

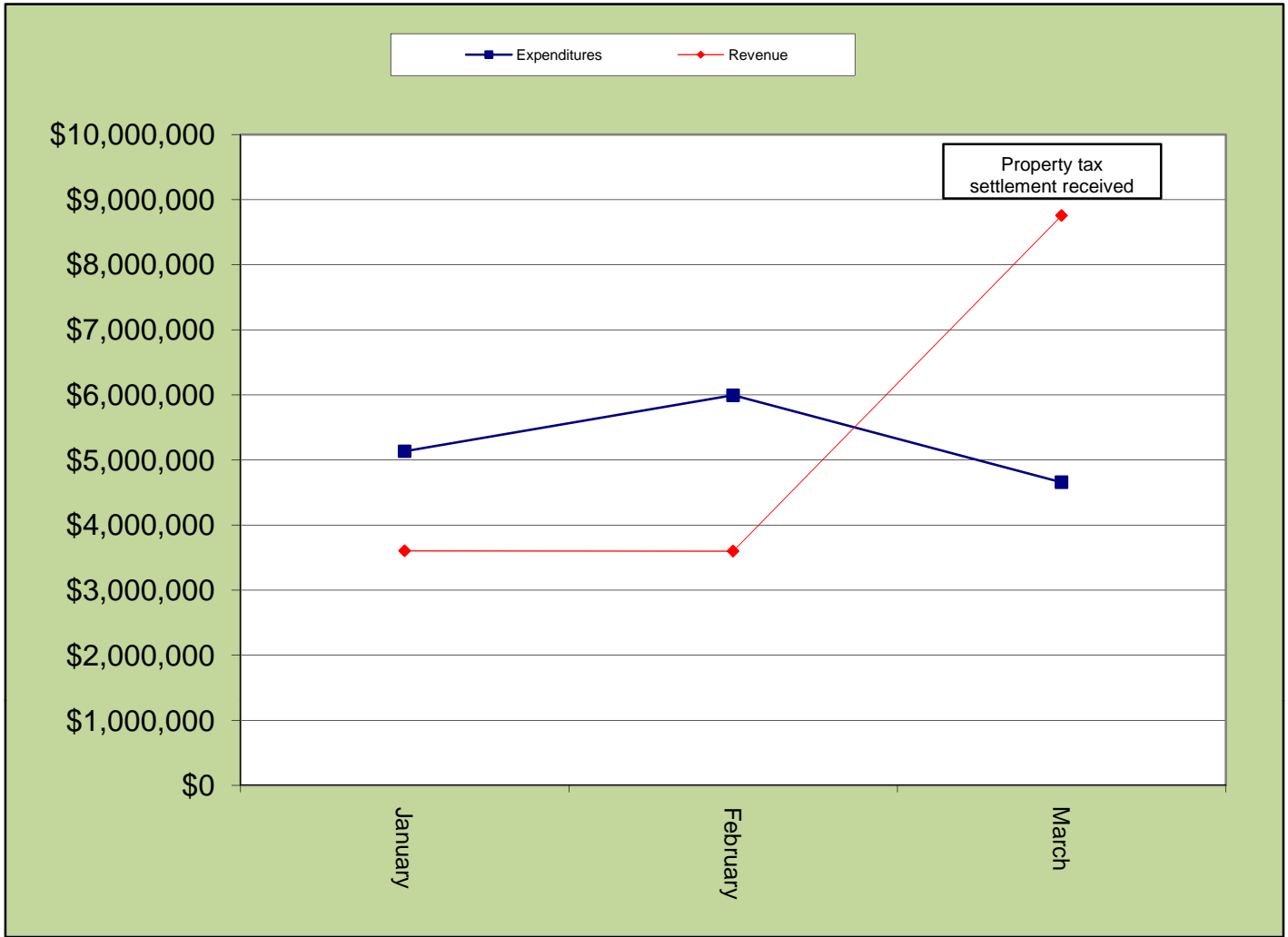
CLERMONT COUNTY, OHIO



LINDA L. FRALEY, AUDITOR

2008 FIRST QUARTER REPORT

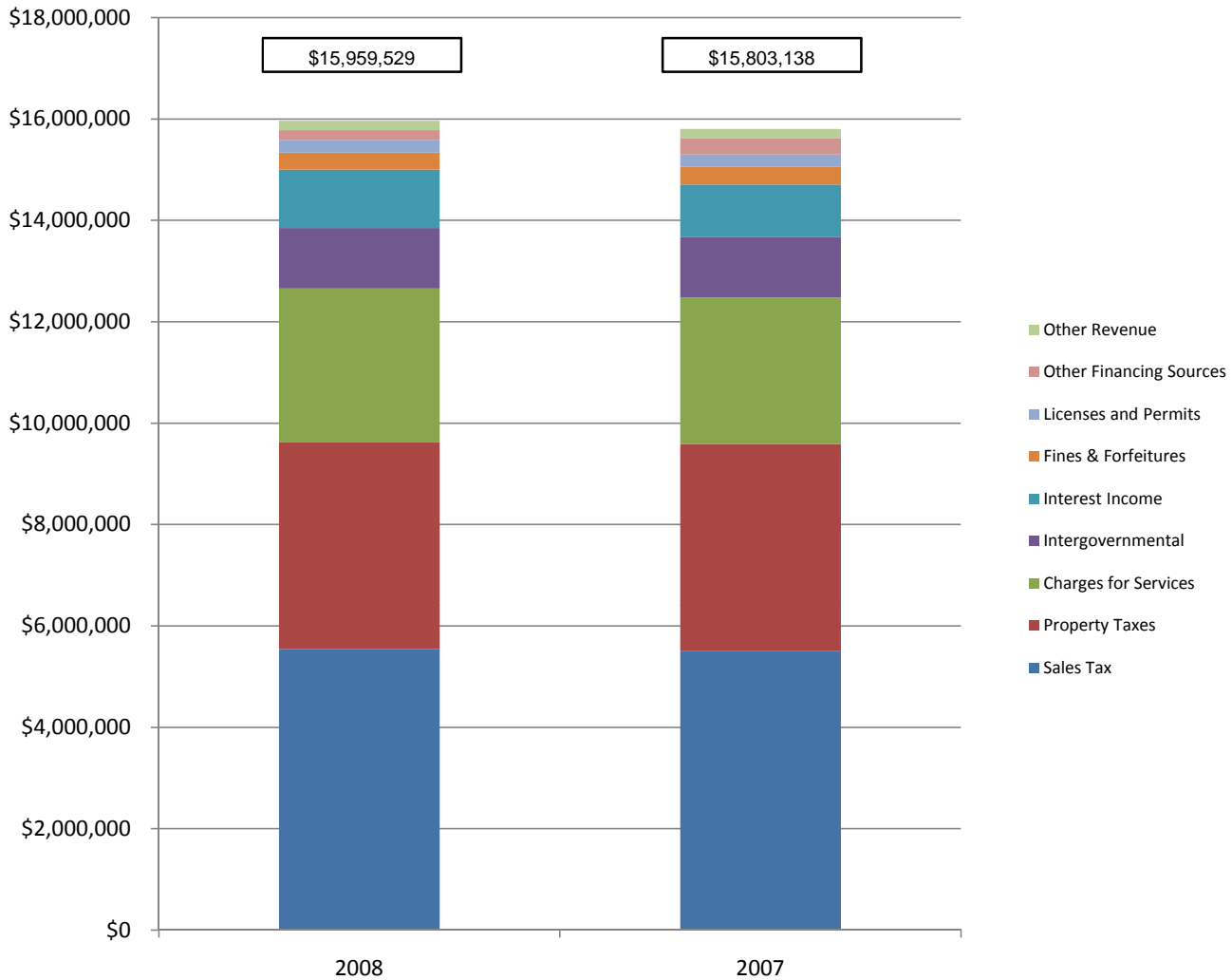
General Fund Analysis For 2008



	Revenues	Expenditures
January	\$ 3,603,594	\$ 5,135,558
February	3,598,932	5,995,233
March	<u>8,757,003</u>	<u>4,659,180</u>
Y-T-D	<u>\$ 15,959,529</u>	<u>\$ 15,789,971</u>

Percent of Revenues
in Excess of Expenses 1.1%

General Fund Revenue as of March 31, 2008



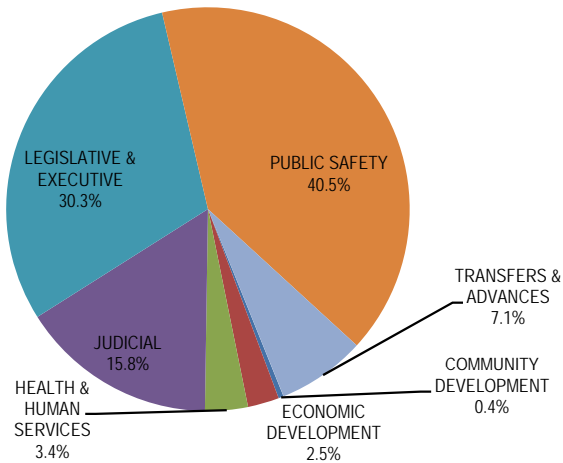
Other Financing Sources includes operating transfers, advances, proceeds from sale of fixed assets and reimbursements.
 Other Revenue includes leases, donations, witness fees and insurance claims.

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 35% of the total General Fund Revenue. As of March 31, 2008, the County collected \$5,546,130 in sales tax. This is \$40,393 more than in 2007.

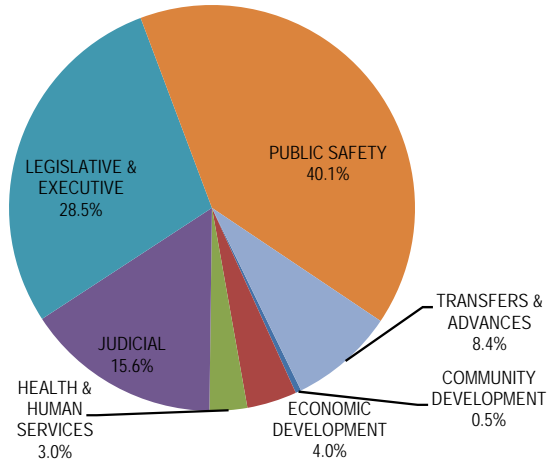
Two other significant revenues of the General Fund are property taxes and charges for services. Together this makes up approximately 45% of the General Fund revenue. Property taxes are paid twice a year and the General Fund receives the taxes in March and August. This is \$4.1 million of the total General Fund Revenue. Charges for services is \$3.0 million of total General Fund revenue.

General Fund Expenditures by Program

**For the Period Ending
March 31, 2008
\$15,789,971**



**For the Period Ending
March 31, 2007
\$15,482,593**



LEGISLATIVE & EXECUTIVE

ADMIN BLDG MAILROOM	0.1%
AUDITOR	2.3%
BCC PUBLIC INFORMATION	0.3%
BOARD OF COUNTY COMMISSIONERS	1.9%
BOARD OF ELECTIONS	2.2%
BOARD OF REVISION	0.0%
BUDGET COMMISSION	0.0%
BUREAU OF INSPECTION - AUDIT	0.0%
CAPITAL EXPENDITURES - GEN FND	2.0%
FACILITIES MANAGEMENT	4.5%
HUMAN RESOURCES DEPARTMENT	0.4%
INFORMATION SYSTEMS DIVISION	4.0%
INSURANCE/HEALTH/JUDGMENTS	3.7%
L&E GRANTS/TRANSFERS/ADVANCES	0.9%
L&E NON-RECURRING	0.5%
OFFICE OF MGT AND BUDGET	0.4%
PROSECUTING ATTORNEY	4.5%
RECORDER	0.8%
RECORDS RETENTION	0.4%
TREASURER	1.4%
LEGISLATIVE & EXECUTIVE Total	30.3%

HEALTH & HUMAN SERVICES

HUMAN SERVICES GRANTS	0.1%
HUMAN SERVICES NON-RECURRING	0.0%
OTHER HEALTH	0.9%
TB CLINIC	0.1%
VETERANS SERVICE COMMISSION	2.3%
HEALTH & HUMAN SERVICES Total	3.4%

JUDICIAL

COURT OF APPEALS	0.0%
CLERK MUNICIPAL COURT	2.5%
CLERK OF COMMON PLEAS COURTS	1.7%
COMMON PLEAS COURT	2.1%
DOMESTIC RELATIONS COURT	1.7%
DUI COURT	0.2%
JUDICIAL GRANTS/TRANSFERS/ADV	0.0%
JUDICIAL NON-RECURRING	0.1%
JURY COMMISSION	0.3%
JUVENILE COURT	2.6%
LAW LIBRARY	0.3%
MUNICIPAL COURT	1.7%
PROBATE COURT	0.5%
PUBLIC DEFENDER	2.1%
JUDICIAL Total	15.8%

COMMUNITY DEVELOPMENT

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

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT	2.5%
ECONOMIC DEVELOPMENT Total	2.5%

PUBLIC SAFETY

BUILDING INSPECTION	1.5%
COMMON PLEAS ADULT PROBATION	1.6%
COMMUNICATIONS CENTER	6.1%
COUNTY CORONER	0.5%
JUVENILE DETENTION	2.3%
JUVENILE PROBATION	0.7%
MUNI.COURT ADULT PROBATION	1.2%
PERMIT CENTRAL	0.4%
PUBLIC SAFETY GRANTS	0.1%
PUBLIC SAFETY NON-RECURRING	0.0%
SHERIFF	26.1%
YOUTH AND COMM PARTNERSHIP	40.5%
PUBLIC SAFETY Total	81.0%

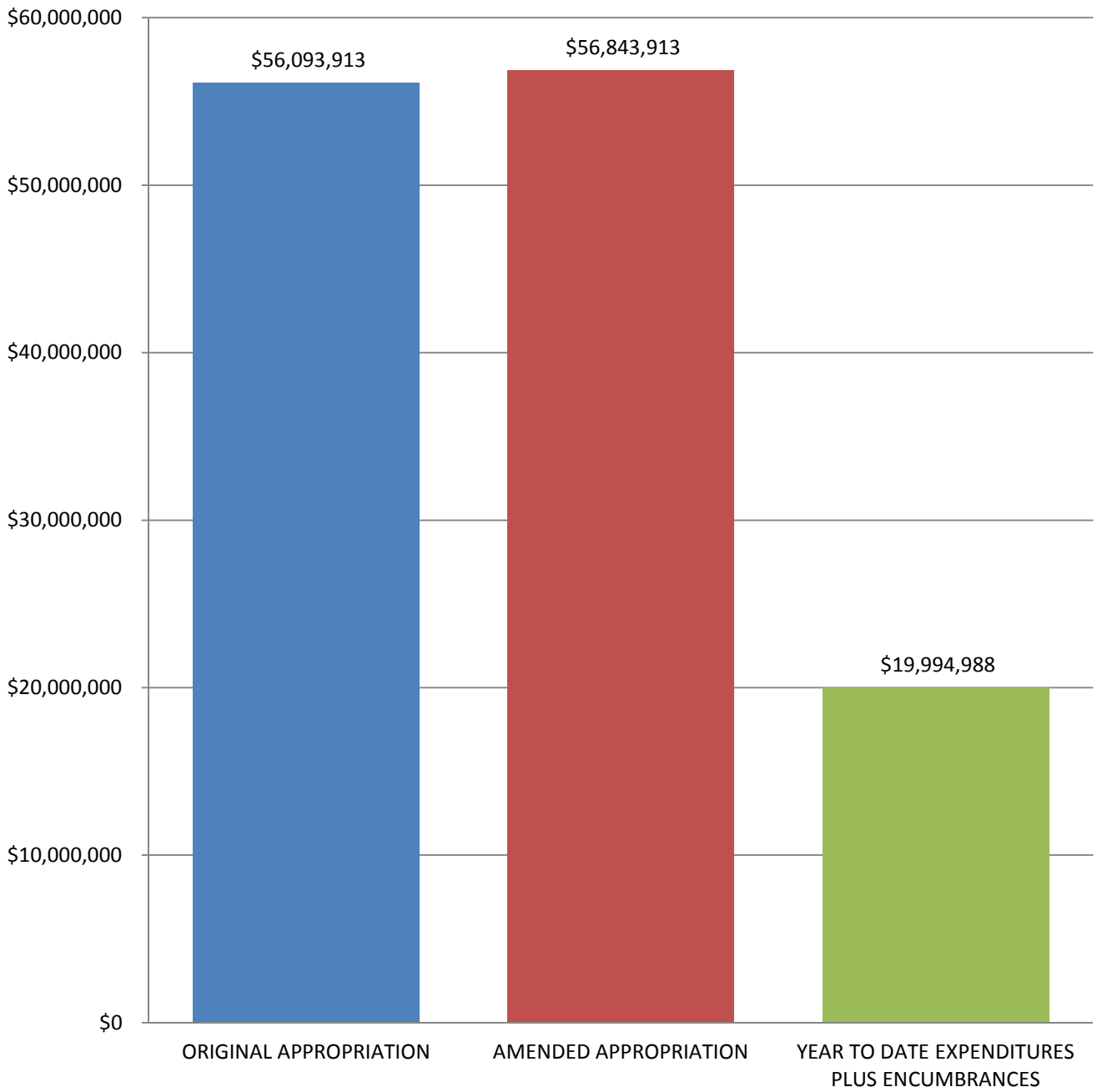
In 2008, Capital Expenditures increased by \$278,921 due to costs associated with the water damage at the Medical Social Services Building.

In 2008, the Board of Elections increased by \$101,618 due to the primary election in March.

In 2007, the County's Office of Economic Development paid \$294,000 to the Economic Development Corporation of Clermont County.

Transfers and advances decreased by \$177,831 in 2008 due to transfers made to the Emergency Management Fund and to the Narcotics Unit Fund in 2007.

2008 General Fund Budget



As of March 31, 2008, 35.2% of the General Fund appropriations have been expended and encumbered.

GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS

NAME	DESC	APPROPRIATION	APPROPRIATION	EXPENDITURES	ENCUMBRANCES	PERCENT OF
		ORIGINAL	AMENDED	YEAR TO DATE	YEAR TO DATE	APPROPRIATIONS EXPENDED
AUDITOR	AUDITOR - BMV	353,322	353,322	78,539	6,960	22.23%
	AUDITOR - GENERAL OFFICE	956,699	956,699	256,611	41,276	26.82%
	BOARD OF REVISION	3,000	3,000	1,000	0	33.33%
	BUDGET COMMISSION	1,400	1,400	400	50	28.57%
	BUREAU OF INSPECTION - AUDIT	99,900	99,900	0	150	0.00%
	TAX MAP - AUDITOR	102,332	102,332	22,267	17,741	21.76%
AUDITOR Total		1,516,653	1,516,653	358,817	66,177	
BOARD OF COUNTY COMMISSIONERS	ADMIN BLDG MAILROOM	48,555	48,555	9,240	10,291	19.03%
	BCC PUBLIC INFORMATION	200,669	200,669	50,725	4,360	25.28%
	BOARD OF COUNTY COMMISSIONERS	1,082,166	1,082,166	290,173	64,135	26.81%
	BUILDING INSPECTION	921,312	921,312	206,610	40,605	22.43%
	CAPITAL EXPENDITURES - GEN FND	607,669	957,669	279,249	347,228	29.16%
	COMMUNICATIONS CENTER	2,499,164	2,499,164	944,084	290,925	37.78%
	DEPT OF COMM PLANNING & DEVEL	279,803	279,803	62,421	6,350	22.31%
	DITCH MAINTENANCE	1,000	1,000	0	0	0.00%
	ECONOMIC DEVELOPMENT	936,773	936,773	350,791	356,215	37.45%
	FACILITIES MANAGEMENT	3,016,623	3,016,623	562,249	1,630,638	18.64%
	HUMAN RESOURCES DEPARTMENT	265,055	265,055	70,486	7,813	26.59%
	HUMAN SERVICES GRANTS	1,105,008	1,105,008	229,535	0	20.77%
	HUMAN SERVICES NON-RECURRING	126,000	126,000	0	0	0.00%
	INFORMATION SYSTEMS DIVISION	2,137,965	2,137,965	599,653	143,866	28.05%
	INSURANCE/HEALTH/JUDGMENTS	633,908	633,908	584,372	0	92.19%
	JUDICIAL GRANTS/TRANSFERS/ADV	172,860	172,860	90,000	0	52.07%
	JUDICIAL NON-RECURRING	484,818	479,725	9,040	0	1.88%
	L&E GRANTS/TRANSFERS/ADVANCES	774,963	766,373	438,641	210,130	57.24%
	L&E NON-RECURRING	812,770	1,212,770	423,431	2,625	34.91%
	OFFICE OF MGT AND BUDGET	337,820	337,820	57,699	10,845	17.08%
	OTHER HEALTH	400,000	400,000	90,840	309,160	22.71%
PERMIT CENTRAL	270,349	270,349	63,115	3,062	23.35%	
PLANNING COMMISSION	3,000	3,000	1,340	0	44.67%	
PUBLIC SAFETY GRANTS	1,172,470	1,172,470	151,798	10,000	12.95%	
PUBLIC SAFETY NON-RECURRING	395,200	395,200	10,138	0	2.57%	
RECORDS RETENTION	197,971	197,971	48,307	15,638	24.40%	
TB CLINIC	45,000	45,000	22,500	22,500	50.00%	
BOARD OF COUNTY COMMISSIONERS Total		18,928,891	19,665,208	5,646,438	3,486,387	
BOARD OF ELECTIONS	BOARD OF ELECTIONS	1,276,844	1,276,844	315,225	0	24.69%
BOARD OF ELECTIONS Total		1,276,844	1,276,844	315,225	0	
CLERK MUNICIPAL COURT	CLERK MUNICIPAL COURT	1,329,042	1,329,042	383,291	72,106	28.84%
CLERK MUNICIPAL COURT Total		1,329,042	1,329,042	383,291	72,106	
CLERK OF COMMON PLEAS COURTS	CLERK OF COMMON PLEAS COURTS	1,022,455	1,022,455	269,928	128,751	26.40%
CLERK OF COMMON PLEAS COURTS Total		1,022,455	1,022,455	269,928	128,751	
COMMON PLEAS COURT	COMMON PLEAS ADULT PROBATION	940,159	940,159	253,292	2,157	26.94%
	COMMON PLEAS COURT	1,309,391	1,309,391	329,571	9,484	25.17%
	COURT OF APPEALS	164,841	164,841	0	0	0.00%
	DOMESTIC RELATIONS COURT	1,036,936	1,036,936	267,035	16,690	25.75%
	JURY COMMISSION	191,972	191,972	47,046	247	24.51%
	LAW LIBRARY	151,502	151,502	39,783	0	26.26%
COMMON PLEAS COURT Total		3,794,801	3,794,801	936,726	28,578	
COUNTY CORONER	COUNTY CORONER	284,029	292,619	57,703	54,052	19.72%
COUNTY CORONER Total		284,029	292,619	57,703	54,052	
JUVENILE & PROBATE COURT	JUVENILE COURT	1,388,955	1,388,955	387,164	12,742	27.87%
	JUVENILE DETENTION	1,408,557	1,408,557	358,892	10,061	25.48%
	JUVENILE PROBATION	416,825	416,825	106,748	1,700	25.61%
	PROBATE COURT	373,292	373,292	83,263	651	22.31%
JUVENILE & PROBATE COURT Total		3,587,629	3,587,629	936,067	25,155	
MUNICIPAL COURT	DUI COURT	89,079	89,079	25,132	2,757	28.21%
	MUNI. COURT ADULT PROBATION	709,360	709,360	190,691	13,994	26.88%
	MUNICIPAL COURT	997,695	1,002,788	270,700	34,211	26.99%
MUNICIPAL COURT Total		1,796,134	1,801,227	486,523	50,961	
PROSECUTING ATTORNEY	PROS COM/PLEAS CRIMINAL APPELL	818,399	818,399	214,891	3,742	26.26%
	PROS JUV/ADULT PROTECTION DIV	211,508	211,508	46,765	0	22.11%
	PROSECUTING ATTORNEY	499,338	499,338	146,548	28,021	29.35%
	PROSECUTOR'S CIVIL DIVISION	722,062	722,062	184,890	16,249	25.61%
	PROSECUTOR'S MUNI CRIM DIV	457,137	457,137	110,962	2,359	24.27%
PROSECUTING ATTORNEY Total		2,708,444	2,708,444	704,056	50,371	
PUBLIC DEFENDER	PUBLIC DEFENDER	1,302,087	1,302,087	334,054	24,255	25.66%
PUBLIC DEFENDER Total		1,302,087	1,302,087	334,054	24,255	
RECORDER	RECORDER	488,846	488,846	124,033	18,815	25.37%
RECORDER Total		488,846	488,846	124,033	18,815	
SHERIFF	CCSO CIVIL	466,396	466,396	122,255	2,947	26.21%
	CCSO COURT SERVICES	1,311,535	1,311,535	344,980	4,730	26.30%
	CCSO CRIME LAB	55,363	55,363	14,748	573	26.64%
	CCSO INVESTIGATION	779,000	779,000	195,549	8,153	25.10%
	CCSO ROAD PATROL	4,244,206	4,244,206	1,059,728	21,836	24.97%
	CCSO SCALES PROGRAM	79,151	79,151	20,861	0	26.36%
	CCSO SUPPORT	128,004	128,004	32,434	3,035	25.34%
	JAIL ADMINISTRATION	332,782	332,782	86,025	1,992	25.85%
	JAIL CORRECTIONS	6,383,066	6,383,066	1,594,438	529,340	24.98%
	JAIL KITCHEN	634,904	634,904	164,128	73,667	25.85%
	JAIL MAINTENANCE	235,907	235,907	59,246	10,760	25.11%
	PUBLIC SAFETY FLEET MAINT	430,006	430,006	110,568	83,870	25.71%
	SHERIFF ADMINISTRATION	815,532	815,532	238,227	39,126	29.21%
	SHERIFF Total		15,895,852	15,895,852	4,043,186	780,028
TREASURER	TREASURER	722,281	722,281	208,271	43,307	28.84%
TREASURER Total		722,281	722,281	208,271	43,307	
VETERANS SERVICE COMMISSION	VETERANS SERVICE COMMISSION	713,925	713,925	167,694	2,239	23.49%
	VETERANS SERVICE PUBLIC ASSISTANCE	726,000	726,000	184,268	7,525	25.38%
VETERANS SERVICE COMMISSION Total		1,439,925	1,439,925	351,962	9,764	
Grand Total		56,093,913	56,843,913	15,156,281	4,838,707	

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