

CLERMONT COUNTY, OHIO



LINDA L. FRALEY, AUDITOR

2008 SECOND QUARTER REPORT



Linda L. Fraley

Clermont County Auditor

To: Elected Officials

From: Linda L. Fraley, Auditor

RE: 2008 Second Quarter Financial Report

Date: July 23, 2008

I am pleased to present you with a 2008 2nd 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 \$53,828,815 in General Fund revenue for 2008. As of June 30, 2008, the County has received \$28,410,965; 52.8% of the amount estimated.
- The County received \$455,411 more revenue for the period ended June 30, 2008 than the same period in 2007.

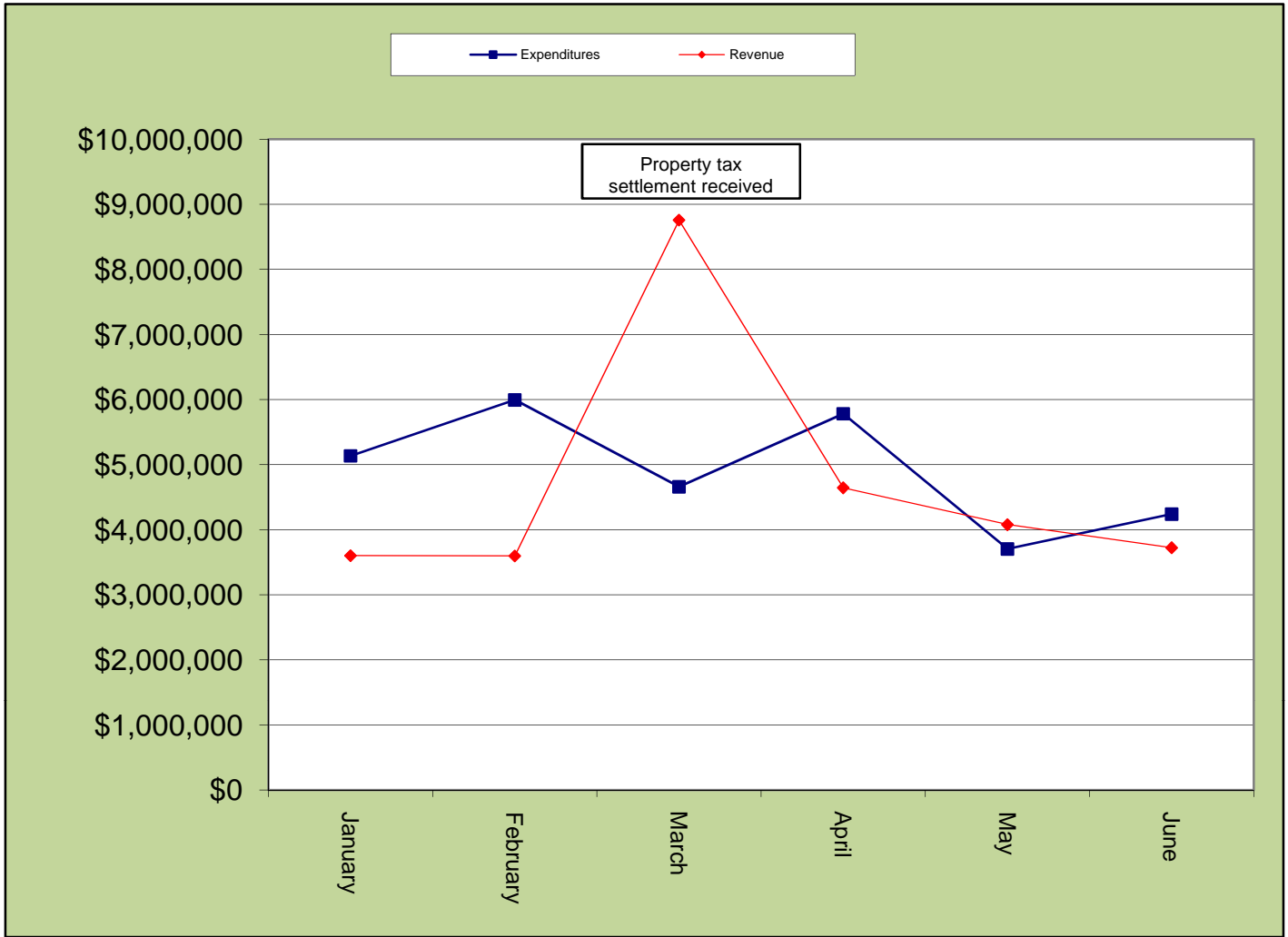
Expenditures

General Fund appropriations were \$57,506,118 as of June 30, 2008. This is a \$1,412,205 increase in appropriations from the original appropriations. The County spent and encumbered \$32,179,569 (56.0%) as of June 30, 2008.

For the period ended June 30, 2008, expenditures exceeded revenues by \$1,105,848 (3.9%).

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.

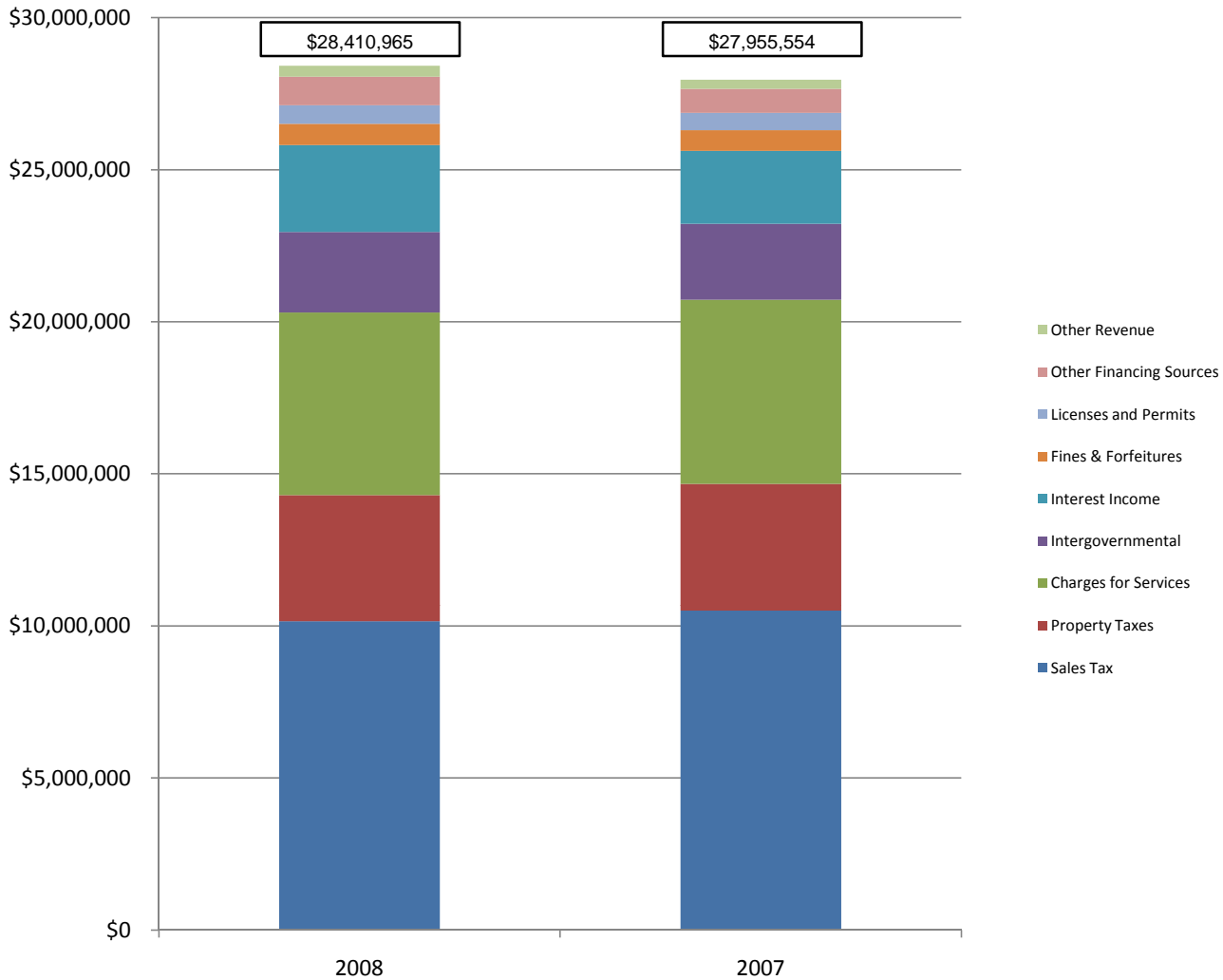
General Fund Analysis For 2008



	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	<u>3,725,738</u>	<u>4,239,530</u>
Y-T-D	<u>\$ 28,410,965</u>	<u>\$ 29,516,813</u>

Percent of Revenues
in Excess of Expenses -3.9%

General Fund Revenue as of June 30, 2008



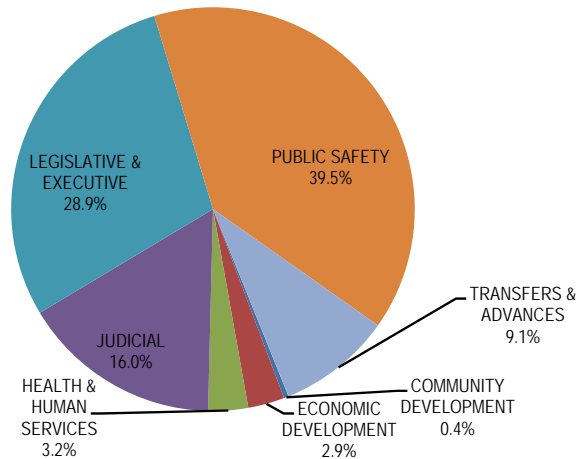
Other Financing Sources includes operating transfers, advances, proceeds from sale of fixed assets and reimbursements.
 Other Revenue includes leases, donations, witness fees and insurance claims.

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. As of June 30, 2008, sales tax makes up approximately 35% of the total General Fund Revenue. As of June 30, 2008, the County collected \$10,501,498 in sales tax. This is \$351,546 less than in 2007.

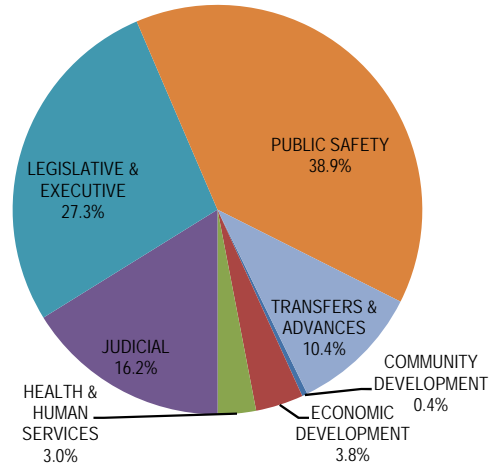
Two other significant revenues of the General Fund are property taxes and charges for services. As of June 30, 2008, these make up approximately 36% of the General Fund revenue. Property taxes are paid twice a year and the General Fund receives the taxes in March and August. This is \$4.1 million of the total General Fund Revenue. Charges for services is \$6.0 million of total General Fund revenue.

General Fund Expenditures by Program

**For the Period Ending
June 30, 2008
\$29,516,813**



**For the Period Ending
June 30, 2007
\$28,528,902**



LEGISLATIVE & EXECUTIVE

ADMIN BLDG MAILROOM	0.1%
AUDITOR	2.4%
BCC PUBLIC INFORMATION	0.3%
BOARD OF COUNTY COMMISSIONERS	1.8%
BOARD OF ELECTIONS	2.0%
BOARD OF REVISION	0.0%
BUDGET COMMISSION	0.0%
BUREAU OF INSPECTION - AUDIT	0.3%
CAPITAL EXPENDITURES - GEN FND	2.0%
FACILITIES MANAGEMENT	5.5%
HUMAN RESOURCES DEPARTMENT	0.4%
INFORMATION SYSTEMS DIVISION	3.6%
INSURANCE/HEALTH/JUDGMENTS	2.0%
L&E GRANTS/TRANSFERS/ADVANCES	0.8%
L&E NON-RECURRING	0.4%
OFFICE OF MGT AND BUDGET	0.4%
PROSECUTING ATTORNEY	4.4%
RECORDER	0.8%
RECORDS RETENTION	0.4%
TREASURER	1.3%
LEGISLATIVE & EXECUTIVE Total	28.9%

HEALTH & HUMAN SERVICES

HUMAN SERVICES GRANTS	0.1%
HUMAN SERVICES NON-RECURRING	0.0%
OTHER HEALTH	0.6%
TB CLINIC	0.2%
VETERANS SERVICE COMMISSION	2.3%
HEALTH & HUMAN SERVICES Total	3.2%

JUDICIAL

COURT OF APPEALS	0.5%
CLERK MUNICIPAL COURT	2.3%
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	2.5%
LAW LIBRARY	0.3%
MUNICIPAL COURT	1.7%
PROBATE COURT	0.6%
PUBLIC DEFENDER	2.1%
JUDICIAL Total	16.0%

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%

PUBLIC SAFETY

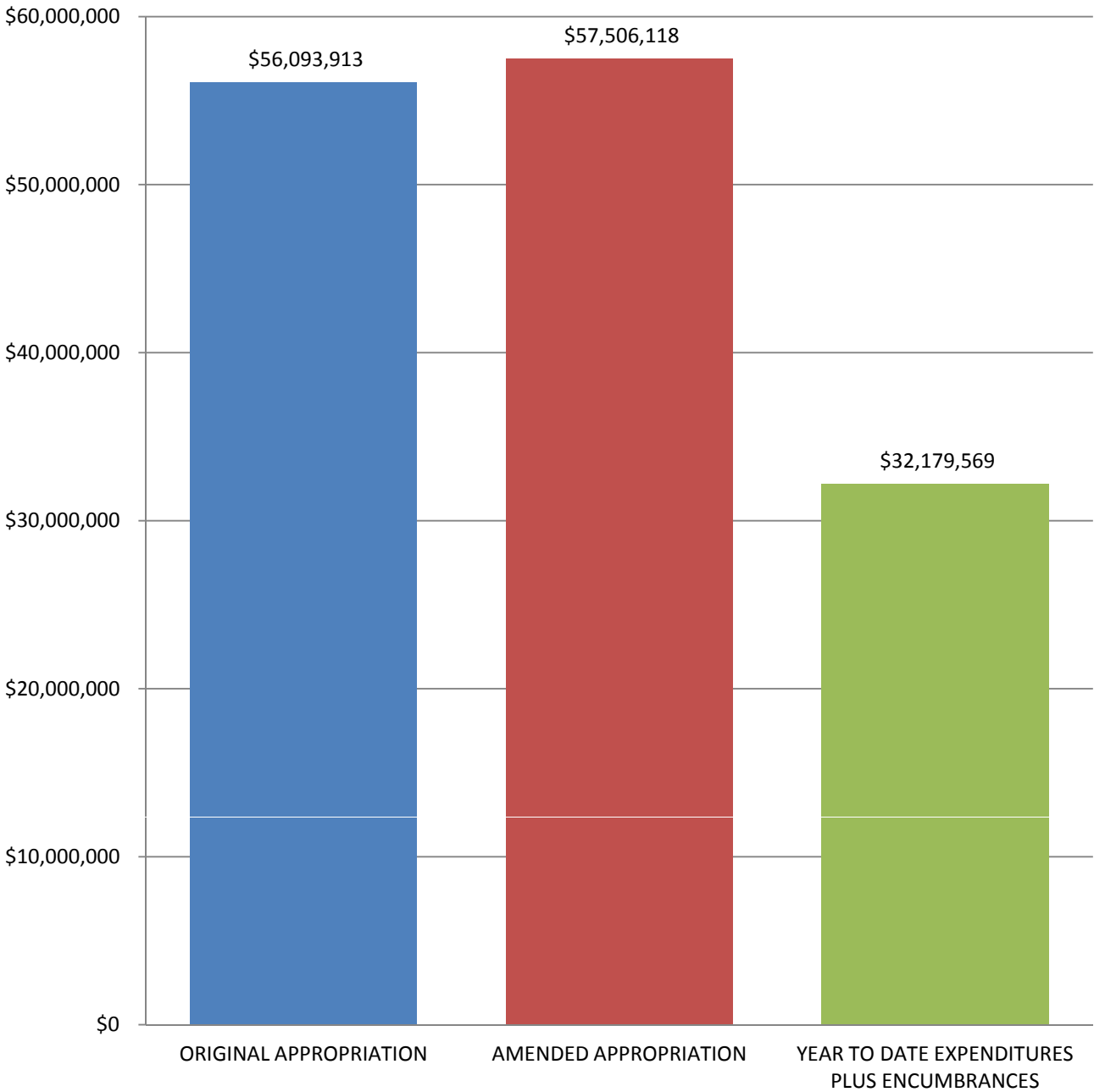
BUILDING INSPECTION	1.5%
COMMON PLEAS ADULT PROBATION	1.6%
COMMUNICATIONS CENTER	4.6%
COUNTY CORONER	0.6%
JUVENILE DETENTION	2.4%
JUVENILE PROBATION	0.7%
MUNI.COURT ADULT PROBATION	1.2%
PERMIT CENTRAL	0.4%
PUBLIC SAFETY GRANTS	0.2%
PUBLIC SAFETY NON-RECURRING	0.0%
SHERIFF	26.3%
YOUTH AND COMM PARTNERSHIP	0.0%
PUBLIC SAFETY Total	39.5%

In 2008, Capital Expenditures increased by \$405,483 due to costs associated with the water damage at the Medical Social Services Building and the purchase of vehicles for the Sheriff's office.

For the period ended June 30, 2008, The cost of fuel for the departments has increased by \$52,851 (35.3%), and the cost of gas and electric service for the County has increased by \$127,261 (17.4%).

The departments were charged in June 2008 for their portion of the worker's compensation premium. This is a month earlier than in 2007. The General Fund's portion of the premium increase is approximately \$229,600. The premium increase is due to an increase in claims and a decrease on the rebate the County received from the worker's compensation program.

2008 General Fund Budget



As of June 30, 2008, 56.0% 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
BOARD OF COUNTY COMMISSIONERS	ADMIN BLDG MAILROOM	48,555	48,555	19,129	7,080	39.40%
	BCC PUBLIC INFORMATION	200,669	201,069	97,464	3,531	48.47%
	BOARD OF COUNTY COMMISSIONERS	1,082,166	1,081,766	528,119	47,854	48.82%
	BUILDING INSPECTION	921,312	921,312	387,293	84,093	42.04%
	CAPITAL EXPENDITURES - GEN FND	607,669	907,540	543,086	178,804	59.84%
	COMMUNICATIONS CENTER	2,499,164	2,499,164	1,349,253	211,673	53.99%
	DEPT OF COMM PLANNING & DEVEL	279,803	279,803	109,739	6,128	39.22%
	DITCH MAINTENANCE	1,000	1,000	0	0	0.00%
	ECONOMIC DEVELOPMENT	936,773	1,222,673	818,898	94,533	66.98%
	FACILITIES MANAGEMENT	3,016,623	3,066,420	1,472,072	953,686	48.01%
	HUMAN RESOURCES DEPARTMENT	265,055	265,055	131,257	5,074	49.52%
	HUMAN SERVICES GRANTS	1,105,008	1,105,008	640,066	18,779	57.92%
	HUMAN SERVICES NON-RECURRING	126,000	126,000	0	0	0.00%
	INFORMATION SYSTEMS DIVISION	2,137,965	2,137,965	1,025,486	98,912	47.97%
	INSURANCE/HEALTH/JUDGMENTS	633,908	633,908	585,993	15,781	92.44%
	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	509,757	148,087	66.52%
	L&E NON-RECURRING	812,770	1,512,770	979,134	2,625	64.72%
	OFFICE OF MGT AND BUDGET	337,820	337,820	117,558	10,387	34.80%
	OTHER HEALTH	400,000	400,000	137,383	262,617	34.35%
	PERMIT CENTRAL	270,349	270,349	119,352	4,776	44.15%
	PLANNING COMMISSION	3,000	3,000	1,340	0	44.67%
	PUBLIC SAFETY GRANTS	1,172,470	1,172,470	844,183	14,050	72.00%
	PUBLIC SAFETY NON-RECURRING	395,200	324,584	11,566	0	3.56%
	RECORDS RETENTION	197,971	197,971	108,975	20,751	55.05%
	TB CLINIC	45,000	45,000	45,000	0	100.00%
BOARD OF COUNTY COMMISSIONERS Total		18,928,891	20,180,161	10,681,144	2,189,222	
AUDITOR	AUDITOR - BMV	353,322	353,322	150,720	5,303	42.66%
	AUDITOR - GENERAL OFFICE	956,699	956,699	485,940	29,972	50.79%
	BOARD OF REVISION	3,000	3,000	2,030	180	67.68%
	BUDGET COMMISSION	1,400	1,400	769	6	54.93%
	BUREAU OF INSPECTION - AUDIT	99,900	99,900	84,811	0	84.90%
	TAX MAP - AUDITOR	102,332	102,332	47,947	12,079	46.85%
AUDITOR Total		1,516,653	1,516,653	772,218	47,541	
TREASURER		722,281	722,281	373,263	39,104	
PROSECUTING ATTORNEY	PROS COMPLEAS CRIMINAL APPELL	818,399	818,399	405,553	2,374	49.55%
	PROS JUV/ADULT PROTECTION DIV	211,508	211,508	88,331	0	41.76%
	PROSECUTING ATTORNEY	499,338	504,238	249,174	24,373	49.42%
	PROSECUTOR'S CIVIL DIVISION	722,062	722,062	351,065	13,352	48.62%
	PROSECUTOR'S MUNI CRIM DIV	457,137	452,237	200,826	1,573	44.41%
PROSECUTING ATTORNEY Total		2,708,444	2,708,444	1,294,949	41,671	
RECORDER		488,846	488,846	235,738	14,008	
CLERK OF COMMON PLEAS COURTS		1,022,455	1,022,455	503,299	60,145	
COMMON PLEAS COURT	COMMON PLEAS ADULT PROBATION	940,159	945,159	474,776	1,671	50.23%
	COMMON PLEAS COURT	1,309,391	1,309,391	612,565	14,225	46.78%
	COURT OF APPEALS	164,841	164,841	150,702	0	91.42%
	DOMESTIC RELATIONS COURT	1,036,936	1,036,936	504,074	11,942	48.61%
	JURY COMMISSION	191,972	191,972	93,329	283	48.62%
	LAW LIBRARY	151,502	151,502	75,486	0	49.83%
COMMON PLEAS COURT Total		3,794,801	3,799,801	1,910,932	28,121	
CLERK MUNICIPAL COURT		1,329,042	1,329,042	679,998	60,553	
MUNICIPAL COURT	DUI COURT	89,079	89,079	55,664	131	62.49%
	MUNI. COURT ADULT PROBATION	709,360	709,360	337,343	7,386	47.56%
	MUNICIPAL COURT	997,695	1,002,788	503,318	24,433	50.19%
	MUNI. ELECTRONIC MONITORING	-	99,709	15,429	16,089	15.47%
MUNICIPAL COURT Total		1,796,134	1,900,936	911,753	48,038	
JUVENILE & PROBATE COURT	JUVENILE COURT	1,388,955	1,431,167	702,134	18,586	49.06%
	JUVENILE DETENTION	1,408,557	1,408,557	699,720	28,901	49.68%
	JUVENILE PROBATION	416,825	416,825	209,633	5,145	50.29%
	PROBATE COURT	373,292	373,292	163,246	450	43.73%
JUVENILE & PROBATE COURT Total		3,587,629	3,629,841	1,774,734	53,082	
PUBLIC DEFENDER		1,302,087	1,302,087	628,491	17,813	
COUNTY CORONER		284,029	292,619	142,697	24,760	
SHERIFF	CCSO CIVIL	466,396	466,396	239,925	1,805	51.44%
	CCSO COURT SERVICES	1,311,535	1,311,535	669,407	8,190	51.04%
	CCSO CRIME LAB	55,363	55,363	27,600	411	49.85%
	CCSO INVESTIGATION	779,000	779,000	371,398	5,864	47.68%
	CCSO ROAD PATROL	4,244,206	4,244,206	2,079,560	14,490	49.00%
	CCSO SCALES PROGRAM	79,151	79,151	39,787	0	50.27%
	CCSO SUPPURT	128,004	128,004	65,148	3,113	50.90%
	JAIL ADMINISTRATION	332,782	332,782	164,378	2,357	49.40%
	JAIL CORRECTIONS	6,383,066	6,383,398	2,963,428	393,743	46.42%
	JAIL KITCHEN	634,904	634,904	302,978	135,332	47.72%
	JAIL MAINTENANCE	235,907	235,907	107,313	18,710	45.49%
	PUBLIC SAFETY FLEET MAINT	430,006	430,006	236,244	108,194	54.94%
	SHERIFF ADMINISTRATION	815,532	815,532	422,176	26,111	51.77%
SHERIFF Total		15,895,852	15,896,184	7,689,341	718,321	
BOARD OF ELECTIONS		1,276,844	1,276,844	554,170	366	
VETERANS SERVICE COMMISSION	VETERANS SERVICE COMMISSION	713,925	713,925	328,326	0	45.99%
	VETERANS SERVICE PUBLIC ASSISTANCE	726,000	726,000	355,768	0	49.00%
VETERANS SERVICE COMMISSION Total		1,439,925	1,439,925	684,094	0	
Grand Total		56,093,913	57,506,118	28,836,822	3,342,747	