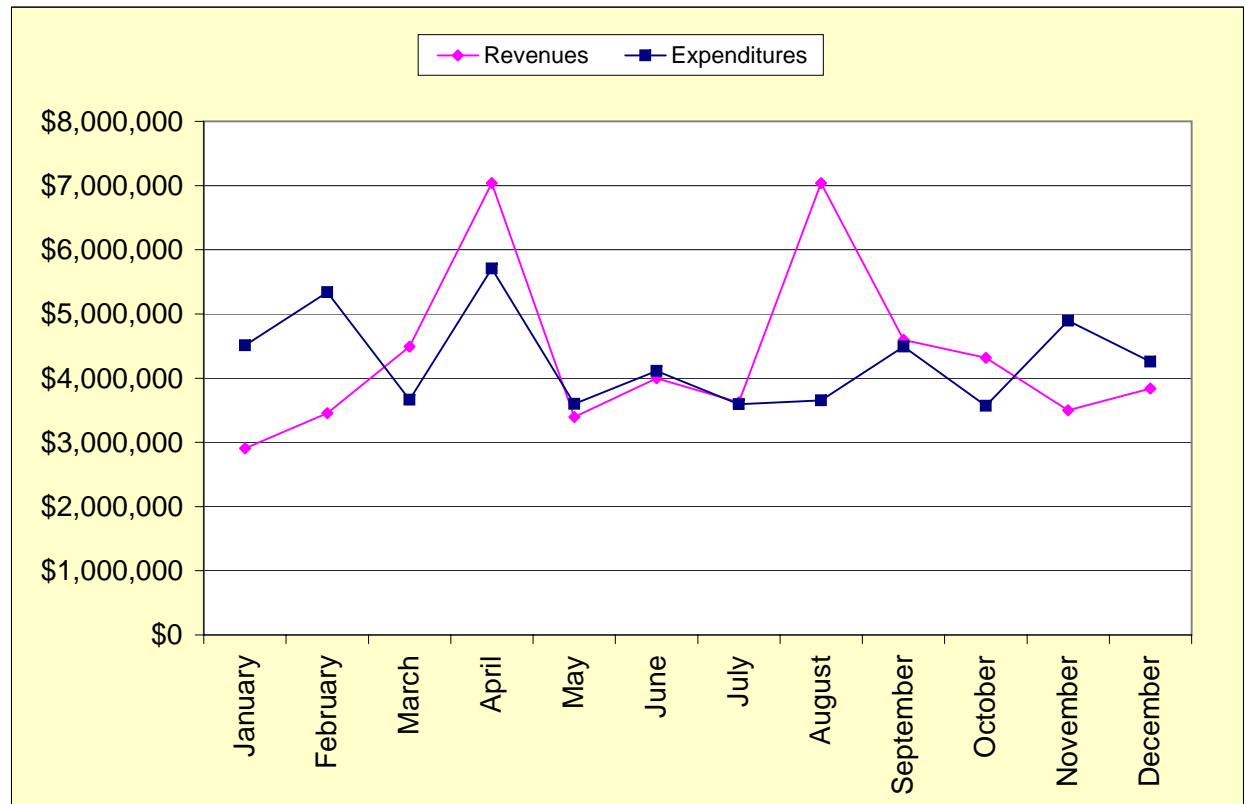
As always we will continue to monitor Clermont County's finances and economy and its impact on the County. Should you have any questions or concerns please do not hesitate to contact me.

General Fund Analysis For 2005

	Revenues	Expenditures
January	\$ 2,905,123	\$ 4,512,989
February	3,454,817	5,338,437
March	4,489,103	3,662,558
April	7,036,154	5,708,561
May	3,396,789	3,600,262
June	3,996,085	4,112,512
July	3,625,202	3,593,492
August	7,040,428	3,654,035
September	4,595,942	4,492,174
October	4,315,072	3,567,023
November	3,497,090	4,893,799
December	3,840,086	4,254,573

Y-T-D \$ 52,191,891 \$ 51,390,415

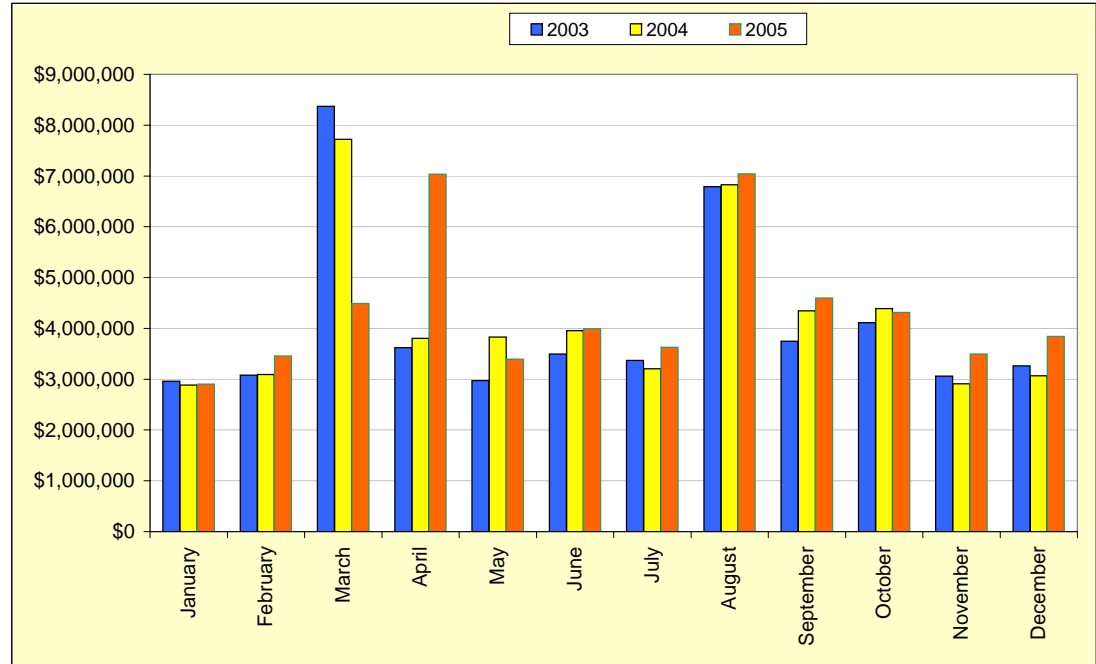
Percent of Revenues
in Excess of Expenses 1.5%



Expenditures include disbursement on prior year purchase orders

General Fund Revenue Analysis For the Last Three Years

	2003	2004	2005
January	\$ 2,960,275	\$ 2,886,904	\$ 2,905,123
February	3,078,739	3,089,872	3,454,817
March	8,372,369	7,724,186	4,489,103
April	3,622,591	3,801,065	7,036,154
May	2,974,570	3,829,097	3,396,789
June	3,494,622	3,957,195	3,996,085
July	3,368,804	3,203,303	3,625,202
August	6,791,209	6,830,069	7,040,428
September	3,746,359	4,346,770	4,595,942
October	4,115,785	4,387,530	4,315,072
November	3,061,417	2,909,318	3,497,090
December	3,261,575	3,067,787	3,840,086
Y-T-D	\$ 48,848,315	\$ 50,033,096	\$ 52,191,891
Percent of Change		2.4%	4.3%



**GENERAL FUND
ANALYSIS OF 2005 MONTHLY REVENUES**

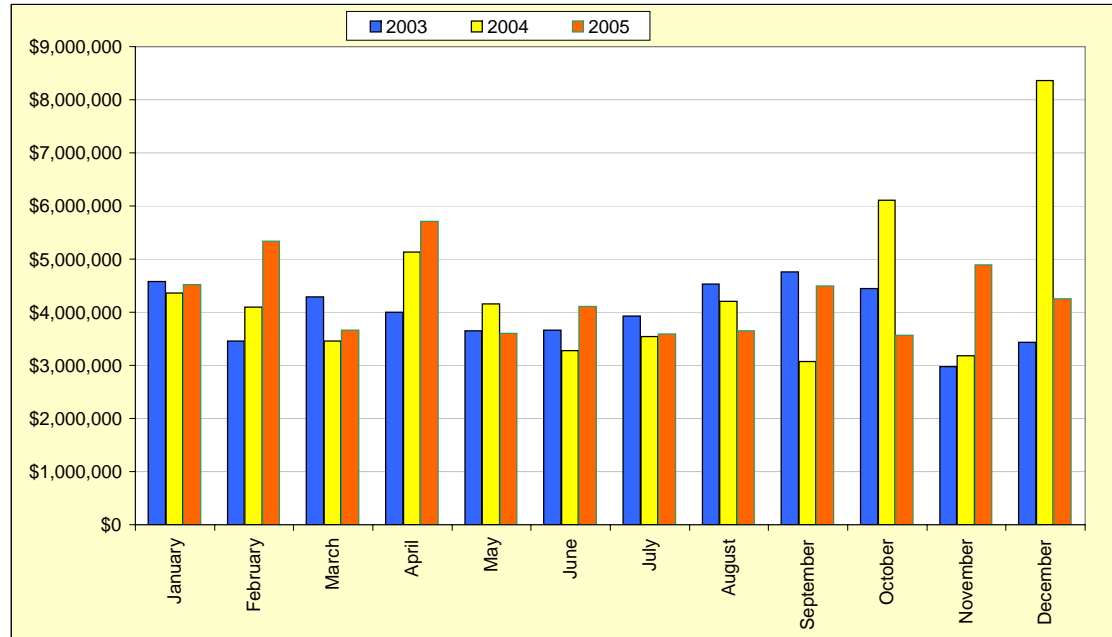
	January	February	March	April	May	June	July	August	September	October	November	December	2005 Totals	2004 Totals	Percent of Change
Property Taxes		\$ 773		\$3,494,796		\$ 64,251	\$ 15,180	\$3,262,891	\$ 15,124	\$ 378,305	\$ -	\$ -	\$ 7,231,320	\$ 7,071,800	2.3%
Sales Tax	1,561,817	1,751,470	2,281,917	1,441,493	1,343,385	1,779,840	1,763,676	1,724,953	1,893,680	1,824,719	1,668,128	1,605,094	20,640,172	21,037,969	-1.9%
Charges for Services	568,531	661,964	1,304,550	1,331,569	839,914	1,092,626	878,822	1,302,634	982,799	1,074,484	945,065	970,729	11,953,687	10,945,041	9.2%
Licenses and Permits	112,734	85,959	140,657	111,081	169,741	164,205	152,461	212,390	203,756	125,069	101,795	93,005	1,672,853	1,386,426	20.7%
Fines & Forfeitures	102,123	112,923	131,179	109,801	107,563	122,001	103,793	108,359	220,966	104,938	91,289	92,826	1,407,761	1,333,245	5.6%
Intergovernmental	263,265	582,945	399,175	230,806	719,543	294,646	227,272	181,442	958,793	235,807	302,486	225,314	4,621,494	4,509,578	2.5%
Interest Income	217,671	154,568	131,672	235,633	183,382	315,684	265,205	177,642	301,548	308,178	318,485	399,513	3,009,181	2,395,894	25.6%
Other Revenue*	48,995	47,404	51,161	48,422	15	94,700	48,223	52,591	158	165,978	48,976	47,250	653,873	659,656	-0.9%
Other Financing Sources**	29,987	56,811	48,792	32,553	33,246	68,132	170,570	17,526	19,118	97,594	20,866	406,355	1,001,550	693,487	44.4%
Totals	\$2,905,123	\$3,454,817	\$4,489,103	\$7,036,154	\$3,396,789	\$3,996,085	\$3,625,202	\$7,040,428	\$4,595,942	\$4,315,072	\$3,497,090	\$3,840,086	\$52,191,891	\$50,033,096	4.3%

* Other Revenue includes Leases, Donations, Witness Fees, Jury Duty and Insurance Claims

** Other Financing Sources includes operating transfers, advances, proceeds from sale of fixed assets, and reimbursements

**General Fund Expenditures Analysis
For the Last Three Years**

	2003	2004	2005
January	\$ 4,579,720	\$ 4,360,353	\$ 4,512,989
February	3,461,852	4,096,597	5,338,437
March	4,286,320	3,461,585	3,662,558
April	3,997,991	5,133,346	5,708,561
May	3,651,302	4,160,122	3,600,262
June	3,660,946	3,275,249	4,112,512
July	3,929,188	3,539,792	3,593,492
August	4,526,789	4,199,181	3,654,035
September	4,761,640	3,068,149	4,492,174
October	4,441,760	6,113,160	3,567,023
November	2,970,709	3,182,511	4,893,799
December	3,429,604	8,359,900 ¹	4,254,573
Y-T-D	\$ 47,697,821	\$ 52,949,945	\$ 51,390,415
Percent of Change		11.0%	-2.9%



Expenditures include disbursement on prior year purchase orders

¹ In December 2004 there was a \$2,775,000 transfer to the Adult Detention Capital Project Fund and a \$2,995,710 transfer to the Municipal Court Project Fund.

General Fund
Analysis of Monthly Expenditures

DESC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL TO DATE	2004 TOTAL TO DATE	CHANGE IN DOLLARS	CHANGE IN PERCENT
BOARD OF COUNTY COMMISSIONERS	\$ 70,792	\$ 91,818	\$ 75,012	\$ 107,702	\$ 68,937	\$ 85,547	\$ 70,645	\$ 69,928	\$ 107,759	\$ 68,520	\$ 74,851	\$ 68,498	\$ 960,009	\$ 913,825	\$ 46,184	5.1%
HUMAN RESOURCES DEPARTMENT	24,513	20,513	21,954	37,696	27,664	24,963	23,641	12,308	29,796	22,376	22,657	21,362	289,443	272,605	16,838	6.2%
INSURANCE/HEALTH/JUDGMENTS	624,804	19,464	21,497	17,329	16,301	16,559	16,277	20,132	34,635	20,162	24,844	519,243	1,353,037	1,663,268	(310,231)	-18.7%
FACILITIES MANAGEMENT	162,804	220,905	123,368	282,574	271,562	244,600	155,760	232,733	99,634	200,093	234,225	424,936	2,653,194	2,190,830	462,364	21.1%
CAPITAL EXPENDITURES - GEN FND	82,769	21,276	173,014	55,885	299,463	338,816	180,001	47,834	9,681	46,124	384,379	108,260	1,747,502	1,747,502	(3,014,606)	-63.3%
RECORDS RETENTION	13,935	12,840	11,563	18,532	24,032	16,421	9,863	10,167	20,250	11,632	13,048	16,405	178,688	139,858	38,830	27.8%
L&E GRANTS/TRANSFERS/ADVANCES	135,435	397,758	62,939	135,719	0	9,035	78,384	80,915	68,431	84,022	235,289	3,520	1,291,447	1,905,218	(613,771)	-32.2%
AUDITOR - GENERAL OFFICE	111,868	114,459	117,261	173,054	106,146	114,265	112,623	103,725	146,691	104,447	98,549	119,260	1,422,348	1,379,501	42,847	3.1%
BUDGET COMMISSION	200	0	0	13	0	320	0	0	0	800	0	0	1,333	1,400	(67)	-4.8%
BOARD OF REVISION	0	0	0	25	0	615	950	555	0	200	0	137	2,482	2,729	(247)	-9.1%
BUREAU OF INSPECTION - AUDIT	0	1,500	6,272	8,488	18,057	22,845	20,004	6,315	50	50	51	50	83,682	103,249	(19,567)	-19.0%
TREASURER	64,480	58,959	56,100	76,523	44,430	72,784	40,422	51,879	58,543	39,364	47,755	43,470	654,709	659,230	(4,521)	-0.7%
PROSECUTING ATTORNEY	209,203	197,661	167,708	247,805	172,193	176,971	169,668	174,050	249,842	174,811	173,711	175,781	2,289,404	2,282,263	7,141	0.3%
BOARD OF ELECTIONS	44,094	59,397	49,928	65,762	108,861	161,318	103,950	141,278	80,177	86,124	182,343	119,817	1,203,049	1,039,760	163,289	15.7%
RECORDER	34,929	33,478	37,977	48,306	34,408	36,648	35,593	35,695	46,564	34,209	33,149	34,415	445,371	439,346	6,025	1.4%
OFFICE OF MGT AND BUDGET	20,154	19,248	22,180	26,954	21,379	23,274	19,705	20,203	31,188	23,366	28,216	23,295	279,162	268,726	10,436	3.9%
INFORMATION SYSTEMS DIVISION	165,169	363,532	124,571	205,252	120,310	145,497	136,623	126,265	181,203	131,527	151,744	155,492	2,007,185	1,670,517	336,668	20.2%
ADMIN BLDG MAILROOM	1,773	6,032	1,458	3,312	5,741	2,927	1,667	5,870	2,760	1,766	5,972	1,568	40,846	36,959	3,887	10.5%
BCC PUBLIC INFORMATION	13,206	12,825	15,100	20,809	13,870	14,605	16,505	13,752	18,350	14,152	13,463	13,880	180,517	169,911	10,606	6.2%
ECONOMIC DEVELOPMENT	10,344	35,683	36,290	16,946	62,964	20,553	13,444	15,727	27,019	62,764	32,957	90,720	425,411	426,636	(1,225)	-0.3%
COURT OF APPEALS	0	0	0	0	0	0	0	0	137,962	0	0	0	137,962	101,536	36,426	35.9%
JUDICIAL GRANTS/TRANSFERS/ADV	70,000	339,900	0	0	0	0	57,245	0	0	0	350,230	20,000	837,375	432,698	404,677	93.5%
COMMON PLEAS COURT	69,157	81,940	82,238	106,106	79,937	91,090	79,798	72,582	100,745	73,280	84,708	76,121	997,702	972,342	25,360	2.6%
JURY COMMISSION	12,744	13,042	13,669	18,539	12,842	14,198	13,240	14,967	17,692	13,500	14,813	13,700	172,816	167,666	5,150	3.1%
LAW LIBRARY	10,886	10,885	10,886	15,700	10,845	11,293	10,845	10,928	15,618	10,886	10,888	10,869	140,529	136,670	3,859	2.8%
DOMESTIC RELATIONS COURT	69,873	69,982	68,468	101,766	72,191	70,654	71,856	69,475	101,533	71,370	70,607	71,017	908,792	864,178	44,614	5.2%
JUVENILE COURT	89,156	86,719	92,275	133,981	92,897	117,770	87,573	94,864	126,007	95,050	104,247	104,777	1,225,316	1,237,959	(12,643)	-1.0%
PROBATE COURT	26,094	25,657	26,529	36,039	26,270	26,754	26,082	26,658	34,786	26,795	26,241	29,231	336,996	330,751	6,245	1.9%
CLERK OF COMMON PLEAS COURTS	68,963	67,686	87,550	95,605	64,917	77,789	70,485	67,730	98,909	73,849	64,770	82,949	921,202	899,790	21,412	2.4%
CLERK MUNICIPAL COURT	126,436	92,471	104,793	131,261	87,869	99,490	89,892	81,875	127,297	92,960	93,858	95,114	1,223,316	1,196,457	26,859	2.2%
PUBLIC DEFENDER	75,473	78,044	82,143	114,723	80,683	86,201	87,117	83,806	121,459	84,251	92,150	93,313	1,079,363	890,124	189,239	21.3%
MUNICIPAL COURT	69,920	73,731	70,881	107,634	72,274	75,455	70,206	69,228	96,826	71,416	69,918	67,659	915,148	916,833	(1,685)	-0.2%
DUI COURT	0	0	0	0	1,434	2,390	8,986	6,446	8,212	6,699	5,678	6,659	46,504	0	46,504	0.0%
COMMUNICATIONS CENTER	104,962	543,963	348,892	150,640	93,985	116,302	102,607	120,738	154,369	96,208	146,222	112,287	2,091,175	2,370,534	(279,359)	-11.8%
BUILDING INSPECTION	59,566	57,828	60,653	90,051	62,047	74,091	56,659	69,526	95,657	62,636	61,491	63,651	813,856	806,171	7,685	1.0%
PERMIT CENTRAL	21,811	19,547	23,604	29,130	24,663	19,601	18,789	18,884	27,885	19,156	19,884	19,272	262,226	270,602	(8,376)	-3.1%
PUBLIC SAFETY GRANTS	100,000	447,744	0	653,165	0	111,820	20,172	25,000	0	15,000	250,320	0	1,623,221	1,410,424	212,797	15.1%
COUNTY CORONER	22,347	25,085	18,006	25,319	22,736	14,218	25,852	23,886	25,059	16,469	20,607	25,528	265,112	262,937	2,175	0.8%
COMMON PLEAS ADULT PROBATION	78,052	49,205	61,354	69,954	57,048	95,890	50,851	65,070	89,611	63,446	65,286	48,360	794,127	724,981	69,146	9.5%
JUVENILE DETENTION	82,580	84,202	87,192	120,573	84,684	115,121	89,225	85,221	123,749	83,964	94,153	96,505	1,147,169	949,235	197,934	20.9%
YOUTH AND COMM PARTNERSHIP	1,559	6,463	(348)	4,678	3,119	3,119	3,119	2,849	4,652	2,079	2,079	2,579	35,947	0	35,947	0.0%
JUVENILE PROBATION	29,254	29,725	29,837	43,311	29,453	31,849	29,745	30,100	42,727	29,289	29,485	30,891	385,666	377,806	7,860	2.1%
SHERIFF	1,102,025	1,202,217	1,111,566	1,508,318	1,038,798	1,180,316	1,099,896	1,090,376	1,545,357	1,063,981	1,212,982	1,071,228	14,227,060	13,416,758	810,302	6.0%
MUNI.COURT ADULT PROBATION	50,122	51,696	50,323	71,511	48,252	48,680	46,672	29,337	66,563	47,221	48,585	50,976	609,938	662,132	(52,194)	-7.9%
TB CLINIC	20,758	0	0	0	0	0	20,758	0	0	0	0	0	41,516	43,700	(2,184)	-5.0%
OTHER HEALTH	10,273	13,899	25,590	0	34,212	10,837	567	4,928	9,777	14,551	8,803	11,468	144,905	119,388	25,517	21.4%
HUMAN SERVICES GRANTS	240,804	116,379	0	417,455	0	0	18,779	250,956	0	201,739	97,600	0	1,343,712	1,874,691	(530,979)	-28.3%
VETERANS SERVICE COMMISSION	92,182	43,415	64,955	91,373	69,018	71,342	117,313	54,992	84,011	78,569	67,969	88,633	923,772	910,276	13,496	1.5%
DEPT OF COMM PLANNING & DEVEL	17,618	18,839	17,310	23,043	13,770	15,679	13,438	14,282	23,138	26,150	23,162	21,807	228,236	273,992	(45,756)	-16.7%
PLANNING COMMISSION	112	825	0	0	0	0	0	0	0	0	0	0	937	1,375	(438)	-31.9%
REPORT TOTAL	\$ 4,512,989	\$ 5,338,437	\$ 3,662,558	\$ 5,708,561	\$ 3,600,262	\$ 4,112,512	\$ 3,593,492	\$ 3,654,035	\$ 4,492,174	\$ 3,567,023	\$ 4,893,799	\$ 4,254,573	\$ 51,390,415	\$ 52,949,945	\$ (1,559,530)	-2.9%

Expenditures include disbursement on prior year purchase orders

GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS
(BUDGETARY BASIS)

DEPT	2003				2004			
	FINAL APPROPRIATION	YEAR TO DATE EXPENDITURES	ENCUMBRANCES OUTSTANDING AS OF 12/31/05	PERCENT EXPENDED/ ENCUMBERED	FINAL APPROPRIATION	YEAR TO DATE EXPENDITURES	ENCUMBRANCES OUTSTANDING AS OF 12/31/05	PERCENT EXPENDED/ ENCUMBERED
BOARD OF COUNTY COMMISSIONERS	\$ 991,707	\$ 875,561	\$ 49,597	93.3%	\$ 976,669	\$ 887,948		90.9%
HUMAN RESOURCES DEPARTMENT	412,726	361,402		87.6%	336,813	273,797		81.3%
INSURANCE/HEALTH/JUDGMENTS	849,840	805,880		94.8%	1,726,186	1,663,268		96.4%
FACILITIES MANAGEMENT	2,301,609	2,156,961		93.7%	2,425,611	2,268,961		93.5%
CAPITAL EXPENDITURES - GEN FND	4,280,620	2,098,698	5,997	49.2%	4,727,504	4,552,453	10,569	96.5%
RECORDS RETENTION	148,178	117,940		79.6%	167,159	150,903	9,360	95.9%
L&E GRANTS/TRANSFERS/ADVANCES	1,705,892	1,411,378		82.7%	2,238,601	1,910,704	4,646	85.6%
AUDITOR	1,567,267	1,461,344		93.2%	1,584,357	1,380,875		87.2%
BUDGET COMMISSION	1,700	1,149		67.6%	1,400	1,400		100.0%
BOARD OF REVISION	8,400	5,198		61.9%	5,000	2,729		54.6%
BUREAU OF INSPECTION - AUDIT	96,400	88,127		91.4%	103,290	103,249		100.0%
TREASURER	719,500	652,924		90.7%	714,925	670,890		93.8%
PROSECUTING ATTORNEY	2,343,225	2,251,924		96.1%	2,349,535	2,281,227	749	97.1%
BOARD OF ELECTIONS	977,227	845,177		86.5%	1,089,707	1,024,511		94.0%
RECORDER	474,058	466,189		98.3%	454,661	438,792		96.5%
OFFICE OF MGT AND BUDGET	374,270	310,377		82.9%	326,934	269,610		82.5%
INFORMATION SYSTEMS DIVISION	2,116,769	1,810,229	42,295	87.5%	1,873,960	1,669,949	9,490	89.6%
ADMIN BLDG MAILROOM	42,972	33,393		77.7%	43,006	37,359		86.9%
BCC PUBLIC INFORMATION	193,479	176,821		91.4%	178,994	168,223		94.0%
ECONOMIC DEVELOPMENT					612,274	427,045	5,754	70.7%
COURT OF APPEALS	130,000	88,755		68.3%	130,000	101,536		78.1%
JUDICIAL GRANTS/TRANSFERS/ADV	474,296	420,222		88.6%	482,698	432,698		89.6%
COMMON PLEAS COURT	950,504	861,937		90.7%	999,630	969,586		97.0%
JURY COMMISSION	205,094	187,419		91.4%	198,553	166,773		84.0%
LAW LIBRARY	136,067	134,690		99.0%	138,873	136,674		98.4%
DOMESTIC RELATIONS COURT	890,474	877,211		98.5%	897,690	863,518		96.2%
JUVENILE COURT	1,292,081	1,256,701		97.3%	1,296,999	1,240,692		95.7%
PROBATE COURT	335,090	330,168		98.5%	334,021	331,545		99.3%
CLERK OF COMMON PLEAS COURTS	1,091,861	1,049,881		96.2%	948,694	898,258		94.7%
CLERK MUNICIPAL COURT	1,042,007	1,022,107		98.1%	1,256,280	1,198,120		95.4%
PUBLIC DEFENDER	845,769	838,777		99.2%	911,961	890,447		97.6%
MUNICIPAL COURT	893,441	883,120		98.8%	929,783	915,173	35	98.4%
DUI COURT								
DITCH MAINTENANCE	2,500	733		29.3%	2,500	-		0.0%
COMMUNICATIONS CENTER	2,695,811	2,340,656		86.8%	2,630,902	2,370,765	565	90.1%
BUILDING INSPECTION	848,674	750,149		88.4%	858,796	800,603		93.2%
PERMIT CENTRAL	273,831	266,778		97.4%	286,064	274,796		96.1%
PUBLIC SAFETY GRANTS	1,362,354	1,351,407		99.2%	1,423,021	1,410,424		99.1%
COUNTY CORONER	266,774	258,752		97.0%	257,523	255,770		99.3%
COMMON PLEAS ADULT PROBATION	779,349	752,427		96.5%	758,790	725,078		95.6%
JUVENILE DETENTION	849,963	826,448		97.2%	956,154	945,454		98.9%
YOUTH AND COMM PARTNERSHIP								
JUVENILE PROBATION	385,315	371,171		96.3%	392,374	377,421		96.2%
SHERIFF	13,935,770	13,542,376		97.2%	13,575,142	13,429,290		98.9%
MUNI.COURT ADULT PROBATION	654,246	640,236		97.9%	660,228	658,916	10	99.8%
TB CLINIC	43,700	43,700		100.0%	43,700	43,700		100.0%
OTHER HEALTH	343,681	168,613		49.1%	300,000	111,931		37.3%
HUMAN SERVICES GRANTS	1,430,359	1,399,183		97.8%	1,966,144	1,874,691		95.3%
VETERANS SERVICE COMMISSION	1,200,000	936,430		78.0%	1,021,312	909,873		89.1%
DEPT OF COMM PLANNING & DEVEL	487,307	461,880		94.8%	290,146	247,761		85.4%
PLANNING COMMISSION	1,500	1,500		100.0%	2,800	1,351		48.3%
REPORT TOTAL	\$ 53,453,657	\$ 47,994,099	\$ 97,889	90.0%	\$ 55,887,364	\$ 52,766,737	\$ 41,178	94.5%

(Continued)

GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS
(BUDGETARY BASIS)

DEPT	2005			PERCENT
	AMENDED APPROPRIATION	YEAR TO DATE EXPENDITURES	YEAR TO DATE ENCUMBRANCES	EXPENDED/ ENCUMBERED
BOARD OF COUNTY COMMISSIONERS	\$ 1,007,005	\$ 940,748	\$ 31,828	96.6%
HUMAN RESOURCES DEPARTMENT	346,462	287,505	4,497	84.3%
INSURANCE/HEALTH/JUDGMENTS	1,413,246	1,353,036	28,922	97.8%
FACILITIES MANAGEMENT	2,633,889	2,527,998	67,758	98.6%
CAPITAL EXPENDITURES - GEN FND	2,060,648	1,579,229	142,606	83.6%
RECORDS RETENTION	170,687	166,504	2,228	98.9%
L&E GRANTS/TRANSFERS/ADVANCES	1,492,008	1,267,005	31,694	87.0%
AUDITOR	1,527,790	1,415,284	5,209	93.0%
BUDGET COMMISSION	1,400	1,333	-	95.2%
BOARD OF REVISION	5,000	2,482	-	49.6%
BUREAU OF INSPECTION - AUDIT	92,682	83,683	-	90.3%
TREASURER	727,325	634,123	40,945	92.8%
PROSECUTING ATTORNEY	2,407,064	2,282,113	17,935	95.6%
BOARD OF ELECTIONS	1,236,174	1,198,726	1,341	97.1%
RECORDER	496,888	442,371	5,029	90.0%
OFFICE OF MGT AND BUDGET	315,616	277,550	2,659	88.8%
INFORMATION SYSTEMS DIVISION	2,179,364	1,920,444	120,296	93.6%
ADMIN BLDG MAILROOM	44,962	40,331	1,335	92.7%
BCC PUBLIC INFORMATION	198,182	179,630	6,452	93.9%
ECONOMIC DEVELOPMENT	8,812,053	425,003	7,979,708	95.4%
COURT OF APPEALS	137,962	137,962	-	100.0%
JUDICIAL GRANTS/TRANSFERS/ADV	864,832	837,375	-	96.8%
COMMON PLEAS COURT	1,001,741	988,327	8,942	99.6%
JURY COMMISSION	178,510	172,156	710	96.8%
LAW LIBRARY	142,299	140,447	85	98.8%
DOMESTIC RELATIONS COURT	944,685	908,135	4,235	96.6%
JUVENILE COURT	1,305,527	1,212,631	24,049	94.7%
PROBATE COURT	343,370	335,077	2,074	98.2%
CLERK OF COMMON PLEAS COURTS	953,182	914,204	8,693	96.8%
CLERK MUNICIPAL COURT	1,260,062	1,218,434	11,901	97.6%
PUBLIC DEFENDER	1,084,262	1,078,377	1,924	99.6%
MUNICIPAL COURT	932,034	913,025	5,560	98.6%
DUI COURT	102,352	46,506	-	45.4%
DITCH MAINTENANCE	2,500	-	-	0.0%
COMMUNICATIONS CENTER	2,381,706	2,023,103	132,504	90.5%
BUILDING INSPECTION	885,602	798,720	16,513	92.1%
PERMIT CENTRAL	289,063	252,733	6,144	89.6%
PUBLIC SAFETY GRANTS	1,627,283	1,623,221	3,000	99.9%
COUNTY CORONER	262,997	236,935	21,241	98.2%
COMMON PLEAS ADULT PROBATION	840,743	789,010	4,206	94.3%
JUVENILE DETENTION	1,177,018	1,144,643	23,393	99.2%
YOUTH AND COMM PARTNERSHIP	96,470	35,948	-	37.3%
JUVENILE PROBATION	402,437	384,690	2,991	96.3%
SHERIFF	14,320,372	14,105,407	167,251	99.7%
MUNI.COURT ADULT PROBATION	652,630	606,525	1,173	93.1%
TB CLINIC	41,516	41,516	-	100.0%
OTHER HEALTH	300,000	120,734	164,834	95.2%
HUMAN SERVICES GRANTS	1,411,769	1,343,712	-	95.2%
VETERANS SERVICE COMMISSION	1,106,521	923,773	-	83.5%
DEPT OF COMM PLANNING & DEVEL	334,028	226,466	8,611	70.4%
PLANNING COMMISSION	4,350	825	-	19.0%
REPORT TOTAL	\$ 62,556,268	\$ 50,585,715	\$ 9,110,476	95.4%

This report is on a budgetary basis. Expenditures based on a prior year purchase order are included in the year the purchase c