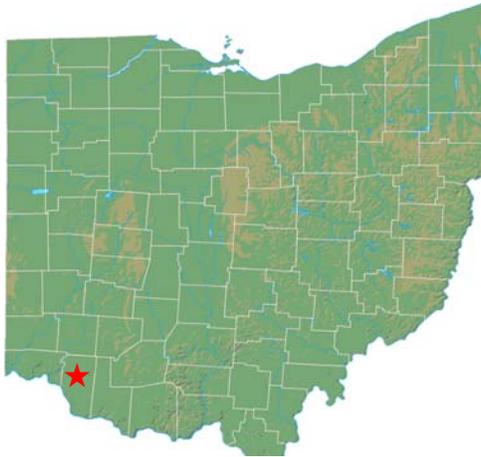




# Clermont County, Ohio

Popular Annual Financial Report  
year ended December 31, 2008

Linda L. Fraley, Clermont County Auditor



## Clermont County History

On December 6, 1800, the Northwest Territory government authorized the creation of Clermont County. The county took its name from the French phrase for "clear mountain." The first village in Clermont County was Williamsburg. President Ulysses S. Grant was born in Clermont County, and his birthplace is now the site of a state memorial operated by the Ohio Historical Society. Ohio Governor John M. Pattison also resided in the county. Clermont County residents played an important role in the Underground Railroad during the 1830s, 1840s, 1850s and 1860s.



Clermont County's 456-square mile terrain includes hills and valleys, fields of grain and other crops, numerous creeks and streams and about 20 miles of Ohio riverside. Clermont County is east of Hamilton County and approximately 20 miles east of downtown Cincinnati and is comprised of 14 townships, 13 villages, 1 city and 9 school districts.

Clermont County is governed by a three member Board of County Commissioners. In addition, there are eight other elected officials, six Common Pleas court judges and three Municipal court judges elected on a county-wide basis.

### ABOUT OUR COVER

Special thanks to Kathy Lehr, Director of Clermont County's Office of Public Information for the design and production of our cover and to the Water and Soil Conservation District for providing the picture on the back cover.

This report, as well as a variety of other information can be obtained by visiting the County's Web Site at [www.clermontcountyohio.gov](http://www.clermontcountyohio.gov)





**Linda L. Fraley**

Clermont County Auditor

June 8, 2009

To the Citizens of Clermont County



I am pleased to present the Clermont County Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2008. This report provides a brief analysis of where County revenues are received and where those dollars are spent, as well as an overview of trends in the local economy. Above all, it is designed to present a more easily understandable financial report.

The information in this report has been taken from the 2008 Clermont County Comprehensive Annual Financial Report (CAFR). The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the Auditor of the State of Ohio's office, receiving an unqualified opinion. (That's good.) The Popular Annual Financial Report summarizes the financial activities of the primary government of Clermont County. However, the PAFR is unaudited, easier to read and is not presented in conformity with Generally Accepted Accounting Principles (GAAP). The major differences between GAAP and non-GAAP reporting is the exclusion of component units, the presentation of segregated funds, and the full disclosure of all material financial and non-financial events in the notes to the financial statements.

Clermont County has received the Certificate of Excellence in Financial Reporting for its CAFR for the previous twenty one years from the Government Finance Officers Association of the United States and Canada (GFOA). This is the highest award for excellence in governmental accounting. The 2008 CAFR has been submitted to the GFOA for evaluation for a twenty-second Certificate of Excellence. If you would like a copy of the CAFR, please visit our website at [www.clermontauditor.org](http://www.clermontauditor.org), or contact me at (513) 732-7150.

The Popular Annual Financial Report of Clermont County is presented as a means of increasing public confidence in County Government and its elected officials through easier, more user-friendly financial information. As you review the Popular Annual Financial Report, I invite you to share any questions, concerns or recommendations you may have.

Sincerely,

Linda L. Fraley  
Clermont County Auditor

## Clermont County At A Glance

**Current Year Projects** - The following are highlights of some of the activities and projects that Clermont County has undertaken in the past year.

Department of Job and Family Services went live on the Statewide Automated Child Welfare Information System (SACWIS) in June 2008, a new computer system handling documentation of casework, for Children Protective Services. The system now provides access to every case in the state of Ohio.

The Water and Sewer departments opened the new Clermont County Water Resources Building, designed to serve customers of the Clermont Water and Sewer District (CWSD). The Water and Sewer departments spent nearly \$17 million on capital improvement projects during the year; these projects included new water mains, elevated water storage tanks, new sewer mains, and continued work on a waste water treatment plant expansion. The Sewer District completed construction of the Bergen/Belfast-Owensville Water Transmission Main, and the Twin Oak Lane Water Petition Project.



*Clermont County Water Resources Building*

The Clermont County 911 Communications Center launched a new computer aided dispatch system allowing staff members to more efficiently prioritize and process incoming 911 and non-emergency phone calls to radio operators. The new system also has its own integrated map program which provides detailed maps of the county; the program has full aerial photo display capability that allows radio dispatchers to “look down” on an event area and relay building and terrain information to units in the field.

In 2008, the Storm Water Management Department continued efforts to develop a complete inventory and assessment of the storm sewers serving Clermont County. Comprehensive maps were developed for the Hall, Salt, and Shayler Run watersheds; these maps, not previously available, help local governments manage their portion of the storm sewer system in an efficient and cost-effective manner.

The Clermont County Engineer's Office completed \$4 million in construction projects in 2008. The intersections of Glen Este Withamsville Road and SR 125 were improved with the addition of turn lanes and a new park and ride facility. The intersection of Bauer Road and Old SR 32 was also upgraded. Additionally, the Engineer's Office resurfaced and repaired 20 miles of roadway (totaling \$1.2 million) and 12 bridge and landslide projects were completed. These projects were funded through various grants, private partnerships, and local dollars.



*Emergency Operations Center Groundbreaking*

### **Future Projects**

In March 2009, the County broke ground on the expansion of the Emergency Operations Center (EOC). The 8,000 square foot \$1.76 million expansion is being funded with federal, state and local monies. The new EOC will be located underground and allow the space needed for the county to be a command center for emergency response in a disaster.

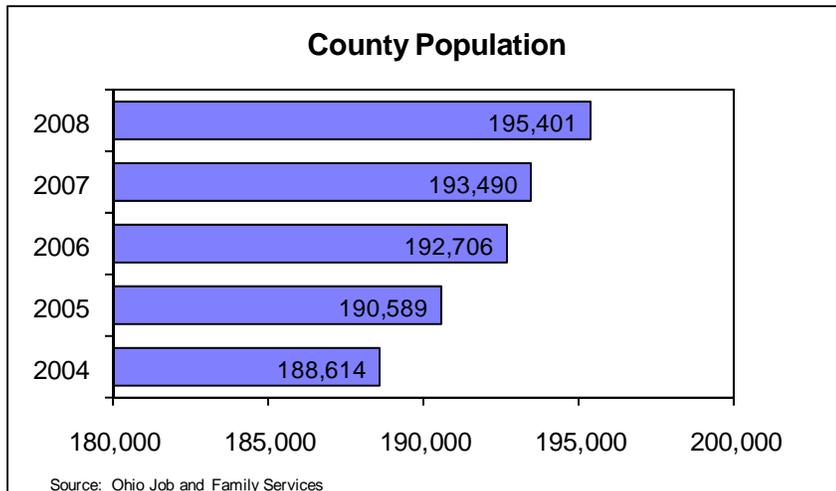
The County continues to play an active role in the economic development of Clermont County. In December 2005, the County approved the creation of multiple

tax incentive financing districts in order to secure local funding for anticipated infrastructure improvements projects. Those projects collectively are estimated at \$50 to \$75 million with funding over multiple years from federal, state and local monies.

# Clermont County At A Glance

## Clermont County Facts and Figures

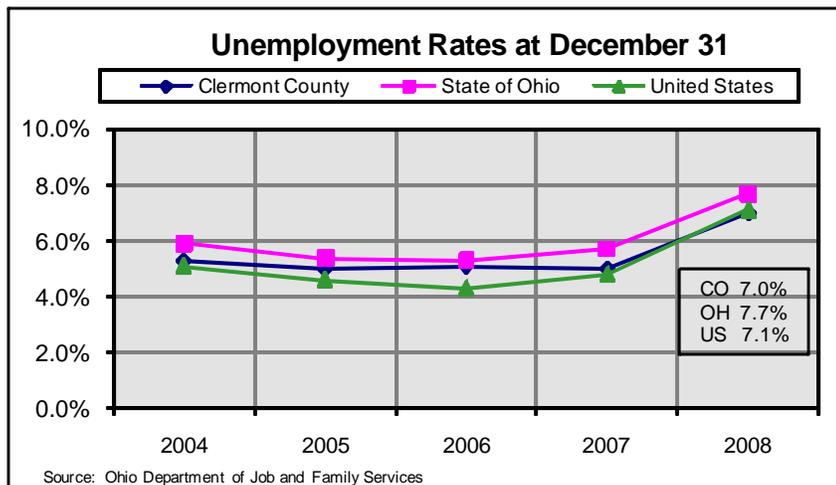
County Seat:	Batavia, Ohio
County Rank in Population:	8 <sup>th</sup> in Ohio
Population Density:	418 per square mile
Median Household Income:	\$36,109
Median Age:	37



### Clermont's Largest Employers

Employer	Number of Employees
Clermont County	1,452
The Midland Company	983
West Clermont LSD	900
Total Quality Logistics	896
Milford EVSD	824
Siemens UGS PLM	700
International Paper	674
Mercy Hospital Clermont	663
Milacron, Inc.	650
Duke Energy	431

Source: Clermont County Chamber of Commerce



### Economic Development in Clermont County:

Over the past decade, Clermont County has consistently been one of the fastest growing counties in Ohio, with the US Census estimating the 2008 population at 195,401. Between 2000 and 2008, Clermont County's population grew by 7.0%.

There are currently more than 6,398 businesses located in Clermont County including 2,522 service businesses, 1,003 retail and wholesale enterprises, 968 construction related businesses and 344 manufacturing companies.

In 2008, Tata Consultancy Services and Freeman Schwabe Machinery celebrated grand openings, and CKS Solution opened its doors. Several businesses expanded locally, including American Nursing Care, Paxico, and Slice of Stainless. Over \$43 million in real property investments were announced in 2008, leading to the creation of approximately 500 new jobs and construction or occupancy of 673,000 square feet of office, commercial, and industrial facilities.

Clermont County is working to ensure it has sufficient office and industrial property available to accommodate growth of both sectors. In 2006, the Board of County Commissioners purchased 100 acres for development of a Class A office park. The land has been transferred to the Clermont County Community Improvement Corporation (CIC). The County is reimbursed for the cost of the land by the CIC. Currently two office buildings have been built at this location, Total Quality Logistics and Senco's corporate headquarters.

# Clermont County Auditor's Office

## General Accounting/Fiscal Officer

The Clermont County Auditor is the Chief Fiscal Officer of the County. The Auditor's General Accounting Department is the watchdog over all County funds and maintains the official records of all receipts, disbursements and fund balances.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Clermont County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2007. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standard for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understanding and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Report requirements, and we are submitting it to GFOA for consideration.

## Weights and Measures

The Auditor is the Sealer of Weights and Measures for the entire County, thus protecting the general public from any errors and discrepancies from faulty measuring devices, such as scales and pumps. The Auditor is charged with the responsibility of insuring that all State laws relating to weights and measures are strictly enforced.

Sealers perform "spot-checks" on pre-packaged items to test the weight of the contents. County sealers are certified by the Ohio Department of Agriculture. Each year the Auditor's office inspects approximately 3,300 devices at 400 locations.

*Inspected, Tested and Sealed*

**LINDA L. FRALEY**

*Clermont County Auditor*

**2008**

CONSUMER PROTECTION DIVISION OF  
WEIGHTS AND MEASURES DEPT.

732-7150

**DO NOT DEFACE OR DESTROY**

## Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

**Clermont County  
Ohio**

for the Fiscal Year Ended

**December 31, 2007**



*President*  
*Jeffrey L. Esser*  
Executive Director

## Bureau of Motor Vehicles

Clermont County Auditor, Linda L. Fraley is one of eight County auditors in Ohio appointed by the State of Ohio as Deputy Registrar for the Batavia Office of the Bureau of Motor Vehicles. When a registrar office is operated by a County Auditor, income from the BMV Office is deposited into the County's General Fund.

## Licensing

The Auditor's office is the focal point in the county for the issuance of licenses for dogs, kennels, vendors and cigarettes. Dog licenses comprise the largest number of licenses sold. The annual dog registration is a service designed to benefit the animal, its owner and the animal shelter. The Auditor's web site includes a search mechanism to help identify dog registration.

Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level.

## Estate Tax

The County Auditor acts as an agent for the Tax Commissioner of Ohio. The monies collected from this source are distributed by law: In 2008, \$482,569 went to the State of Ohio and \$2,493,043 went to the taxing districts in which the decedent had resided or owned property.

## Personal Property Tax

The Auditor's office also administers the state's tangible personal property tax laws. Generally speaking, anyone in business in Ohio is subject to tangible personal property tax on equipment, furniture, fixtures and inventory used in business. The tax is distributed back to the local tax districts similar to real estate. This tax ceases in 2009.

# Clermont County Auditor's Office

## Real Estate Appraisal and Assessment

Clermont County has approximately 90,000 separate parcels of real property. It is the duty of the Auditor to see that every parcel of land and the buildings thereon are fairly and uniformly appraised and assessed for tax purposes.

The County Auditor cannot raise or lower property taxes. Tax rates are determined by each government unit, as authorized by the vote of the people. Rates are computed in strict accordance with procedures required by the Ohio Department of Taxation, Division of Tax Equalization.

A general appraisal is mandated by Ohio law every six years with an update based on sales trend at the three year midpoint. The County does annual appraisals of new construction. The appraised value reflects the fair market value of the real estate. For taxation purposes, the owner is assessed at 35% of fair market value. The most recent appraisal was completed in 2008.

In 2007, the homestead exemption program was expanded in the State of Ohio. There are over 12,000 property owners on the homestead program.

The Auditor is the permanent Secretary of the Board of Revision which also includes the County Treasurer and the President of the Board of Commissioners. The Board of Revision acts as a remedy for the taxpayers who disagree with their property value. The Board of Revision deals with the fair market value, not the tax rate.

## Mobile Home Assessment

The Auditor's office is also charged with assessing taxes on manufactured housing (mobile homes). Under Ohio law, it is the responsibility of mobile home owners to register their homes with the County Auditor for tax purposes. Annually, the Auditor's office assesses each manufactured home and prepares a tax list. Tax bills are sent to each owner semi-annually. The manufactured home tax is distributed back to the local taxing districts (municipalities, townships and schools) in the same manner as real estate taxes. Statewide there are over 200,000 manufactured homes on the tax lists.

## Special Assessments

Special Assessments are not part of your real estate tax, but are included as a separate item on the real estate tax bill. These could include such items as ditch assessments, and improvements such as street paving, curbs, lighting, sidewalks and sewer or water lines. The Auditor is required by law to keep an accounting of these special assessments, to place them on the tax duplicate as separate items, and to return the money collected to the city, village, township or county office which levied the assessment.

More information can be provided to you on the Clermont County's Auditor's Office by contacting the Auditor's office or online at: [www.clermontauditor.org](http://www.clermontauditor.org)

## Assessed Values of Taxable Property

Tax Year	Real Property	Personal Property	Public Utility/ Personal Property	Total
2008	\$ 4,142,791,000	\$ 8,480,000	\$ 278,918,000	\$ 4,430,189,000
2007	3,912,149,000	84,014,000	276,210,000	4,272,373,000

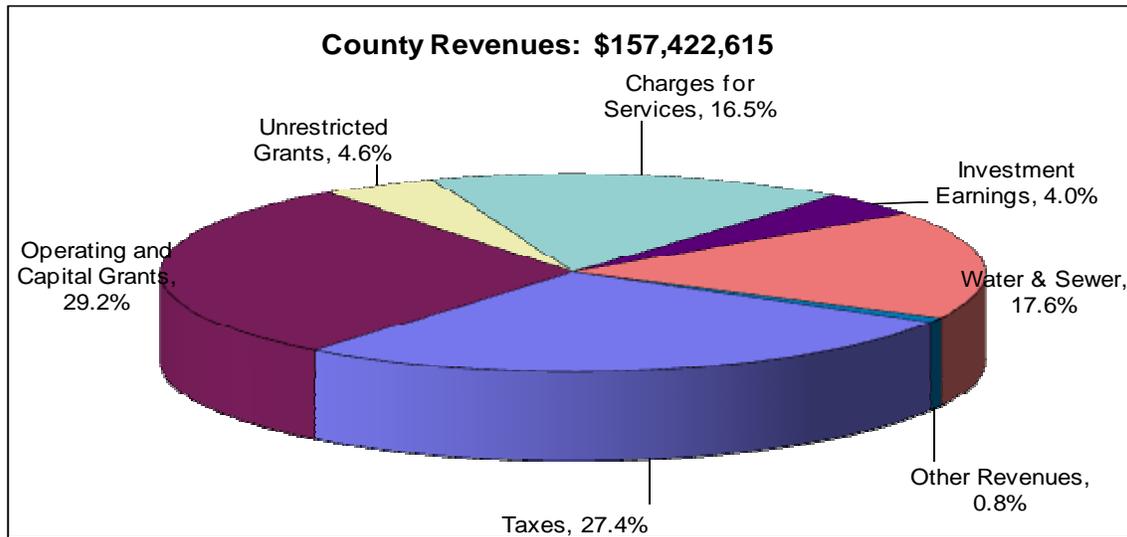
Average Sales Price of Residential Property

Year	Price
2008	\$ 168,388
2007	161,890
2006	170,021
2005	173,500
2004	167,980

Residential and Commercial New Construction Values

Year	Residential	Commercial
2008	\$ 35,742,540	\$ 15,711,620
2007	51,886,730	17,861,810
2006	64,312,910	11,561,870
2005	81,854,120	18,905,660
2004	81,578,680	13,346,650

## Where The Money Comes From



**TAXES:** Include sales tax, real estate tax, personal property tax, and other miscellaneous taxes.

**OPERATING GRANTS AND CAPITAL GRANTS:** Resources from other governments that are restricted for specific operating programs or for specific capital programs.

**UNRESTRICTED GRANTS:** Resources from other governments that are not restricted for certain programs.

**CHARGES FOR SERVICES:** Include license fees and permit fees, fines and forfeitures levied by the courts, and fees paid by the public to various County departments and agencies.

**INVESTMENT EARNINGS:** Interest earned on the investment of County funds.

**WATER & SEWER:** Charges for Services for water and sewer utilities

**OTHER REVENUE:** Revenues such as refunds, unexpended allowances, and unclaimed money.

REVENUES	2008 ACTUAL	2007 ACTUAL	AMOUNT OF CHANGE
Taxes	\$ 43,117,418	\$ 44,578,589	\$ (1,461,171)
Operating and Capital Grants	45,916,209	51,736,406	(5,820,197)
Unrestricted Grants	7,182,606	6,078,852	1,103,754
Charges for Services	25,970,715	24,373,591	1,597,124
Investment Earnings	6,251,768	9,956,717	(3,704,949)
Water & Sewer	27,711,309	27,848,346	(137,037)
Other Revenues	1,272,590	516,611	755,979
<b>Total Revenue</b>	<b>\$ 157,422,615</b>	<b>\$ 165,089,112</b>	<b>\$ (7,666,497)</b>

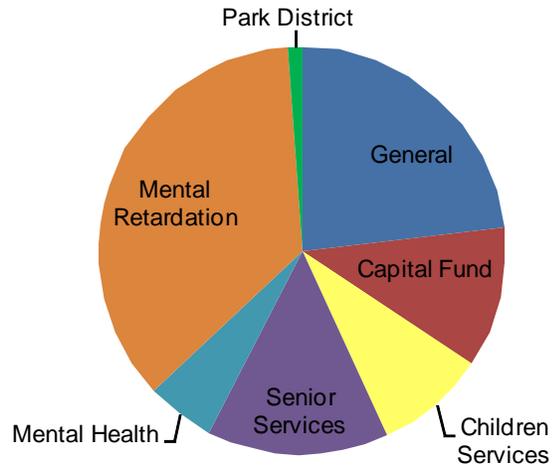
Operating and Capital grants decreased due to a decrease in capital contributions from Water and Sewer Departments. Capital Contributions consist of grants earned, donated assets and contributions from developers, and system capacity charges.

Readers of the Financial Activity Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the County's Comprehensive Annual Financial Report for the year ended December 31, 2008.

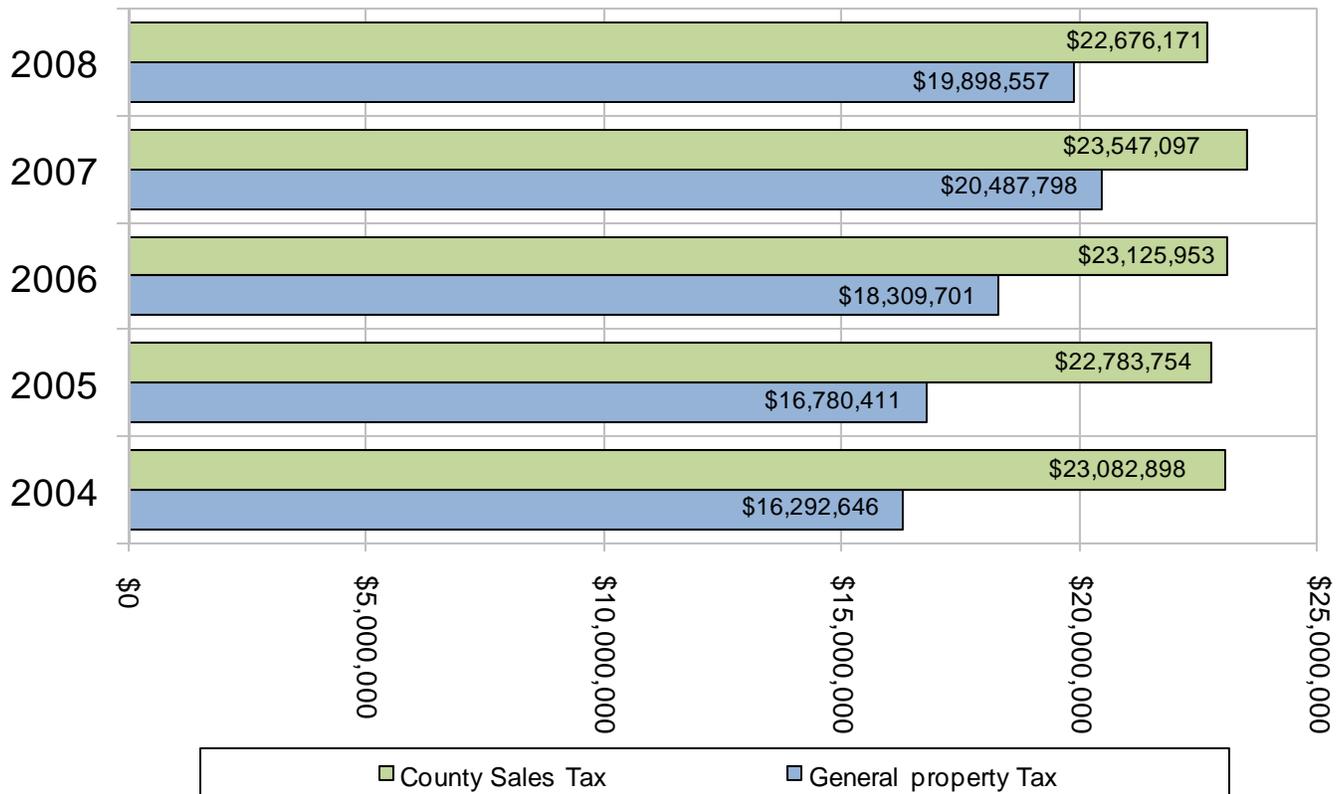
# Where The Money Comes From

The County receives 1% sales tax collected by the State of Ohio, and the County collects property taxes to be used for County programs. For every one dollar in property tax a homeowner pays, on the average 12.4 cents is used to fund County programs. The local communities, local school districts, joint vocation school districts, and library use the remaining 87.6 cents.

<u>Tax Levy County Fund</u>	<u>Millage</u>
General	2.10
Capital Fund	1.00
Children Services	.80
Senior Services	1.30
Mental Health	.50
Mental Retardation	3.25
Park District	.10



## County Sales & General Property Tax Past Five Years



# Where The Money Goes

**LEGISLATIVE & EXECUTIVE:** costs incurred by the Commissioners, Auditor, Treasurer, Recorder, Prosecutor, and various departments.

**JUDICIAL:** costs of administering justice through the Clermont County Courts.

**PUBLIC SAFETY:** costs of the Sheriff, Coroner, Building Department, Emergency Services and other Public Safety programs.

**PUBLIC WORKS:** costs incurred by the County Engineer.

**HEALTH:** costs to maintain public health.

**HUMAN SERVICES:** costs of the Department of Job & Family Services, Veteran Services, and payments to Senior Services.

**COMMUNITY DEVELOPMENT:** costs associated with community development projects in the local governments and for the financially disadvantaged individuals and businesses.

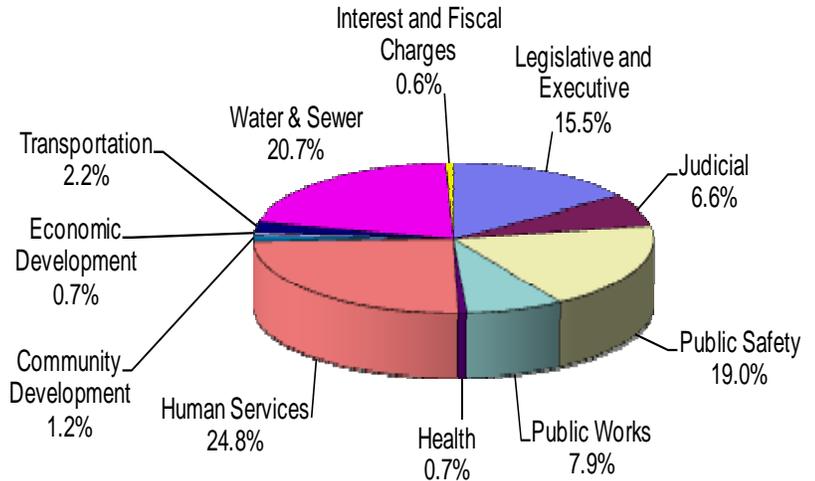
**ECONOMIC DEVELOPMENT:** costs associated with the economic development of the County.

**TRANSPORTATION:** costs associated with the operation of the Clermont Transportation Connection.

**WATER & SEWER:** costs associated with operating Water & Sewer Departments.

**INTEREST AND FISCAL CHARGES:** interest payments and fiscal charges on the County's debt.

## Total Services & Expenses: \$157,497,890



Legislative and Executive expenses increased due to the special elections and the presidential election, water damage repairs to the Medical Social Services Building, and accounting treatment of prior period capital purchases.

Public Safety expenses increased due to funding received for Homeland Security and a COPS Grant - Methamphetamine Initiative for the Sheriff's Office.

Human service expenses increased due to an increase funding from the State to provide more services to those needing assistance.

Community Development expenses increased due to an increase in grant projects completed in 2008.

Water and Sewer expenses increased due to an increase in contractual services, chemical costs, and depreciation for assets.

<u>Services</u>	<u>2008 Amount</u>	<u>2007 Amount</u>	<u>Amount of Change</u>
Legislative and Executive	\$ 24,169,254	\$ 20,450,571	\$ 3,718,683
Judicial	10,283,817	10,334,965	(51,148)
Public Safety	29,537,742	27,553,415	1,984,327
Public Works	12,231,975	11,048,933	1,183,042
Health	1,060,055	1,251,054	(190,999)
Human Services	38,651,149	36,446,576	2,204,573
Community Development	3,690,188	1,854,833	1,835,355
Economic Development	1,154,033	1,736,672	(582,639)
Transportation	3,421,130	2,632,145	788,985
Water & Sewer	32,303,512	30,737,739	1,565,773
Interest and Fiscal Charges	995,035	1,154,711	(159,676)
<b>Total Expenses &amp; Services</b>	<b>\$ 157,497,890</b>	<b>\$ 145,201,614</b>	<b>\$ 12,296,276</b>

Readers of the Financial Activity Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the County's Comprehensive Annual Financial Report for the year ended December 31, 2008.

# General Fund Actual Expenditures

The General Fund is the principal operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Following are the General Fund expenditures by departments. These figures are based upon actual expenditures. Readers desiring to review GAAP basis expenditures should refer to the County's Comprehensive Annual Financial Report.

GENERAL FUND EXPENDITURES			
APPOINTING AUTHORITY	DEPARTMENT	2008	2007
<b>AUDITOR</b>	AUDITOR - BMV	318,307	316,412
	AUDITOR - GENERAL OFFICE	917,950	923,777
	BOARD OF REVISION	2,500	2,295
	BUDGET COMMISSION	1,183	595
	BUREAU OF INSPECTION - AUDIT	98,016	95,673
	TAX MAP - AUDITOR	99,923	90,537
<b>AUDITOR Total</b>		<b>1,437,879</b>	<b>1,429,289</b>
<b>BOARD OF COUNTY COMMISSIONERS</b>	ADMIN BLDG MAILROOM	37,238	63,922
	BCC PUBLIC INFORMATION	197,083	195,693
	BOARD OF COUNTY COMMISSIONERS	1,052,581	1,038,476
	BUILDING INSPECTION	820,200	822,411
	CAPITAL EXPENDITURES - GEN FND	802,266	517,841
	COMMUNICATIONS CENTER	2,244,009	2,209,515
	DEPT OF COMM PLANNING & DEVEL	222,376	232,578
	ECONOMIC DEVELOPMENT	1,326,001	1,400,899
	FACILITIES MANAGEMENT	2,898,475	2,895,867
	HUMAN RESOURCES DEPARTMENT	258,523	253,281
	INFORMATION SYSTEMS DIVISION	1,952,772	1,943,764
	INSURANCE/HEALTH/JUDGMENTS	758,538	808,571
	LAW LIBRARY	149,481	145,615
	OFFICE OF MGT AND BUDGET	249,700	289,203
	OTHER HEALTH	305,316	353,359
	PERMIT CENTRAL	256,449	253,255
	PLANNING COMMISSION	1,624	2,130
	RECORDS RETENTION	208,386	195,791
	TB CLINIC	45,000	45,000
	GRANTS/TRANSFERS/ADVANCES/NON-RECURRING	8,287,290	5,491,013
<b>BOARD OF COUNTY COMMISSIONERS Total</b>		<b>22,073,308</b>	<b>19,158,184</b>
<b>TREASURER</b>		<b>670,415</b>	<b>656,005</b>
<b>RECORDER</b>		<b>468,738</b>	<b>471,651</b>
<b>PROSECUTING ATTORNEY</b>	PROS COM/PLEAS CRIMINAL APPELL	809,128	770,892
	PROS JUV/ADULT PROTECTION DIV	176,190	171,272
	PROSECUTING ATTORNEY	469,143	491,629
	PROSECUTOR'S CIVIL DIVISION	698,262	678,881
	PROSECUTOR'S MUNI CRIM DIV	395,223	382,418
<b>PROSECUTING ATTORNEY Total</b>		<b>2,547,946</b>	<b>2,495,092</b>
<b>PUBLIC DEFENDER</b>		<b>1,278,775</b>	<b>1,243,408</b>
<b>CLERK MUNICIPAL COURT</b>		<b>1,303,629</b>	<b>1,287,168</b>
<b>MUNICIPAL COURT</b>	DUI COURT	117,501	118,479
	MUNI.COURT ADULT PROBATION	675,290	660,295
	MUNICIPAL COURT	1,027,639	966,664
	MUNI.COURT ELECTRONIC MONITORING	75,007	0
<b>MUNICIPAL COURT Total</b>		<b>1,895,437</b>	<b>1,745,438</b>
<b>CLERK OF COMMON PLEAS COURTS</b>		<b>994,261</b>	<b>966,898</b>
<b>COMMON PLEAS COURT</b>	COMMON PLEAS ADULT PROBATION	943,138	899,110
	COMMON PLEAS COURT	1,233,100	1,225,687
	COURT OF APPEALS	150,702	154,056
	DOMESTIC RELATIONS COURT	1,013,472	993,224
	JURY COMMISSION	186,557	172,196
<b>COMMON PLEAS COURT Total</b>		<b>3,526,969</b>	<b>3,444,273</b>
<b>JUVENILE &amp; PROBATE COURT</b>	JUVENILE COURT	1,407,331	1,342,719
	JUVENILE DETENTION	1,401,287	1,328,895
	JUVENILE PROBATION	415,253	388,381
	PROBATE COURT	345,477	355,858
<b>JUVENILE &amp; PROBATE COURT Total</b>		<b>3,569,348</b>	<b>3,415,853</b>
<b>COUNTY CORONER</b>		<b>342,720</b>	<b>273,025</b>
<b>SHERIFF</b>	CCSO CIVIL	478,615	447,020
	CCSO COURT SERVICES	1,373,192	1,288,021
	CCSO CRIME LAB	54,816	54,530
	CCSO INVESTIGATION	759,289	703,526
	CCSO ROAD PATROL	4,254,687	4,086,530
	CCSO SCALES PROGRAM	80,249	129,332
	CCSO SUPPORT	146,838	124,154
	PUBLIC SAFETY FLEET MAINT	531,786	428,005
	SHERIFF ADMINISTRATION	798,347	779,914
	JAIL	7,191,954	7,005,682
<b>SHERIFF Total</b>		<b>15,669,773</b>	<b>15,046,714</b>
<b>BOARD OF ELECTIONS</b>		<b>1,326,354</b>	<b>966,089</b>
<b>VETERANS SERVICE COMMISSION</b>		<b>1,399,030</b>	<b>1,279,721</b>
<b>Grand Total</b>		<b>\$ 58,504,582</b>	<b>\$ 53,878,808</b>

# Financial Position Statement

Clermont County, Ohio  
December 31, 2008

## Summary

The Financial Position Statement, known in accounting terms as the "Statement of Net Assets", is designed to provide a picture of the County's financial position as of the end of the year. Explanations of specific accounts are as follows by where they appear in the financial position statement:

### Benefits

**Cash** is comprised of cash and investments held in the County Treasury.

**Receivables** represent the amounts which are owed to the County and which are expected to be paid to the County over the course of the next twelve months.

**Property, Plant & Equipment** represents the land, buildings, water and sewer plants, vehicles, equipment, furniture and infrastructure which provides for an economic benefit of greater than three years.

### Detriments

**Amounts Owed to Employees and Vendors** are those items which the County owes to individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

**Long Term Debt** represents the amount of debt which the County has issued and still owes. This debt does not have to be paid off in one year, rather the County makes monthly or yearly debt payments on these amounts.

	2008	2007
<b>Financial Benefits</b>		
Cash and Investments	\$ 125,621,411	\$ 135,622,633
Receivables	70,067,342	57,289,721
Property, Plant & Equipment	431,201,417	428,556,744
Other Benefits	<u>2,437,045</u>	<u>8,265,190</u>
Total Financial Benefits	<u>\$ 629,327,215</u>	<u>\$ 629,734,288</u>
<b>Financial Detriments</b>		
Amount Owed to Employees & Vendors	\$ 16,416,759	\$ 16,495,103
Long Term Debt	95,889,293	97,999,056
Deferred Revenue	22,061,297	20,232,550
Other Detriments	<u>1,250,045</u>	<u>1,222,483</u>
Total Financial Detriments	<u>135,617,394</u>	<u>135,949,192</u>
<b>Benefits Over Detriments</b>	<u>\$ 493,709,821</u>	<u>\$ 493,785,096</u>

### Benefits over Detriments

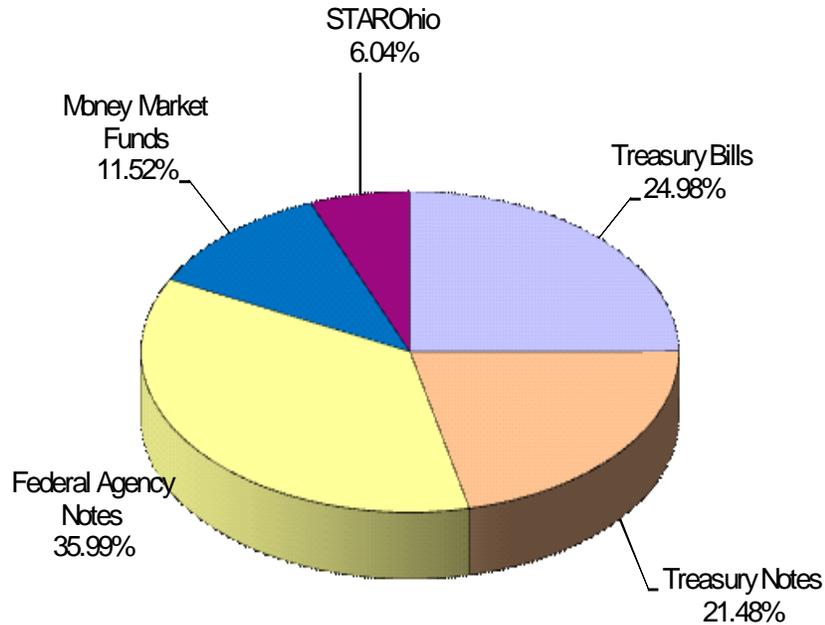
This amount represents the difference between the financial benefits of the County and the detriments which it must pay. The amount provides the net worth of the County.

Readers of the Financial Position Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the County's Comprehensive Annual Financial Report for 2008.

# How The Money Is Invested

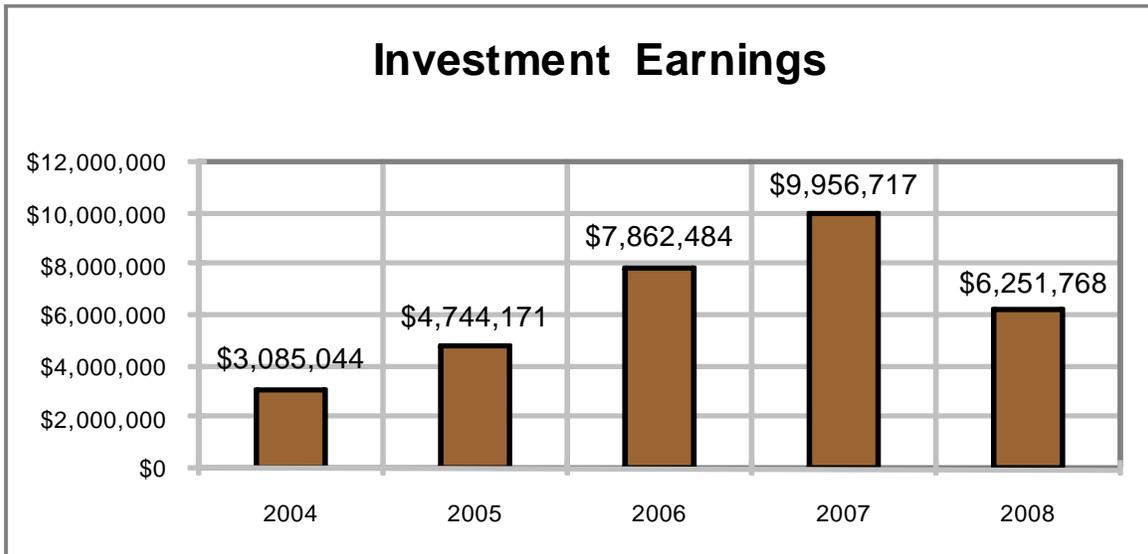
County Investments—2008

**Total Investments**  
**\$119,256,892**



Treasury Bills	\$29,785,192
Treasury Notes	25,615,113
Federal Agency Notes	42,919,365
Money Market Funds	13,737,222
STAROhio	7,200,000
<b>Total</b>	<b><u>\$119,256,892</u></b>

Investments includes fiduciary funds.



# Long Term Activity

The investment in capital assets, net of accumulated depreciation for the County at December 31, 2008 is shown below:

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Land	\$ 11,041,605	\$ 630,081	\$ 0	\$ 11,671,686
Construction in Progress	25,057,203	20,697,117	(14,306,301)	31,448,019
Buildings and Improvements	250,887,460	3,715,580	(54,064)	254,548,976
Furniture, Fixtures, and Equipment	63,299,282	2,702,657	(4,122,039)	61,879,900
Infrastructure	135,534,971	8,043,000	(3,573,604)	140,004,367
Distributions Systems	92,135,366	2,278,038	0	94,413,404
Collections Systems	142,962,277	1,104,692	0	144,066,969
Depreciation	(292,361,420)	(21,024,991)	6,554,507	(306,831,904)
Capital Assets, Net	<u>\$ 428,556,744</u>	<u>\$ 18,146,174</u>	<u>\$ (15,501,501)</u>	<u>\$ 431,201,417</u>

In 2008, the County completed several infrastructure projects. This includes Clough, Shayler, and McMann intersections (\$2.1 million), State Route 125 and Glen Este Withamsville Road intersection (\$1.1 million), and Ferguson/Ivy Pointe Road (\$2.3 million). The Clermont County Water and Sewer departments completed the following significant projects in 2008: new administration building for the Water and Sewer departments (\$2.3 million) and the Bergen, Belfast Owensville Water Line Project (\$1.8 million).

The County employs the use of several different types of short and long term debt financing.

### Special Assessments-

Special Assessment Bonds are issued to pay for improvements benefiting property owners. The owners pay the County over a period of twenty years for the debt.

### General Obligation-

General Obligation Bonds are long term debt instruments which are repaid from the County's general revenue sources.

### Revenue Bonds-

Revenue Bonds are long term debt instruments issued to pay for the projects of the water and sewer systems, and are fully repaid from the revenues of these departments.

### Other Long Term Debt-

Other long term debt is comprised of Ohio Water Development Authority Notes and Ohio Public Works Commission loans issued for Water and Sewer and other infrastructure projects.

	Balance 01/01/08	New Money Additions	Paid Off (Deletions)	Balance 12/31/08
Special Assessment	\$6,442,000	\$0	\$518,000	\$5,924,000
Revenue Bonds	61,500,000	0	3,875,000	57,625,000
Other Long Term Debt	11,932,056	6,935,322	742,085	18,125,293
General Obligation Bonds	18,125,000	0	3,910,000	14,215,000
<b>Total Debt</b>	<b>\$97,999,056</b>	<b>\$6,935,322</b>	<b>\$9,045,085</b>	<b>\$95,889,293</b>

In 2008, the County received a non-interest bearing loan from the Ohio Public Works Commission in the amount of \$734,500 for sewer system construction, and an interest bearing loan from the Ohio Water Development Authority in the amount of \$6,200,822.

## Clermont County Offices

### Elected Officials

Auditor	732-7150
Board of Commissioners	732-7300
Clerk of Courts-Common Pleas	732-7560
Clerk of Courts-Municipal	732-7388
Common Pleas Court	732-7560
Coroner	732-8117
Domestic Relations Court	732-7327
Engineer	732-8857
Juvenile Court	732-7696
Municipal Court	732-7967
Probate Court	732-7243
Prosecuting Attorney	732-7313
Recorder	732-7236
Sheriff	
Non– Emergency	732-7500
Emergency	911
Treasurer	732-7254

### Department and Agencies

Auto Title	732-7380
Board of Elections	732-7275
Board of MRDD	732-7000
BMV	732-8050
Building Inspections & Permits	732-7213
Child Support	732-7248
Children Protective Services	732-7173
Clermont Connection Ride Line	732-7433
Community Planning & Development	732-7213
Department of Job & Family Services	732-7111
Emergency Management	732-7661
Facilities Management	732-8850
Fleet Management	732-7775
General Health District	732-7499
Information Systems	732-7700
Law Library	732-7109
Mental Health & Recovery	732-5400
Office of Management & Budget	732-7975
Public Information	732-7597
Records Center	724-8660
TASC	732-8070
Veteran's Service Commission	732-7363
Water & Sewer District	753-3080
Victim/Witness Assistant	732-7979

### Court System

Adult Detention	732-7540
Adult Probation-Common Pleas	732-7283
Adult Probation-Municipal	732-8100
Civil-Common Pleas Clerk	732-7560
Common Pleas-Assignment Jury	732-7108
Court of Appeals	732-7560
Criminal Common Pleas Clerk	732-7130
Domestic Relations Clerk	732-8140
Jury Assignment-Municipal	732-7293
Juvenile Detention	732-7154
Juvenile Probation	732-8001
Municipal Court-Civil & Small Claims	732-7292
Municipal Court-Criminal Clerk	732-7290
Municipal Court - Traffic Clerk	732-7294
Probate Court-Marriage & Genealogical	732-7243
Mediation Defender	732-7112

### Local Information

ASCS/Farm Service Agency	732-2181
American Cancer Society	891-1600
American Red Cross	943-6600
Animal Shelter	732-8854
Chamber of Commerce	576-5000
Child Focus, Inc.	752-1555
Clerco Inc.	732-7000
Clermont 20/20	753-9222
Clermont College UC	732-5200
Clermont Counseling Center	947-7000
Clermont County Agricultural Society	732-0522
Clermont County Board of Realtors	528-2657
Clermont County Conv & Visitor Bureau	732-3600
Clermont Mercy Hospital	732-8200
Clermont Recovery Center	735-8100
Clermont Senior Services	724-1255
Community Services	732-7182
Educational Service Center	735-8300
Employment/Unemployment Office	732-1564
Free Store/Food Bank	241-1064
Jim Sauls' Homeless Shelter	732-6464
Legal Aid Society	732-2422
Libraries	732-2736
OSU Cooperative Extension Office	732-7070
Park District	732-2977
Soil and Water	732-7075



*Aerial View of Harsha Lake at Eastfork State Park*