

CLERMONT COUNTY, OHIO



LINDA L. FRALEY, AUDITOR

2008 FOURTH QUARTER REPORT



Linda L. Fraley

Clermont County Auditor

To: Elected Officials

From: Linda L. Fraley, Auditor

RE: 2008 Fourth Quarter Financial Report

Date: January 6, 2009

I am pleased to present you with a 2008 4th Quarter Financial Report on the County's revenues and expenditures of the General Fund. This report is to provide accurate and timely financial information on a quarterly basis to the elected officials.

Revenues

- The County estimated \$56,181,056 in General Fund revenue for 2008. As of December 31, 2008, the County has received \$55,436,864; 98.7% of the amount estimated.
- The County received \$16,998 more revenue for the year ended December 31, 2008 than in 2007.

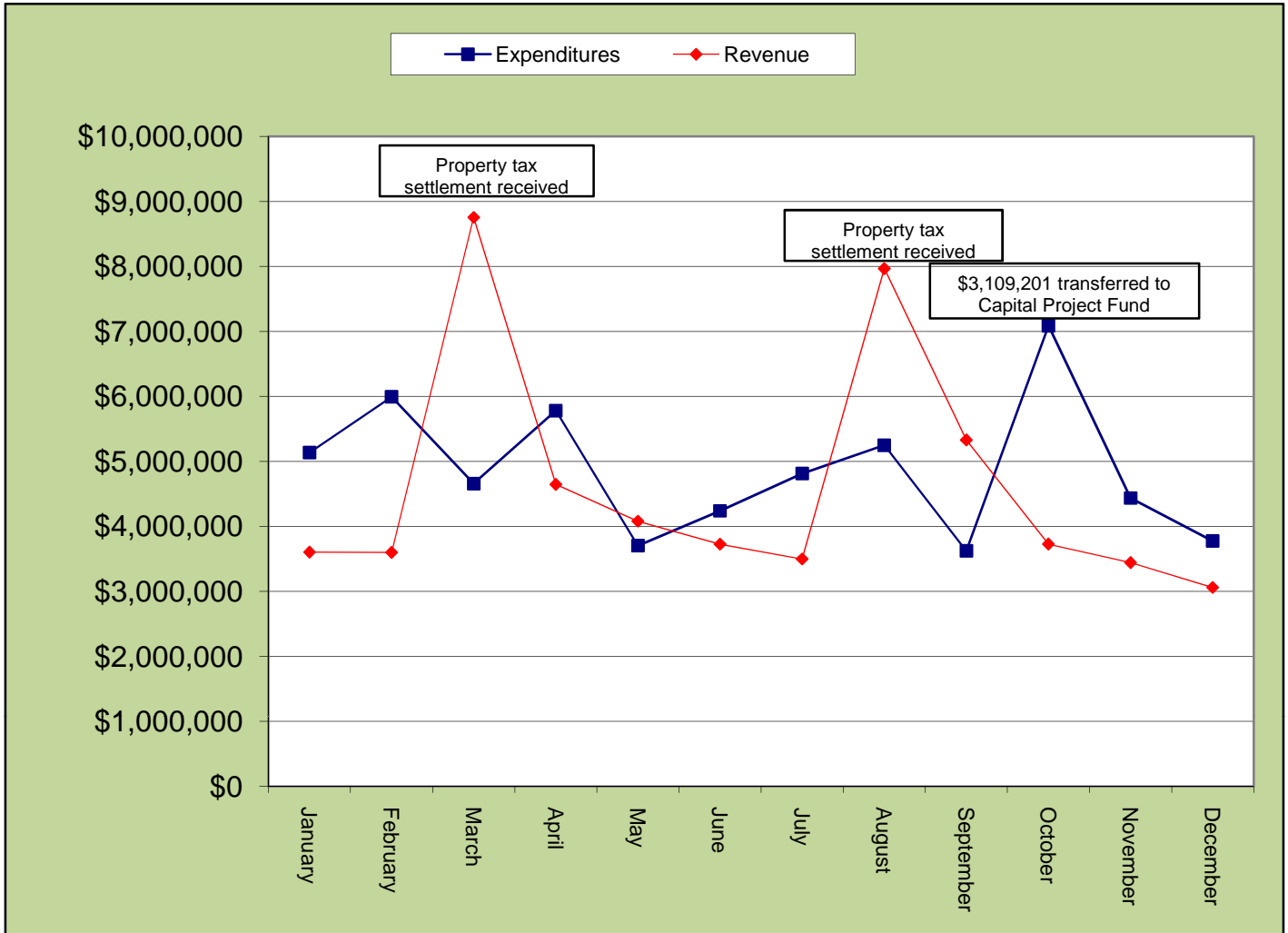
Expenditures

General Fund appropriations were \$61,897,526 as of December 31, 2008. This is a \$5,803,613 increase in appropriations from the original appropriations. The County spent and encumbered \$58,944,973 (95.2%) as of December 31, 2008.

For the year ended December 31, 2008, expenditures exceeded revenues by \$3,067,716 (5.5%).

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.

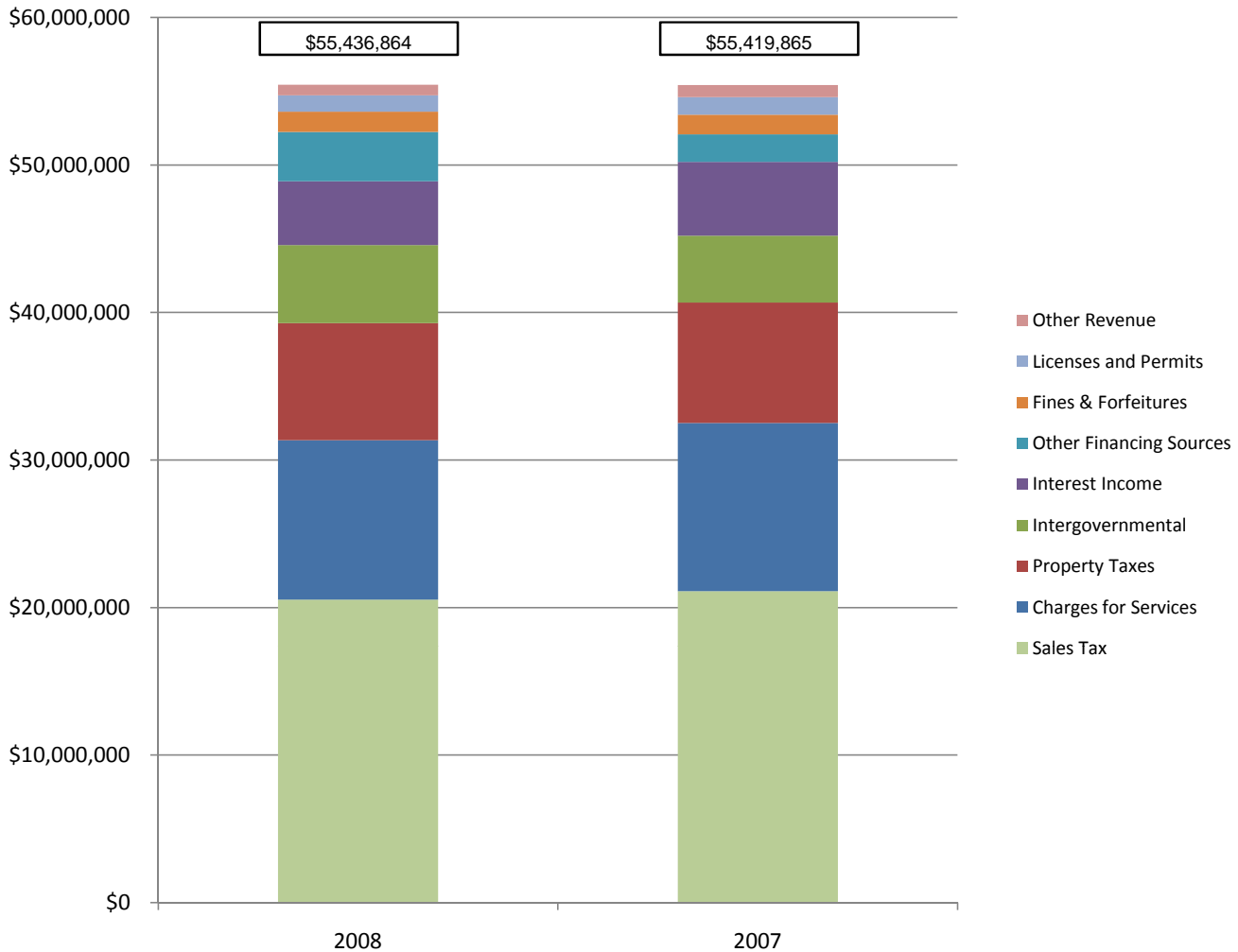
General Fund Analysis For 2008



	Revenues	Expenditures
January	\$ 3,603,594	\$ 5,135,558
February	3,598,932	5,995,233
March	8,757,003	4,659,180
April	4,646,070	5,782,577
May	4,079,628	3,704,735
June	3,725,738	4,239,530
July	3,498,767	4,813,227
August	7,967,889	5,250,657
September	5,330,373	3,623,551
October	3,727,418	7,089,049
November	3,442,162	4,436,434
December	<u>3,059,290</u>	<u>3,774,849</u>
Y-T-D	<u>\$ 55,436,864</u>	<u>\$ 58,504,580</u>

Percent of Revenues
in Excess of Expenses -5.5%

General Fund Revenue as of December 31, 2008



NOTE: 2007 Revenue does not include an adjustment made for \$300,000 revenue not posted to the General Fund.

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.

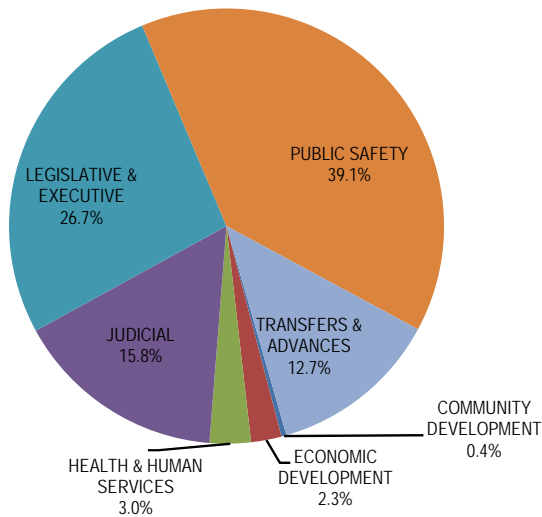
The most significant revenue of the County's General Fund is sales tax. The County collects a 1% sales tax on purchases made in Clermont County. As of December 31, 2008, sales tax makes up approximately 37% of the total General Fund Revenue. As of December 31, 2008, the County collected \$20,527,118 in sales tax. This is \$578,455 less than in 2007.

Two other significant revenues of the General Fund are property taxes and charges for services. As of December 31, 2008, these make up approximately 34% 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 \$7.9 million of the total General Fund Revenue. Charges for services is \$10.8 million of total General Fund revenue.

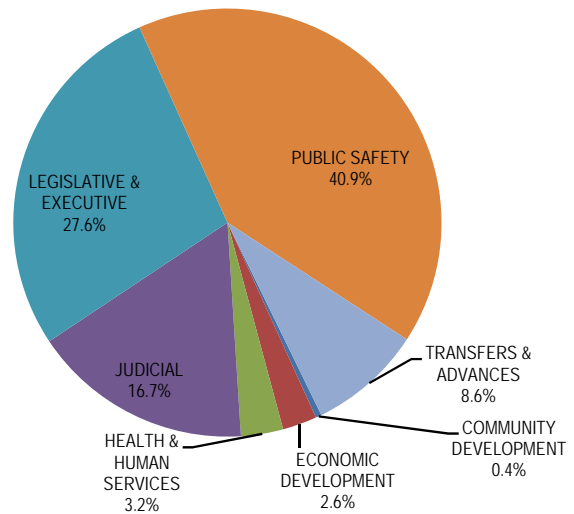
Other revenue the County has received is \$1,919,040 in reimbursements from the land sale in Union Township.

General Fund Expenditures by Program

**For the Year Ended
December 31, 2008
\$58,504,580**



**For the Year Ended
December 31, 2007
\$53,878,814**



LEGISLATIVE & EXECUTIVE

ADMIN BLDG MAILROOM	0.1%
AUDITOR	2.3%
BCC PUBLIC INFORMATION	0.3%
BOARD OF COUNTY COMMISSIONERS	1.8%
BOARD OF ELECTIONS	2.3%
BOARD OF REVISION	0.0%
BUDGET COMMISSION	0.0%
BUREAU OF INSPECTION - AUDIT	0.2%
CAPITAL EXPENDITURES - GEN FND	1.4%
FACILITIES MANAGEMENT	5.0%
HUMAN RESOURCES DEPARTMENT	0.4%
INFORMATION SYSTEMS DIVISION	3.3%
INSURANCE/HEALTH/JUDGMENTS	1.3%
L&E GRANTS/TRANSFERS/ADVANCES	0.7%
L&E NON-RECURRING	0.5%
OFFICE OF MGT AND BUDGET	0.4%
PROSECUTING ATTORNEY	4.4%
RECORDER	0.8%
RECORDS RETENTION	0.4%
TREASURER	1.1%
LEGISLATIVE & EXECUTIVE Total	26.7%

HEALTH & HUMAN SERVICES

HUMAN SERVICES GRANTS	0.0%
HUMAN SERVICES NON-RECURRING	0.0%
OTHER HEALTH	0.5%
TB CLINIC	0.1%
VETERANS SERVICE COMMISSION	2.4%
HEALTH & HUMAN SERVICES Total	3.0%

JUDICIAL

COURT OF APPEALS	0.3%
CLERK MUNICIPAL COURT	2.2%
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	0.0%
JURY COMMISSION	0.3%
JUVENILE COURT	2.4%
LAW LIBRARY	0.3%
MUNICIPAL COURT	1.8%
PROBATE COURT	0.6%
PUBLIC DEFENDER	2.2%
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	2.3%
ECONOMIC DEVELOPMENT Total	2.3%

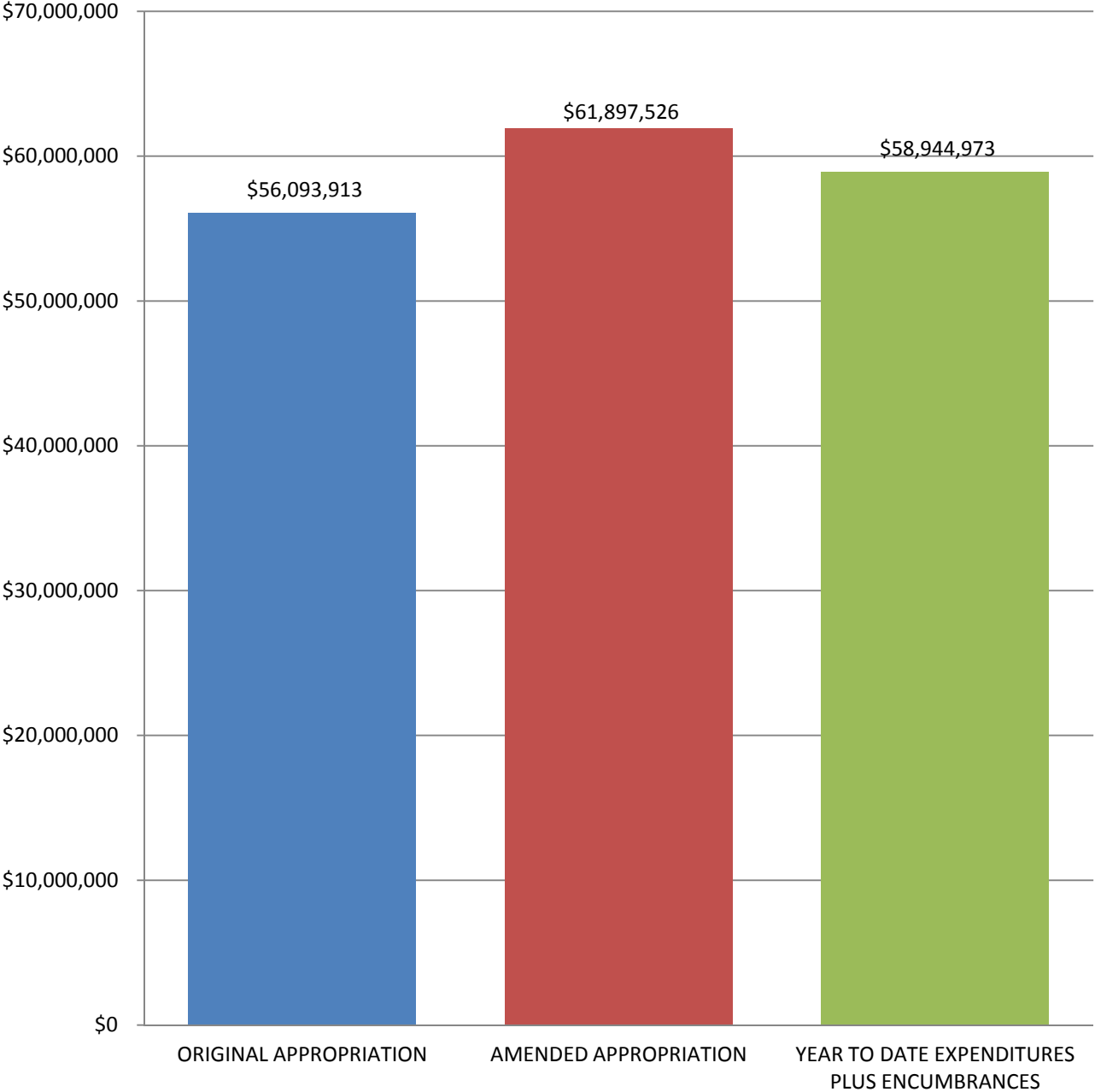
PUBLIC SAFETY

BUILDING INSPECTION	1.4%
COMMON PLEAS ADULT PROBATION	1.6%
COMMUNICATIONS CENTER	3.8%
COUNTY CORONER	0.6%
JUVENILE DETENTION	2.4%
JUVENILE PROBATION	0.7%
MUNI COURT ADULT PROBATION	1.2%
PERMIT CENTRAL	0.4%
PUBLIC SAFETY GRANTS	0.1%
PUBLIC SAFETY NON-RECURRING	0.1%
SHERIFF	26.7%
MUNI CRT ELECTRONIC MONITORING	0.1%
PUBLIC SAFETY Total	39.1%

For the year ended December 31, 2008, the following significant increases incurred:

- Transfers and advances increased by \$2,793,073. This is due to a transfer made to Capital Project Funds for road improvements.
- The Sheriff's office expenditures increased by \$600,204 because of an increase in personnel costs and in fuel costs.
- Capital expenditures increased by \$282,888 due to the repairs needed on the Medical Social Services building at the beginning of the year.
- Board of Elections increased by \$360,265 due to the primary election and special elections.
- Veteran Services increased by \$119,309 due to increase in personnel costs.

2008 General Fund Budget



As of December 31, 2008, 95.2% of the General Fund appropriations have been expended and encumbered.

GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS

NAME	DESC	APPROPRIATION	APPROPRIATION	EXPENDITURES	ENCUMBRANCES	% OF
		ORIGINAL	AMENDED	YEAR TO DATE	YEAR TO DATE	APPROPRIATIONS EXPENDED
BOARD OF COUNTY COMMISSIONERS	ADMIN BLDG MAILROOM	48,555	48,555	37,142	4,041	76.5%
	BCC PUBLIC INFORMATION	200,669	201,979	195,962	2,178	97.0%
	BOARD OF COUNTY COMMISSIONERS	1,082,166	1,081,766	1,043,516	14,985	96.5%
	BUILDING INSPECTION	921,312	923,312	769,637	43,718	83.4%
	CAPITAL EXPENDITURES - GEN FND	607,669	907,540	767,003	65,198	84.5%
	COMMUNICATIONS CENTER	2,499,164	2,499,164	2,220,570	110,789	88.9%
	DEPT OF COMM PLANNING & DEVEL	279,803	279,803	219,735	5,477	78.5%
	DITCH MAINTENANCE	1,000	1,000	0	0	0.0%
	ECONOMIC DEVELOPMENT	936,773	1,422,673	1,276,327	19,839	89.7%
	FACILITIES MANAGEMENT	3,016,623	3,066,420	2,742,209	290,603	89.4%
	HUMAN RESOURCES DEPARTMENT	265,055	265,055	257,958	1,626	97.3%
	HUMAN SERVICES GRANTS	1,105,008	1,105,008	1,073,013	0	97.1%
	HUMAN SERVICES NON-RECURRING	126,000	126,000	0	0	0.0%
	INFORMATION SYSTEMS DIVISION	2,137,965	2,124,113	1,915,923	63,947	90.2%
	INSURANCE/HEALTH/JUDGMENTS	633,908	793,908	733,404	1,003	92.4%
	JUDICIAL GRANTS/TRANSFERS/ADV	172,860	172,860	172,860	0	100.0%
	JUDICIAL NON-RECURRING	484,818	470,175	9,040	3,999	1.9%
	L&E GRANTS/TRANSFERS/ADVANCES	774,963	731,325	719,574	7,084	98.4%
	L&E NON-RECURRING	812,770	5,425,066	5,284,836	6,154	97.4%
	LAW LIBRARY	151,502	151,502	149,481	0	98.7%
	OFFICE OF MGT AND BUDGET	337,820	330,620	247,943	606	75.0%
	OTHER HEALTH	400,000	400,000	254,842	145,158	63.7%
	PERMIT CENTRAL	270,349	270,349	243,056	5,959	89.9%
	PLANNING COMMISSION	3,000	3,000	1,340	1,220	44.7%
	PUBLIC SAFETY GRANTS	1,172,470	1,172,470	895,765	10,868	76.4%
	PUBLIC SAFETY NON-RECURRING	395,200	398,286	107,455	0	27.0%
	RECORDS RETENTION	197,971	211,823	194,530	15,338	91.8%
	TB CLINIC	45,000	45,000	45,000	0	100.0%
BOARD OF COUNTY COMMISSIONERS Total		19,080,393	24,628,773	21,578,124	819,792	87.6%
AUDITOR	AUDITOR - BMV	353,322	353,322	317,383	1,082	89.8%
	AUDITOR - GENERAL OFFICE	956,699	956,699	915,090	5,612	95.7%
	BOARD OF REVISION	3,000	3,000	2,500	0	83.3%
	BUDGET COMMISSION	1,400	1,400	1,183	0	84.5%
	BUREAU OF INSPECTION - AUDIT	99,900	102,557	93,864	8,618	91.5%
	TAX MAP - AUDITOR	102,332	102,332	94,299	2,764	92.2%
AUDITOR Total		1,516,653	1,519,310	1,424,320	18,076	93.7%
TREASURER		722,281	728,101	665,264	33,786	91.4%
PROSECUTING ATTORNEY	PROS COM/PLEAS CRIMINAL APPELL	818,399	819,049	808,278	942	98.7%
	PROS JUV/ADULT PROTECTION DIV	211,508	211,508	176,190	0	83.3%
	PROSECUTING ATTORNEY	499,338	505,703	466,282	5,761	92.2%
	PROSECUTOR'S CIVIL DIVISION	722,062	722,062	696,476	2,269	96.5%
	PROSECUTOR'S MUNI CRIM DIV	457,137	450,122	394,697	541	87.7%
PROSECUTING ATTORNEY Total		2,708,444	2,708,444	2,541,923	9,513	93.9%
RECORDER		488,846	488,846	464,081	6,635	94.9%
CLERK OF COMMON PLEAS COURTS		1,022,455	1,022,455	989,583	17,809	96.8%
COMMON PLEAS COURT	COMMON PLEAS ADULT PROBATION	940,159	945,284	939,574	5,595	99.4%
	COMMON PLEAS COURT	1,309,391	1,309,266	1,225,250	8,470	93.6%
	COURT OF APPEALS	164,841	164,841	150,702	0	91.4%
	DOMESTIC RELATIONS COURT	1,036,936	1,036,936	1,011,725	4,360	97.6%
	JURY COMMISSION	191,972	191,972	185,455	1,566	96.6%
COMMON PLEAS COURT Total		3,643,299	3,648,299	3,512,706	19,991	96.3%
CLERK MUNICIPAL COURT		1,329,042	1,329,042	1,299,196	9,825	97.8%
MUNICIPAL COURT	DUI COURT	89,079	125,162	117,501	90	93.9%
	MUNI.COURT ADULT PROBATION	709,360	709,360	674,069	2,275	95.0%
	MUNICIPAL COURT	997,695	1,033,338	1,022,814	6,446	99.0%
	MUNI. ELECTRONIC MONITORING	-	99,709	75,007	10,100	75.2%
MUNICIPAL COURT Total		1,796,134	1,967,569	1,889,390	18,912	96.0%
JUVENILE & PROBATE COURT	JUVENILE COURT	1,388,955	1,426,167	1,386,011	23,423	97.2%
	JUVENILE DETENTION	1,408,557	1,408,557	1,392,581	12,141	98.9%
	JUVENILE PROBATION	416,825	421,825	413,703	6,592	98.1%
	PROBATE COURT	373,292	373,292	342,571	3,244	91.8%
JUVENILE & PROBATE COURT Total		3,587,629	3,629,841	3,534,866	45,400	97.4%
PUBLIC DEFENDER		1,302,087	1,302,087	1,278,078	3,188	98.2%
COUNTY CORONER		284,029	333,025	321,525	11,395	96.5%
SHERIFF	CCSO CIVIL	466,396	483,593	478,586	592	99.0%
	CCSO COURT SERVICES	1,311,535	1,377,502	1,371,606	5,494	99.6%
	CCSO CRIME LAB	55,363	56,486	54,622	528	96.7%
	CCSO INVESTIGATION	779,000	761,300	755,394	1,018	99.2%
	CCSO ROAD PATROL	4,244,206	4,278,406	4,245,884	10,228	99.2%
	CCSO SCALES PROGRAM	79,151	80,681	80,249	0	99.5%
	CCSO SUPPORT	128,004	146,926	143,398	2,134	97.6%
	JAIL ADMINISTRATION	332,782	329,482	325,210	4,053	98.7%
	JAIL CORRECTIONS	6,383,066	6,050,027	5,981,772	31,318	98.9%
	JAIL KITCHEN	634,904	667,604	640,559	24,013	95.9%
	JAIL MAINTENANCE	235,907	218,349	206,309	9,905	94.5%
	PUBLIC SAFETY FLEET MAINT	430,006	595,506	520,387	57,607	87.4%
	SHERIFF ADMINISTRATION	815,532	800,757	788,351	9,179	98.5%
SHERIFF Total		15,895,852	15,846,619	15,592,327	156,069	98.4%
BOARD OF ELECTIONS		1,276,844	1,304,039	1,287,705	0	98.7%
VETERANS SERVICE COMMISSION	VETERANS SERVICE COMMISSION	713,925	715,077	693,163	2,470	96.9%
	VETERANS SERVICE PUBLIC ASSISTANCE	726,000	726,000	699,861	0	96.4%
VETERANS SERVICE COMMISSION Total		1,439,925	1,441,077	1,393,024	2,470	96.7%
Grand Total		56,093,913	61,897,526	57,772,111	1,172,862	93.3%