



Mary Taylor, CPA
Auditor of State

CLERMONT COUNTY

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CLERMONT COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Mental Health:</i>			
Substance Abuse and Mental Health Services - NEOUCOM Active Mind	N/A	93.243	1,605
Child Mental Health Initiative	N/A	93.104	3,646
MHBG Child/Adol	N/A	93.958	\$ 40,912
MHBG Comm Plan	N/A	93.958	74,736
ACT Center and Network	N/A	93.958	99,300
Suicide Prevention	N/A	93.958	900
FAST\$	N/A	93.958	20,011
Total Block Grants for Community Mental Health Services			<u>235,859</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Medicaid Assistance Program (Title XIX)	N/A	93.778	3,368,079
ARRA - Medicaid Assistance Program (Title XIX)	N/A	93.778	543,857
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medicaid Assistance Program (Title XIX)	N/A	93.778	850,740
ARRA - Medicaid Assistance Program (Title XIX)	N/A	93.778	139,338
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Title XIX - Adult Day Array	N/A	93.778	618,929
Title XIX - Targeted Case Management	N/A	93.778	171,732
Title XIX - Administrative Claiming	N/A	93.778	32,700
ARRA - Title XIX eFMAP	N/A	93.778	107,462
<i>Passed through Ohio Department of Job and Family Services</i>			
Medicaid Assistance Program (Title XIX)	G-89-20-1039/G-1011-11-5021	93.778	1,185,457
Total Medical Assistance Program (Title XIX)			<u>7,018,294</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant (Title XX)	N/A	93.667	43,555
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	N/A	93.667	119,716
<i>Passed through Ohio Department of Job and Family Services</i>			
Social Services Block Grant	G-89-20-1039/G-1011-11-5021	93.667	2,235,536
Total Social Services Block Grant (Title XX)			<u>2,398,807</u>
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Title XXI - State Children's Insurance Program	N/A	93.767	180
<i>Passed through Ohio Department of Job and Family Services</i>			
Title XXI - State Children's Insurance Program	G-89-20-1039/G-1011-11-5021	93.767	25,786
Total Title XXI - State Children's Insurance Program			<u>25,966</u>
<i>Passed through Ohio Department of Health</i>			
Maternal and Child Health Services	N/A	93.994	14,000
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Women's Outreach Services	N/A	93.959	117,305
YouthLed Prevention	N/A	93.959	1,473
TASC	N/A	93.959	212,992
Per Capita Treatment/Prevention	N/A	93.959	521,343
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>853,113</u>

(Continued)

CLERMONT COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Child Care and Development Block Grant - Childcare/Quality	N/A	93.575	25,878
<i>Passed through Ohio Department of Job and Family Services</i>			
Child Care and Development Block Grant - Childcare/Quality	G-89-20-1039/G-1011-11-5021	93.575	888,779
Child Care Mandatory and Matching Funds	G-89-20-1039/G-1011-11-5021	93.596	1,118,303
ARRA-Child Care and Development Block Grant	G-89-20-1039/G-1011-11-5021	93.713	550,000
Total Child Care and Development Block Grant - Childcare/Quality			<u>2,582,960</u>
<i>Passed through Ohio Department of Job and Family Services</i>			
Child Abuse and Neglect State Grants	N/A	93.669	1,494
Independent Living/Chaffee	N/A	93.674	102,738
Supporting Safe and Stable Families (Title IV-B)		93.556	67,215
Foster Care Title IV-E	G-89-20-1039/G-1011-11-5021	93.658	2,813,211
Adoption Assistance	G-89-20-1039/G-1011-11-5021	93.659	397,362
Child Support Title IV-D	G-89-20-1039/G-1011-11-5021	93.563	1,822,902
ARRA-Child Support Title IV-D	G-89-20-1039/G-1011-11-5021	93.563	900,755
Total Child Support IV-D			<u>2,723,657</u>
Temporary Assistance for Needy Families	N/A	93.558	5,751,916
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Temporary Assistance for Needy Families - Adolescent Treatment	N/A	93.558	40,434
Total Temporary Assistance for Needy Families			<u>5,792,350</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			25,032,277
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through Ohio Department of Health</i>			
Special Education Grants for Infants and Families with Disabilities - Hearing Impaired	N/A	84.181	146,664
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services</i>			
Safe & Drug Free Schools & Communities: State Grants	N/A	84.186A	33,686
Celebrating Families	N/A	84.186A	39,381
			<u>73,067</u>
<i>Passed through Ohio Department of Education</i>			
Title V - Innovative Planning	N/A	84.298	59
Special Education: Grants to States	N/A	84.027	44,279
TOTAL U.S. DEPARTMENT OF EDUCATION			264,069
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed through the Ohio Department of Education</i>			
Nutrition Cluster			
National School Lunch Program	N/A	10.555	34,457
National School Breakfast Program	N/A	10.553	19,495
Total Nutrition Cluster			<u>53,952</u>
<i>Passed through Ohio Department of Job and Family Services</i>			
Foodstamps	G-89-20-1039/G-1011-11-5021	10.561	817,808
ARRA - Foodstamps	G-89-20-1039/G-1011-11-5021	10.561	62,309
Total Foodstamps			<u>880,117</u>

(Continued)

CLERMONT COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<i>Passed through Ohio Department of Natural Resources</i> Solid Waste Management Grant	N/A	10.762	55,014
TOTAL U.S. DEPARTMENT OF AGRICULTURE			989,083
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through Ohio Department of Public Safety</i> State and Community Highway Safety Grant	N/A	20.600	117,047
<i>Passed through Ohio Department of Transportation</i> CLE SR 125-5.00/Amelia Olive Branch LBR Projects, CLE-CR351-2.80 LBR Projects, CLE-CR181-0.32 LBR Projects CLE-CR303-0.29 Business 28 Road Improvements Safety Studies Safety Studies ARRA - Road Resurfacing Total Highway, Planning and Construction	PID 75303 PID 79005 PID 78994 PID 79070 PID 79111 PID 84940 PID 85896 PID 86229	20.205	446,754 823,647 261,326 14,383 10,171 160,398 12,075 2,417,072 4,145,826
Federal Transit Formula Grant	N/A	20.507	208,694
ARRA - Federal Transit Formula Grant	N/A	20.507	200,284
Total Federal Transit Formula Grant			408,978
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			4,671,851
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
<i>Passed through Ohio Secretary of State</i> Help America Vote Act	N/A	90.401	9,464
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed through the Ohio Office of Criminal Justice Services</i> Byrne Memorial Justice Assistance Grant Program	N/A	16.738	33,063
Byrne Memorial Formula Grant	N/A	16.579	49,120
ARRA - Violence Against Women Act	N/A	16.588	9,585
<i>Passed through the Ohio Attorney General</i> Crime Victim Assistance	N/A	16.575	77,568
Public Safety Partnership and Community Policing Grant - Methamphetamine Initiative	N/A	16.710	11,905
TOTAL U.S. DEPARTMENT OF JUSTICE			181,241 (Continued)

CLERMONT COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through the Butler County Department of Job and Family Services</i>			
Workforce Investment Act Cluster			
Adult Program	N/A	17.258	193,185
Administrative			37,799
ARRA			56,278
Total			<u>287,262</u>
Youth Activities Program	N/A	17.259	270,450
Administrative			41,522
ARRA			280,670
Total			<u>592,642</u>
Dislocated Worker Program	N/A	17.260	352,738
Administrative			36,161
ARRA			334,383
National Emergency Grant			21,632
Rapid Response			65,000
Total			<u>809,914</u>
Total Workforce Investment Act Cluster			<u>1,689,818</u>
TOTAL U.S. DEPARTMENT OF LABOR			1,689,818
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grant:			
Neighborhood Stabilization Program Grant	B-Z-08-013-1	14.228	35,305
Community Housing Improvement Program	B-C-08-013-1		96,767
Community Development Block Grant	B-F-06-013-1		74,648
Community Development Block Grant	B-F-07-013-1		285,348
Community Development Block Grant	B-F-08-013-1		546,137
Community Development Block Grant	B-F-09-013-1		3,769
Total Community Development Block Grant			<u>1,041,974</u>
HOME Investment Partnership Program:			
Community Housing Improvement Program	B-C-06-013-2	14.239	14,687
Community Housing Improvement Program	B-C-08-013-2		34,576
Total HOME Investment Partnership Program			<u>49,263</u>
TOTAL U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			1,091,237
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Emergency Management Agency</i>			
Hazardous Materials Assistance Program	N/A	97.021	7,609
Citizens Corp Program	N/A	97.053	2,367
Emergency Management Performance Grants	N/A	97.042	140,916
Homeland Security Program Grant	N/A	97.067	175,522
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			326,414
TOTAL			<u>\$ 34,255,454</u>

The accompanying notes to this schedule are an integral part of this schedule.

CLERMONT COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2009**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the County's federal award program disbursements. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Mental Health and the Ohio Department of Drug, Alcohol and Drug Addiction to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the government has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Clermont County
101 East Main Street
Batavia, Ohio 45103

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clermont County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2010. We did not audit the Clermont County Water District and the Clermont County Sewer District which are both major enterprise funds for the business-type activities, and the Transportation Improvement District which is a discretely presented component unit. Our opinion, insofar as it relates to the amounts included for the business-type activities, the Water Fund and the Sewer Fund major enterprise funds and the Transportation Improvement District, is based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-001.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated September 15, 2010.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management, the fiscal review committee, Board of Commissioners, federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

June 30, 2010



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Clermont County
101 East Main Street
Batavia, Ohio 45103

To the Board of County Commissioners:

Compliance

We have audited the compliance of Clermont County, Ohio (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of the County Sewer and Water Districts, which expended no federal awards for the year ended December 31, 2009. Our audit of Federal awards described below, did not include the operations of the County Sewer and Water Districts, and Transportation Improvement District, because they each engage another auditor to audit its operations and they expended less than \$500,000 of Federal awards for the year ended December 31, 2009, and were not subject to OMB Circular A-133 audit requirements.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Clermont County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Federal Awards Expenditure Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2009, and have issued our report thereon dated June 30, 2010. Our audit was performed to form opinions on the financial statements that collectively comprise the County's Basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of management, the fiscal review committee, Board of Commissioners, federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 30, 2010

CLERMONT COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A -133 § .505
 DECEMBER 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 93.778 – Medicaid CFDA 93.667 – Social Services Block Grant CFDA 93.575/93.596/93.713 – Child Care And Development Block Grant CFDA 93.658 – Foster Care Title IV-E CFDA 93.558 – Temporary Assistance for Needy Families CFDA 93.563 – Child Support Title IV-D CFDA 20.205 – Highway, Planning and Construction CFDA 17.258/17.259/17.260 – Workforce Investment Act Cluster CFDA 20.507 – Federal Transit Formula Grant
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2009-001

Finding for Recovery Repaid Under Audit

Ohio Rev. Code, Section 3375.50(D), provides that a portion of the amount collected for fines and penalties assessed for offenses in municipal court, should be remitted to the law library association (Association). The section states, in pertinent part, that the total amount paid in any one calendar year by the clerks of all municipal courts in any one county to the board of trustees of such law library association shall in no event exceed the following amounts: In counties having a population of in excess of one hundred fifty thousand, fifteen thousand dollars in any calendar year. The maximum amount to be paid by each such clerk shall be determined by the county auditor in December of each year for the next succeeding calendar year, and shall bear the same ratio to the total amount payable under this section from the clerks of all municipal courts in such county as the total fines, costs, and forfeitures received by the corresponding municipal court, bear to the total fines, costs, and forfeitures received by all the municipal courts in the county, as shown for the last complete year of actual receipts, on the latest available budgets of such municipal courts. Payments in the full amounts provided in this section shall be made monthly by each clerk in each calendar year until the maximum amount for such year has been paid. When such amount, so determined by the auditor, has been paid to the board of trustees of such law library association, then no further payments shall be required in that calendar year from the clerk of such court.

The Clermont County Municipal Court Clerk of Courts collected and distributed \$117,045 to the Clermont Law Library Association in 2009 however according to the above statute of law they were to only remit \$15,000. The remaining amount should have been deposited in the Clermont County General Fund. This resulted in the Municipal Court Clerk of Courts distributing \$102,045 in excess funds to the Law Library Association.

On September 8, 2010 the Law Library Resources Fund repaid the Clermont County General Fund \$102,045.

As of January 1, 2010, Ohio Rev. Code Section 307.514 required the Law Library Association to transfer funds to the newly created Law Library Resources Fund. Due to the changes required by House Bill 420, monies were repaid from the Clermont County Law Library Resources Fund.

Officials' Response:

During the recent 2009 financial audit for Clermont County it was reported that fines distributed to the Clermont County Law Library in conjunction with ORC 3375.50(D) were in excess of the statutory annual cap. The process of funding the Law Library was followed with consent of the Common Pleas Judges, the Law Library Association and the County, and as such it was determined that for the Law Library to be properly funded additional monies would be necessary to avoid any financial stress on the Law Library which would ultimately be paid by the County.

In order to facilitate the process and to avoid the cash flow issues of the Law Library, it was determined that the most efficient means of funding would be to distribute the full amount collected by the Clermont County Municipal Court Clerk of Courts. All funds received by the Law Library were expended as a proper public purpose, as evidenced by previous financial audit reports so this is not a question of misappropriation of funds but simply a funding issue.

**FINDING NUMBER 2009-001
(Continued)**

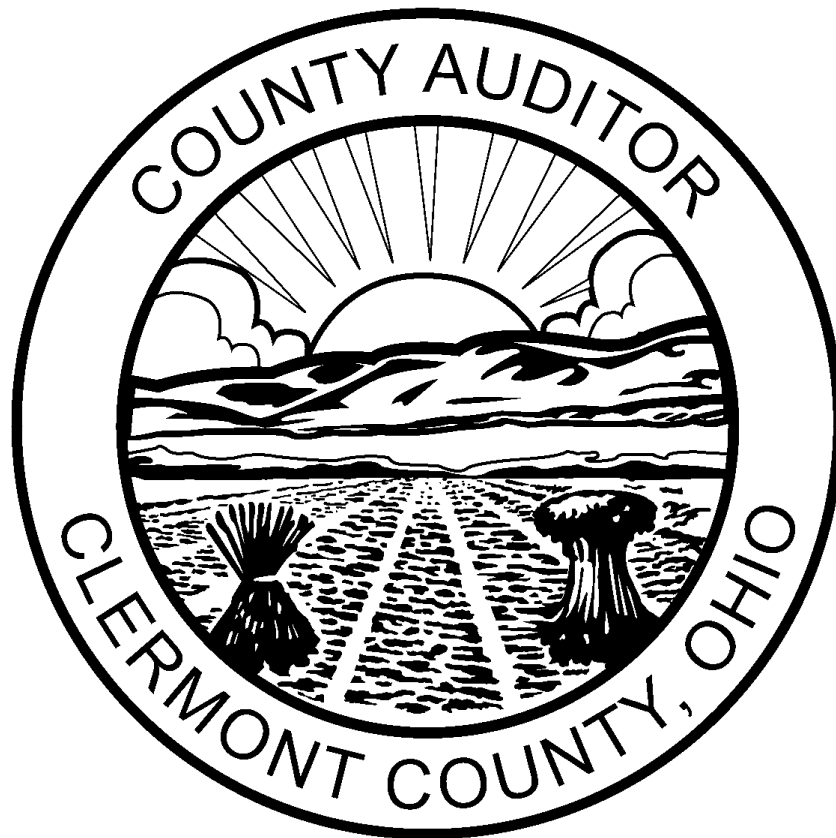
There is no question that funds were distributed to the Law Library in excess of the statutory limit, but ultimately the funding was allowable and necessary for the proper operation of the Law Library. The implication of a finding for recovery does not accurately depict what occurred. Based upon the facts presented by the County to audit staff, this occurrence should at best be a budgetary compliance issue.

Presently, all requested repayments have been made as described in the report, and although the repayment was required as result of the finding, the net results are still the same with no direct effect on the Law Library with the General fund of the County funding the shortfall. So what purpose does the finding serve? Will the citizens of Clermont County feel that their tax money was spent wisely that no misappropriation of funds occurred but the County spent extra tax money on additional Audit testing? With new legislation currently in effect for the Law Library and the inclusion of its financial operations within the County's budgetary process, the finding becomes even less warranted.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

CLERMONT COUNTY, OHIO



LINDA L. FRALEY, AUDITOR

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2009

**CLERMONT COUNTY,
OHIO
COMPREHENSIVE ANNUAL
FINANCIAL
REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2009**

Linda L. Fraley
Clermont County Auditor

Prepared by the Clermont County Auditor's Office

Charles F. Tilbury, Jr.
Chief Deputy Auditor

Christopher T. Mehlman
Deputy Auditor – Financial Operations

Jennifer A. Hartley
Deputy Auditor – Special Projects

**CLERMONT COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2009**

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INTRODUCTORY SECTION



Linda L. Fraley

Clermont County Auditor

June 30, 2010

To the Citizens and Board of Commissioners
of Clermont County, Ohio:

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for Clermont County, Ohio. This report, for the year ended December 31, 2009, contains the financial statements and other financial and statistical data that provide a complete and full disclosure of all material financial aspects of the County. The responsibility for the accuracy of all data presented, its completeness, and fairness of presentation rests with the County Auditor's Office.

This report presents the financial activity of the County in conformity with generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources.

The County of Clermont is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendments of 2003 and the U.S. Office of Management and Budget's Circular A-133, Audits of State and Local Governments. Information related to this single audit, including a schedule of federal financial assistance, the independent accountants' report on internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs are included in a separately issued single audit report.

While this report accurately presents the financial statements and statistics of Clermont County, it only reflects a small segment of the entire community - a community that includes many businesses, quality school systems, a fine park district, library system, Clermont College (a branch of the University of Cincinnati) and several industrial parks.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Clermont County's MD&A can be found immediately following the Independent Accountants' Report.

REPORTING ENTITY

Clermont County was formed by an action of Arthur St. Clair, the first governor of the Northwest Territory in 1800. The elected three-member Board of County Commissioners functions as the legislative and executive branch of the County. Each commissioner serves a term of four years. In addition to the County Auditor, who serves as chief fiscal officer, there are eight other elected administrative officials, each of whom operate independently as set forth by Ohio law. The officials are: Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. All of these officials serve four-year terms. The Clerks of Courts-Common Pleas and the Municipal Clerk of Courts serve six-year terms. The following judges are elected on a countywide basis to oversee the County's judicial system: four Common Pleas Court Judges, one Domestic Relations Court Judge, one Probate/Juvenile Court Judge and three Municipal Court Judges. Judges are elected to six year terms.

Clermont County provides general governmental services to its citizens which include: tax collection and distribution, public assistance, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and water line construction and maintenance and other general administrative support services. Clermont County also operates water supply and sewer treatment systems.

Clermont County's reporting entity has been defined in accordance with Governmental Accounting Standards Board Codification, Section 2100. The financial statements contained within this Comprehensive Annual Financial Report include all funds, agencies, boards and commissions for which the County elected officials are financially accountable. A complete discussion of the County's reporting entity is provided in Note A to the basic financial statements.

ECONOMIC CONDITION AND OUTLOOK

Summary of Local Economy

Ohio Department of Development ranks Clermont County sixth in projected population growth in Ohio for the period 2000-2009, as compared to the other 88 counties in the State. Over the past nine years, Clermont County has consistently been one of the fastest growing counties in Ohio, with a population of 197,612.

Currently there are more than 5,800 businesses located in Clermont County including over 1,900 service businesses, over 1,300 retail and wholesale enterprises, over 600 construction related business and over 200 manufacturing companies. Some of the largest employers in the County are Midland Company, a major national insurance provider/underwriter; Total Quality Logistics, a third-party logistics provider; Clermont Mercy Hospital, which provides medical services for residents of the County; Siesman PLM Software; and International Paper.

The County unemployment rate of 9.6% at December 31, 2009 compares to 10.2% for the State of Ohio and 9.3% for the United States. Even though the unemployment rates increased in 2009 and with the current difficult economic conditions, Clermont County continues to be a place for businesses to locate and grow. In 2009, IRG Batavia, LLC has been approved by the State Controlling Board to receive \$6.1 million Ohio Enterprise Zone bonds for the acquisition and renovation of the Batavia Transmissions plant located in Batavia Township. The company will market the 1.8 million square foot structure as a multi-tenant manufacturing and office facility.

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 constructed a 100,000 square foot, five story building and Senco relocated its corporate headquarters to this development.

Future Economic Outlook

The County has seen a downturn in key economic factors in 2009. Sales tax revenue decreased by \$1.2 million. The County maintains a conservative approach to spending while trying to maximize its local revenues. Given current economic conditions, the County is anticipating sales tax revenue to remain at its current level in 2010.

The real property tax revenues of the General Fund are derived entirely from inside millage (unvoted millage). The revenue structure of the General Fund is balanced so that the operation of Clermont County is not overly dependent on one specific revenue source. This diversified revenue stream has provided an equitable means of generating revenues necessary for the operation of the offices administered by the elected officials, as well as for mandated contributions for welfare costs and discretionary grants to

certain County organizations and special districts. Tax year 2008 (collected in calendar year 2009) was the required appraisal of real property in Clermont County. This results in a small increase in revenue for the County. The County also continues to review alternative methods of intergovernmental funding.

Given the above economic conditions, Clermont County continues to review alternative methods of intergovernmental funding. Clermont County also reviews its budget annually to determine where we can decrease spending. The County maintains a conservative approach to spending while trying to maximize its local revenues. The County will continued with this approach for 2010 and beyond.

MAJOR COUNTY INITIATIVES

Current Year Projects

Auditor: In 2009, the online services were enhanced with the addition of property surveys that may be viewed, downloaded, or printed; new aerial photos have been added. This information can be accessed at www.ClermontAuditorRealEstate.org.

Department of Job and Family Services

The Department of Job and Family Services (DJFS) provided services to a record number of families in 2009. DJFS administers state mandated programs, working collaboratively with local communities and partners to protect children and strengthen families by providing support while self sufficiency is achieved.

The **Office of Adult, Child, and Family Stability** (ACFS) is responsible for the administration of public assistance programs, consisting of Medicaid, the Food Assistance Program, Ohio Works First cash assistance, Child Care, and Benefit Recovery Programs. ACFS received the Midwest Region Supplement Nutrition Assistance Program Award for superior accuracy in the administration of the Food Assistance program.

The **Child Support Enforcement** (CSE) division of DJFS received a state grant to support improved technology between CSE and the courts. In partnership with Juvenile Court and the Office of Child Support in Columbus, this new technology enabled CSE to become the first child support agency in the state to file judicial documents.

Common Pleas Adult Probation Department: The Common Pleas Court Adult Probation Department received the Clifford Skeen Award in 2009, presented by the Ohio Department of Rehabilitation and Corrections. The award recognized the department for operating an “outstanding non-residential community corrections program in the state of Ohio” for fiscal year 2009.

Common Pleas Court: Clermont County Common Pleas Court welcomed W. Kenneth Zuk as a Common Pleas Court Judge; he was appointed by Ohio Governor Ted Strickland to fill a vacancy created when Judge Robert Ringland was elected to the Ohio 12th District Court of Appeals. Judge William Walker was elected as Administrative Judge of the General Division of the Common Pleas Court for 2009. On November 17, 2009, Judge Walker was honored as the “2009 Trial Judge of the Year” by the Southwest Ohio Trial Lawyers Association (SWOTLA).

Municipal Court: In 2009, Judge Shriver received the President's Award from the Association of Municipal/County Court Judges; the award is reserved for those who have shown outstanding and meritorious service for efficient and fair administration of justice while enhancing the public perception of the Ohio Judiciary. Judge Shriver also received the C. J. McLin Award from the Ohio Justice Alliance for Community Corrections; this award is given annually to an elected official who has worked toward the improvement of community corrections in Ohio. Additionally, the Supreme Court of Ohio's Specialized Dockets Division has recommended the Clermont Municipal OVI Court to serve as a “best practices” model for new DUI/OVI courts.

Coroner: The Clermont County Coroner's Office received a high tech portable laser that will enable investigators to find trace evidence at crime scenes that previously had been virtually undetectable; this portable laser is the only one in the region. The laser will assist in finding biological materials that are critical in helping resolve cases quickly and efficiently.

Water and Sewer: During 2009, the Clermont County Water Resources Department continued to update and maintain critical infrastructure facilities. Two aging water mains were replaced in Union Township, along with the elimination of the Edwilla Lift Station. The Wards Corner Regional Wastewater Treatment Plant (WWTP) in Miami Township was expanded and a new trunk sewer was built to eliminate the Bramblewood WWTP. The department was able to secure grant funds and zero interest loans from the Ohio Public Works Commission (OPWC) to partially fund three projects scheduled for 2010: the rehabilitation of the MGS Water Treatment Plant and the Middle East Fork Wastewater Treatment Plant, along with repainting the Wards Corner and Newtonsville water storage tanks.

Engineer: The Clermont County Engineer's Office completed \$4.8 million in construction projects in 2009. The office was successful in obtaining almost \$2.5 million from the Federal Stimulus Program (American Recovery and Reinvestment Act) for road resurfacing. Approximately 34 miles of roads were resurfaced and repaired with costs totaling \$3 million. As a part of this project, the Mt. Carmel portion of Old SR 74 was improved with drainage, new sidewalks, and curbs. Roundbottom Road was also improved with wider berms and drainage, and utility poles were relocated for improved safety. Two major bridge projects were also completed in 2009 totaling \$2.3 million. These projects were primarily funded through various grants and private partnerships, and by utilizing local funds.

Public Information: The Clermont County Office of Public Information (OPI) produced a series of public service announcements and created flyers for the *Clermont County, The Right Place* public relations campaign to promote the benefits of living, working, and raising a family in Clermont County. In 2009, OPI received the Best in Show award from the National Association of County Information Officers (NACIO) for the 2008 Annual Citizens' Report, along with 10 other NACIO awards for video productions, news releases, and the employee/citizen newsletter. OPI also received the Community Service Award from the Council on Aging of Southwestern Ohio.

Future Projects

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.

FINANCIAL INFORMATION

The County develops, maintains, and implements financial accounting policies and procedures to protect and optimize the financial resources of the County. The County provides a sound accounting system for safeguarding the County's assets through the recording and reporting of financial transactions according to mandated laws and guidelines of Federal law, Ohio Revised Code, Generally Accepted Accounting Principles (GAAP), and the policies of the County. The County's goals are to develop sound fiscal policies, maintain reserves and fiscal integrity, and protect the assets of the citizens of the County.

The County has established a five year capital improvement plan which drives the County's annual operating budget, a fiscal policy on cash reserves for the General Fund and Capital Project Funds; and a conservative investment policy for the safe-guarding of investment income.

INDEPENDENT AUDIT

Included in this report is an Auditor of State unqualified opinion rendered on Clermont County's financial position and results of operations as reported in the basic financial statements for the year ended December 31, 2009. An annual, independent audit of the County's financial statements is part of the annual preparation of a Comprehensive Annual Financial Report. This annual, independent audit continues to provide a review and comments which strengthen Clermont County's accounting and budgetary controls.

GFOA CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clermont County for its comprehensive annual financial report (CAFR) for the year ended December 31, 2008. This was the twenty first consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certification.

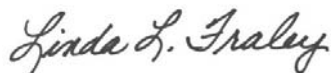
ACKNOWLEDGMENTS

Clermont County is proud to have been one of the first counties in Ohio to prepare a comprehensive financial report in conformity with generally accepted accounting principles (GAAP) and to implement the new reporting model as promulgated by GASB Statement No. 34 along with the precise guidelines established by the Government Finance Officers Association (GFOA).

The preparation of this report could not have been accomplished without the dedicated effort of a number of employees within the County Auditor's Office and the audit and local government services divisions of the Auditor of the State of Ohio. We also extend appreciation to the County's other elected officials and department heads for their contributions and continued support of this project.

I would especially like to recognize Charles F. Tilbury, Jr., Chief Deputy Auditor; Christopher T. Mehlman, Deputy Auditor of Financial Operations; Jennifer A. Hartley, Deputy Auditor of Special Operations and the County Auditor's finance department for their dedication toward the successful completion of this project.

Respectfully,



Linda L. Fraley
Clermont County Auditor

**CLERMONT COUNTY, OHIO
ELECTED OFFICIALS**

BOARD OF COUNTY COMMISSIONERS:

Edwin H. Humphrey President
Robert L. Proud Vice President
R. Scott Crowell III Member

OTHER ELECTED OFFICIALS:

Linda L. Fraley Auditor
Barbara Wiedenbein Clerk of Courts Common Pleas
Timothy Rudd Municipal Clerk of Court
Dr. Brian N. Treon Coroner
Patrick Manger Engineer
Donald W. White Prosecutor
Debbie Clepper Recorder
Albert (Tim) Rodenberg, Jr. Sheriff
J. Robert True Treasurer

TWELFTH DISTRICT COURT OF APPEALS:

William W. Young Presiding Judge
H.J. Bressler Judge
Stephen W. Powell Judge
Robert P. Ringland Judge
Robert A. Hendrickson Judge

COMMON PLEAS COURT

General Division:

William Walker Administrative Judge
Jerry R. McBride Judge
Kenneth Zuk Judge
Victor M. Haddad Presiding Judge

Domestic Relations Division:

Michael J. Voris Judge

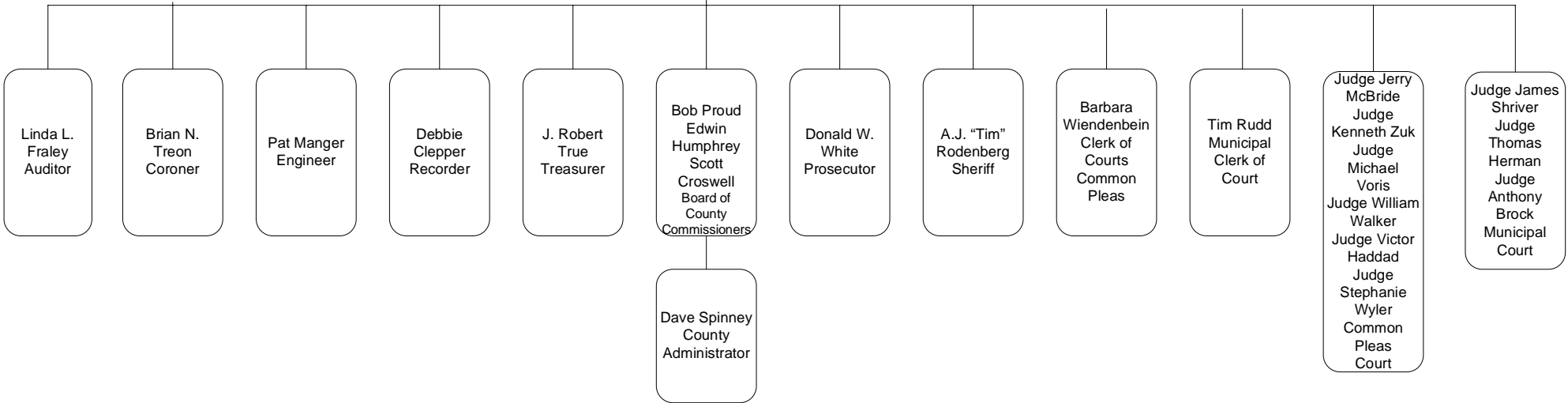
Juvenile and Probate Division:

Stephanie Wyler Judge

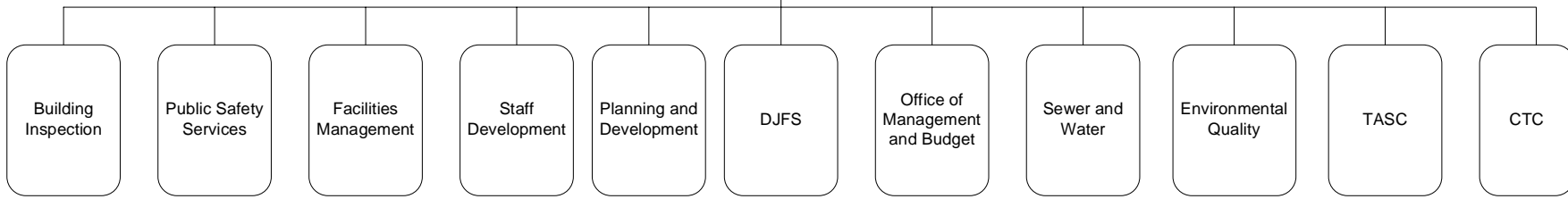
MUNICIPAL COURT

James A. Shriver Administrative Judge
Anthony Brock Judge
Thomas R. Herman Judge

The People of Clermont County



7



- County Commissions**
- Automatic Data Processing Board
 - Board of Elections
 - Board of Revision
 - Budget Commission
 - Record Commission
 - Veteran Service Commission

- County Boards and Affiliated Organizations**
- | | |
|---|---|
| <ul style="list-style-type: none"> Alcohol Drug Addiction and Mental Health Clerco, Inc. Metropolitan Housing Authority Agricultural Society Child Focus Clermont County Law Library Recovery Center Soil and Water Conservation District | <ul style="list-style-type: none"> Bd of Mental Retardation & Developmental Disabilities Convention and Visitor Bureau Park District Board of Health Clermont County Community Services, Inc. County Board of Education Senior Services, Inc. Adams, Brown, Clermont Solid Waste District |
|---|---|

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clermont County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A stylized, handwritten signature in black ink, likely belonging to Jeffrey R. Emen.

President

A handwritten signature in black ink that reads "Jeffrey R. Emen".

Executive Director



Mary Taylor, CPA

Auditor of State

Clermont County
101 East Main Street
Batavia, Ohio 45103

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clermont County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Transportation Improvement District, one of the County's discretely presented component units which comprises 17%, 13% and 23% percent, respectively, of the assets, net assets, and revenues of the County's discretely presented component units reported on the Statement of Net Assets and Statement of Activities. We also did not audit the Clermont County Water District and the Clermont County Sewer District, the County's only enterprise funds, which comprise 100% of the business-type activities. Other auditors audited those financial statements. They have furnished their reports thereon to us and we based our opinion, insofar as it relates to the amounts included for the Transportation Improvement District and the Water and Sewer funds on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clermont County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Social Services, and Motor Vehicle and Gas Tax, funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2010 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

The Management Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund financial statements and schedules and statistical section tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund financial statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 30, 2010

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The discussion and analysis of Clermont County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2009 are as follows:

- ◆ The assets of the County exceeded its liabilities at the close of the year ended December 31, 2009, by \$493.0 million (net assets). Of this amount, \$22.6 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors of governmental activities, and \$53.7 million is classified as unrestricted in the Water and Sewer activities.
- ◆ The County's total net assets decreased by \$745,629 in 2009.
- ◆ At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$53.0 million, a decrease of \$4.2 million from the prior year. Of this amount, \$47.1 million is available for spending (unreserved fund balance) on behalf of its citizens.
- ◆ At the end of the current fiscal year, unreserved fund balance for the general fund was \$14.2 million, or 26.0% of total general fund expenditures and other financing uses.

Using this Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Clermont County as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

Reporting Clermont County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2009?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

- ◆ **Governmental Activities**-Most of the County's services are reported here including public safety, social services programs, administration, and all departments with the exception of our Water and Sewer funds.
- ◆ **Business-Type Activities**- These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water and Sewer Plants as well as provide for capital expenditures associated with these facilities.
- ◆ **Component Units**-The County includes financial data of the County Board of Developmental Disabilities (CCDD), the Mental Health and Recovery Board (MHRB), the Clermont County Community Improvement Corporation (CIC), and the Clermont County Transportation Improvement District in its report. The component units are separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting Clermont County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial reports provide detailed information about the County's major funds.

Based on restrictions on the use of monies, the County has established many funds which account for the multitude of services provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Clermont County, our major funds are the General, Social Services, Motor Vehicle and Gas, Special Assessment Debt Service, and County Capital Improvements. The analysis of the County's major funds begins on page 16.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The nonmajor governmental fund financial statements can be found on pages 76-82 of this report.

Proprietary Funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Water and Sewer operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance, fleet maintenance, telephone company, and worker's compensation programs. The proprietary fund financial statements can be found on pages 29-32 of this report.

Fiduciary Funds: Are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 33 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements begin on page 37 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which begin on page 76 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$493.0 million (\$217.4 million in governmental activities and \$275.6 million in business-type activities) as of December 31, 2009. The largest portion of the County's net assets (72.8%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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Table 1 provides a summary of the County's net assets for 2009 compared to 2008.

Table 1 Net Assets (In Millions)						
	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets						
Current & Other Assets	\$ 112.9	\$ 121.3	\$ 66.5	\$ 76.7	\$ 179.4	\$ 198.0
Capital Assets, Net	<u>155.8</u>	<u>152.3</u>	<u>284.3</u>	<u>279.0</u>	<u>440.1</u>	<u>431.3</u>
Total Assets	<u>268.7</u>	<u>273.6</u>	<u>350.8</u>	<u>355.7</u>	<u>619.5</u>	<u>629.3</u>
Liabilities						
Current & Other Liabilities	(29.1)	(30.7)	(5.3)	(4.1)	(34.4)	(34.8)
Long-Term Liabilities						
Due Within One Year	(7.5)	(7.1)	(5.2)	(5.0)	(12.7)	(12.1)
Due in More Than One Year	<u>(14.7)</u>	<u>(19.1)</u>	<u>(64.7)</u>	<u>(69.6)</u>	<u>(79.4)</u>	<u>(88.7)</u>
Total Liabilities	<u>(51.3)</u>	<u>(56.9)</u>	<u>(75.2)</u>	<u>(78.7)</u>	<u>(126.5)</u>	<u>(135.6)</u>
Net Assets						
Invested in Capital Assets Net of Debt	143.1	135.5	216.0	206.1	359.1	341.6
Restricted:						
Capital Projects	19.8	19.3	0.0	0.0	19.8	19.3
Debt Service	10.2	11.4	5.9	5.9	16.1	17.3
Public Works	6.5	6.4	0.0	0.0	6.5	6.4
Real Estate Assessment	4.3	4.2	0.0	0.0	4.3	4.2
Judicial	3.6	3.1	0.0	0.0	3.6	3.1
Public Safety	4.3	4.0	0.0	0.0	4.3	4.0
Grants	3.0	1.8	0.0	0.0	3.0	1.8
Unrestricted	<u>22.6</u>	<u>31.0</u>	<u>53.7</u>	<u>65.0</u>	<u>76.3</u>	<u>96.0</u>
Total Net Assets	<u>\$ 217.4</u>	<u>\$ 216.7</u>	<u>\$ 275.6</u>	<u>\$ 277.0</u>	<u>\$ 493.0</u>	<u>\$ 493.7</u>

An additional portion of the County's net assets represents resources that are subject to external restrictions on how they may be used. In the current year, this represented \$57.6 million or 11.7% of net assets. \$76.3 million or 15.5% of net assets may be used to meet the County's ongoing obligations to its citizens and creditors and for Water and Sewer activities.

As of December 31, 2009, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year. A \$8.8 million increase in net capital assets due to the completion of the Wards Corner Wastewater Treatment Plant and an increase in Construction in Progress and a \$18.6 million decrease in other assets due to a decrease in cash and cash equivalents created a \$9.8 million decrease in total assets. Total liabilities decreased \$9.1 million due to scheduled debt payments.

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Table 2 below provides a summary of the changes in net assets for 2009 compared to 2008.

Table 2
Changes in Net Assets
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Program Revenues:						
Charges for Services	\$ 25.9	\$ 26.0	\$ 26.3	\$ 27.7	\$ 52.2	\$ 53.7
Operating Grants, Contributions and Interest	35.3	35.5	0.0	0.0	35.3	35.5
Capital Grants and Contributions	10.4	7.5	3.2	3.0	13.6	10.5
General Revenues:						
Property Taxes	20.2	19.9	0.0	0.0	20.2	19.9
Sales Taxes	21.5	22.7	0.0	0.0	21.5	22.7
Other Taxes	0.4	0.5	0.0	0.0	0.4	0.5
Unrestricted Grants	6.2	7.2	0.0	0.0	6.2	7.2
Other	2.0	5.8	0.0	0.0	2.0	5.8
Water and Sewer	0.0	0.0	0.4	1.7	0.4	1.7
Total Revenues	121.9	125.1	29.9	32.4	151.8	157.5
Program Expenses						
General Government:						
Legislative and Executive	23.9	24.1	0.0	0.0	23.9	24.1
Judicial System	10.6	10.3	0.0	0.0	10.6	10.3
Public Safety	28.9	29.5	0.0	0.0	28.9	29.5
Public Works	13.8	12.2	0.0	0.0	13.8	12.2
Health	1.2	1.1	0.0	0.0	1.2	1.1
Human Services	37.1	38.7	0.0	0.0	37.1	38.7
Community Development	2.3	3.7	0.0	0.0	2.3	3.7
Economic Development	0.7	1.2	0.0	0.0	0.7	1.2
Transportation	2.0	3.4	0.0	0.0	2.0	3.4
Interest and Fiscal Charges	0.8	1.0	0.0	0.0	0.8	1.0
Water and Sewer	0.0	0.0	31.3	32.3	31.3	32.3
Total Expenses	121.3	125.2	31.3	32.3	152.6	157.5
Increase/(Decrease) in Net Assets	\$ 0.6	\$ (0.1)	\$ (1.4)	\$ 0.1	\$ (0.8)	\$ 0.0

Governmental Activities

The legislative and executive programs of the County represent the activities related to the governing body and other elected officials in the performance of their primary duties and subsidiary activities. These activities directly support other programs of the County and service its citizens. In 2009, this represented 19.7% of the County's total expenses. The County's elected officials and department heads worked with the County Commissioners to maintain effective programs for its citizens.

Public safety programs and human services programs are the largest activities of the County. Public safety represents 23.8% of total expenses. Public Safety programs provide safety to the citizens of Clermont County through the Sheriff's office and the 911 Communication Center. Human services represent 30.6% of total expenses. The County's human service programs provide children services, child support, senior services, assistance for the needy, and job development services. Human Service programs decreased by \$1.6 million due to decreased funding from the state.

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The County's public work programs continue to monitor and maintain the infrastructure of the County. Public Work expenses increased by \$1.6 million due to an increase in intergovernmental funding.

The County's community development programs continue to revitalize communities of Clermont County. The community development programs have seen a decrease of expenses due to the capitalization of more assets in 2009.

The County's strategy to secure the maximum amount of grants and contributions that are provided by the state and federal governments continues to be productive. The County continues to explore and acquire new intergovernmental revenue streams while maximizing its current intergovernmental allocations to better address program needs. Grants and state revenue related to human services programs included TANF, Workforce Development, and Children Services programs which comprise 47.4% of the County's intergovernmental revenue. Grants and state revenue related to the County's public works and community development programs included OPWC grants, highway construction and planning, Motor Vehicle License Tax, and Motor Vehicle Gas Tax accounted for 31.0% of the County's intergovernmental revenue.

Other revenue decreased by \$3.8 million due to a decrease in investment earnings from a decline in interest rates and the County's cash and cash equivalents in 2009.

Business-Type Activities

In 2009, the County's Water and Sewer Systems program revenue decreased by \$1.2 million due to a decrease usage of water and decrease in new users. The Water and Sewer Systems general revenue decreased by \$1.3 million due to a decrease in investment earnings. The County's water and sewer expenses decreased by \$1.0 million due to lower level of services in 2009.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$53.0 million. Approximately \$47.1 million of this amount constitutes unreserved fund balance, which is available for spending for its citizens. \$2.3 million of the unreserved fund balance is designated for budget stabilization. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders at year end (\$4.3 million), and to account for the reservation of loans, advances, and prepaid items (\$1.6 million). While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the state and federal governments or a tax levy.

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The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$14.2 million, while the total fund balance was \$16.0 million. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 26.0% of the total general fund expenditures and other financing uses, while total fund balance represents 29.4% of that same amount.

The fund balance of the County's General Fund decreased by \$7.3 million during the current fiscal year. Key factors are as follows:

- ◆ Investment earnings and net increase in fair value of investments decreased by \$3.3 million in 2009 due to interest rates decreasing and a decrease in the County's pooled cash during the year.
- ◆ Sales tax decreased by \$1.3 due to economic conditions in the County.
- ◆ Charges for services decreased by \$1.0 due to a decrease in conveyance fees and revenue received for contracted deputies is accounted in a separate fund in 2009.
- ◆ Legislative and executive expenditures decreased by \$1.0 million due to expenditures in 2008 that were not part of the normal operations of the County (repairs needed on the Medical Social Services building from water damage and special elections and the presidential election in the County).
- ◆ Public Safety expenditures decreased by \$1.3 due to partial closing of the jail and contracted deputies are now accounted in a separate fund in 2009.

The Social Services fund saw a \$2.4 million decrease in expenditures due to state funding being decreased.

In 2009, the Motor Vehicle and Gas fund continued its construction and improvement of County roads and bridges. The County Capital Improvement fund had a \$.8 million increase in expenditures due to the acquisition of a new accounting system for the County.

In 2009, the County's Water and Sewer Systems funds' operating revenue decreased by \$1.3 million and operating expenses decreased by \$.8 million. The County's Water and Sewer operations recorded a decrease of \$.5 million in operating income from 2008. This is due to a lower volume of consumption fewer new installations put in place.

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2009, the County amended its general fund budget numerous times. All recommendations for the budget came to the Office of Management and Budget for review. A modification to the original budget for Personal Services and Capital Outlay object levels requires the approval of the Board of County Commissioners. With the General Fund supporting many of our major activities such as our public safety programs, as well as most legislative and executive activities, the General Fund is monitored closely looking for possible revenue shortfalls or over spending by individual

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departments. The following are the most significant amendments made to the General Fund budget:

- ◆ Legislative and Executive appropriations were decreased by \$1.2 million due to accounting for the purchase of the accounting system in the capital project funds instead of the General Fund.
- ◆ Operating transfers out increased by \$1.4 million due to transferring money to the capital project funds to account for the purchase of the accounting system in the capital project funds.

Capital Assets and Debt Administration

Capital Assets: The County's investment in capital assets for its governmental and business-type activities as of December 31, 2009, is \$440.1 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, equipment and machinery, roads, highways, and bridges.

Note G (Capital Assets) provides capital asset activity during 2009.

Major capital asset events during the current year included the following:

- ◆ During 2009, many road projects were completed totaling \$1.7 million.
- ◆ 33.8 miles of roads were resurfaced totaling \$3.1 million.
- ◆ The Wards Corner Wastewater Treatment Plant was completed totaling \$11.3 million.
- ◆ Other water and sewer projects completed were: Glen-Este Withamsville Old SR 74 Water Main (\$1.8 million), SR131/SR132 Transmission Main (\$1.3 million), and Mt. Carmel/Old SR74 Water Main (\$.8 million).

Long-term Debt: At the end of 2009, the County had general obligation debt outstanding of \$16.9 million. Of this amount, \$10.2 million comprises debt backed by the full faith and credit of the County, \$1.3 million comprises of OPWC commitments to be repaid from the Motor Vehicle and Gas fund and \$5.4 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

The County's long-term general obligation debt decreased by \$4.3 million or 20.3% during the 2009 fiscal year, and the County's Water and Sewer debt decreased by \$4.8 million or 6.4%.

The County maintains an Aa2 rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current unvoted debt margin for the County is \$39.7 million. In addition to the bonded debt, the County's long-term obligations includes compensated absences. Additional information on the County's long-term debt can be found in Note H of this report. Interest and fiscal charges for 2009 for the county, were \$.8 million for governmental activities and \$3.0 million for business type activities.

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Economic Factors and Next Year's Budgets and Rates

The County has seen a decrease in key economic development factors in 2009. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to remain the same in 2010. The County will continue to review alternative methods of intergovernmental funding, since the State of Ohio's fiscal condition continues to remain uncertain and the County's portion of state-based program revenue may be affected by the fiscal year 2011 State budget bill.

The County had maintained its Budget Stabilization to safeguard against future economic factors. The \$14.2 million unreserved fund balance on the modified accrual basis of accounting at December 31, 2009 represents 26.0% of 2009 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2009 budget. In conjunction with current economic factors, the County expects to decrease its 2010 budget but to continue to provide public safety services, continue improving its technology, and for the economic development of the County.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Linda L. Fraley, Clermont County Auditor, 101 East Main Street, Batavia, Ohio 45103, (513)732-7150, (email at lfraley@co.clermont.oh.us) or visit the County website at www.co.clermont.oh.us.

Clermont County, Ohio
Statement of Net Assets
December 31, 2009

	Primary Government			Component Units
	Governmental	Business-Type	Total	
	Activities	Activities		
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 58,728,531	\$ 11,114,792	\$ 69,843,323	\$ 24,582,641
Cash and Cash Equivalents in Segregated Accounts	0	9,256,341	9,256,341	258,605
Cash and Cash Equivalents with Fiscal & Escrow Agent	2,008	0	2,008	0
Investments in Segregated Accounts	0	29,973,780	29,973,780	0
Accounts Receivable	846,907	4,585,493	5,432,400	604,281
Accrued Interest Receivable	554,036	0	554,036	0
Intergovernmental Receivable	10,261,883	0	10,261,883	4,645,766
Sales Tax Receivable	3,371,230	0	3,371,230	0
Property Tax Receivable	21,935,475	0	21,935,475	8,546,509
Revenue in Lieu of Taxes Receivable	1,737,290	0	1,737,290	0
Due from Component Unit	5,111,759	0	5,111,759	0
Due from Park District	96,500	0	96,500	0
Internal Balances	(201,586)	201,586	0	0
Prepaid Items	131,390	12,730	144,120	6,931
Inventory of Supplies at Cost	0	443,778	443,778	2,229
Restricted Assets:				
Cash and Cash Equivalents in Segregated Accounts	0	1,729,134	1,729,134	59,013
Investments in Segregated Accounts	0	5,150,215	5,150,215	0
Retainage Accounts	0	791,247	791,247	0
Accrued Interest	0	18,168	18,168	0
Grants Receivable	0	392,095	392,095	500,000
Loans Receivable	271,229	1,096,537	1,367,766	0
Unamortized Financing Costs	0	1,554,045	1,554,045	67,714
Special Assessments Receivable	9,965,088	0	9,965,088	0
Other Non-Current Receivables	0	245,010	245,010	0
Land Held for Resale	16,849	0	16,849	4,328,145
Land and Construction in Progress	18,936,437	31,833,252	50,769,689	458,517
Depreciable Capital Assets, Net	136,888,093	252,447,305	389,335,398	6,070,028
<i>Total Assets</i>	<u>268,653,119</u>	<u>350,845,508</u>	<u>619,498,627</u>	<u>50,130,379</u>
Liabilities				
Accounts Payable	4,189,237	2,869,349	7,058,586	961,747
Contracts Payable	398,902	0	398,902	442,077
Accrued Wages and Benefits	692,204	622,565	1,314,769	131,613
Matured Compensated Absences Payable	12,779	0	12,779	0
Intergovernmental Payable	1,055,410	0	1,055,410	224,751
Due to Primary Government	0	0	0	5,111,759
Unearned Revenue	22,055,396	0	22,055,396	7,926,668
Matured Interest Payable	8,863	0	8,863	0
Accrued Interest Payable	53,629	0	53,629	14,102
Maintenance Bond Payable	0	82,360	82,360	0
Claims Payable	582,191	0	582,191	0
Current portion of Long-Term Debt	0	1,040,604	1,040,604	0
Payable from Restricted Assets:				
Accrued Interest Payable	0	1,010,342	1,010,342	0
Retainage Payable	0	791,247	791,247	0
Current Portion of Long-Term Debt	0	4,160,000	4,160,000	0
Long-Term Liabilities:				
Due Within One Year	7,500,201	0	7,500,201	986,432
Due In More Than One Year	14,748,209	64,660,947	79,409,156	4,498,386
<i>Total Liabilities</i>	<u>51,297,021</u>	<u>75,237,414</u>	<u>126,534,435</u>	<u>20,297,535</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	143,077,801	215,973,051	359,050,852	6,093,432
Restricted for:				
Capital Projects	19,791,256	0	19,791,256	41,799
Debt Service	10,204,208	5,887,175	16,091,383	1,572
Public Works	6,485,379	0	6,485,379	0
Real Estate Assessment	4,346,999	0	4,346,999	0
Judicial	3,580,755	0	3,580,755	0
Public Safety	4,335,976	0	4,335,976	0
Grants	2,973,390	0	2,973,390	553,074
Component Unit	0	0	0	273,879
Unrestricted	22,560,334	53,747,868	76,308,202	22,869,088
<i>Total Net Assets</i>	<u>\$ 217,356,098</u>	<u>\$ 275,608,094</u>	<u>\$ 492,964,192</u>	<u>\$ 29,832,844</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Activities
For the Year Ended December 31, 2009

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental Activities								
General Government								
Legislative and Executive	\$ 23,912,552	\$ 11,195,402	\$ 539,155	\$ 0	\$ (12,177,995)	\$ 0	\$ (12,177,995)	\$ 0
Judicial	10,617,688	4,511,904	528,761	0	(5,577,023)	0	(5,577,023)	0
Public Safety	28,882,941	4,345,651	2,873,443	408,705	(21,255,142)	0	(21,255,142)	0
Public Works	13,777,268	815,515	6,547,677	1,596,783	(4,817,293)	0	(4,817,293)	0
Health	1,174,561	730,848	57,500	0	(386,213)	0	(386,213)	0
Human Services	37,122,864	2,021,867	24,580,356	0	(10,520,641)	0	(10,520,641)	0
Community Development	2,327,417	28,833	19,000	8,039,476	5,759,892	0	5,759,892	0
Economic Development	707,135	76,354	0	0	(630,781)	0	(630,781)	0
Transportation	1,974,986	2,143,495	195,257	346,364	710,130	0	710,130	0
Interest and Fiscal Charges	814,101	0	0	0	(814,101)	0	(814,101)	0
<i>Total Governmental Activities</i>	<u>121,311,513</u>	<u>25,869,869</u>	<u>35,341,149</u>	<u>10,391,328</u>	<u>(49,709,167)</u>	<u>0</u>	<u>(49,709,167)</u>	<u>0</u>
Business-Type Activities								
Water	12,878,541	12,108,349	0	1,416,887	0	646,695	646,695	0
Sewer	18,458,072	14,195,800	0	1,856,892	0	(2,405,380)	(2,405,380)	0
<i>Total Business-Type Activities</i>	<u>31,336,613</u>	<u>26,304,149</u>	<u>0</u>	<u>3,273,779</u>	<u>0</u>	<u>(1,758,685)</u>	<u>(1,758,685)</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$ 152,648,126</u>	<u>\$ 52,174,018</u>	<u>\$ 35,341,149</u>	<u>\$ 13,665,107</u>	<u>(49,709,167)</u>	<u>(1,758,685)</u>	<u>(51,467,852)</u>	<u>0</u>
Component Units								
CCDD	\$ 16,049,307	\$ 4,971,840	\$ 3,552,810	\$ 0				\$ (7,524,657)
MHRB	14,976,821	922,657	9,675,051	0				(4,379,113)
CIC	193,226	0	0	0				(193,226)
TID	2,363,475	0	592,510	0				(1,770,965)
<i>Total Component Units</i>	<u>\$ 33,582,829</u>	<u>\$ 5,894,497</u>	<u>\$ 13,820,371</u>	<u>\$ 0</u>				<u>(13,867,961)</u>
General Revenues								
Property Taxes Levied for:								
General Purposes					8,349,957	0	8,349,957	0
Social Services					7,929,070	0	7,929,070	0
CCDD					0	0	0	6,078,161
MHRB					0	0	0	1,887,877
Capital Outlay					3,954,837	0	3,954,837	0
Lodging Tax					442,256	0	442,256	0
Sales Tax					21,448,650	0	21,448,650	0
Grants and Contributions not Restricted to Specific Programs					6,170,032	0	6,170,032	5,029,340
Gain from Sale of Land					0	0	0	2,262
Investment Earnings					1,490,470	95,446	1,585,916	92,877
Other Revenue					546,742	294,763	841,505	105,524
<i>Total General Revenue</i>					<u>50,332,014</u>	<u>390,209</u>	<u>50,722,223</u>	<u>13,196,041</u>
Change in Net Assets					622,847	(1,368,476)	(745,629)	(671,920)
<i>Net Assets Beginning of Year</i>					<u>216,733,251</u>	<u>276,976,570</u>	<u>493,709,821</u>	<u>30,504,764</u>
<i>Net Assets End of Year</i>					<u>\$ 217,356,098</u>	<u>\$ 275,608,094</u>	<u>\$ 492,964,192</u>	<u>\$ 29,832,844</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General	Social Services	MV&G	Special Assessment Debt Service	County Capital Improvement
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 13,779,300	\$ 5,627,261	\$ 2,504,423	\$ 206,774	\$ 6,942,543
Cash and Cash Equivalents with Fiscal & Escrow Agent	0	0	0	0	0
Receivables:					
Property Taxes	8,778,327	8,891,242	0	0	4,265,906
Sales Taxes	3,143,915	0	227,315	0	0
Revenue in Lieu of Taxes	0	0	0	0	0
Accounts	186,406	58,107	18,447	0	0
Special Assessments	0	0	0	7,332,913	0
Accrued Interest	539,243	0	13,328	0	0
Due from Component Unit	5,111,759	0	0	0	0
Due from Park District	96,500	0	0	0	0
Interfund	1,510,780	0	0	0	0
Intergovernmental	1,766,970	513,621	4,702,310	0	243,629
Prepaid Items	102,310	1,599	6,340	0	0
Loans Receivable	0	0	0	0	0
Total Assets	\$ 35,015,510	\$ 15,091,830	\$ 7,472,163	\$ 7,539,687	\$ 11,452,078
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 958,090	\$ 1,684,041	\$ 534,507	\$ 0	\$ 0
Contracts Payable	0	0	0	0	51,479
Accrued Wages and Benefits	429,531	120,970	48,566	0	0
Matured Compensated Absences Payable	12,779	0	0	0	0
Intergovernmental Payable	79,477	926,532	7,876	0	0
Interfund Payable	0	500,000	0	201,586	0
Deferred Revenue	17,519,381	9,376,292	3,789,456	7,330,635	4,495,341
Matured Interest Payable	0	0	0	8,863	0
Total Liabilities	18,999,258	12,607,835	4,380,405	7,541,084	4,546,820
Fund Balances					
Reserved for Encumbrances	463,500	679,012	373,417	0	654,985
Reserved for Loans	0	0	0	0	0
Reserved for Advances	1,259,000	0	0	0	0
Reserved for Prepaid items	102,310	1,599	6,340	0	0
Unreserved:					
Designated for Budget Stabilization	2,300,000	0	0	0	0
Undesignated, Reported in:					
General Fund	11,891,442	0	0	0	0
Special Revenue Funds	0	1,803,384	2,712,001	0	0
Debt Service Funds	0	0	0	(1,397)	0
Capital Projects Funds	0	0	0	0	6,250,273
Total Fund Balances (Deficit)	16,016,252	2,483,995	3,091,758	(1,397)	6,905,258
Total Liabilities and Fund Balances	\$ 35,015,510	\$ 15,091,830	\$ 7,472,163	\$ 7,539,687	\$ 11,452,078

See accompanying notes to the basic financial statements

Clermont County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2009*

Other Governmental Funds	Total Governmental Funds			
		Total Governmental Fund Balances	\$	52,981,019
\$ 25,944,826	\$ 55,005,127	Amounts reported for governmental activities in the statement of net assets are different because		
2,008	2,008	Capital assets and land held for resale used in governmental activities are not financial resources and therefore are not reported in the funds.		155,782,327
0	21,935,475	Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
0	3,371,230	Special Assessments	9,961,235	
1,737,290	1,737,290	Investment Earnings	389,675	
411,245	674,205	Intergovernmental Revenues	8,887,209	
2,632,175	9,965,088	Property Taxes	1,399,224	
1,465	554,036	Sales Tax	1,770,233	
0	5,111,759	Charges for Services	64,648	
0	96,500	Other Revenue	30,339	
0	1,510,780	Proceeds from the Sale of Capital Assets (See Note R)	5,252,913	
3,035,353	10,261,883	Total		27,755,476
18,274	128,523	Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds.		
271,229	271,229	General Obligation Bonds	(10,150,000)	
\$ 34,053,865	\$ 110,625,133	Special Assessment Bonds	(5,441,000)	
		OPWC Loans	(1,321,728)	
		Accrued Interest	(53,629)	
		Compensated Absences	(5,286,091)	
		Total		(22,252,448)
		Internal service funds are used by management to charge the costs of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		3,089,724
		Net Assets of Governmental Activities		\$ 217,356,098
0	2,300,000			
0	11,891,442			
12,852,845	17,368,230			
244,369	242,972			
9,013,360	15,263,633			
24,485,153	52,981,019			
\$ 34,053,865	\$ 110,625,133			

Clermont County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2009

	General	Social Services	MV & G	Special Assessment Debt Service	County Capital Improvement
Revenues					
Property and Other Taxes	\$ 8,290,348	\$ 7,909,930	\$ 0	\$ 0	\$ 3,935,756
Sales Tax	19,159,435	0	2,296,397	0	0
Revenue in Lieu of Taxes	0	0	0	0	0
Charges for Services	9,882,089	993,717	190,453	0	585
Licenses and Permits	974,862	43,710	6,980	0	0
Fines and Forfeitures	1,279,253	0	119,147	0	0
Intergovernmental	4,787,413	25,851,343	8,286,615	0	952,013
Special Assessments	0	0	21,439	641,627	0
Investment Earnings	2,200,089	496	51,671	0	0
Net Increase in Fair Value of Investments	(763,119)	0	(18,861)	0	0
Other	1,127,504	380,655	96,887	0	332,116
Total Revenues	46,937,874	35,179,851	11,050,728	641,627	5,220,470
Expenditures					
Current:					
General Government					
Legislative and Executive	15,014,621	0	0	0	0
Judicial	8,921,918	0	0	0	0
Public Safety	21,797,300	0	10,793,989	0	0
Public Works	942	0	0	0	0
Health	423,540	0	0	0	0
Human Services	1,434,290	34,975,662	0	0	0
Community Development	136,553	0	0	0	0
Economic Development	705,478	0	0	0	0
Transportation	0	0	0	0	0
Capital Outlay	0	0	263,262	0	2,130,243
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	483,000	0
Interest and Fiscal Charges	0	0	0	262,770	0
Total Expenditures	48,434,642	34,975,662	11,057,251	745,770	2,130,243
Excess of Revenues Over (Under) Expenditures	(1,496,768)	204,189	(6,523)	(104,143)	3,090,227
Other Financing Sources (Uses)					
Transfers In	200,000	854,890	5,422	1,768	1,729,800
Transfers Out	(5,974,720)	0	(69,709)	0	(3,352,728)
Proceeds of OPWC Loans	0	0	263,262	0	0
Proceeds from the Sale of Capital Assets	8,839	5	16,000	0	0
Total Other Financing Sources (Uses)	(5,765,881)	854,895	214,975	1,768	(1,622,928)
Net Change in Fund Balances	(7,262,649)	1,059,084	208,452	(102,375)	1,467,299
Fund Balances at Beginning of Year	23,278,901	1,424,911	2,883,306	100,978	5,437,959
Fund Balances (Deficit) End of Year	\$ 16,016,252	\$ 2,483,995	\$ 3,091,758	\$ (1,397)	\$ 6,905,258

See accompanying notes to the basic financial statements

Clermont County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2009*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$ (4,162,961)
		Amounts reported for governmental activities in the statement of activities are different because	
\$ 105,770	\$ 20,241,804	Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
0	21,455,832	Capital asset additions	13,015,922
336,486	336,486	Depreciation expense	<u>(9,258,462)</u>
8,921,660	19,988,504	Excess of capital outlay over depreciations	3,757,460
407,034	1,432,586	In the statement of activities, the loss on the disposal of capital assets is reported. Conversely, governmental funds do not report any gain or loss on the disposal of capital assets.	(158,565)
294,275	1,692,675	Because some revenues will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues and are deferred in the governmental funds.	
10,242,111	50,119,495	Taxes	155,261
1,665,195	2,328,261	Intergovernmental revenue	615,229
24,087	2,276,343	Special Assessments	(1,214,489)
(2,071)	(784,051)	Charges for services	62,982
113,713	2,050,875	Investment earnings	(1,822)
<u>22,108,260</u>	<u>121,138,810</u>	All other revenue	<u>(27,938)</u>
		Total revenue	(410,777)
4,162,174	19,176,795	The issuance of long-term debt provides current financial resources to government funds, while the repayment of the principal of long-term obligations is an expenditure in governmental funds. Neither transaction, however, has any effect on net assets.	
1,063,617	9,985,535	Proceeds from Sale of OPWC Loan	(263,262)
4,638,569	37,229,858	Repayment of Bond Principal	4,581,973
157,419	158,361	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest is expensed when due.	15,735
756,825	1,180,365	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
0	36,409,952	Compensated Absences Payable	(326,077)
2,471,227	2,607,780	The internal service funds are used by management to charge the costs of insurance and other services to individual funds. The net revenue (expense) of the internal service funds are reported with governmental activities.	<u>(2,410,679)</u>
0	705,478	<i>Change in Net Assets of Governmental Activities</i>	<u>\$ 622,847</u>
2,095,312	2,095,312		
8,334,950	10,728,455		
0	0		
4,098,973	4,581,973		
567,066	829,836		
<u>28,346,132</u>	<u>125,689,700</u>		
<u>(6,237,872)</u>	<u>(4,550,890)</u>		
7,171,904	9,963,784		
(476,689)	(9,873,846)		
0	263,262		
9,885	34,729		
<u>6,705,100</u>	<u>387,929</u>		
467,228	(4,162,961)		
<u>24,017,925</u>	<u>57,143,980</u>		
<u>\$ 24,485,153</u>	<u>\$ 52,981,019</u>		

Clermont County, Ohio
Statement of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 28,456,250	\$ 28,456,250	\$ 27,485,760	\$ (970,490)
Charges for services	9,562,925	9,562,925	9,795,855	232,930
Licenses and permits	1,178,592	1,178,592	974,861	(203,731)
Fines and forfeitures	1,443,000	1,443,000	1,279,222	(163,778)
Intergovernmental	4,959,310	4,959,310	4,797,688	(161,622)
Investment earnings	3,241,915	3,241,915	2,724,608	(517,307)
Other revenues	<u>1,401,916</u>	<u>1,401,916</u>	<u>967,946</u>	<u>(433,970)</u>
Total revenues	<u>50,243,908</u>	<u>50,243,908</u>	<u>48,025,940</u>	<u>(2,217,968)</u>
Expenditures:				
Current:				
General Government				
Legislative and executive	17,117,405	15,879,878	15,364,413	515,465
Judicial	9,266,730	9,396,495	9,276,098	120,397
Public safety	23,945,935	23,342,886	22,834,863	508,023
Health	622,758	506,920	505,677	1,243
Human services	1,569,378	1,568,862	1,450,804	118,058
Community development	234,349	232,200	203,667	28,533
Economic development	<u>833,537</u>	<u>754,186</u>	<u>738,620</u>	<u>15,566</u>
Total expenditures	<u>53,590,092</u>	<u>51,681,427</u>	<u>50,374,142</u>	<u>1,307,285</u>
(Deficiency) of revenues (under) expenditures	<u>(3,346,184)</u>	<u>(1,437,519)</u>	<u>(2,348,202)</u>	<u>(910,683)</u>
Other financing sources (uses):				
Operating transfers (in)	0	0	506,035	506,035
Operating transfers (out)	(5,021,069)	(6,457,617)	(5,414,026)	1,043,591
Advances in	474,000	474,000	835,170	361,170
Advances (out)	0	(544,500)	(544,500)	0
Proceeds from the sale of capital assets	<u>20,000</u>	<u>20,000</u>	<u>8,839</u>	<u>(11,161)</u>
Total other financing sources (uses)	<u>(4,527,069)</u>	<u>(6,508,117)</u>	<u>(4,608,482)</u>	<u>1,899,635</u>
Net Change in Fund Balance	(7,873,253)	(7,945,636)	(6,956,684)	988,952
Fund balance at beginning of year	17,493,744	17,493,744	17,493,744	0
Prior year encumbrances appropriated	<u>1,188,130</u>	<u>1,188,130</u>	<u>1,188,130</u>	<u>0</u>
Fund balance at end of year	<u>\$ 10,808,621</u>	<u>\$ 10,736,238</u>	<u>\$ 11,725,190</u>	<u>\$ 988,952</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

Social Services - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 8,555,615	\$ 8,555,615	\$ 7,935,165	\$ (620,450)
Charges for services	979,000	979,000	937,183	(41,817)
Licenses and permits	50,000	50,000	43,710	(6,290)
Intergovernmental	27,772,424	26,472,424	25,779,535	(692,889)
Investment earnings	0	0	496	496
Other revenues	3,903,446	3,903,446	4,250,532	347,086
Total revenues	41,260,485	39,960,485	38,946,621	(1,013,864)
Expenditures:				
Current:				
Human services	45,359,021	44,277,938	41,195,280	3,082,658
(Deficiency) of revenues (under) expenditures	(4,098,536)	(4,317,453)	(2,248,659)	2,068,794
Other financing sources:				
Operating transfers in	2,209,198	1,759,198	854,890	(904,308)
Proceeds from sale of capital assets	500	500	5	(495)
Total other financing sources	2,209,698	1,759,698	854,895	(904,803)
Net change in fund balance	(1,888,838)	(2,557,755)	(1,393,764)	1,163,991
Fund balance at beginning of year	3,625,153	3,625,153	3,625,153	0
Prior year encumbrances appropriated	1,650,506	1,650,506	1,650,506	0
Fund balance at end of year	\$ 3,386,821	\$ 2,717,904	\$ 3,881,895	\$ 1,163,991

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

Motor Vehicle and Gas Tax - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 2,300,000	\$ 2,300,000	\$ 2,296,621	\$ (3,379)
Charges for services	181,050	181,050	139,843	(41,207)
Licenses and permits	14,220	14,220	7,580	(6,640)
Fines and forfeitures	110,000	110,000	130,134	20,134
Intergovernmental	8,842,000	8,842,000	7,755,724	(1,086,276)
Special assessments	21,000	21,000	21,439	439
Investment earnings	100,000	100,000	58,779	(41,221)
Other revenues	<u>41,250</u>	<u>41,250</u>	<u>179,639</u>	<u>138,389</u>
Total revenues	<u>11,609,520</u>	<u>11,609,520</u>	<u>10,589,759</u>	<u>(1,019,761)</u>
Expenditures:				
Current:				
Public works	<u>12,259,049</u>	<u>12,352,166</u>	<u>11,542,246</u>	<u>809,920</u>
(Deficiency) of revenues (under) expenditures	<u>(649,529)</u>	<u>(742,646)</u>	<u>(952,487)</u>	<u>(209,841)</u>
Other financing sources(uses):				
Operating transfers in	0	0	5,422	5,422
Operating transfers (out)	(69,709)	(69,709)	(69,709)	0
Proceeds from the sale of capital assets	<u>5,000</u>	<u>5,000</u>	<u>16,000</u>	<u>11,000</u>
Total other financing sources (uses)	<u>(64,709)</u>	<u>(64,709)</u>	<u>(42,865)</u>	<u>21,844</u>
Net change in fund balance	(714,238)	(807,355)	(995,352)	(187,997)
Fund balance at beginning of year	1,829,936	1,829,936	1,829,936	0
Prior year encumbrances appropriated	<u>714,438</u>	<u>714,438</u>	<u>714,438</u>	<u>0</u>
Fund balance at end of year	<u>\$ 1,830,136</u>	<u>\$ 1,737,019</u>	<u>\$ 1,549,022</u>	<u>\$ (187,997)</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	<u>Business-Type Activities-Enterprise Funds</u>			Governmental Activities-Internal Service Funds
	Water Fund	Sewer Fund	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,835,665	\$ 8,279,127	\$ 11,114,792	\$ 3,723,404
Cash and Cash Equivalents in Segregated Accounts	5,000,751	4,255,590	9,256,341	
Investments in Segregated Accounts	6,997,405	22,976,375	29,973,780	0
<i>Receivables:</i>				
Accounts	2,033,738	2,551,755	4,585,493	172,702
Prepaid items	6,365	6,365	12,730	2,867
Inventory of Supplies at Cost	245,597	198,181	443,778	0
Total Current Assets	17,119,521	38,267,393	55,386,914	3,898,973
<i>Noncurrent Assets:</i>				
<i>Restricted Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	884,997	844,137	1,729,134	0
Investments in Segregated Accounts	2,621,705	2,528,510	5,150,215	0
Retainage Accounts	277,931	513,316	791,247	0
Accrued Interest	5,935	12,233	18,168	0
<i>Other Noncurrent Assets:</i>				
Grants Receivable	384,794	7,301	392,095	0
Loans Receivable		1,096,537	1,096,537	0
Unamortized financing costs	390,322	1,163,723	1,554,045	0
Interfund receivable		201,586	201,586	0
Other noncurrent receivables	93,000	152,010	245,010	0
Capital Assets, Net	114,671,122	169,609,435	284,280,557	59,052
Total Noncurrent Assets	119,329,806	176,128,788	295,458,594	59,052
Total Assets	136,449,327	214,396,181	350,845,508	3,958,025
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	1,147,331	1,722,018	2,869,349	230,147
Accrued Wages and Benefits	294,965	327,600	622,565	5,520
Maintenance Bond Payable	41,180	41,180	82,360	0
Current portion of OWDA notes payable		434,760	434,760	0
Current portion of OPWC loans payable	26,435	579,409	605,844	0
Intergovernmental Payable			0	852
Claims Payable			0	582,191
Compensated Absences Due Within One Year			0	13,021
<i>Payable from Restricted Assets:</i>				
Accrued Interest Payable	493,271	517,071	1,010,342	0
Retainage Payable	277,931	513,316	791,247	0
Current Portion of Long-Term Obligations	2,285,000	1,875,000	4,160,000	0
Total Current Liabilities	4,566,113	6,010,354	10,576,467	831,731
<i>Noncurrent Liabilities:</i>				
<i>Long-Term Liabilities:</i>				
OWDA Notes Payable	0	5,930,926	5,930,926	0
OPWC Loans Payable	370,087	8,894,934	9,265,021	0
Revenue Bonds Payable	22,335,000	27,130,000	49,465,000	0
Compensated Absences Due In More than One Year	0	0	0	36,570
Total Noncurrent Liabilities	22,705,087	41,955,860	64,660,947	36,570
Total Liabilities	27,271,200	47,966,214	75,237,414	868,301
Net Assets				
Invested in Capital Assets, Net of Related Debt	90,044,922	125,928,129	215,973,051	59,052
Restricted for Debt Service	3,019,366	2,867,809	5,887,175	0
Unrestricted	16,113,839	37,634,029	53,747,868	3,030,672
Total Net Assets	\$ 109,178,127	\$ 166,429,967	\$ 275,608,094	\$ 3,089,724

See accompanying notes to the basic financial statements

Clermont County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009*

	<u>Business-Type Activities-Enterprise Funds</u>			Governmental Activities-Internal Service Funds
	Water Fund	Sewer Fund	Total	
Operating Revenues				
Charges for Services	\$ 11,792,524	\$ 14,193,863	\$ 25,986,387	\$ 11,796,792
New meters, services and reviews	315,825	1,937	317,762	0
Other Revenues	<u>199,737</u>	<u>95,026</u>	<u>294,763</u>	<u>71,925</u>
<i>Total Operating Revenues</i>	<u>12,308,086</u>	<u>14,290,826</u>	<u>26,598,912</u>	<u>11,868,717</u>
Operating Expenses				
Personal Services	2,845,014	3,248,440	6,093,454	1,199,260
Materials and Supplies	1,785,841	1,306,433	3,092,274	1,115,453
Contractual Services	884,661	1,826,139	2,710,800	83,977
Maintenance and Repair	662,439	614,326	1,276,765	186,690
Utilities	1,302,682	2,096,712	3,399,394	505,992
Claims	0	0	0	11,082,093
Depreciation	4,048,934	7,664,765	11,713,699	15,993
Other	<u>28,511</u>	<u>0</u>	<u>28,511</u>	<u>0</u>
<i>Total Operating Expenses</i>	<u>11,558,082</u>	<u>16,756,815</u>	<u>28,314,897</u>	<u>14,189,458</u>
<i>Operating Income/(Loss)</i>	<u>750,004</u>	<u>(2,465,989)</u>	<u>(1,715,985)</u>	<u>(2,320,741)</u>
Non-Operating Revenues (Expenses)				
Investment Income	148,656	238,610	387,266	0
Net Increase (Decrease) in Fair Value of Investments	(115,689)	(176,131)	(291,820)	0
Interest and Fiscal Charges	<u>(1,320,459)</u>	<u>(1,701,257)</u>	<u>(3,021,716)</u>	<u>0</u>
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,287,492)</u>	<u>(1,638,778)</u>	<u>(2,926,270)</u>	<u>0</u>
<i>(Loss) Before Contributions and Transfers</i>	<u>(537,488)</u>	<u>(4,104,767)</u>	<u>(4,642,255)</u>	<u>(2,320,741)</u>
Capital Contributions	1,416,887	1,856,892	3,273,779	0
Transfers In	0	0	0	62
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(90,000)</u>
<i>Change in Net Assets</i>	879,399	(2,247,875)	(1,368,476)	(2,410,679)
<i>Net Assets Beginning of Year</i>	<u>108,298,728</u>	<u>168,677,842</u>	<u>276,976,570</u>	<u>5,500,403</u>
<i>Net Assets End of Year</i>	<u>\$ 109,178,127</u>	<u>\$ 166,429,967</u>	<u>\$ 275,608,094</u>	<u>\$ 3,089,724</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities-Enterprise Funds			Governmental Activities- Internal Service Funds
	Water Fund	Sewer Fund	Total	
Cash Flows From Operating Activities:				
Receipts from Customers and Users	\$ 12,057,376	\$ 14,357,357	\$ 26,414,733	\$ 0
Cash Received from Interfund Services Provided	0	0	0	11,799,707
Payments to Suppliers	(4,726,363)	(5,804,224)	(10,530,587)	(1,893,769)
Payments to Employees	(2,915,148)	(3,332,173)	(6,247,321)	(582,900)
Claims	0	0	0	(11,005,625)
Payments for Interfund Services Provided	0	0	0	(619,644)
Other Receipts	502,963	78,515	581,478	71,925
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>4,918,828</u>	<u>5,299,475</u>	<u>10,218,303</u>	<u>(2,230,306)</u>
Cash Flows from Noncapital Financing Activities:				
Transfers from Other Funds	0	0	0	62
Transfer (to) Other Funds	0	0	0	(90,000)
<i>Net Cash Provided by (Used for) Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(89,938)</u>
Cash Flows From Capital and Related Financing Activities:				
Principal and Interest Paid on Long-Term Debt	(3,493,084)	(4,123,454)	(7,616,538)	0
Construction/Acquisition of Capital Assets	(7,339,654)	(8,319,311)	(15,658,965)	0
Retainage Receipts	307,061	369,551	676,612	0
Retainage Payments	(116,399)	(85,434)	(201,833)	0
Maintenance Bond Payments	(6,225)	(6,225)	(12,450)	0
System Capacity Charges	947,352	1,388,560	2,335,912	0
Proceeds from Assessments	4,500	2,778	7,278	0
Proceeds from Capital Related Loans	0	8,049,604	8,049,604	0
Proceeds from Capital Grants	386,651	907,424	1,294,075	0
Refund of Capital Project Costs by State of Ohio	135,418	0	135,418	0
Advances to Funds for Capital Related Deferred Assessments	0	(38,575)	(38,575)	0
<i>Net Cash (Used for) Capital and Related Financing Activities</i>	<u>(9,174,380)</u>	<u>(1,855,082)</u>	<u>(11,029,462)</u>	<u>0</u>
Cash Flows From Investing Activities:				
Investment Purchases	(21,275,465)	(53,442,389)	(74,717,854)	0
Investment Sales	22,923,410	52,820,599	75,744,009	0
Interest Received on Investments	193,307	244,125	437,432	0
<i>Net Cash Provided by (Used for) Investing Activities</i>	<u>1,841,252</u>	<u>(377,665)</u>	<u>1,463,587</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(2,414,300)</u>	<u>3,066,728</u>	<u>652,428</u>	<u>(2,320,244)</u>
<i>Cash and Cash Equivalents January 1 (including \$1,758,180 and \$1,530,559 for the Water and Sewer Funds, respectively held in restricted accounts)</i>	<u>11,413,644</u>	<u>10,825,442</u>	<u>22,239,086</u>	<u>6,043,648</u>
<i>Cash and Cash Equivalents December 31 (including \$1,162,928 and \$1,357,453 for the Water and Sewer Funds, respectively held in restricted accounts)</i>	<u>\$ 8,999,344</u>	<u>\$ 13,892,170</u>	<u>\$ 22,891,514</u>	<u>\$ 3,723,404</u>

Continued

Clermont County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009-Continued

	<u>Business-Type Activities-Enterprise Funds</u>			Governmental
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>	Activities- Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Operating Income (Loss)	\$ 750,004	\$ (2,465,989)	\$ (1,715,985)	\$ (2,320,741)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	4,048,934	7,664,765	11,713,699	15,993
Change in Assets and Liabilities				
Decrease in Accounts Receivable	252,253	145,046	397,299	2,915
(Increase) Decrease in Prepaid Items	(1,365)	(1,365)	(2,730)	260
(Increase) Decrease in Inventory	33,147	(23,712)	9,435	0
Increase (Decrease) in Accounts Payable	(94,011)	64,463	(29,548)	(1,917)
(Decrease) in Accrued Wages	(70,134)	(83,733)	(153,867)	(10,309)
Increase in Claims Payable	0	0	0	76,468
(Decrease) in Intergovernmental Payable	0	0	0	(1,593)
Increase in Compensated Absences	0	0	0	8,618
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$ 4,918,828</u>	<u>\$ 5,299,475</u>	<u>\$ 10,218,303</u>	<u>\$ (2,230,306)</u>
Non-Cash Transactions:				
Contributions	\$ 177,953	\$ 391,713	\$ 569,666	\$ 0
OWDA & OPWC loans receivable	0	76,619	76,619	0
Net Increase in the Fair Value of Investments	(115,689)	(176,131)	(291,820)	0
<i>Total Non-Cash Transactions</i>	<u>\$ 62,264</u>	<u>\$ 292,201</u>	<u>\$ 354,465</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2009

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 15,166,439
Cash and Cash Equivalents in Segregated Accounts	159,856
Cash with Fiscal and Escrow Agents	299,325
Taxes Receivable	190,873,604
Intergovernmental Receivable	<u>998,815</u>
<i>Total Assets</i>	<u>\$ 207,498,039</u>
Liabilities	
Intergovernmental Payable	\$ 203,596,530
Other Liabilities	<u>3,901,509</u>
<i>Total Liabilities</i>	<u>\$ 207,498,039</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Net Assets
Component Units
December 31, 2009

	CCDD	MHRB	CIC	TID	Component Unit Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 8,561,763	\$ 7,289,642	\$ 785,951	\$ 7,945,285	\$ 24,582,641
Cash and Cash Equivalents in Segregated Accounts	258,605	0	0	0	258,605
Receivables:					
Accounts	520,146	84,135	0	0	604,281
Intergovernmental	1,346,439	3,277,258	0	22,069	4,645,766
Grants	0	0	0	500,000	500,000
Property Taxes	6,508,546	2,037,963	0	0	8,546,509
Prepaid Items	6,931	0	0	0	6,931
Inventory of Supplies at Cost	2,229	0	0	0	2,229
Restricted Assets:					
Cash and Cash Equivalents in Segregated Accounts	59,013	0	0	0	59,013
Unamortized Bond Issuance Costs	0	0	0	67,714	67,714
Land Held for Resale	0	0	4,328,145	0	4,328,145
Land and Construction in Progress	281,189	177,328	0	0	458,517
Depreciable Capital Assets, Net	<u>4,305,130</u>	<u>1,764,898</u>	<u>0</u>	<u>0</u>	<u>6,070,028</u>
<i>Total Assets</i>	<u>21,849,991</u>	<u>14,631,224</u>	<u>5,114,096</u>	<u>8,535,068</u>	<u>50,130,379</u>
Liabilities					
Accounts Payable	322,177	625,120	0	14,450	961,747
Contracts Payable	0	0	0	442,077	442,077
Accrued Wages and Benefits	123,072	8,541	0	0	131,613
Intergovernmental Payable	223,296	1,455	0	0	224,751
Due to Primary Government	0	0	5,111,759	0	5,111,759
Unearned Revenue	6,050,000	1,876,668	0	0	7,926,668
Accrued Interest Payable	0	446	0	13,656	14,102
Long-Term Liabilities:					
Due Within One Year	408,044	52,257	0	526,131	986,432
Due In More Than One Year	<u>451,072</u>	<u>475,731</u>	<u>0</u>	<u>3,571,583</u>	<u>4,498,386</u>
<i>Total Liabilities</i>	<u>7,577,661</u>	<u>3,040,218</u>	<u>5,111,759</u>	<u>4,567,897</u>	<u>20,297,535</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	4,586,319	1,507,113	0	0	6,093,432
Restricted for:					
Capital Projects	0	0	0	41,799	41,799
Debt Service	0	1,572	0	0	1,572
Grants	553,074	0	0	0	553,074
Clerco	273,879	0	0	0	273,879
Unrestricted (Deficit)	<u>8,859,058</u>	<u>10,082,321</u>	<u>2,337</u>	<u>3,925,372</u>	<u>22,869,088</u>
<i>Total Net Assets (Deficit)</i>	<u>\$ 14,272,330</u>	<u>\$ 11,591,006</u>	<u>\$ 2,337</u>	<u>\$ 3,967,171</u>	<u>\$ 29,832,844</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Activities
Component Units
For the Year Ended December 31, 2009

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets					
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	CCDD	MHRB	CIC	TID	Total
CCDD Component Unit									
Governmental Activities									
Human Services	\$ 16,049,307	\$ 4,971,840	\$ 3,552,810	\$ 0	\$ (7,524,657)	\$ 0	\$ 0	\$ 0	\$ (7,524,657)
MHRB Component Unit									
Governmental Activities									
Health	14,949,066	922,657	9,675,051	0	0	(4,351,358)	0	0	(4,351,358)
Interest and Fiscal Charges	27,755	0	0	0	0	(27,755)	0	0	(27,755)
<i>Total MHRB Component Unit</i>	<u>14,976,821</u>	<u>922,657</u>	<u>9,675,051</u>	<u>0</u>	<u>0</u>	<u>(4,379,113)</u>	<u>0</u>	<u>0</u>	<u>(4,379,113)</u>
CIC Component Unit									
Business-Type Activities									
Economic Development	193,226	0	0	0	0	0	(193,226)	0	(193,226)
TID Component Unit									
Governmental Activities									
Community Development	2,182,018	0	592,510	0	0	0	0	(1,589,508)	(1,589,508)
Interest and Fiscal Charges	181,457	0	0	0	0	0	0	(181,457)	(181,457)
<i>Total TID Component Unit</i>	<u>2,363,475</u>	<u>0</u>	<u>592,510</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,770,965)</u>	<u>(1,770,965)</u>
Total Component Units	<u>\$ 33,582,829</u>	<u>\$ 5,894,497</u>	<u>\$ 13,820,371</u>	<u>\$ 0</u>	<u>(7,524,657)</u>	<u>(4,379,113)</u>	<u>(193,226)</u>	<u>(1,770,965)</u>	<u>(13,867,961)</u>
General Revenues									
Property Taxes					6,078,161	1,887,877	0	0	7,966,038
Grants and Contributions not Restricted to Specific Programs					1,492,736	461,604	25,000	3,050,000	5,029,340
Gain (losses) from Sale of Land, net					0	0	2,262	0	2,262
Investment Earnings					3,146	0	70,057	19,674	92,877
Other Revenue					0	0	105,524	0	105,524
<i>Total General Revenues</i>					<u>7,574,043</u>	<u>2,349,481</u>	<u>202,843</u>	<u>3,069,674</u>	<u>13,196,041</u>
Change in Net Assets					49,386	(2,029,632)	9,617	1,298,709	(671,920)
<i>Net Assets (Deficit) Beginning of Year</i>					<u>14,222,944</u>	<u>13,620,638</u>	<u>(7,280)</u>	<u>2,668,462</u>	<u>30,504,764</u>
<i>Net Assets End of Year</i>					<u>\$ 14,272,330</u>	<u>\$ 11,591,006</u>	<u>\$ 2,337</u>	<u>\$ 3,967,171</u>	<u>\$ 29,832,844</u>

See accompanying notes to the basic financial statements

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Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note A: Description of the County and Reporting Entity

Clermont County is a political subdivision of the State of Ohio. The County was formed by action of Arthur St. Clair, the first governor of the Northwest Territory in 1800. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are eight other elected administrative officials, each of whom is independent, as set forth in Ohio law. These officials are the Clerk of Common Pleas Court, Clerk of Municipal Court, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. There are also six Common Pleas Court Judges, (one of whom is Domestic Relations Court Judge, and one whom is Judge of the Probate and Juvenile Courts) and three Municipal Court Judges elected on a County-wide basis to oversee the County's justice system.

Reporting Entity

As required by generally accepted accounting principles, the financial statements present Clermont County (the primary government) and its component units. The primary government includes all funds, departments, boards and agencies for which the County elected officials are financially accountable and are not legally separate from the County. The component units (discussed below) are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

Discretely Presented Component Units

The component units' column in the government-wide financial statements includes the financial data of the County's component units. They are reported in a separate column to emphasize that they are legally separate from the County. The following boards are included as legally separate, discretely presented components of the County:

Clermont County Developmental Disabilities Board (CCDD Board): The CCDD Board (including Clerco, Inc.) is responsible for providing educational and vocational services to mentally retarded and developmentally disabled children and adults. The County Commissioners appoint five members of the seven member CCDD Board. The remaining two members are appointed by the County Probate Court Judge. The County Commissioners approve the annual appropriations of the CCDD Board. The CCDD Board can sue or be sued in its own name. Clerco, Inc. is a program of rehabilitation for individuals whose capacity has been impaired because of mental retardation. The CCDD Board pays many of the expenses of Clerco, Inc. and the administrative and supervisory staff of Clerco, Inc. are considered employees of the CCDD Board. Copies of the CCDD financial reports are on file at the Clermont County Auditor's Office, 101 E. Main Street, Batavia, Ohio 45103-2961.

Community Mental Health and Recovery Board (MHRB): The MHRB is responsible for a wide range of planning and coordination of various types of mental health services for residents of Clermont County. The Board is authorized to have eighteen members under the Ohio Revised Code, with ten appointed by the Board of County Commissioners, four appointed by the Ohio Department of Mental Health, and four appointed by the Ohio Department of Alcohol and Drug Addiction Services. The MHRB can buy, sell, lease and mortgage property in its own name and can sue or be sued in its own name. The County Commissioners approve the annual appropriation of the MHRB. Copies of the MHRB financial reports are on file at the Clermont County Auditor's Office, 101 E. Main Street, Batavia, Ohio 45103-2961.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note A: Description of the County and Reporting Entity (Continued)

Clermont County Community Improvement Corporation (CIC): The CIC is responsible for advancing, encouraging, and promoting the industrial, economic, commercial, and civic development of Clermont County. The Board of County Commissioners appoints the voting majority of the board and there is a financial benefit/burden relationship between the CIC and the County. Copies of the CIC financial report are on file at the Clermont County's Department of Economic Development, 2379 Clermont Center Drive, Batavia, Ohio 45103-2961.

Clermont County Transportation Improvement District (the TID): The TID provides the opportunity to finance, construct, maintain, repair, and operate roads, highways, and other transportation improvements within the County. The Clermont County Board of County Commissioners appoints the voting majority of the board and can impose its will by removing board members at will. Copies of the TID's financial report are on file at the Clermont County Board of County Commissioner's Office, 101 East Main Street, Third Floor, Batavia, Ohio, 45103.

Related Organizations:

Clermont County officials are also responsible for appointing the members and/or act as members on the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments or representing the following organizations:

Clermont County Law Library: The five member board of trustees are appointed by County Officials. The county commissioners appoint two members, the prosecuting attorney appoints one member, the common pleas judge appoints one attorney member, and the municipal and common pleas court judges appoint one attorney member.

Public Library Board: The seven member board of library trustees are appointed by County officials. Three trustees are appointed by Judges of the Court of Common Pleas, and four trustees are appointed by the Board of County Commissioners.

Metropolitan Housing Authority: Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court and Board of County Commissioners appoint one board member each.

Clermont County Visitors' Bureau: The Board of County Commissioners appoint six of the nine directors.

Family and Children First Council: The operation of the Council is controlled by an advisory committee and the Clermont County Community Mental Health and Recovery Board. County Commissioners and the County Administrator are members of the committee.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activities of the following districts are presented as agency funds within the County's financial statements.

- Soil and Water Conservation District
- Park District
- Clermont County Health District

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note B: Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with the generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County accounting policies are described below.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses except for those services provided to component units. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note B: Summary of Significant Accounting Policies (Continued)

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, use and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund

This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Social Service Special Revenue Fund

This fund administers human service programs under state and federal regulations. These programs include Aid to Dependent Children (ADC), Medicaid, Food Stamps, investigation of all reports of child abuse, neglect or dependency, foster care programs, adoption services, senior service programs, and job training services to economically disadvantaged residents.

Motor Vehicle and Gas Tax (MV&G) Fund

This fund accounts for monies received from state gasoline tax and motor vehicle registration fees designated for maintenance and repair of roads and bridges.

Special Assessment Debt Service Fund

This fund accounts for assessments collected from property owners to be used for the payment of principal and interest of the County's special assessment bonds.

County Capital Improvement Capital Projects Fund

This fund accounts for financial resources to be used for major capital improvement to existing County facilities.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services. The County maintains two Enterprise Funds which provide sanitary sewer and water distribution.

Internal Service Funds

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on self-insurance programs for employee medical benefits, worker's compensation, vehicle maintenance, and telephone services.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note B: Summary of Significant Accounting Policies (Continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Agency funds are used to report resources held by the County in a purely custodial capacity. The County only fiduciary funds are agency funds. Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations, or other governments. The County maintains five Agency Funds for undivided taxes, political subdivisions, court system outside accounts and other money being held in a custodial capacity.

Component Units

Component units are either legally separate organizations for which the elected officials of the County are financially accountable, or legally separate organizations for which the nature and significance of its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Component unit disclosures represent a consolidation of various fund types.

Measurement Focus

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activity presents increases (i.e. revenues) and decreases (i.e. expenses) in total net assets.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note B: Summary of Significant Accounting Policies (Continued)

Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty days of year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, revenue in lieu of taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes are recognized in the fiscal year for which the taxes are levied (See Note F). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, lodging tax, grants, interest, fees and charges for services.

Deferred Revenue/Unearned Revenue

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2009 but which were levied to finance fiscal year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Cash and Cash Equivalents

Cash resources of the majority of individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Interest earned on investments is accrued as earned and distributed to the General Fund and other qualifying funds utilizing a formula based on the average month end balance of cash and cash equivalents of all funds. During fiscal year 2009, investments were limited to treasury bills, treasury notes, federal agency notes, money market funds and STAROhio. Investments are reported at fair value which is based on quoted market prices. Note E provides a detailed disclosure

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note B: Summary of Significant Accounting Policies (Continued)

regarding cash, cash equivalents and investments held by the County. STAROhio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2009.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2009 amounted to \$2,200,089, which includes \$1,984,775 assigned from other County funds.

Cash and Investments in Segregated Accounts

The County has segregated bank accounts for monies held separate from the County's central bank account. These depository accounts are presented in the Statement of Net Assets as "Cash and Cash Equivalents in Segregated Accounts" or "Investments in Segregated Accounts".

Cash with Fiscal Agent

The County has escrow bank accounts used for the payment of debt and for the collection of bond proceeds. These accounts are presented on the Balance Sheet and the Statement of Net Assets as "Cash and Cash Equivalents with Fiscal and Escrow Agent".

Statement of Cash Flows

Funds included within the Treasurer's cash management pool and investments in segregated accounts (including restricted trustee and retainage accounts) with original maturities of 3 months or less when purchased are considered to be cash equivalents.

Cash and Investments Held by Trustee

Certain monies for the Water and Sewer District are held and invested by trustees. Certain component units also maintain separate bank accounts. These bank accounts and investments are represented by the "Cash and Cash Equivalents in Segregated Accounts", and "Investments in Segregated Accounts" restricted asset accounts.

Inventories and Prepaid Items

On government-wide financial statements inventories are presented at the lower of cost or market on a first-in, first-out basis (FIFO) and are expensed when used.

Inventory is reported in enterprise funds and component units and is valued at cost using the first-in, first-out (FIFO) method. Inventory is expensed when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items using the consumption method.

Interfund Transactions

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note B: Summary of Significant Accounting Policies (Continued)

Restricted Assets

Restricted assets consist of certain trust accounts held by the Water and Sewer District which include a bond account, bond reserve account, replacement and improvement account, and a construction account. Cash and investments in the accounts are held by trustee financial institutions. The bond account is used to accumulate periodic principal and interest payments. The bond reserve account is to be funded in an amount equal to the maximum annual bond principal and interest requirement. The replacement and improvement account is to be maintained with a balance equal to the greater of five percent of the amount of bonds outstanding or \$2,000,000. The construction account is established to pay for project costs.

Capital Assets

Capital assets, which include property, plant equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost based on the consumer price index. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building Improvements	10-35
Infrastructure	20-50
Vehicles	5-10
Furniture & Equipment	5-10

Loans Receivable

Loans receivable represent Ohio Public Works Commission (OPWC) loans where the Water and Sewer District has entered into a loan agreement but has not drawn down all loan proceeds due to the interim status of the related construction project. The loan terms require the Water and Sewer District to initiate loan payments even though the project is not completed and all loan proceeds have not been drawn down.

In addition, loans receivable represent low-interest loans for septic system development projects granted to eligible County residents under the Septic System Rehabilitation program.

Note B: Summary of Significant Accounting Policies (Continued)

Compensated Absences

Vacation, personal and compensatory benefits are accrued as a liability as the benefits are earned if the employees' right to receive compensation are attributable to services already rendered and it is probable that the employer will compensate employees for the benefits through time off or some other means. Sick leave benefits are accrued using the vesting method. The liability is based on sick leave accumulated at December 31 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

Ohio law requires that vacation time not be accumulated for more than three years plus current year accrual. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees eligible to retire under a County recognized retirement plan, with a minimum of ten years of service, are paid one-fourth of accumulated sick time upon retirement. Such payment may not exceed the value of thirty days of accrued but unused sick leave. However, if employees earned sick leave prior to January 23, 1984, they are eligible for 100% conversion of this amount. All sick, vacation, personal and compensation payments are made at employees' current wage rates.

Self Insurance

The County is self-insured for employee health care benefits. The program is administered by Humana and Dental Care Plus, which provides claims review and processing services. Each County department is charged for its proportionate share of covered employees. The County has recorded a liability for incurred but not paid and for incurred but unreported claims at year end based on an actuarial estimate by Humana.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligation of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are normally due for payment during the current year. Bonds and loans that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Fund Balance Reserves

The County reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note B: Summary of Significant Accounting Policies (Continued)

Net Assets

Net Assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water distribution, waste water treatment, vehicle maintenance, telephone service and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. Revenues and expenses which do not meet these criteria are considered non-operating and reported as such. All revenue of the Water and Sewer District are used as security for revenue bonds issued.

Capital Contributions

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants, other funds or outside contributions of resources restricted to capital acquisition and construction, and system capacity charges.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transactions that represent interfund services provided and used are not eliminated in the Statement of Activities.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. On the accrual and modified accrual basis of accounting, repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note B: Summary of Significant Accounting Policies (Continued)

Budgets

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the fund, department, and object level.

The certificate may be amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate in revenue needs to be either increased or decreased. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budget amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2009.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts in the budgetary comparisons represent the final appropriation amounts, including all amendments and modifications passed during 2009.

NOTE C: Budgetary Basis of Accounting

While the County is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) presented for the general and each major special revenue fund is presented in the Basic Financial Statements to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Advances in and advances out are operating transactions (Budget) as opposed to balance sheets transactions (GAAP).
5. Reimbursements from funds responsible for particular expenditures to the funds that initially paid for them are presented for budgetary purposes and removed on the GAAP financial statements.

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and for the major special revenue funds.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE C: Budgetary Basis of Accounting (Continued)

**Net Change in Fund Balance
General and Major Special Revenue Funds**

	General	Social Services	MV & G
GAAP Basis	(\$7,262,649)	\$1,059,084	\$208,452
Net Adjustment for Revenue Accruals*	1,272,100	3,766,770	(724,231)
Net Adjustment for Expenditure Accruals*	(972,327)	(5,038,375)	440,420
Net Adjustment for Transfers In	306,035	0	0
Net Adjustment for Transfers Out	560,694	0	0
Net Adjustment for Advances	290,670	0	0
Excess of Revenue over Expenditures of Non-Budgeted Fund	34,310	0	0
Encumbrances	(1,185,517)	(1,181,243)	(925,415)
Budget Basis	<u>(\$6,956,684)</u>	<u>(\$1,393,764)</u>	<u>(\$1,000,774)</u>

*The revenue accruals and expenditure accruals include \$3,421,046 in reimbursements in the Social Services Fund budgetary basis "other revenues" and "Human Services – other expenditures."

NOTE D: Fund Deficits

The Special Assessment Debt Service Fund and the CTC Capital Projects Fund had deficit fund balances at December 31, 2009 of \$1,397 and \$30,433 respectively. The deficit in Special Assessment Debt Service Fund was due to adjustments for advances made to the fund and the deficit in CTC Capital Projects Fund was due to the timing of grants.

NOTE E: Deposits and Investments

The County maintains a cash and investment pool used by all funds and the CCDD and MHRB except the trustee held monies in Water and Sewer Funds and monies held by certain County departments in outside accounts. It is displayed on the statement of net assets as "Equity in pooled cash and cash equivalents".

Monies held by the County are classified by State Statute into two categories:

Active monies are public monies determined to be necessary to meet current demand upon the County Treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County identified as not required for use within the current four-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to passbook accounts.

Ohio Law permits inactive monies to be deposited or invested in the following:

1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE E: Deposits and Investments (Continued)

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in (1) or (2) above or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed twenty five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed twenty five percent of the County's total average portfolio.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

At fiscal year end, the County had \$5,000 in un-deposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents".

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE E: Deposits and Investments (Continued)

The following information classifies deposits and investments by categories of risk as defined in GASB Statement 40, "Deposits and Investments Risk Disclosures".

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's policy for deposits is any balance not covered by depository insurance will be collateralized by the financial institutions with pledged securities. As of December 31, 2009, the County's \$44,344,465 bank balance including \$15,851,405 from the MRDD and MHRB component units was not exposed to custodial risk because it was insured and collateralized with securities held by the bank's trust department in the County's name.

Investments

As of December 31, 2009, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Treasury Bills	\$ 31,307,215	0.56
Treasury Notes	12,296,091	4.01
Federal Agency Notes	38,120,075	4.55
Money Market Funds	10,985,475	N/A
STAR Ohio	10,000,000	N/A
Total Fair Value	<u>\$ 102,708,856</u>	
Portfolio Weighted Average Maturity		1.82

Interest rate risk – The County's investment policy limits its weighted average maturity of its investment portfolio to three years.

Credit Risk – It is the County's policy to limit its investments that are not obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government to investments which have a credit quality rating of the top 2 ratings issued by nationally recognized statistical rating organizations.

The County's investments in Federal Agencies and in the Money Market Funds were rated AAA by Standard & Poor's and Fitch Ratings and Aaa by Moody's Investors Service. Investments in STAR Ohio were rated AAA by Standard & Poor's.

Concentration of credit risk – The County's investment policy allows investments in Federal Agencies or Instrumentalities up to 20 percent in any one issuer. The County has invested more than 5 percent of the County's investments in securities issued by the Federal Farm Credit Bank (9.1%), Federal Home Loan Bank (17.7%), the Federal Home Loan Mortgage (7.4%), and the Federal National Mortgage Association (10.3%).

NOTE F: Receivables

Receivables at December 31, 2009, consisted of taxes, revenue in lieu of taxes, special assessments, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), interfund and intergovernmental receivables arising from grants, entitlements and shared revenues. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. No allowances for doubtful accounts have been recorded because uncollectible amounts are expected to be insignificant.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE F: Receivables (Continued)

Property Taxes

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes collected in 2009 were based, are as follows:

Real Property	\$ 4,143,136,330
Public Utility and Tangible Personal Property	<u>287,052,739</u>
Total Assessed Property Value	<u>\$ 4,430,189,069</u>

Real property taxes collected in 2009 were levied after October 1, 2008 on the assessed values of the preceding January 1, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in tax year 2008. Tangible personal property tax is no longer assessed on equipment and inventory held by businesses. Real property taxes are payable annually or semi-annually. In 2009, if paid annually, payment was due by February 13, 2009. If paid semi-annually, the first payment (at least ½ of amount billed) was due February 13, 2009 with the remainder due July 8, 2009.

The County Auditor distributes portions of the taxes collected to all taxing districts with periodic settlements of Real and Public Utility property taxes in February and August and Tangible Personal Property taxes in June and October for the first and second halves of the year, respectively. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. On the modified accrual basis the delinquent taxes outstanding and available to the County within the first 30 days of 2010 were recorded as 2009 revenue, the remaining taxes receivable are offset by a credit to deferred revenue. Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills without a vote of the people. For 2009 collections, the County levied 2.10 mills of the 10 mill limit for the General Fund, and levied 1.0 mill for the County Capital Fund. In addition to the 3.10 mills, 2.10 mills have been levied for voted millage, and 3.75 has been levied as voted millage for Developmental Disabilities Board and the Mental Health and Recovery Board.

A summary of voted millage follows:

	Voter Authorized	Rate Levied for		Final Collection
	Rate (a)	Current Yr Collection (b) Res/Agr	Yr Collection (b) Other	
Senior Citizens	1.30	1.30	1.30	2011
Children Services	0.80	0.80	0.80	2011
County Entities	<u>2.10</u>	<u>2.10</u>	<u>2.10</u>	
CCDD (Component Unit)	2.50	0.63	1.03	Continuing
CCDD (Component Unit)	0.75	0.75	0.75	2012
MHRB (Component Unit)	0.50	0.50	0.50	2011
Component Units	<u>3.75</u>	<u>1.88</u>	<u>2.28</u>	

(a) dollars per \$1,000 of assessed valuation.

(b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. The levies are subject to this credit.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE F: Receivables (Continued)

Permissive Sales and Use Tax

The County is currently collecting 1% on retail sales made in the County. Vendor collections of the tax are paid to the State Treasurer by the twenty-fifth day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

Intergovernmental

A summary of the items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
Local Government	\$ 1,007,483
Homestead and Rollback	1,318,731
Motor Vehicle License Tax	2,216,165
Motor Vehicle Gas Tax	1,128,147
Public Defender & Assigned Counsel	216,841
OPWC Grants	283,834
Community Development Block Grants	25,216
Highway Planning & Construction Grants	2,774,216
Justice Assistance Grants	1,506
Miscellaneous Judicial Grants	29,700
DUI Court Grants	1,326
Municipal Court Adult Probation Grants	109,964
Common Pleas Adult Probation Grants	169,741
Reclaim Ohio Grant	641,638
Children Services Grants	31,345
TASC Grant	86,465
Emergency Management Grants	<u>219,565</u>
Total Governmental Activities	<u>\$ 10,261,883</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE G: Capital Assets

Primary Government capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$ 5,462,896	\$ 0	\$ (11,600)	\$ 5,451,296
Construction in Progress	7,284,367	8,028,689	(1,827,915)	13,485,141
Total Capital Assets at Historical Cost not being depreciated	<u>12,747,263</u>	<u>8,028,689</u>	<u>(1,839,515)</u>	<u>18,936,437</u>
Capital Assets being depreciated:				
Building and Improvements	74,319,524	55,847	0	74,375,371
Furniture, Fixtures, and Equipment	38,211,435	1,173,703	(31,253)	39,353,885
Infrastructure	140,004,367	5,585,598	(2,849,736)	142,740,229
Total Capital Assets at Historical cost being depreciated	<u>252,535,326</u>	<u>6,815,148</u>	<u>(2,880,989)</u>	<u>256,469,485</u>
Less Accumulated Depreciation:				
Building and Improvements	(16,181,394)	(1,737,907)		(17,919,301)
Furniture, Fixtures, and Equipment	(25,582,829)	(3,096,189)	31,253	(28,647,765)
Infrastructure	(71,276,739)	(4,440,539)	2,702,952	(73,014,326)
Total Accumulated Depreciation	<u>(113,040,962)</u>	<u>(9,274,635)</u>	<u>2,734,205</u>	<u>(119,581,392)</u>
Total Capital Assets, being depreciated, net	139,494,364	(2,459,487)	(146,784)	136,888,093
Governmental Activities Capital Assets, Net	<u>\$ 152,241,627</u>	<u>\$ 5,569,202</u>	<u>\$ (1,986,299)</u>	<u>\$ 155,824,530</u>
	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Business-Type Activities				
Capital Assets not being depreciated:				
Land	\$ 6,208,790	\$ 1,184,190	\$ 0	\$ 7,392,980
Construction in Progress	24,163,652	16,784,414	(16,507,794)	24,440,272
Total Capital Assets at Historical Cost not being depreciated	<u>30,372,442</u>	<u>17,968,604</u>	<u>(16,507,794)</u>	<u>31,833,252</u>
Capital Assets being depreciated:				
Structures	180,229,452	8,139,252	(7,380)	188,361,324
Machinery and Equipment	20,840,120	2,386,872	0	23,226,992
Distributions Systems	94,413,404	4,295,117	0	98,708,521
Collections Systems	144,066,969	446,692	0	144,513,661
Autos and Trucks	2,828,345	305,723	0	3,134,068
Total Capital Assets at Historical cost being depreciated	<u>442,378,290</u>	<u>15,573,656</u>	<u>(7,380)</u>	<u>457,944,566</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE G: Capital Assets (Continued)

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Business-Type Activities				
Less Accumulated Depreciation:				
Structure	(92,328,372)	(5,807,904)	7,380	(98,128,896)
Machinery and Equipment	(15,687,486)	(663,524)	0	(16,351,010)
Distributions Systems	(29,817,892)	(1,889,636)	0	(31,707,528)
Collections Systems	(54,315,988)	(3,163,788)	0	(57,479,776)
Autos and Trucks	(1,641,204)	(188,847)	0	(1,830,051)
Total Accumulated Depreciation	<u>(193,790,942)</u>	<u>(11,713,699)</u>	<u>7,380</u>	<u>(205,497,261)</u>
Total Capital Assets, being depreciated, net	<u>248,587,348</u>	<u>3,859,957</u>	<u>0</u>	<u>252,447,305</u>
Business-Type Activities Capital Assets, Net	<u>\$ 278,959,790</u>	<u>\$ 21,828,561</u>	<u>\$ (16,507,794)</u>	<u>\$ 284,280,557</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities

General Government:

Legislative and Executive	\$ 1,672,899
Judicial	426,458
Public Safety	1,862,676
Public Works	4,403,663
Health	38,136
Human Services	236,777
Community Development	445,989
Transportation	188,037
Total Depreciation Expense Governmental Activities	<u>\$ 9,274,635</u>

Component Units' capital asset activity for the year ended December 31, 2009 was as follows:

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Capital Assets not being depreciated:				
Land	\$ 458,517	\$ 0	\$ 0	\$ 458,517
Total Capital Assets at Historical Cost not being depreciated	<u>458,517</u>	<u>0</u>	<u>0</u>	<u>458,517</u>
Capital Assets being depreciated:				
Building and Improvements	12,033,645	0	0	12,033,645
Furniture, Fixtures, and Equipment	1,609,992	9,768	0	1,619,760
Total Capital Assets at Historical cost being depreciated	<u>13,643,637</u>	<u>9,768</u>	<u>0</u>	<u>13,653,405</u>
Less Accumulated Depreciation:				
Building and Improvements	(5,795,682)	(279,357)		(6,075,039)
Furniture, Fixtures, and Equipment	(1,457,058)	(51,280)		(1,508,338)
Total Accumulated Depreciation	<u>(7,252,740)</u>	<u>(330,637)</u>	<u>0</u>	<u>(7,583,377)</u>
Total Capital Assets, being depreciated, net	<u>6,390,897</u>	<u>(320,869)</u>	<u>0</u>	<u>6,070,028</u>
Capital Assets, Net	<u>\$ 6,849,414</u>	<u>\$ (320,869)</u>	<u>\$ 0</u>	<u>\$ 6,528,545</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE G: Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the component units as follows:

Health	\$ 93,315
Human Services	<u>237,322</u>
Total Depreciation Expense Component unit activities	<u><u>\$ 330,637</u></u>

NOTE H: Long-Term Debt and Obligations

Long-term debt and other obligations of the County at December 31, 2009 were as follows:

	Interest Rate %	Maturity	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009	Amounts Due in One Year
General Obligation Bonds							
1992 Correctional Facilities- \$7,310,000	3.0-6.0%	2009	\$ 255,000	\$ 0	\$ 255,000	\$ 0	\$ 0
1999 Communications Center- \$6,500,000	4.0-5.13%	2009	805,000	0	805,000	0	0
2001 Refunding Correctional Facilities-\$2,695,000	2.15-4.0%	2009	370,000	0	370,000	0	0
2001 Various Purposes - \$17,300,000	2.15-4.1%	2011	10,070,000	0	2,100,000	7,970,000	3,905,000
2003 Road Improvement & Refunding-\$14,950,000	1.15-4.375%	2023	2,715,000	0	535,000	2,180,000	355,000
Total General Obligation Bonds			<u>\$ 14,215,000</u>	<u>\$ 0</u>	<u>\$ 4,065,000</u>	<u>\$ 10,150,000</u>	<u>\$ 4,260,000</u>
Ohio Public Works Commission							
2002 Gibson Road Bridge Replacement-\$357,521		2022	\$ 241,327	\$ 0	\$ 8,939	\$ 232,388	\$ 26,814
2006 Hill Station & Blue Sky Park Bridge Replacements-\$501,305		2025	426,110	0	12,534	413,577	37,598
2006 Branch Hill Guinea Pike Intersection - \$500,000		2025	425,000	0	12,500	412,500	37,500
2009 Slaven Road Project - \$263,262			0	263,262	0	263,262	13,163
Total Ohio Public Works Commission			<u>\$ 1,092,437</u>	<u>\$ 263,262</u>	<u>\$ 33,973</u>	<u>\$ 1,321,727</u>	<u>\$ 115,075</u>
Special Assessment Bonds with Governmental Commitment							
1989 Water Line Extension - \$88,000	7.25-7.37%	2009	\$ 5,000	\$ 0	\$ 5,000	\$ 0	\$ 0
1990 Water Line Extension - \$167,700	7.25%	2010	30,000	0	15,000	15,000	15,000
1990 Peggy Drive - \$85,000	7.12%	2010	14,000	0	7,000	7,000	7,000
1992 Waterline - \$97,300	5.875%	2012	20,000	0	5,000	15,000	5,000
1993 Murle Lane Sewer - \$93,000	5.50%	2013	25,000	0	5,000	20,000	5,000

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE H: Long-Term Debt and Obligations (Continued)

Governmental Activities

	Interest Rate %	Maturity	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009	Amounts Due in One Year
Special Assessment Bonds with Governmental Commitment							
1996 Mt. Zion Rd. Water Main - \$110,000	4.50%	2016	50,000	0	5,000	45,000	5,000
1998 Middle East Fork Sewer - \$1,165,000	4.75-5.25%	2017	400,000	0	35,000	365,000	40,000
1998 Ohio Water Project - \$185,000	4.90%	2018	115,000	0	10,000	105,000	10,000
1999 Woods Point - \$690,000	4.05-5.20%	2009	85,000	0	85,000	0	0
2000 Gibson Water - \$235,000	5.00-5.50%	2020	165,000	0	10,000	155,000	10,000
2000 State Route 125 Sewer - \$885,000	5.00-5.50%	2020	635,000	0	40,000	595,000	40,000
2001 Miamiville Road & Wards Corner Road - \$40,000	5.00%	2021	30,000	0	2,000	28,000	1,000
2002 Waterline Project - \$60,000	4.00-5.00%	2020	48,000	0	2,000	46,000	3,000
2002 Sanitary Sewer Project - \$260,000	4.00-5.00%	2020	191,000	0	13,000	178,000	13,000
2003 Various Purpose - \$240,000	2.00-4.75%	2023	196,000	0	9,000	187,000	10,000
2004 Olive Branch-Stonelick Widening - \$1,700,000	3.96%	2024	1,360,000	0	85,000	1,275,000	85,000
2004 North Afton Sewer - \$460,000	3.86%	2024	360,000	0	25,000	335,000	25,000
2005 Various Purpose - \$1,850,000	2.90-4.10%	2025	1,575,000	0	95,000	1,480,000	90,000
2006 Various Purpose - \$680,000	3.60-4.50%	2026	620,000	0	30,000	590,000	30,000
Total Special Assessment Bonds			<u>\$ 5,924,000</u>	<u>\$ 0</u>	<u>\$ 483,000</u>	<u>\$ 5,441,000</u>	<u>\$ 394,000</u>
Compensated Absences			<u>\$ 5,000,987</u>	<u>\$ 2,832,228</u>	<u>\$ 2,497,532</u>	<u>5,335,683</u>	<u>\$ 2,731,126</u>
Total Governmental Activities Long-Term Liabilities			<u>\$ 26,232,424</u>	<u>\$ 3,095,490</u>	<u>\$ 7,079,505</u>	<u>\$ 22,248,410</u>	<u>\$ 7,500,201</u>

Business-Type Activities

	Interest Rate %	Maturity	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009	Amounts Due in One Year
Sewer							
2003 Sewer System Refunding Revenue Bonds - \$39,345,000	2.0-4.9%	2024	\$ 30,810,000	\$ 0	\$ 1,805,000	\$ 29,005,000	\$ 1,875,000
Ohio Water Development Authority Notes - \$9,101,259	3.15-6.5%	2027	6,783,032	0	417,346	6,365,686	434,760
OPWC Loans - \$12,194,410	0.0-2.0%	2039	9,826,867	0	352,524	9,474,343	579,409
Total Sewer			<u>\$ 47,419,899</u>	<u>\$ 0</u>	<u>\$ 2,574,870</u>	<u>\$ 44,845,029</u>	<u>\$ 2,889,169</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE H: Long-Term Debt and Obligations (Continued)

Business-Type Activities

	Interest Rate %	Maturity	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009	Amounts Due in One Year
Water							
2003 Water System Refunding Revenue Bonds - \$37,020,000	1.2-5.25%	2018	\$ 26,815,000	\$ 0	\$ 2,195,000	\$ 24,620,000	\$ 2,285,000
OPWC Loans - \$528,696	0.00%	2025	422,957	0	26,435	396,522	26,435
Total Water			<u>\$ 27,237,957</u>	<u>\$ 0</u>	<u>\$ 2,221,435</u>	<u>\$ 25,016,522</u>	<u>\$ 2,311,435</u>
Total Business-Type Activities			<u>\$ 74,657,856</u>	<u>\$ 0</u>	<u>\$ 4,796,305</u>	<u>\$ 69,861,551</u>	<u>\$ 5,200,604</u>

Annual debt service requirements for the County's long-term debt are as follows:

Year	GENERAL OBLIGATION BONDS		SPECIAL ASSESSMENT BONDS	
	Principal	Interest	Principal	Interest
2010	\$ 4,260,000	\$ 405,568	\$ 394,000	\$ 238,001
2011	4,425,000	236,764	385,000	221,722
2012	375,000	58,399	382,000	206,086
2013	390,000	43,399	392,000	190,237
2014	60,000	29,359	382,000	173,581
2015-2019	325,000	109,956	1,929,000	604,390
2020-2024	315,000	35,125	1,402,000	212,127
2025-2026	0	0	175,000	9,485
TOTAL	<u>\$ 10,150,000</u>	<u>\$ 918,570</u>	<u>\$ 5,441,000</u>	<u>\$ 1,855,629</u>

OPWC LOANS

Year	Principal	Interest
2010	\$ 115,075	\$ 0
2011	81,104	0
2012	81,104	0
2013	81,104	0
2014	81,104	0
2015-2019	405,520	0
2020-2024	360,830	0
2025-2029	115,886	0
TOTAL	<u>\$ 1,321,727</u>	<u>\$ 0</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE H: Long-Term Debt and Obligations (Continued)

Year	SEWER REVENUE BONDS		WATER REVENUE BONDS	
	Principal	Interest	Principal	Interest
2010	\$ 1,875,000	\$ 1,240,970	\$ 2,285,000	\$ 1,183,850
2011	1,950,000	1,165,970	2,375,000	1,092,450
2012	2,030,000	1,087,970	2,470,000	997,450
2013	2,115,000	1,006,770	2,575,000	892,475
2014	2,195,000	922,170	2,685,000	783,038
2015-2019	12,400,000	3,178,188	12,230,000	1,645,875
2020-2024	6,440,000	540,955	0	0
TOTAL	\$ 29,005,000	\$ 9,142,993	\$ 24,620,000	\$ 6,595,138

Year	OWDA LOANS		OPWC LOANS	
	Principal	Interest	Principal	Interest
2010	\$ 434,760	\$ 210,660	\$ 605,844	\$ 6,124
2011	453,112	192,308	607,086	4,882
2012	454,978	173,440	608,353	3,616
2013	294,813	156,497	609,645	2,323
2014	273,452	146,796	610,962	1,005
2015-2019	1,503,130	598,112	2,615,753	1,005
2020-2024	1,757,377	343,865	2,371,797	0
2025-2029	1,194,064	66,680	1,596,593	0
2030-2034	0	0	122,417	0
2035-2039	0	0	122,415	0
TOTAL	\$ 6,365,686	\$ 1,888,358	\$ 9,870,865	\$ 18,955

Compensated Absences

Internal Service Funds predominately serve the governmental funds. Accordingly compensated absences for them are included as part of the compensated absences totals for governmental activities. Compensated absences are generally liquidated by the general fund.

OPWC Loans

OPWC loans payable at December 31, 2009, consist of various individual loans totaling \$9,870,865 due to the Ohio Public Works Commission for specified sewer system construction costs and specified water system construction costs and \$1,321,727 due to the Ohio Public Works Commission for construction projects. During 2009, the County received a non-interest bearing loan totaling \$263,262 for construction on Slaven Road. Payments of principal and interest are payable semi-annually through 2029. All proceeds have been spent in the current year.

OWDA Loans

Notes payable at December 31, 2009, consist of various individual loans totaling \$6,365,686 due to the Ohio Water Development Authority. Payments of principal and interest are payable semi-annually through 2039 and include interest at rates ranging from 3.15 percent to 6.50 percent per annum. All proceeds have been spent in the current year.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE H: Long-Term Debt and Obligations (Continued)

Long-Term Bonds and Loans

All long-term debt issued for governmental purposes of the County and self-supporting, special assessment bonds with governmental commitment are retired from a Debt Service Fund. Revenue bonds are retired from the related Enterprise fund. However, each appropriate bond indenture provides for principal and interest to be paid from user charges. General obligation bonds and notes are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Special assessment debt is paid from the proceeds of assessments levied against benefited property owners. In the event that an assessed property owner fails to make payments, the County will be required to pay the related debt. Delinquent special assessments receivable is \$61,373 at December 31, 2009. The special assessments expected to be received within one year is \$632,001. The Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer systems. Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$39,643,268 of additional unvoted general obligation debt.

Defeased Debt

In prior years, the County defeased certain general obligation and revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2009, \$4,785,000 general obligation bonds and \$110,000 of revenue bonds are considered defeased.

Leases: The County had no material capital or operating leases for the year ended December 31, 2009.

Utility Revenues Pledged: The County has pledged future water customer revenues and sewer customer revenues, net of specified operating expenses, to repay \$37,020,000 in water system revenue bonds issued in 2003 and \$39,345,000 in sewer system revenue bonds issued in 2003, respectively. Proceeds from the bonds refunded the original bonds issued in 1993 for the construction and improvement of water systems and sewer systems. The water system revenue bonds are payable from water customer net revenues and are payable through 2018. The sewer system revenue bonds are payable from sewer customer net revenues and are payable through 2024. Annual principal and interest payments on the bonds are expected to require less than 70% of net water revenues and 59% of net sewer revenues. The total principal and interest remaining to be paid on water system revenue bonds and sewer system revenue bonds is \$31,215,138 and \$38,147,993, respectively. Principal and interest paid for the current year and total customer net revenues for the water system revenue bonds were \$3,466,650 and \$4,918,828 respectively. Principal and interest paid for the current year and total customer net revenues for the sewer system revenue bonds were \$3,118,170 and \$5,299,475, respectively.

Revenue Bond Coverage: The County Water and Sewer funds are required under Revenue Bond Trust Indentures to maintain minimum debt service coverage ratios. For the 2009 fiscal year, the Water Fund and Sewer Fund were required to maintain 110% coverage ratios. The coverage ratios for 2009, based on operating income, system capacity charges and investment income and excluding depreciation for the Water Fund and Sewer Fund, were 164% and 207% respectively, which both met their legal requirements.

MHRB and CCDD: The Community Mental Health and Recovery Board (MHRB) and Clermont County Developmental Disabilities (CCDD, including Clerco Inc.) are liable for the following long-term obligations. The MHRB loans are payable from debt service funds included in the component unit financial statements.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE H: Long-Term Debt and Obligations (Continued)

Long-term debt and other obligations of the component units at December 31, 2009 were as follows:

	Interest Rate %	Maturity	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009	Amounts Due in One Year
1991 MHRB FHA Loan- \$244,000	7.00%	2018	\$ 141,526	\$ 0	\$ 10,130	\$ 131,396	\$ 10,862
1996 MHRB FHA Loan- \$624,000	5.75%	2018	328,658	0	24,941	303,717	13,688
Compensated Absences			883,296	460,103	391,408	951,991	435,751
Total Long-term Obligations			<u>\$ 1,353,480</u>	<u>\$ 460,103</u>	<u>\$ 426,479</u>	<u>\$ 1,387,104</u>	<u>\$ 460,301</u>

Debt service requirements for component unit long-term debt are as follows:

MHRB LOANS		
Year	Principal	Interest
2010	\$ 24,550	\$ 25,298
2011	25,016	24,832
2012	26,627	23,221
2013	28,343	21,505
2014	30,170	19,678
2015-2019	139,243	60,197
2020-2024	112,531	38,129
2025	48,633	11,638
TOTAL	<u>\$ 435,113</u>	<u>\$ 224,498</u>

NOTE I: Conduit Debt Obligation

The County periodically has issued Hospital Facility, Economic Development, Industrial Development and Multi-Family Housing revenue bonds. The proceeds of these issues are used to acquire, construct, improve, expand and equip facilities associated with private-sector entities. Trustees make the principal and interest payments on the outstanding bonds. The issued bonds do not constitute a general obligation, debt or bonded indebtedness of the County nor is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2009, it is estimated that \$101,640,000 was still outstanding of previously issued bonds.

NOTE J: Defined Benefit Pension Plans

Public Employees Retirement System:

All full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS) which is a public employee retirement system created by the State of Ohio. OPERS administers three separate pension plans as described below:

- The Traditional Pension Plan - a cost sharing multiple-employer defined benefit pension plan;

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE J: Defined Benefit Pension Plans (Continued)

- The Member-Directed Plan - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and vested employer contributions plus any investment earnings.
- The Combined Plan - a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS, provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits. The authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS, issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 614-222-5601 or 800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2009, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan. The employee contribution rate for 2009 was 10.0% for employees other than law enforcement. The law enforcement and public safety divisions employee contribution rate of 10.1%. The 2009 employer contribution rate was 14.00% of covered payroll. The 2009 employer contribution rate for both the law enforcement and public safety divisions was 17.63% of covered payroll.

The County's contributions to PERS for the years ended December 31, 2009, 2008, and 2007 were \$9,062,785, \$8,773,778, and \$8,436,606, respectively, 100% has been contributed for the years 2009, 2008, and 2007.

State Teachers Retirement System

Certified teachers employed by the school for the Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS has a choice of three retirement plan options: the Defined Benefit Plan, Defined Contribution Plan and a Combined Plan. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The employee contribution rate for 2009 was 10% for employees. The employer contribution rate for 2009 was 14% of covered payroll. The County's contributions to STRS for the years ended December 31, 2009, 2008, and 2007 were \$178,640, \$171,077, and \$162,964, respectively, 100% has been contributed for the years 2009, 2008 and 2007.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE K: Post-Employment Benefits Other Than Pension Benefits

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Tradition Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-retirement health care coverage, age and service retirees under the Tradition Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The health care coverage provided by the retirement system meets the definition of an Other Post-employment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care based on authority granted by state statute. The 2009 employer contribution rate was 14.00% of covered payroll for employees not engaged in law enforcement. For law enforcement employees, the employer contribution rate was 17.63%. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for employees and 18.1% of covered payroll for law enforcement and public safety employees. Active members do not make contributions to the OPEB plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care was 7.0% from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The County's actual contributions for 2009 which were used to fund OPEB were \$3,299,738 for employees other than law enforcement and \$396,297 for law enforcement employees. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008. Member and employer contribution rates for law enforcement and public safety increased over a six year period beginning on January 1, 2006 with a final rate increase on January 1, 2011. These rate increases allow additional funds to be allocated to the health care plan.

The State Teachers Retirement System (STRS) offers a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the defined benefit or combined plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums.

STRS requires all benefit recipients to pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contributions, currently 14% of covered payroll. The Board currently allocates employer contributions equal to 1% of covered payroll to post-employment health care. The County's contribution for 2009 was \$12,760.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE L: Other Employee Benefits

County employees have the option of participating in four state-wide deferred compensation plans created in accordance with the Internal Revenue Code Section 457. Under this program, employees elect to have a portion of their pay deferred until a future time. According to this plan, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred pay and any income earned thereon is not subject to income tax until actually received by the employee. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights (until paid or made available to the employee or other beneficiary) must be held in a trust, custodial account, or annuity contract for the exclusive benefit of plan participants and their beneficiaries. Deferred amounts from the plan are not considered "made available" just because a trust, custodial account or annuity contract holds these amounts. The Plan Agreement states that the County and the plan administrators have no liability for losses under the plan with the exception of fraud or wrongful taking.

NOTE M: Contingencies and Commitments

Consent Order Dated November 7, 1989:

The Office of the Ohio Attorney General has brought suit on behalf of the Environmental Protection Agency relating to violations of the National Pollutant Discharge Elimination System (NPDES) permits issued to the County. A consent order was placed on record on November 7, 1989 establishing certain time frames for construction of improvements to the facilities and establishing certain landmark dates for the completion of interim work. Management believes that the County is currently in compliance with the consent order.

Other Civil Claims:

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits in which the County believes either they will prevail in the litigation or the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any. Amounts paid by the County in 2009 for litigation settled were not material. There are no liabilities associated with any contingencies carried in the accompanying financial statements based upon the information disclosed in the above paragraph.

Construction Commitments:

As of December 31, 2009, the County had contractual commitments for significant construction projects as follows:

Project	Fund	Total Contracts	Completed to Date	Commitment Remaining
Road & Bridge Construction	M V & G	\$ 2,764,686	\$ 2,046,930	\$ 717,756
Road Improvement	Planning & Development Capital	119,974	95,973	24,001
Communication Center Construction	Communication Center Capital	1,989,482	1,129,887	859,595
Water Construction	Water	13,456,321	8,956,380	4,499,941
Sewer Construction	Sewer	29,178,343	10,436,077	18,742,266
Total		\$ 47,508,806	\$ 22,665,247	\$ 24,843,559

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE N: Amendments to Original Appropriations Budget

Amendments to the County's original appropriation at the personal service object level and the capital outlay object level must be approved by the Board of County Commissioners. All other amendments can be approved by the Office of Management and Budget. In 2009, the original appropriation measure was increased and decreased by the Commissioners with the net effect as follows: General Fund, \$72,383; Special Revenue Funds, \$2,420,322; Capital Project Funds, (\$1,152,323); and Debt Service Funds, \$1,144.

NOTE O: Interfund Transactions

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and used to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

A summary of transfers is as follows:

Transfer To	Transfer From					Total
	General	M V & G	County Capital	Other Governmental	Internal Service	
General	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 0	\$ 200,000
Social Services	854,890	0	0	0	0	854,890
M V & G	5,422	0	0	0	0	5,422
Special Assessment	0	1,768	0	0	0	1,768
County Capital	1,639,800	0	0	0	90,000	1,729,800
Other Governmental	3,474,546	67,941	3,352,728	276,689	0	7,171,904
Internal Service	62	0	0	0	0	62
TOTALS	<u>\$ 5,974,720</u>	<u>\$ 69,709</u>	<u>\$ 3,352,728</u>	<u>\$ 476,689</u>	<u>\$ 90,000</u>	<u>\$ 9,963,846</u>

The County's Capital Improvement Fund transferred \$3,352,728 to the Debt Service Funds for the payment of debt. The County's MV & G Fund transferred \$69,709 to the Debt Service Funds for the payment of debt. The Other Legislative Special Revenue Fund (Other Governmental) transferred \$200,000 to the General Fund. The Community Transportation Special Revenue Fund transferred \$276,689 to the CTC Capital Projects Fund. The Telephone Company Internal Service Fund transferred \$90,000 to the County's Capital Improvement Fund for replacement and improvement of telecommunications equipment.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE P: Interfund Receivables/Payables

Individual fund interfund assets/liabilities balances as of December 31, 2009, related to the primary government were as follows:

GOVERNMENTAL ACTIVITIES	ASSET	LIABILITY
	Interfund Receivable	Interfund Payable
General	\$ 1,510,780	\$ 0
Social Services	0	500,000
Special Assessment Debt Service	0	201,586
Other Governmental Funds	0	1,010,780
 BUSINESS-TYPE ACTIVITIES		
Water	0	0
Sewer	201,586	0
TOTAL	\$ 1,712,366	\$ 1,712,366

During 2009, the County General Fund made advances to nonmajor governmental funds in anticipation of intergovernmental grant revenue and charges for services revenue. In 2009, the Sewer Fund made an advance to the Special Assessment Debt Service Fund for principal and interest payments. \$1,259,000 is not scheduled to be collected in the subsequent year.

Due to/from Primary Government and Component Units and Park District as of December 31, 2009, were as follows:

	Due from Component Unit/Park District	Due to Primary Government
Primary Government - General Fund	\$ 5,208,259	\$ 0
Component Unit - CIC	0	5,111,759
Clermont County Park District	0	96,500
Total	\$ 5,208,259	\$ 5,208,259

In 2006, the Board of County Commissioners transferred 31.47 acres (cost of land was \$2,567,236) to the Clermont County Community Improvement Corporation, Inc. (CIC) for consideration of one dollar with an arrangement that the CIC repay the County the cost of the land when it is sold by the CIC. The CIC provided repayment of \$1,020,143 in 2006 (\$986,258 sale of land and \$33,885 carrying costs) to the County per their agreement with the County. In 2007, .818 acres was transferred to the County from the CIC (the historical value of the land was \$65,632), and .877 acres (the historical value of the land was \$70,378) was transferred to the CIC for the consideration of one dollar with the CIC repaying the County the cost of the land when sold. In 2007, the CIC provided payment of \$1,261,264 to the County; \$898,595 constituted repayment of the amount due to the County. In 2008, the Board of County Commissioners transferred 69.50 acres (cost of the land was \$5,674,109) to the CIC for consideration on one dollar with an arrangement that the CIC repay the County the cost of the land when it is sold by the CIC. The CIC provided payment of \$1,443,951 (\$1,249,479 sale of land and \$184,473 carrying costs) to the County in 2008. At December 31, 2008, \$141,154 in carrying costs were still owed to the County. As a result, the County shows a due from component unit in the amount of \$5,252,913 for the remaining commitment to the County. In 2009, \$141,154 in carrying costs were paid to the County resulting in \$5,111,759 for the remaining commitment to the County.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE P: Interfund Receivables/Payables (Continued)

In 2008, the Board of County Commissioners advanced \$96,500 to the Clermont County Park District in anticipation of the grants to be received. As a result, the County shows a due from Park District in the amount of \$96,500 for the amount to be paid back to the County when the grants are received.

NOTE Q: Risk Management

The County is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Arthur J. Gallagher & Co. administers all County real and personal property coverage, comprehensive general liability including law enforcement liability, blanket crime coverage, public officials' liability insurance, fleet insurance, and comprehensive boiler and machinery coverage.

St. Paul Fire & Marine Insurance Company provides an \$11,000,000 per occurrence limit Liability Package for general liability, automobile liability, law enforcement liability, public entity management liability and a \$2,000,000 limit for Employment Practices Liability. Travelers Indemnity Company provides a \$100,000,000 per occurrence limit for real and personal property coverage. Coverage in the protected self-insurance program is subject to the following per occurrence retentions/deductibles: Property - \$50,000 deductible; Automobile - \$25,000 retention; All Other Liability \$100,000 retention; Combined Maximum (Liability) - \$100,000 retention; Maximum per Year (Liability) - \$500,000 retention.

Travelers Property Casualty Company of America provides the County's boiler & machinery coverage with limits up to \$50,000,000 subject to a \$10,000 deductible. Travelers Casualty and Surety Company of America provides the County's crime insurance with limits up to \$250,000 for dishonest acts of employees and limits up to \$75,000 for theft, disappearance or destruction of money and securities subject to a \$1,000 deductible. Evanston Insurance Company provides coroner's professional liability with a limit of \$1,000,000 subject to a \$10,000 deductible. Settled claims have not exceeded this commercial coverage in any of the past five years. There have been no significant reductions in coverage from last year.

The County Workers' Compensation Program uses a retrospective rating program provided under the bureau of Ohio Workers' Compensation to cover injured workers' claims.

The County has elected to provide employees major medical, dental, vision and hospitalization through a self-insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. A third party administrator, Humana and Dental Care Plus Insurance Companies, reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$200,000 per employee and an aggregate limit of 125% of expected claims and a \$2 million lifetime (per member) maximum. The County pays into the self-insurance internal service fund \$761.76 for family coverage and \$350.66 for individual coverage per employee per month which represents a 75% of the entire premium required (employees pay in 25% of the premium). The premium is paid by the fund that pays the salary for the employee and is based on historic cost information. The claims liability of \$582,191 reported in the Health Insurance fund at December 31, 2009, is estimated by the third party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE Q: Risk Management (Continued)

Changes in the fund's claims liability amount in 2009 were:

	<u>Claims Balance Beginning of Year</u>	<u>Claims and Changes in Claims Estimate</u>	<u>Claims Payments</u>	<u>Claims Balance at Year End</u>
2008	\$282,479	\$8,702,567	(\$8,479,323)	\$505,723
2009	\$505,723	\$11,082,093	(\$11,005,625)	\$582,191

NOTE R: Clermont County CIC, Inc.

Nature of Operations

The Clermont County CIC, Inc., (CIC) is a not-for-profit organization which derives the major source of its revenues from Clermont County (County), application fees and interest income. The CIC was established in November 2003 for the economic development of Clermont County. The CIC works with the County in many aspects of the overall adopted economic development strategy, but its current efforts are focused on facilitating industrial and office park development which will lead to new industrial and commercial investment.

The CIC is also providing financing assistance to companies through the use of Industrial Revenue Bonds (IRBs).

The CIC's management believes the financial statements present all activities for which the Corporation is financially accountable.

The CIC has no component units or other organizations to be included in the financial statements. The CIC is however a discretely presented component unit of Clermont County.

The financial statements consist of a single-purpose business-type activity which is reported on the accrual basis of accounting using the economic resources measurement focus.

Income Taxes: The CIC is exempt from income taxes under Internal Revenue Code Section 501(c) (3). Accordingly, there is no provision for income taxes in these financial statements.

Cash Equivalents: During the calendar year 2009, the corporation's funds were in an interest bearing account.

Capital Assets: Capital Assets are stated at historical cost. The only assets capitalized by the Corporation are land held for resale.

Due to Clermont County: Due to Clermont County represents a non-interest bearing note payable to the government of Clermont County. The advances to the CIC were received in the form of certain land transferred to the CIC by the County. As the CIC sells land for economic development, it repays the County. As of December 31, 2009, the amount Due to Clermont County is \$5,111,759.

Significant Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE R: Clermont County CIC, Inc. (Continued)

Land Held for Resale

Land Held for Resale for the fiscal year ended December 31, 2009 is as follows:

Class	1/1/2009 Beginning Balance	Additions	Deletions	12/31/2009 Ending Balance
Land Held for Resale	<u>\$5,076,676</u>	<u>\$15,999</u>	<u>\$764,530</u>	<u>\$4,328,145</u>

In 2006, the Board of County Commissioners purchased 100 acres in Union Township for economic development. From 2006 to 2008, the Board of County Commissioners has transferred 99.7 acres and other land in the County to the Clermont County CIC, Inc. In 2009, the Board of County Commissioners transferred .06 acres to the CIC. The CIC has sold 8.75 acres in 2009.

NOTE S: Clermont County Transportation Improvement District

Reporting Entity

The Clermont County Transportation Improvement District (TID) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The TID was specifically created pursuant to Chapter 5540 of the Ohio Revised Code, as amended. The TID was created by action of the Board of Clermont County Commissioners on June 21, 2006.

The TID is governed by a Board of Trustees that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members of whom five are voting two are non-voting. Each Board member serves a term of two years and there are no term limits for reappointment. The five voting members are appointed by the Board of Clermont County Commissioners. The Speaker of the Ohio House of Representatives and the President of the Ohio Senate each appoint one non-voting member. None of the Board members receive compensation for serving on the Board.

TID officers consist of a Chairman, Vice-Chairman, and Secretary-Treasurer who are elected annually from among the voting members of the Board. The Chairman, Vice-Chairman, and Secretary-Treasurer serve at the pleasure of the Board and are subject to removal by an affirmative vote of the majority of the Board at any time. The Chairman's responsibilities are to preside at all meetings of the Board and be the chief officer of the TID. The Secretary-Treasurer serves as the fiscal officer of the TID.

The TID has no component units or other organizations to be included in the financial statements. The TID is however a discretely presented component unit of Clermont County.

The TID's management believes the financial statements present all activities for which the Corporation is financially accountable.

Significant Accounting Policies

The financial statements of the TID have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The TID's basic financial statements consist of a Statement of Net Assets, a Statement of Activities, and fund financial statements.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note S: Clermont County Transportation Improvement District (Continued)

Equity in Pooled Cash and Investments

The TID has an Investment Policy that authorizes the Secretary-Treasurer to make investments of available monies from the funds of the District in securities as authorized by State law. These include:

1. Bonds, notes, or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for payment of principal and interest thereon but does not include stripped principal or interest obligations of such obligations;
2. Bonds, notes, debentures, or any other obligations or securities directly issued by a Federal government agency or instrumentality;
3. Interim deposits in Board-approved depositories;
4. Bonds and other obligations of the State;
5. No-load money market mutual funds consisting exclusively of obligations described in 1 and 2 above or repurchase agreements secured by such obligations, provided such investments are made only through banks and savings and loan institutions authorized by R.C. 135.03;
6. The Ohio Subdivision Fund (STAR Ohio).

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the District, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions.

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the TID's deposits may not be returned. Protection of TID cash and deposits is provided by the Federal Deposit Insurance Corporation as well as qualified securities pledged by the institution holding the assets. Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the TID places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 110 percent of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal, corporation or other legally constituted authority of any state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year-end, the carrying amount of the TID's deposits was \$2,785,635 and the bank balance was \$2,785,635. Federal depository insurance covered \$250,363 of the bank balance. The remaining \$2,535,272 was collateralized in the manner described above.

Investments

As of December 31, 2009, the TID had the following investment:

	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
STAR Ohio	\$5,159,650	N/A

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note S: Clermont County Transportation Improvement District (Continued)

Credit Risk: STAR Ohio carries a rating of AAA by Standard and Poor's. The TID has no investment policy dealing with investment credit risk beyond the requirements in state statutes. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Interest Rate Risk – State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the TID, and that an investment must be purchased with the expectation that it will be held until maturity. The TID has no investment policy beyond the requirements of the Ohio Revised Code relating to interest rate risk.

Intergovernmental Agreements

The TID has entered into intergovernmental agreements with the Clermont County Commissioners, Clermont County Engineers Office, Miami Township and Union Township to provide funding to the District to facilitate the development and implementation of the TID's projects.

The initial intergovernmental agreements with the Clermont County Commissioners and Clermont County Engineers Office each initially provided for \$10,000,000 of funding commitments from available revenue sources in the amount of \$1,000,000 per year for a period of 10 years beginning in 2007. During March 2009, amendments to those agreements have increased the pledge revenue commitments over an extended period ending 2028.

The initial intergovernmental agreements with Miami Township and Union Township each initially provided for \$1,000,000 of funding commitments from available revenue sources in the amount of \$100,000 per year for a period of 10 years beginning in 2007. The agreement with the Miami Township has been amended to increase the pledged revenue commitment of the Township over an extended period ending 2028.

The remaining amended intergovernmental agreement balances covering pledged revenues are as follows:

	Remaining Agreement
Clermont County Commissioners	\$ 25,650,000
Clermont County Engineers Office	19,000,000
Miami Township	10,200,000
Union Township	700,000
Total	\$55,550,000

Long-Term Debt

Changes in the long-term debt of the District during 2009 were as follows:

								Amount
Maturity	Interest Rate	Balance 1/1/2009	Additions	Deletions	Balance 12/31/2009	Due Within One Year	Balance 12/31/2009	Due Within One Year
Series 2007 Roadway Improvement Bonds - \$5,000,000	3.875-4.250%	\$ 4,525,000	\$ 0	\$ (495,000)	\$ 4,030,000	\$ 510,000	\$ 4,030,000	\$ 510,000
Premium on Bonds		85,760	0	(18,046)	67,714	16,131	67,714	16,131
Total		\$ 4,610,760	\$ 0	\$ (513,046)	\$ 4,097,714	\$ 526,131	\$ 4,097,714	\$ 526,131

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note S: Clermont County Transportation Improvement District (Continued)

The TID issued Clermont County Transportation Improvement District Roadway Improvement Revenue Bonds, Series 2007, dated December 5, 2007, to provide initial partial funding for Phase 1 of the TID's Regional Transportation Improvement Program. The Series 2007 bonds will mature on December 1 in various amounts ranging from \$475,000 in 2007 to \$650,000 in 2016. Interest, at rates varying from 3.875 percent to 4.250 percent per annum, is payable semi-annually on June 1 and December 1.

The TID has pledged receipts which consist of 1) Project Funding of \$1 million per year from both the Clermont County Engineer and Clermont County Commissioners for 10 years, 2) Future Project Funding, 3) Net Residential Improvement District (RID) revenues and 4) Any other revenues, such as gifts or grants, to the extent they are not prohibited by their terms, to repay the principal and interest on the bonds. The bonds are payable from pledged revenues through 2016. Annual principal and interest payments on the bonds are expected to require less than 22% of annual pledged revenues.

The annual requirements to retire governmental activities debt are as follows:

Year ended December 31,	Principal	Interest	Total
2010	\$ 510,000	\$ 163,875	\$ 673,875
2011	530,000	144,112	674,112
2012	550,000	123,575	673,575
2013	575,000	102,262	677,262
2014	595,000	79,262	674,262
2015-2016	1,270,000	81,600	1,351,600
Total	<u>\$ 4,030,000</u>	<u>\$ 694,686</u>	<u>\$ 4,724,686</u>

Contractual Commitments

As of December 31, 2009, the TID had contractual commitments as follow:

Original Contract Amounts	Paid to Date	Remaining Commitments
<u>\$ 6,658,828</u>	<u>\$ 3,211,798</u>	<u>\$ 3,447,030</u>

Transfers

During the year, the TID transferred a total of \$2,474,010 out of the General Fund to the following funds.

Transfer-in Fund	Amount
Debt Service	\$ 678,056
Wolfpen Pleasant Hill Improvement Project	309,219
Business 28 Phase I Improvement Project	306,725
Other Governmental Funds	1,180,010
Total	<u>\$ 2,474,010</u>

Risk Management

The TID has obtained commercial insurance for general liability, public officials' liability, and crime. Settled claims resulting from these risks have not exceeded commercial insurance coverage since inception of the TID in July 2006.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note S: Clermont County Transportation Improvement District (Continued)

Subsequent Events

During March 2010, the District authorized the issuance of \$5,927,000 Roadway Improvement Revenue Bonds to finance a portion of the costs of the District's projects. The bonds will mature in various amounts over 15 years and are secured from the pledged revenues of the County.

CLERMONT COUNTY, OHIO
COMBINING FINANCIAL STATEMENTS
AND
SCHEDULES

**Clermont County
Combining Statements - Nonmajor Governmental Funds**

Nonmajor Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Health and Solid Waste District Fund - This fund is used to account for the County's dog and kennel registration program and solid waste management.

Real Estate Assessment Fund - This fund is used to account for the monies collected from tax settlements to finance the appraisal of real property and County Lodging tax collected to finance the Convention and Visitor's Bureau of the County.

Other Legislative Fund - This fund is used to account for the fees collected by the Certificate of Title office and supplemental fees collected by the Recorder.

Public Safety Fund - This fund is used to account for the fees and grants related to law enforcement, probation and community oriented policing.

Community Transportation Fund - This fund is used to account for the grants and fees collected to provide door to door public transit service for County residents.

Judicial Programs Fund - This fund is used to account for fees and grants to finance advocate, mediation and victim assistance.

Community Development Fund - This fund is used to account for federal development block grant monies and other developmental grants to fund local improvements to areas in the County with low to moderate income population.

Computer Legal Research Fund - This fund is used to account for court fees restricted to computer legal research of the court system.

Storm Water Fund – This fund is used to account for revenue received to address flooding problems and water quality problems from storm water runoff.

Tax Increment Financing Fund – This fund is used to account for revenue received to improve infrastructure.

Nonmajor Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the payment of general obligation bond principal and interest and certain other long-term obligations which the County is obligated for the payment.

Continued

Clermont County
Combining Statements - Nonmajor Governmental Funds - Continued

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Public Safety Projects Fund - This fund is used to account for the financial sources to be used for the construction and renovation of major safety projects and the jail renovation project.

Social Services Projects Fund - This fund is used to account for the financial sources to be used for the renovation of the medical social service building.

Communication Center Projects Fund - This fund is used to account for the financial sources to be used for the acquisition, construction and improvement of the County's 911 emergency response systems.

Judicial Projects Fund – This fund is used to account for the financial resources to be used for the construction and renovation of judicial related facilities.

Community Development Projects Fund - This fund is used to account for the financial sources to be used for the acquisition and construction of infrastructure improvements and community development projects.

CTC Capital Projects – This fund is used to account for the financial sources to be used for the acquisition and construction of assets for the Community Transportation Connection.

Clermont County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds				
	Health and Solid Waste	Real Estate	Other	Community	
	District	Assessment	Legislative	Public Safety	Transportation
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 674,589	\$ 4,686,808	\$ 726,007	\$ 3,536,551	\$ 202,777
Cash and Cash Equivalents with Fiscal & Escrow Agent	0	0	0	0	0
Receivables:					
Revenue in Lieu of Taxes	0	0	0	0	0
Accounts	42	68	33,017	207,878	93,939
Special Assessments	0	0	0	0	0
Accrued Interest	0	0	0	1,254	0
Intergovernmental	0	0	0	1,042,300	0
Prepaid Items	728	1,482	0	1,329	5,132
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 675,359</u>	<u>\$ 4,688,358</u>	<u>\$ 759,024</u>	<u>\$ 4,789,312</u>	<u>\$ 301,848</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 25,264	\$ 243,597	\$ 67,372	\$ 114,248	\$ 132,667
Contracts Payable					
Accrued Wages and Benefits	888	17,116	8,182	34,697	13,337
Intergovernmental Payable	137	2,644	1,264	23,744	2,061
Interfund payable	0	0	0	34,500	117,280
Deferred Revenue	0	0	0	966,656	590
<i>Total Liabilities</i>	<u>26,289</u>	<u>263,357</u>	<u>76,818</u>	<u>1,173,845</u>	<u>265,935</u>
Fund Balances					
Reserved for Encumbrances	22,943	628,290	15,245	162,911	45,060
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid items	728	1,482	0	1,329	5,132
Unreserved:					
Undesignated, Reported in:					
Special Revenue Funds	625,399	3,795,229	666,961	3,451,227	(14,279)
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances</i>	<u>649,070</u>	<u>4,425,001</u>	<u>682,206</u>	<u>3,615,467</u>	<u>35,913</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 675,359</u>	<u>\$ 4,688,358</u>	<u>\$ 759,024</u>	<u>\$ 4,789,312</u>	<u>\$ 301,848</u>

Nonmajor Special Revenue Funds					Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds		
Judicial Programs	Community Development	Computer Legal Research	Storm Water	Tax Increment Financing	County Debt Service	Public Safety Projects	Social Services Projects	Communication Center Projects
\$ 1,901,770	\$ 544,045	\$ 1,762,550	\$ 159,260	\$ 327,350	\$ 240,786	\$ 5,013,340	\$ 1,215,137	\$ 461,633
0	0	0	0	0	2,008	0	0	0
0	0	0	0	1,737,290	0	0	0	0
15	0	0	76,286	0	0	0	0	0
0	0	0	0	0	2,632,175	0	0	0
0	211	0	0	0	0	0	0	0
12,132	25,216	0	0	81,206	0	0	0	174,447
0	3,364	6,239	0	0	0	0	0	0
0	271,229	0	0	0	0	0	0	0
<u>\$ 1,913,917</u>	<u>\$ 844,065</u>	<u>\$ 1,768,789</u>	<u>\$ 235,546</u>	<u>\$ 2,145,846</u>	<u>\$ 2,874,969</u>	<u>\$ 5,013,340</u>	<u>\$ 1,215,137</u>	<u>\$ 636,080</u>
\$ 13,415	\$ 98,268	\$ 33,738	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9,589	1,599	1,023	1,186	0	0	0	0	338,982
1,481	247	1,747	183	0	0	0	0	0
15,000	100,000	0	0	0	0	0	0	7,165
12,132	149	0	972	1,814,169	2,630,600	0	0	0
<u>51,617</u>	<u>200,263</u>	<u>36,508</u>	<u>2,341</u>	<u>1,814,169</u>	<u>2,630,600</u>	<u>0</u>	<u>0</u>	<u>174,447</u>
8,887	55,642	123,004	6,592	0	0	127,972	0	374,990
0	271,229	0	0	0	0	0	0	0
0	3,364	6,239	0	0	0	0	0	0
1,853,413	313,567	1,603,038	226,613	331,677	0	0	0	0
0	0	0	0	0	244,369	0	0	0
0	0	0	0	0	0	4,885,368	1,215,137	(259,504)
<u>1,862,300</u>	<u>643,802</u>	<u>1,732,281</u>	<u>233,205</u>	<u>331,677</u>	<u>244,369</u>	<u>5,013,340</u>	<u>1,215,137</u>	<u>115,486</u>
<u>\$ 1,913,917</u>	<u>\$ 844,065</u>	<u>\$ 1,768,789</u>	<u>\$ 235,546</u>	<u>\$ 2,145,846</u>	<u>\$ 2,874,969</u>	<u>\$ 5,013,340</u>	<u>\$ 1,215,137</u>	<u>\$ 636,080</u>

Continued

Clermont County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009 -Continued

	Nonmajor Capital Projects Funds			Total NonMajor Governmental Funds
	Judicial	Community	CTC Capital	
	Projects	Development Projects	Projects	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,863,634	\$ 2,605,139	\$ 23,450	\$ 25,944,826
Cash and Cash Equivalents with Fiscal & Escrow Agent	0	0	0	2,008
Receivables:				
Revenue in Lieu of Taxes	0	0	0	1,737,290
Accounts	0	0	0	411,245
Special Assessments	0	0	0	2,632,175
Accrued Interest	0	0	0	1,465
Intergovernmental	0	1,700,052	0	3,035,353
Prepaid Items	0	0	0	18,274
Loans Receivable	0	0	0	271,229
<i>Total Assets</i>	<u>\$ 1,863,634</u>	<u>\$ 4,305,191</u>	<u>\$ 23,450</u>	<u>\$ 34,053,865</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 53,883	\$ 782,452
Contracts Payable	236	8,205	0	347,423
Accrued Wages and Benefits	0	0	0	87,617
Intergovernmental Payable	0	0	0	40,673
Interfund payable	0	744,000	0	1,010,780
Deferred Revenue	0	1,700,052	0	7,299,767
<i>Total Liabilities</i>	<u>236</u>	<u>2,452,257</u>	<u>53,883</u>	<u>9,568,712</u>
Fund Balances				
Reserved for Encumbrances	4,590	15,795	493,155	2,085,076
Reserved for Loans	0	0	0	271,229
Reserved for Prepaid items	0	0	0	18,274
Unreserved				
Undesignated, Reported in:				
Special Revenue Funds	0	0	0	12,852,845
Debt Service Funds	0	0	0	244,369
Capital Projects Funds	1,858,808	1,837,139	(523,588)	9,013,360
<i>Total Fund Balances</i>	<u>1,863,398</u>	<u>1,852,934</u>	<u>(30,433)</u>	<u>24,485,153</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 1,863,634</u>	<u>\$ 4,305,191</u>	<u>\$ 23,450</u>	<u>\$ 34,053,865</u>

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Clermont County, Ohio

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds				
	Health and Solid	Real Estate	Other		Community
	Waste District	Assessment	Legislative	Public Safety	Transportation
Revenues					
Property and Other Taxes	\$ 0	\$ 105,770	\$ 0	\$ 0	\$ 0
Revenue in Lieu of Taxes	0	336,486	0	0	0
Charges for Services	338,591	2,674,275	1,450,917	1,252,720	1,868,771
Licenses and Permits	282,587	225	0	124,222	0
Fines and Forfeitures	53,815	0	0	240,460	0
Intergovernmental	57,500	0	0	2,507,528	195,257
Special Assessments	0	0	0	0	0
Investment Earnings	0	877	0	24,291	0
Net Increase in Fair Value of Investments	0	0	0	(1,773)	0
Other	20,627	0	15	26,346	12,888
Total Revenues	753,120	3,117,633	1,450,932	4,173,794	2,076,916
Expenditures					
Current:					
General Government					
Legislative and Executive	0	2,986,592	1,175,582	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	4,638,569	0
Public Works	0	0	0	0	0
Health	756,825	0	0	0	0
Community Development	0	0	0	0	0
Transportation	0	0	0	0	2,095,312
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	756,825	2,986,592	1,175,582	4,638,569	2,095,312
Excess of Revenues Over (Under) Expenditures	(3,705)	131,041	275,350	(464,775)	(18,396)
Other Financing Sources (Uses)					
Transfers In	0	27	80,000	487,537	70,478
Transfers Out	0	0	(200,000)	0	(276,689)
Proceeds from the Sale of Capital Assets	0	0	0	1,910	7,901
Total Other Financing Sources (Uses)	0	27	(120,000)	489,447	(198,310)
Net Change in Fund Balances	(3,705)	131,068	155,350	24,672	(216,706)
Fund Balances (Deficit) at Beginning of Year	652,775	4,293,933	526,856	3,590,795	252,619
Fund Balances (Deficit) End of Year	\$ 649,070	\$ 4,425,001	\$ 682,206	\$ 3,615,467	\$ 35,913

Nonmajor Special Revenue Funds					Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	
Judicial Programs	Community Development	Computer Legal Research	Storm Water	Tax Increment Financing	County Debt Service	Public Safety Projects	Social Services Projects
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0	0
509,142	0	475,405	289,590	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
465,610	1,562,981	0	1,550	162,079	0	0	0
0	0	0	0	1,233,840	431,355	0	0
0	545	0	0	0	(1,626)	0	0
0	(298)	0	0	0	0	0	0
27,674	15,692	40	594	0	0	1,137	0
<u>1,002,426</u>	<u>1,578,920</u>	<u>475,445</u>	<u>291,734</u>	<u>1,395,919</u>	<u>429,729</u>	<u>1,137</u>	<u>0</u>
0	0	0	0	0	0	0	0
563,732	0	499,885	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	157,419	0	0	0	0
0	0	0	0	0	0	0	0
0	1,318,327	0	0	1,152,900	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	59,180	45,563
0	0	0	0	0	4,098,973	0	0
0	0	0	0	0	567,066	0	0
<u>563,732</u>	<u>1,318,327</u>	<u>499,885</u>	<u>157,419</u>	<u>1,152,900</u>	<u>4,666,039</u>	<u>59,180</u>	<u>45,563</u>
<u>438,694</u>	<u>260,593</u>	<u>(24,440)</u>	<u>134,315</u>	<u>243,019</u>	<u>(4,236,310)</u>	<u>(58,043)</u>	<u>(45,563)</u>
139,934	0	85	1,019,690	0	4,262,364	32,400	126,000
0	0	0	0	0	0	0	0
0	0	69	0	0	0	0	0
<u>139,934</u>	<u>0</u>	<u>154</u>	<u>1,019,690</u>	<u>0</u>	<u>4,262,364</u>	<u>32,400</u>	<u>126,000</u>
578,628	260,593	(24,286)	1,154,005	243,019	26,054	(25,643)	80,437
<u>1,283,672</u>	<u>383,209</u>	<u>1,756,567</u>	<u>(920,800)</u>	<u>88,658</u>	<u>218,315</u>	<u>5,038,983</u>	<u>1,134,700</u>
\$ <u>1,862,300</u>	\$ <u>643,802</u>	\$ <u>1,732,281</u>	\$ <u>233,205</u>	\$ <u>331,677</u>	\$ <u>244,369</u>	\$ <u>5,013,340</u>	\$ <u>1,215,137</u>

Continued

Clermont County, Ohio

Combining Statement of Revenues, Expenditures and

Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2008 - Continued

	Nonmajor Capital Projects Funds				Total NonMajor Governmental Funds
	Communication		Community	CTC Capital	
	Center Projects	Judicial Projects	Development Projects	Projects	
Revenues					
Property and Other Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 105,770
Revenue in Lieu of Taxes	0	0	0	0	336,486
Charges for Services	0	0	0	62,249	8,921,660
Licenses and Permits	0	0	0	0	407,034
Fines and Forfeitures	0	0	0	0	294,275
Intergovernmental	259,191	0	4,684,051	346,364	10,242,111
Special Assessments	0	0	0	0	1,665,195
Investment Earnings	0	0	0	0	24,087
Net Increase in Fair Value of Investments	0	0	0	0	(2,071)
Other	8,700	0	0	0	113,713
Total Revenues	267,891	0	4,684,051	408,613	22,108,260
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	4,162,174
Judicial	0	0	0	0	1,063,617
Public Safety	0	0	0	0	4,638,569
Public Works	0	0	0	0	157,419
Health	0	0	0	0	756,825
Community Development	0	0	0	0	2,471,227
Transportation	0	0	0	0	2,095,312
Capital Outlay	1,572,908	95,271	5,846,293	715,735	8,334,950
Debt Service:					
Principal Retirement	0	0	0	0	4,098,973
Interest and Fiscal Charges	0	0	0	0	567,066
Total Expenditures	1,572,908	95,271	5,846,293	715,735	28,346,132
Excess of Revenues Over (Under) Expenditures	(1,305,017)	(95,271)	(1,162,242)	(307,122)	(6,237,872)
Other Financing Sources (Uses)					
Transfers In	184,700	439,000	53,000	276,689	7,171,904
Transfers Out	0	0	0	0	(476,689)
Proceeds from the Sale of Capital Assets	5	0	0	0	9,885
Total Other Financing Sources (Uses)	184,705	439,000	53,000	276,689	6,705,100
Net Change in Fund Balances	(1,120,312)	343,729	(1,109,242)	(30,433)	467,228
Fund Balances (Deficit) at Beginning of Year	1,235,798	1,519,669	2,962,176	0	24,017,925
Fund Balances (Deficit) End of Year	\$ 115,486	\$ 1,863,398	\$ 1,852,934	\$ (30,433)	\$ 24,485,153

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 28,456,250	\$ 28,456,250	\$ 27,485,760	\$ (970,490)
Charges for services	9,562,925	9,562,925	9,795,855	232,930
Licenses and permits	1,178,592	1,178,592	974,861	(203,731)
Fines and forfeitures	1,443,000	1,443,000	1,279,222	(163,778)
Intergovernmental	4,959,310	4,959,310	4,797,688	(161,622)
Investment earnings	3,241,915	3,241,915	2,724,608	(517,307)
Other revenues	1,401,916	1,401,916	967,946	(433,970)
Total revenues	50,243,908	50,243,908	48,025,940	(2,217,968)
Expenditures:				
Current:				
General Government				
Legislative and executive				
Commissioners				
Personal services	1,059,478	1,093,840	1,090,127	3,713
Purchased services	117,002	111,849	110,269	1,580
Materials and supplies	22,439	16,622	15,428	1,194
Maintenance and repair	4,516	3,960	3,323	637
Utilities	16,009	12,691	12,691	0
Total Commissioners	1,219,444	1,238,962	1,231,838	7,124
Human Resources				
Personal services	214,036	233,836	228,009	5,827
Purchased services	18,797	18,397	16,448	1,949
Materials and supplies	9,018	8,514	5,932	2,582
Maintenance and repair	3,001	1,936	1,838	98
Utilities	4,087	3,682	3,682	0
Total Human Resources	248,939	266,365	255,909	10,456
Department of Management & Budget				
Personal services	240,571	247,571	243,358	4,213
Purchased services	10,428	10,382	10,062	320
Materials and supplies	2,906	2,690	1,755	935
Maintenance and repair	8,213	8,213	6,464	1,749
Utilities	1,995	1,817	1,733	84
Total Dept. of Management & Budget	264,113	270,673	263,372	7,301
Facilities Maintenance				
Personal services	591,543	613,656	608,355	5,301
Purchased services	450,922	460,416	445,608	14,808
Materials and supplies	196,611	200,811	199,437	1,374
Maintenance and repair	108,516	143,146	137,483	5,663
Utilities	1,981,764	1,851,475	1,820,312	31,163
Other expenditures	1,000	1,000	0	1,000
Total Facilities Maintenance	3,330,356	3,270,504	3,211,195	59,309

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Auditor - General Office				
Personal services	\$ 873,308	\$ 900,208	\$ 889,922	\$ 10,286
Purchased services	17,969	17,969	12,483	5,486
Materials and supplies	30,530	30,417	28,396	2,021
Maintenance and repair	28,168	27,675	26,995	680
Utilities	11,863	11,400	11,400	0
Total Auditor - General Office	<u>961,838</u>	<u>987,669</u>	<u>969,196</u>	<u>18,473</u>
Information Systems				
Personal services	1,608,017	1,589,917	1,585,008	4,909
Purchased services	49,360	35,611	23,289	12,322
Materials and supplies	37,002	34,613	32,301	2,312
Maintenance and repair	269,860	262,989	245,257	17,732
Utilities	136,690	133,746	130,746	3,000
Total Information Systems	<u>2,100,929</u>	<u>2,056,876</u>	<u>2,016,601</u>	<u>40,275</u>
Records Retention				
Personal services	130,954	149,352	148,756	596
Purchased services	43,254	36,833	36,829	4
Materials and supplies	9,589	10,826	10,814	12
Maintenance and repair	24,395	24,645	24,591	54
Utilities	3,555	3,466	3,441	25
Total Records Retention	<u>211,747</u>	<u>225,122</u>	<u>224,431</u>	<u>691</u>
Budget Commission				
Purchased services	450	450	231	219
Materials and supplies	750	750	750	0
Total Budget Commission	<u>1,200</u>	<u>1,200</u>	<u>981</u>	<u>219</u>
Bureau of Inspection				
Purchased services	113,543	113,543	87,292	26,251
Utilities	1,025	1,025	900	125
Total Bureau of Inspection	<u>114,568</u>	<u>114,568</u>	<u>88,192</u>	<u>26,376</u>
Auditor - BMV				
Personal services	292,240	307,944	294,723	13,221
Purchased services	1,200	300	150	150
Materials and supplies	1,521	1,488	1,469	19
Maintenance and repair	0	0	0	0
Utilities	6,991	6,924	6,724	200
Total Auditor - BMV	<u>301,952</u>	<u>316,656</u>	<u>303,066</u>	<u>13,590</u>

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Auditor - Tax Map				
Personal services	\$ 83,884	\$ 68,259	\$ 68,043	\$ 216
Purchased services	100	0	0	0
Materials and supplies	8,539	6,164	6,164	0
Maintenance and repair	12,322	12,302	12,301	1
Utilities	2,203	2,123	2,123	0
Total Auditor - Tax Map	<u>107,048</u>	<u>88,848</u>	<u>88,631</u>	<u>217</u>
Treasurer				
Personal services	502,135	548,612	543,154	5,458
Purchased services	107,699	117,853	115,732	2,121
Materials and supplies	86,815	85,063	85,063	0
Maintenance and repair	32,435	31,798	31,798	0
Utilities	7,350	7,099	7,099	0
Total Treasurer	<u>736,434</u>	<u>790,425</u>	<u>782,846</u>	<u>7,579</u>
Prosecuting Attorney				
Personal services	2,490,021	2,554,527	2,542,757	11,770
Purchased services	72,870	70,181	60,672	9,509
Materials and supplies	18,381	17,375	13,660	3,715
Maintenance and repair	9,248	8,398	8,393	5
Utilities	19,547	19,554	19,554	0
Total Prosecuting Attorney	<u>2,610,067</u>	<u>2,670,035</u>	<u>2,645,036</u>	<u>24,999</u>
Board of Elections				
Personal services	581,671	598,371	575,251	23,120
Purchased services	366,303	366,303	333,974	32,329
Materials and supplies	110,000	110,000	96,925	13,075
Maintenance and repair	44,427	45,327	44,812	515
Utilities	11,700	11,700	7,645	4,055
Total Board of Elections	<u>1,114,101</u>	<u>1,131,701</u>	<u>1,058,607</u>	<u>73,094</u>
Recorder				
Personal services	439,026	410,966	405,008	5,958
Purchased services	5,933	5,861	5,454	407
Materials and supplies	10,998	12,954	12,954	0
Maintenance and repair	3,700	2,000	1,832	168
Utilities	11,704	11,574	11,574	0
Other expenditures	0	362	362	0
Total Recorder	<u>471,361</u>	<u>443,717</u>	<u>437,184</u>	<u>6,533</u>
Insurance, Health and Judgements				
Personal services	10,678	10,678	3,314	7,364
Purchased services	624,225	834,225	755,885	78,340
Total Insurance, Health and Judgements	<u>634,903</u>	<u>844,903</u>	<u>759,199</u>	<u>85,704</u>

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Legislative and Executive Grants				
Personal services	\$ 130,424	\$ 166,725	\$ 135,091	\$ 31,634
Purchased services	437,326	428,321	388,350	39,971
Material and supplies	15,750	14,950	2,700	12,250
Capital outlay	1,500,000	0	0	0
Other expenditures	0	160	160	0
Total Legislative and Executive Grants	<u>2,083,500</u>	<u>610,156</u>	<u>526,301</u>	<u>83,855</u>
Capital Purchases				
Material and supplies	155,788	199,362	174,320	25,042
Maintenance and repair	420	0	0	0
Capital outlay	<u>448,697</u>	<u>352,136</u>	<u>327,508</u>	<u>24,628</u>
Total Capital Purchases	<u>604,905</u>	<u>551,498</u>	<u>501,828</u>	<u>49,670</u>
Total legislative and executive	<u>17,117,405</u>	<u>15,879,878</u>	<u>15,364,413</u>	<u>515,465</u>
Judicial				
Court of Appeals				
Purchased services	<u>164,840</u>	<u>164,840</u>	<u>153,949</u>	<u>10,891</u>
Common Pleas Court				
Personal services	994,882	1,033,707	1,028,037	5,670
Purchased services	211,365	176,140	155,642	20,498
Materials and supplies	28,200	28,200	27,784	416
Maintenance and repair	19,325	17,484	16,564	920
Utilities	<u>19,800</u>	<u>19,705</u>	<u>19,353</u>	<u>352</u>
Total Common Pleas Court	<u>1,273,572</u>	<u>1,275,236</u>	<u>1,247,380</u>	<u>27,856</u>
Jury Commission				
Personal services	171,786	169,936	169,360	576
Purchased services	1,000	1,000	447	553
Materials and supplies	8,566	8,566	8,380	186
Maintenance and repair	3,651	3,651	3,444	207
Utilities	<u>4,000</u>	<u>3,993</u>	<u>3,521</u>	<u>472</u>
Total Jury Commission	<u>189,003</u>	<u>187,146</u>	<u>185,152</u>	<u>1,994</u>
Law Library				
Personal services	<u>149,453</u>	<u>149,453</u>	<u>148,697</u>	<u>756</u>
Total Law Library	<u>149,453</u>	<u>149,453</u>	<u>148,697</u>	<u>756</u>
Domestic Relations Court				
Personal services	957,843	965,643	961,770	3,873
Purchased services	24,874	21,856	20,413	1,443
Materials and supplies	14,506	16,000	15,705	295
Maintenance and repair	603	203	203	0
Utilities	<u>11,641</u>	<u>10,541</u>	<u>10,508</u>	<u>33</u>
Total Domestic Relations Court	<u>1,009,467</u>	<u>1,014,243</u>	<u>1,008,599</u>	<u>5,644</u>

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Juvenile Court				
Personal services	\$ 1,156,623	\$ 1,194,789	\$ 1,190,502	\$ 4,287
Purchased services	144,564	140,077	139,563	514
Materials and supplies	44,266	43,809	43,803	6
Maintenance and repair	8,346	8,346	8,337	9
Utilities	15,446	15,057	15,057	0
Total Juvenile Court	1,369,245	1,402,078	1,397,262	4,816
Probate Court				
Personal services	323,069	331,694	330,679	1,015
Purchased services	18,200	15,700	14,260	1,440
Materials and supplies	9,700	11,100	11,023	77
Maintenance and repair	3,566	3,454	3,424	30
Utilities	4,627	4,595	3,958	637
Total Probate Court	359,162	366,543	363,344	3,199
Clerk - Common Pleas Court				
Personal services	804,433	815,729	809,508	6,221
Purchased services	60,996	54,833	51,862	2,971
Materials and supplies	135,438	139,269	136,432	2,837
Maintenance and repair	4,702	6,850	4,871	1,979
Utilities	12,344	12,344	12,344	0
Total Clerk - Common Pleas Court	1,017,913	1,029,025	1,015,017	14,008
Clerk - Municipal Court				
Personal services	1,174,608	1,197,063	1,192,709	4,354
Purchased services	32,760	30,635	30,454	181
Materials and supplies	111,062	108,442	108,442	0
Maintenance and repair	4,658	4,501	4,501	0
Utilities	14,609	14,305	14,305	0
Total Clerk - Municipal Court	1,337,697	1,354,946	1,350,411	4,535
Public Defender				
Personal services	1,239,867	1,275,867	1,268,969	6,898
Purchased services	33,136	32,986	24,759	8,227
Materials and supplies	6,056	5,734	5,734	0
Maintenance and repair	1,834	1,730	1,136	594
Utilities	9,913	9,376	9,376	0
Total Public Defender	1,290,806	1,325,693	1,309,974	15,719
Municipal Court				
Personal services	895,111	919,573	916,504	3,069
Purchased services	59,073	57,634	57,542	92
Materials and supplies	15,090	14,387	13,662	725
Maintenance and repair	3,239	3,239	2,980	259
Utilities	15,892	15,382	15,382	0
Total Municipal Court	988,405	1,010,215	1,006,070	4,145

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
DUI Court				
Personal services	\$ 79,956	\$ 79,956	\$ 62,280	\$ 17,676
Purchased services	31,392	31,302	23,000	8,302
Materials and supplies	1,820	1,820	964	856
Total DUI Court	<u>113,168</u>	<u>113,078</u>	<u>86,244</u>	<u>26,834</u>
Judicial Grants				
Other expenditures	<u>3,999</u>	<u>3,999</u>	<u>3,999</u>	<u>0</u>
Total judicial	<u>9,266,730</u>	<u>9,396,495</u>	<u>9,276,098</u>	<u>120,397</u>
Public safety				
Communications Center				
Personal services	1,513,022	1,579,726	1,565,030	14,696
Purchased services	334,719	330,176	329,658	518
Materials and supplies	18,178	13,494	11,256	2,238
Maintenance and repair	576,525	424,493	417,986	6,507
Utilities	83,877	75,257	75,257	0
Capital Outlay	<u>0</u>	<u>35,644</u>	<u>35,644</u>	<u>0</u>
Total Communications Center	<u>2,526,321</u>	<u>2,458,790</u>	<u>2,434,831</u>	<u>23,959</u>
Building Inspection/Permit Central				
Personal services	898,079	917,734	907,088	10,646
Purchased services	107,295	73,218	49,993	23,225
Materials and supplies	46,451	39,776	36,633	3,143
Maintenance and repair	32,042	27,444	27,367	77
Utilities	13,628	12,303	10,412	1,891
Other expenditures	<u>4,000</u>	<u>9,440</u>	<u>7,239</u>	<u>2,201</u>
Total Building Inspection/Permit Central	<u>1,101,495</u>	<u>1,079,915</u>	<u>1,038,732</u>	<u>41,183</u>
County Coroner				
Personal services	176,906	178,895	175,557	3,338
Purchased services	128,243	128,243	128,243	0
Materials and supplies	5,384	5,268	5,268	0
Maintenance and repair	1,317	1,213	1,213	0
Utilities	<u>2,584</u>	<u>2,584</u>	<u>2,584</u>	<u>0</u>
Total County Coroner	<u>314,434</u>	<u>316,203</u>	<u>312,865</u>	<u>3,338</u>
Adult Probation				
Personal services	938,648	986,220	982,892	3,328
Purchased services	8,324	5,249	4,950	299
Materials and supplies	35,002	43,702	43,677	25
Maintenance and repair	16,530	12,530	12,372	158
Utilities	<u>20,284</u>	<u>18,584</u>	<u>18,584</u>	<u>0</u>
Total Adult Probation	<u>1,018,788</u>	<u>1,066,285</u>	<u>1,062,475</u>	<u>3,810</u>

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Juvenile Detention				
Personal services	\$ 1,276,100	\$ 1,265,500	\$ 1,247,953	\$ 17,547
Purchased services	118,420	117,520	117,441	79
Materials and supplies	69,654	72,706	72,482	224
Maintenance and repair	17,095	12,857	12,848	9
Utilities	11,843	11,832	11,812	20
Total Juvenile Detention	<u>1,493,112</u>	<u>1,480,415</u>	<u>1,462,536</u>	<u>17,879</u>
Juvenile Probation				
Personal services	392,208	408,685	405,891	2,794
Purchased services	3,150	2,250	2,169	81
Materials and supplies	10,268	10,556	10,543	13
Maintenance and repair	4,869	4,669	4,668	1
Utilities	5,555	5,513	5,481	32
Total Juvenile Probation	<u>416,050</u>	<u>431,673</u>	<u>428,752</u>	<u>2,921</u>
Sheriff				
Personal services	7,656,461	7,054,794	6,954,185	100,609
Purchased services	82,219	78,733	77,527	1,206
Materials and supplies	451,011	371,386	323,005	48,381
Maintenance and repair	222,400	189,183	186,720	2,463
Utilities	62,014	59,821	56,104	3,717
Total Sheriff	<u>8,474,105</u>	<u>7,753,917</u>	<u>7,597,541</u>	<u>156,376</u>
Adult Detention				
Personal services	6,082,515	6,138,331	6,038,178	100,153
Purchased services	824,088	810,488	807,008	3,480
Materials and supplies	665,175	659,654	650,551	9,103
Maintenance and repair	25,338	33,076	32,662	414
Utilities	29,262	28,546	28,544	2
Total Adult Detention	<u>7,626,378</u>	<u>7,670,095</u>	<u>7,556,943</u>	<u>113,152</u>
Municipal Court Adult Probation				
Personal services	740,162	766,462	752,466	13,996
Purchased services	38,256	33,509	27,909	5,600
Materials and supplies	643	600	598	2
Maintenance and repair	2,962	2,962	2,962	0
Utilities	18,124	17,830	17,696	134
Total Municipal Court Adult Probation	<u>800,147</u>	<u>821,363</u>	<u>801,631</u>	<u>19,732</u>
Public Safety Grants				
Personal services	54,537	149,537	42,064	107,473
Purchased services	120,568	114,693	96,493	18,200
Total Public Safety Grants	<u>175,105</u>	<u>264,230</u>	<u>138,557</u>	<u>125,673</u>
Total public safety	<u>23,945,935</u>	<u>23,342,886</u>	<u>22,834,863</u>	<u>508,023</u>

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Health				
Tuberculosis Clinic				
Purchased services	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Other Health				
Purchased services	577,758	461,920	460,677	1,243
Total health	622,758	506,920	505,677	1,243
Human services				
Veterans Service Commission				
Personal services	515,052	515,052	495,677	19,375
Purchased services	939,886	924,886	830,747	94,139
Materials and supplies	62,845	77,504	76,784	720
Maintenance and repair	7,501	7,442	4,645	2,797
Utilities	6,536	6,420	5,393	1,027
Total Veterans Service Commission	1,531,820	1,531,304	1,413,246	118,058
Human Services Grants				
Purchased services	37,558	37,558	37,558	0
Total Human Services Grants	37,558	37,558	37,558	0
Total human services	1,569,378	1,568,862	1,450,804	118,058
Community development				
Community Planning & Development				
Personal services	204,784	204,784	178,976	25,808
Purchased services	6,922	6,889	5,052	1,837
Materials and supplies	8,338	7,341	7,300	41
Maintenance and repair	6,546	5,967	5,864	103
Utilities	4,139	4,024	3,824	200
Total Community Planning & Development	230,729	229,005	201,016	27,989
Planning Commission				
Purchased services	3,620	3,195	2,651	544
Total community development	234,349	232,200	203,667	28,533
Economic development				
Economic Development				
Personal services	212,498	222,198	221,166	1,032
Purchased services	611,950	522,920	508,452	14,468
Materials and supplies	6,089	5,618	5,614	4
Utilities	3,000	3,450	3,388	62
Total economic development	833,537	754,186	738,620	15,566

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

General Fund - (Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive(Negative)</u>
Total expenditures	\$ 53,590,092	\$ 51,681,427	\$ 50,374,142	\$ 1,307,285
(Deficiency) of revenues (under) expenditures	<u>(3,346,184)</u>	<u>(1,437,519)</u>	<u>(2,348,202)</u>	<u>(910,683)</u>
Other financing sources (uses):				
Operating transfers in	0	0	506,035	506,035
Operating transfers (out)	(5,021,069)	(6,457,617)	(5,414,026)	1,043,591
Advances in	474,000	474,000	835,170	361,170
Advances (out)	0	(544,500)	(544,500)	0
Proceeds from the sale of capital assets	<u>20,000</u>	<u>20,000</u>	<u>8,839</u>	<u>(11,161)</u>
Total other financing sources (uses)	<u>(4,527,069)</u>	<u>(6,508,117)</u>	<u>(4,608,482)</u>	<u>1,899,635</u>
Net Change in fund balance	(7,873,253)	(7,945,636)	(6,956,684)	988,952
Fund balance at beginning of year	17,493,744	17,493,744	17,493,744	0
Prior year encumbrances appropriated	<u>1,188,130</u>	<u>1,188,130</u>	<u>1,188,130</u>	<u>0</u>
Fund balance at end of year	<u>\$ 10,808,621</u>	<u>\$ 10,736,238</u>	<u>\$ 11,725,190</u>	<u>\$ 988,952</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

Social Services - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 8,555,615	\$ 8,555,615	\$ 7,935,165	\$ (620,450)
Charges for services	979,000	979,000	937,183	(41,817)
Licenses and permits	50,000	50,000	43,710	(6,290)
Intergovernmental	27,772,424	26,472,424	25,779,535	(692,889)
Investment earnings	0	0	496	496
Other revenues	3,903,446	3,903,446	4,250,532	347,086
Total revenues	41,260,485	39,960,485	38,946,621	(1,013,864)
Expenditures:				
Current:				
Human services:				
Personal services	11,933,365	12,342,845	11,573,572	769,273
Purchased services	26,686,547	26,427,794	25,012,548	1,415,246
Materials and supplies	350,145	409,249	310,046	99,203
Maintenance and repair	80,584	79,129	66,954	12,175
Utilities	152,000	206,470	177,397	29,073
Capital outlay	81,380	24,971	(29)	25,000
Other expenditures	6,075,000	4,787,480	4,054,792	732,688
Total expenditures	45,359,021	44,277,938	41,195,280	3,082,658
(Deficiency) of revenues (under) expenditures	(4,098,536)	(4,317,453)	(2,248,659)	2,068,794
Other financing sources:				
Operating transfers in	2,209,198	1,759,198	854,890	(904,308)
Proceeds from the sale of capital assets	500	500	5	(495)
Total other financing sources	2,209,698	1,759,698	854,895	(904,803)
Net change in fund balance	(1,888,838)	(2,557,755)	(1,393,764)	1,163,991
Fund balance at beginning of year	3,625,153	3,625,153	3,625,153	0
Prior year encumbrances appropriated	1,650,506	1,650,506	1,650,506	0
Fund balance at end of year	\$ 3,386,821	\$ 2,717,904	\$ 3,881,895	\$ 1,163,991

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
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For the Year Ended December 31, 2009

Motor Vehicle and Gas Tax - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 2,300,000	\$ 2,300,000	\$ 2,296,621	\$ (3,379)
Charges for services	181,050	181,050	139,843	(41,207)
Licenses and permits	14,220	14,220	7,580	(6,640)
Fines and forfeitures	110,000	110,000	130,134	20,134
Intergovernmental	8,842,000	8,842,000	7,755,724	(1,086,276)
Special assessments	21,000	21,000	21,439	439
Investment earnings	100,000	100,000	58,779	(41,221)
Other revenues	<u>41,250</u>	<u>41,250</u>	<u>179,639</u>	<u>138,389</u>
Total revenues	<u>11,609,520</u>	<u>11,609,520</u>	<u>10,589,759</u>	<u>(1,019,761)</u>
Expenditures:				
Current:				
Public works:				
Personal services	4,303,932	4,301,076	4,163,304	137,772
Purchased services	1,795,349	2,041,743	1,979,100	62,643
Materials and supplies	1,868,673	1,813,495	1,677,401	136,094
Maintenance and repair	424,594	426,866	394,999	31,867
Utilities	139,750	138,954	124,355	14,599
Capital outlay	3,726,583	3,628,096	3,203,027	425,069
Other expenditures	<u>168</u>	<u>1,936</u>	<u>60</u>	<u>1,876</u>
Total expenditures	<u>12,259,049</u>	<u>12,352,166</u>	<u>11,542,246</u>	<u>809,920</u>
(Deficiency) of revenues (under) expenditures	<u>(649,529)</u>	<u>(742,646)</u>	<u>(952,487)</u>	<u>(209,841)</u>
Other financing sources(uses):				
Operating transfer in	0	0	5,422	5,422
Operating transfers (out)	(69,709)	(69,709)	(69,709)	0
Proceeds from the sale of capital assets	<u>5,000</u>	<u>5,000</u>	<u>16,000</u>	<u>11,000</u>
Total other financing sources (uses)	<u>(64,709)</u>	<u>(64,709)</u>	<u>(48,287)</u>	<u>16,422</u>
Net change in fund balance	(714,238)	(807,355)	(1,000,774)	(193,419)
Fund balance at beginning of year	1,829,936	1,829,936	1,829,936	0
Prior year encumbrances appropriated	<u>714,438</u>	<u>714,438</u>	<u>714,438</u>	<u>0</u>
Fund balance at end of year	<u>\$ 1,830,136</u>	<u>\$ 1,737,019</u>	<u>\$ 1,543,600</u>	<u>\$ (193,419)</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
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For the Year Ended December 31, 2009

Special Assessment - Debt Service Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Special assessments	\$ 716,810	\$ 685,999	\$ 627,081	\$ (58,918)
Total revenues	<u>716,810</u>	<u>685,999</u>	<u>627,081</u>	<u>(58,918)</u>
Expenditures:				
Debt service:				
Principal retirement	483,000	483,000	483,000	0
Interest and fiscal charges	<u>263,795</u>	<u>264,863</u>	<u>262,763</u>	<u>2,100</u>
Total expenditures	<u>746,795</u>	<u>747,863</u>	<u>745,763</u>	<u>2,100</u>
(Deficiency) of revenues (under) expenditures	<u>(29,985)</u>	<u>(61,864)</u>	<u>(118,682)</u>	<u>(56,818)</u>
Other financing sources:				
Operating transfers in	8,050	39,860	49,918	10,058
Advances in	<u>38,575</u>	<u>38,575</u>	<u>38,575</u>	<u>0</u>
Total other financing sources	<u>46,625</u>	<u>78,435</u>	<u>88,493</u>	<u>10,058</u>
Net change in fund balance	16,640	16,571	(30,190)	(46,761)
Fund balance at beginning of year	<u>216,943</u>	<u>216,943</u>	<u>216,943</u>	<u>0</u>
Fund balance at end of year	<u>\$ 233,583</u>	<u>\$ 233,514</u>	<u>\$ 186,753</u>	<u>\$ (46,761)</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
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For the Year Ended December 31, 2009

County Capital Improvement - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 4,026,000	\$ 4,026,000	\$ 3,941,942	\$ (84,058)
Charges for services	1,500	1,500	585	(915)
Intergovernmental	894,989	894,989	952,013	57,024
Other revenues	0	0	332,116	332,116
Total revenues	<u>4,922,489</u>	<u>4,922,489</u>	<u>5,226,656</u>	<u>304,167</u>
Expenditures:				
Purchased services	1,273,836	1,348,836	1,282,013	66,823
Materials and supplies	285,365	416,722	75,324	341,398
Maintenance and repair	22,000	15,000	7,100	7,900
Capital outlay	<u>468,370</u>	<u>1,759,646</u>	<u>1,496,354</u>	<u>263,292</u>
Total expenditures	<u>2,049,571</u>	<u>3,540,204</u>	<u>2,860,791</u>	<u>679,413</u>
Excess of revenues over expenditures	<u>2,872,918</u>	<u>1,382,285</u>	<u>2,365,865</u>	<u>983,580</u>
Other financing sources (uses):				
Operating transfers in	306,200	1,806,200	1,729,800	(76,400)
Operating transfers (out)	<u>(3,652,730)</u>	<u>(3,652,730)</u>	<u>(3,352,728)</u>	<u>300,002</u>
Total other financing sources (uses)	<u>(3,346,530)</u>	<u>(1,846,530)</u>	<u>(1,622,928)</u>	<u>223,602</u>
Net change in fund balance	(473,612)	(464,245)	742,937	1,207,182
Fund balance at beginning of year	5,497,731	5,497,731	5,497,731	0
Prior year encumbrances appropriated	<u>206,571</u>	<u>206,571</u>	<u>206,571</u>	<u>0</u>
Fund balance at end of year	<u>\$ 5,230,690</u>	<u>\$ 5,240,057</u>	<u>\$ 6,447,239</u>	<u>\$ 1,207,182</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

Health and Solid Waste District - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 341,700	\$ 341,700	\$ 338,591	\$ (3,109)
Licenses and permits	279,000	279,000	282,545	3,545
Fines and forfeitures	49,000	49,000	53,815	4,815
Intergovernmental	0	0	57,500	57,500
Other revenues	25	25	20,627	20,602
Total revenues	669,725	669,725	753,078	83,353
Expenditures:				
Current:				
Health:				
Personal services	77,354	83,554	74,544	9,010
Purchased services	693,585	696,947	680,396	16,551
Materials and supplies	30,384	49,237	46,689	2,548
Maintenance and repair	14,051	12,023	4,886	7,137
Utilities	20,155	24,032	23,801	231
Capital outlay	12,000	12,000	10,839	1,161
Total expenditures	847,529	877,793	841,155	36,638
(Deficiency) of revenues (under) expenditures	(177,804)	(208,068)	(88,077)	119,991
Other financing (uses):				
Advances (out)	0	(21,500)	(21,500)	0
Total other financing (uses)	0	(21,500)	(21,500)	0
Net change in fund balance	(177,804)	(229,568)	(109,577)	119,991
Fund balance at beginning of year	634,043	634,043	634,043	0
Prior year encumbrances appropriated	90,506	90,506	90,506	0
Fund balance at end of year	\$ 546,745	\$ 494,981	\$ 614,972	\$ 119,991

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Real Estate Assessment - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 542,000	\$ 542,000	\$ 466,333	\$ (75,667)
Charges for services	2,446,000	2,446,000	2,674,275	228,275
Licenses and permits	400	400	225	(175)
Investment earnings	20,000	20,000	809	(19,191)
Total revenues	3,008,400	3,008,400	3,141,642	133,242
Expenditures:				
Current:				
General government:				
Legislative and executive				
Personal services	1,481,340	1,496,451	1,462,291	34,160
Purchased services	1,521,966	1,518,746	1,197,806	320,940
Materials and supplies	245,209	232,546	178,477	54,069
Maintenance and repair	165,007	161,550	77,830	83,720
Utilities	21,422	19,115	17,479	1,636
Capital outlay	67,000	894,500	846,915	47,585
Total expenditures	3,501,944	4,322,908	3,780,798	542,110
(Deficiency) of revenues (under) expenditures	(493,544)	(1,314,508)	(639,156)	675,352
Other financing sources:				
Operating transfers in	0	0	27	27
Total other financing sources	0	0	27	27
Net change in fund balance	(493,544)	(1,314,508)	(639,129)	675,379
Fund balance at beginning of year	4,044,245	4,044,245	4,044,245	0
Prior year encumbrances appropriated	279,430	279,430	279,430	0
Fund balance at end of year	\$ 3,830,131	\$ 3,009,167	\$ 3,684,546	\$ 675,379

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Other Legislative - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 966,000	\$ 981,500	\$ 1,417,899	\$ 436,399
Other revenues	0	0	15	15
Total revenues	966,000	981,500	1,417,914	436,414
Expenditures:				
Current:				
General Government:				
Legislative and Executive:				
Personal services	682,296	695,296	689,231	6,065
Purchased services	398,379	456,135	420,293	35,842
Materials and supplies	84,703	71,271	49,491	21,780
Maintenance and repair	11,437	9,229	2,997	6,232
Utilities	28,167	27,341	18,241	9,100
Capital outlay	30,000	30,000	0	30,000
Total expenditures	1,234,982	1,289,272	1,180,253	109,019
Excess (Deficiency) of revenues over (under) expenditures	(268,982)	(307,772)	237,661	545,433
Other financing sources (uses):				
Operating transfers in	80,000	80,000	80,000	0
Operating transfers (out)	0	(200,000)	(200,000)	0
Total other financing sources (uses)	80,000	(120,000)	(120,000)	0
Net change in fund balance	(188,982)	(427,772)	117,661	545,433
Fund balance at beginning of year	514,998	514,998	514,998	0
Prior year encumbrances appropriated	39,485	39,485	39,485	0
Fund balance at end of year	\$ 365,501	\$ 126,711	\$ 672,144	\$ 545,433

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Public Safety - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 1,120,939	\$ 1,180,076	\$ 1,048,019	\$ (132,057)
Licenses and permits	45,000	45,000	124,222	79,222
Fines and forfeitures	39,000	73,750	202,518	128,768
Intergovernmental	2,906,575	3,020,572	2,861,602	(158,970)
Investment earnings	91,850	91,850	3,768	(88,082)
Other revenues	40,219	42,719	19,396	(23,323)
Total revenues	4,243,583	4,453,967	4,259,525	(194,442)
Expenditures:				
Current:				
Public Safety:				
Personal services	2,412,101	3,336,810	2,957,345	379,465
Purchased services	1,108,946	1,419,220	1,266,475	152,745
Materials and supplies	289,323	447,827	324,245	123,582
Maintenance and repair	92,545	105,405	90,585	14,820
Utilities	59,304	55,544	50,320	5,224
Capital outlay	324,407	424,447	145,844	278,603
Other expenditures	0	9,500	155	9,345
Total expenditures	4,286,626	5,798,753	4,834,969	963,784
(Deficiency) of revenues (under) expenditures	(43,043)	(1,344,786)	(575,444)	769,342
Other financing sources (uses):				
Operating transfers in	230,000	481,850	487,103	5,253
Advances in	0	0	34,500	34,500
Advances (out)	0	(56,950)	(56,950)	0
Proceeds from the sale of capital assets	0	0	1,600	1,600
Total other financing sources (uses)	230,000	424,900	466,253	41,353
Net change in fund balance	186,957	(919,886)	(109,191)	810,695
Fund balance at beginning of year	2,941,507	2,941,507	2,941,507	0
Prior year encumbrances appropriated	334,030	334,030	334,030	0
Fund balance at end of year	\$ 3,462,494	\$ 2,355,651	\$ 3,166,346	\$ 810,695

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Community Transportation - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 1,974,380	\$ 2,049,380	\$ 1,785,318	\$ (264,062)
Intergovernmental	749,680	949,340	872,997	(76,343)
Other revenues	15,000	15,000	10,472	(4,528)
Total revenues	<u>2,739,060</u>	<u>3,013,720</u>	<u>2,668,787</u>	<u>(344,933)</u>
Expenditures:				
Current:				
Transportation:				
Personal services	1,207,009	1,177,009	1,118,518	58,491
Purchased services	1,446,277	1,443,886	1,343,256	100,630
Materials and supplies	443,586	403,108	273,411	129,697
Maintenance and repair	28,356	170,039	159,140	10,899
Utilities	21,637	21,488	14,602	6,886
Total expenditures	<u>3,146,865</u>	<u>3,215,530</u>	<u>2,908,927</u>	<u>306,603</u>
(Deficiency) of revenues (under) expenditures	<u>(407,805)</u>	<u>(201,810)</u>	<u>(240,140)</u>	<u>(38,330)</u>
Other financing sources (uses):				
Operating transfers in	205,657	64,136	70,478	6,342
Operating transfers (out)	(140,000)	(277,280)	(276,689)	591
Advances in	100,000	382,720	400,000	17,280
Advances (out)	0	(282,720)	(282,720)	0
Proceeds from the sale of capital assets	5,000	5,000	7,901	2,901
Total other financing sources (uses)	<u>170,657</u>	<u>(108,144)</u>	<u>(81,030)</u>	<u>27,114</u>
Net change in fund balance	(237,148)	(309,954)	(321,170)	(11,216)
Fund balance at beginning of year	76,568	76,568	76,568	0
Prior year encumbrances appropriated	272,193	272,193	272,193	0
Fund balance at end of year	<u>\$ 111,613</u>	<u>\$ 38,807</u>	<u>\$ 27,591</u>	<u>\$ (11,216)</u>

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Judicial Programs - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 174,400	\$ 174,400	\$ 26,107	\$ (148,293)
Intergovernmental	164,690	164,690	458,110	293,420
Fines and forfeitures	0	0	0	0
Other revenues	4,500	4,500	27,674	23,174
Total revenues	<u>343,590</u>	<u>343,590</u>	<u>511,891</u>	<u>168,301</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	313,700	331,976	289,960	42,016
Purchased services	101,000	101,000	27,599	73,401
Materials and supplies	76,587	76,577	10,179	66,398
Maintenance and repair	10,813	3,318	214	3,104
Utilities	6,254	5,416	5,416	0
Other expenditures	902	902	902	0
Total expenditures	<u>509,256</u>	<u>519,189</u>	<u>334,270</u>	<u>184,919</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(165,666)</u>	<u>(175,599)</u>	<u>177,621</u>	<u>353,220</u>
Other financing sources:				
Operating transfers in	<u>172,860</u>	<u>172,860</u>	<u>139,934</u>	<u>(32,926)</u>
Total other financing sources	<u>172,860</u>	<u>172,860</u>	<u>139,934</u>	<u>(32,926)</u>
Net change in fund balance	7,194	(2,739)	317,555	320,294
Fund balance at beginning of year	601,970	601,970	601,970	0
Prior year encumbrances appropriated	2,556	2,556	2,556	0
Fund balance at end of year	<u>\$ 611,720</u>	<u>\$ 601,787</u>	<u>\$ 922,081</u>	<u>\$ 320,294</u>

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Community Development - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Intergovernmental	\$ 1,270,500	\$ 2,351,033	\$ 1,684,040	\$ (666,993)
Investment earnings	460	460	231	(229)
Other revenue	0	0	1,964	1,964
Total revenues	<u>1,270,960</u>	<u>2,351,493</u>	<u>1,686,235</u>	<u>(665,258)</u>
Expenditures:				
Current:				
Community development:				
Personal services	133,995	160,795	139,125	21,670
Purchased services	272,311	567,885	561,937	5,948
Materials and supplies	57,597	91,632	91,632	0
Maintenance and repair	2,500	0	0	0
Capital outlay	775,666	660,877	660,877	0
Other expenditures	0	34,687	34,687	0
Total expenditures	<u>1,242,069</u>	<u>1,515,876</u>	<u>1,488,258</u>	<u>27,618</u>
Excess of revenues over expenditures	<u>28,891</u>	<u>835,617</u>	<u>197,977</u>	<u>(637,640)</u>
Other financing sources (uses):				
Advances in	0	0	100,000	100,000
Advances (out)	(50,000)	(50,000)	(50,000)	0
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>50,000</u>	<u>100,000</u>
Net change in fund balance	(21,109)	785,617	247,977	(537,640)
Fund balance at beginning of year	78,413	78,413	78,413	0
Prior year encumbrances appropriated	23,574	23,574	23,574	0
Fund balance at end of year	<u>\$ 80,878</u>	<u>\$ 887,604</u>	<u>\$ 349,964</u>	<u>\$ (537,640)</u>

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Computer Legal Research - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 428,500	\$ 428,500	\$ 414,640	\$ (13,860)
Other revenue	0	0	40	40
Total revenues	<u>428,500</u>	<u>428,500</u>	<u>414,680</u>	<u>(13,820)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	85,464	88,459	88,192	267
Purchased services	120,000	70,000	44,577	25,423
Materials and supplies	283,084	285,372	246,442	38,930
Maintenance and repair	109,881	127,285	116,371	10,914
Utilities	7,400	7,248	1,948	5,300
Capital outlay	0	100,000	52,654	47,346
Total expenditures	<u>605,829</u>	<u>678,364</u>	<u>550,184</u>	<u>128,180</u>
(Deficiency) of revenues (under) expenditures	<u>(177,329)</u>	<u>(249,864)</u>	<u>(135,504)</u>	<u>114,360</u>
Other financing sources:				
Operating transfers in	0	0	84	84
Proceeds from the sale of capital assets	0	0	69	69
Total other financing sources	<u>0</u>	<u>0</u>	<u>153</u>	<u>153</u>
Net change in fund balance	(177,329)	(249,864)	(135,351)	114,513
Fund balance at beginning of year	799,006	799,006	799,006	0
Prior year encumbrances appropriated	65,166	65,166	65,166	0
Fund balance at end of year	<u>\$ 686,843</u>	<u>\$ 614,308</u>	<u>\$ 728,821</u>	<u>\$ 114,513</u>

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Storm Water - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 230,120	\$ 230,120	\$ 214,275	\$ (15,845)
Intergovernmental	0	0	1,550	1,550
Other revenues	0	0	594	594
Total revenues	<u>230,120</u>	<u>230,120</u>	<u>216,419</u>	<u>(13,701)</u>
Expenditures:				
Current:				
Public works:				
Personal services	129,079	129,079	113,021	16,058
Purchased services	61,900	61,900	49,348	12,552
Materials and supplies	18,094	15,549	14,105	1,444
Maintenance and repair	19,624	19,088	5,392	13,696
Utilities	3,924	2,704	2,704	0
Other expenditures	<u>628</u>	<u>628</u>	<u>173</u>	<u>455</u>
Total expenditures	<u>233,249</u>	<u>228,948</u>	<u>184,743</u>	<u>44,205</u>
Net change in fund balance	(3,129)	1,172	31,676	30,504
Fund balance at beginning of year	84,289	84,289	84,289	0
Prior year encumbrances appropriated	<u>4,769</u>	<u>4,769</u>	<u>4,769</u>	<u>0</u>
Fund balance at end of year	<u>\$ 85,929</u>	<u>\$ 90,230</u>	<u>\$ 120,734</u>	<u>\$ 30,504</u>

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Tax Increment Financing - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Revenue in lieu of taxes	\$ 1,430,991	\$ 1,181,614	\$ 1,191,460	\$ 9,846
Intergovernmental	<u>152,462</u>	<u>160,470</u>	<u>162,078</u>	<u>1,608</u>
Total revenues	<u>1,583,453</u>	<u>1,342,084</u>	<u>1,353,538</u>	<u>11,454</u>
Expenditures:				
Current:				
Community development:				
Purchased services	1,436,798	1,341,804	1,152,899	188,905
Other expenditures	<u>72,000</u>	<u>55,200</u>	<u>0</u>	<u>55,200</u>
Total expenditures	<u>1,508,798</u>	<u>1,397,004</u>	<u>1,152,899</u>	<u>244,105</u>
Net change in fund balance	74,655	(54,920)	200,639	255,559
Fund balance at beginning of year	<u>88,658</u>	<u>88,658</u>	<u>88,658</u>	<u>0</u>
Fund balance at end of year	<u>\$ 163,313</u>	<u>\$ 33,738</u>	<u>\$ 289,297</u>	<u>\$ 255,559</u>

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County Debt Service Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues				
Special assessments	\$ 435,237	\$ 435,237	\$ 433,601	\$ (1,636)
Total revenues	<u>435,237</u>	<u>435,237</u>	<u>433,601</u>	<u>(1,636)</u>
Expenditures:				
Debt service:				
Principal retirement	4,065,000	4,065,000	4,065,000	0
Interest and fiscal charges	<u>636,830</u>	<u>636,906</u>	<u>602,642</u>	<u>34,264</u>
Total expenditures	<u>4,701,830</u>	<u>4,701,906</u>	<u>4,667,642</u>	<u>34,264</u>
(Deficiency) of revenues (under) expenditures	<u>(4,266,593)</u>	<u>(4,266,669)</u>	<u>(4,234,041)</u>	<u>32,628</u>
Other financing sources:				
Operating transfers in	<u>4,263,348</u>	<u>4,263,348</u>	<u>4,262,364</u>	<u>(984)</u>
Total other financing sources	<u>4,263,348</u>	<u>4,263,348</u>	<u>4,262,364</u>	<u>(984)</u>
Net change in fund balance	(3,245)	(3,321)	28,323	31,644
Fund balance at beginning of year	<u>198,610</u>	<u>198,610</u>	<u>198,610</u>	<u>0</u>
Fund balance at end of year	<u>\$ 195,365</u>	<u>\$ 195,289</u>	<u>\$ 226,933</u>	<u>\$ 31,644</u>

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Public Safety Projects - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues	\$ 0	\$ 0	\$ 1,137	\$ 1,137
Expenditures:				
Materials and supplies	72,000	37,000	15,109	21,891
Maintenance and repair	80,400	55,400	18,588	36,812
Capital outlay	119,000	460,700	153,455	307,245
Total expenditures	271,400	553,100	187,152	365,948
(Deficiency) of revenues (under) expenditures	(271,400)	(553,100)	(186,015)	367,085
Other financing sources:				
Operating transfers in	32,400	32,400	32,400	0
Total other financing sources	32,400	32,400	32,400	0
Net change in fund balance	(239,000)	(520,700)	(153,615)	367,085
Fund balance at beginning of year	5,065,200	5,065,200	5,065,200	0
Fund balance at end of year	<u>\$ 4,826,200</u>	<u>\$ 4,544,500</u>	<u>\$ 4,911,585</u>	<u>\$ 367,085</u>

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Social Services Projects - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Materials and supplies	0	10,000	10,000	0
Maintenance and repair	62,000	52,000	0	52,000
Capital outlay	123,271	121,563	35,563	86,000
Total expenditures	185,271	183,563	45,563	138,000
(Deficiency) of revenues (under) expenditures	(185,271)	(183,563)	(45,563)	138,000
Other financing sources:				
Operating transfers in	126,000	126,000	126,000	0
Total other financing sources	126,000	126,000	126,000	0
Net change in fund balance	(59,271)	(57,563)	80,437	138,000
Fund balance at beginning of year	1,099,197	1,099,197	1,099,197	0
Prior year encumbrances appropriated	37,271	37,271	37,271	0
Fund balance at end of year	\$ 1,077,197	\$ 1,078,905	\$ 1,216,905	\$ 138,000

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Communication Center Projects - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Intergovernmental	\$ 763,375	\$ 1,007,005	\$ 259,192	\$ (747,813)
Other Revenue	<u>0</u>	<u>0</u>	<u>8,700</u>	<u>8,700</u>
Total revenues	<u>763,375</u>	<u>1,007,005</u>	<u>267,892</u>	<u>(739,113)</u>
Expenditures:				
Materials and supplies	12,000	89,031	79,133	9,898
Maintenance and repair	12,000	0	0	0
Capital outlay	<u>407,056</u>	<u>2,058,518</u>	<u>2,028,947</u>	<u>29,571</u>
Total expenditures	<u>431,056</u>	<u>2,147,549</u>	<u>2,108,080</u>	<u>39,469</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>332,319</u>	<u>(1,140,544)</u>	<u>(1,840,188)</u>	<u>(699,644)</u>
Other financing sources:				
Operating transfers in	184,700	184,700	184,700	0
Proceeds from the sale of capital assets	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</u>
Total other financing sources	<u>184,700</u>	<u>184,700</u>	<u>184,705</u>	<u>5</u>
Net change in fund balance	517,019	(955,844)	(1,655,483)	(699,639)
Fund balance at beginning of year	913,286	913,286	913,286	0
Prior year encumbrances appropriated	<u>407,056</u>	<u>407,056</u>	<u>407,056</u>	<u>0</u>
Fund balance (deficit) at end of year	<u>\$ 1,837,361</u>	<u>\$ 364,498</u>	<u>\$ (335,141)</u>	<u>\$ (699,639)</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

Judicial Projects - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Materials and supplies	\$ 97,400	\$ 118,400	\$ 17,824	\$ 100,576
Maintenance and repair	179,000	133,000	0	133,000
Capital outlay	168,228	208,255	83,437	124,818
Total expenditures	444,628	459,655	101,261	358,394
(Deficiency) of revenues (under) expenditures	(444,628)	(459,655)	(101,261)	358,394
Other financing sources:				
Operating transfers in	329,800	329,800	439,000	109,200
Total other financing sources	329,800	329,800	439,000	109,200
Net change in fund balance	(114,828)	(129,855)	337,739	467,594
Fund balance at beginning of year	1,830,444	1,830,444	1,830,444	0
Prior year encumbrances appropriated	30,628	30,628	30,628	0
Fund balance at end of year	<u>\$ 1,746,244</u>	<u>\$ 1,731,217</u>	<u>\$ 2,198,811</u>	<u>\$ 467,594</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

Community Development Projects - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Intergovernmental	\$ 3,535,490	\$ 3,535,490	\$ 342,357	\$ (3,193,133)
Other revenues	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>(15,000)</u>
Total revenues	<u>3,550,490</u>	<u>3,550,490</u>	<u>342,357</u>	<u>(3,208,133)</u>
Expenditures:				
Maintenance and repair	77,350	77,350	0	77,350
Capital outlay	<u>7,613,941</u>	<u>1,613,941</u>	<u>1,523,442</u>	<u>90,499</u>
Total expenditures	<u>7,691,291</u>	<u>1,691,291</u>	<u>1,523,442</u>	<u>167,849</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(4,140,801)</u>	<u>1,859,199</u>	<u>(1,181,085)</u>	<u>(3,040,284)</u>
Other financing sources:				
Operating transfers in	358,000	358,000	53,000	(305,000)
Advances in	<u>2,681,275</u>	<u>2,681,275</u>	<u>0</u>	<u>(2,681,275)</u>
Total other financing sources	3,039,275	3,039,275	53,000	(2,986,275)
Net change in fund balance	(1,101,526)	4,898,474	(1,128,085)	(6,026,559)
Fund balance at beginning of year	3,647,779	3,647,779	3,647,779	0
Prior year encumbrances appropriated	<u>61,446</u>	<u>61,446</u>	<u>61,446</u>	<u>0</u>
Fund balance at end of year	<u>\$ 2,607,699</u>	<u>\$ 8,607,699</u>	<u>\$ 2,581,140</u>	<u>\$ (6,026,559)</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

CTC Capital Projects - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Intergovernmental	\$ 230,384	\$ 1,593,550	\$ 346,364	\$ (1,247,186)
Charges for Services	94,216	75,000	62,249	(12,751)
Total revenues	<u>324,600</u>	<u>1,668,550</u>	<u>408,613</u>	<u>(1,259,937)</u>
Expenditures:				
Materials and supplies	19,600	14,000	13,387	613
Maintenance and repair	110,000	40,000	36,505	3,495
Capital outlay	235,000	1,656,132	1,158,997	497,135
Total expenditures	<u>364,600</u>	<u>1,710,132</u>	<u>1,208,889</u>	<u>501,243</u>
(Deficiency) of revenues (under) expenditures	<u>(40,000)</u>	<u>(41,582)</u>	<u>(800,276)</u>	<u>(758,694)</u>
Other financing sources:				
Operating transfers in	40,000	80,000	276,689	196,689
Total other financing sources	40,000	80,000	276,689	196,689
Net change in fund balance	0	38,418	(523,587)	(562,005)
Fund balance at beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance (deficit) at end of year	<u>\$ 0</u>	<u>\$ 38,418</u>	<u>\$ (523,587)</u>	<u>\$ (562,005)</u>

Clermont County
Combining Statements - Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Health Insurance Fund - This fund is used to account for claims and administration of the health insurance program for covered County employees and eligible dependents, and the accumulation and allocation of costs associated with health insurance.

Fleet Maintenance Fund - This fund is used to account for the vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Telephone Company Fund - This fund is used to account for telephone services to various County departments and other governmental units. Users are billed for costs incurred.

Workers' Compensation Fund - This fund is used to account for the administration of a Worker's Compensation program to reduce employee risk, decrease the County's worker's compensation liability and to measure and recover the cost of providing the program to County departments and other governmental units.

Clermont County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2009

	Health Insurance	Fleet Maintenance	Telephone Company	Workers' Compensation	Total
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 1,300,535	\$ 98,776	\$ 1,167,837	\$ 1,156,256	\$ 3,723,404
Accounts Receivable	0	98,201	74,501	0	172,702
Prepaid Items	0	0	2,867	0	2,867
<i>Total Current Assets</i>	<u>1,300,535</u>	<u>196,977</u>	<u>1,245,205</u>	<u>1,156,256</u>	<u>3,898,973</u>
<i>Noncurrent Assets:</i>					
Capital assets, net	0	29,638	29,414	0	59,052
<i>Total Noncurrent Assets</i>	<u>0</u>	<u>29,638</u>	<u>29,414</u>	<u>0</u>	<u>59,052</u>
<i>Total Assets</i>	<u>1,300,535</u>	<u>226,615</u>	<u>1,274,619</u>	<u>1,156,256</u>	<u>3,958,025</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	9,063	134,810	86,168	106	230,147
Accrued Wages and Benefits	1,058	1,949	1,726	787	5,520
Intergovernmental Payable	163	301	267	121	852
Claims Payable	582,191	0	0	0	582,191
Compensated Absences Due Within One Year	0	8,076	4,945	0	13,021
<i>Total Current Liabilities</i>	<u>592,475</u>	<u>145,136</u>	<u>93,106</u>	<u>1,014</u>	<u>831,731</u>
<i>Noncurrent Liabilities:</i>					
Compensated Absences Due In More than One Year	0	32,171	4,399	0	36,570
<i>Total Noncurrent Liabilities</i>	<u>0</u>	<u>32,171</u>	<u>4,399</u>	<u>0</u>	<u>36,570</u>
<i>Total Liabilities</i>	<u>592,475</u>	<u>177,307</u>	<u>97,505</u>	<u>1,014</u>	<u>868,301</u>
Net Assets					
Invested in Capital Assets	0	29,638	29,414	0	59,052
Unrestricted	708,060	19,670	1,147,700	1,155,242	3,030,672
<i>Total Net Assets</i>	<u>\$ 708,060</u>	<u>\$ 49,308</u>	<u>\$ 1,177,114</u>	<u>\$ 1,155,242</u>	<u>\$ 3,089,724</u>

Clermont County, Ohio

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

Internal Service Funds

For the Year Ended December 31, 2009

	Health Insurance	Fleet Maintenance	Telephone Company	Workers' Compensation	Total
Operating Revenues					
Charges for Sales and Services	\$ 8,948,113	\$ 1,370,619	\$ 911,111	\$ 566,949	\$ 11,796,792
All Other Revenues	<u>7,167</u>	<u>5,522</u>	<u>40,720</u>	<u>18,516</u>	<u>71,925</u>
<i>Total Operating Revenues</i>	<u>8,955,280</u>	<u>1,376,141</u>	<u>951,831</u>	<u>585,465</u>	<u>11,868,717</u>
Operating Expenses					
Personal Services	256,265	185,947	136,496	620,552	1,199,260
Materials and Supplies	1,277	1,109,306	4,870	0	1,115,453
Contractual Services	28,187	38,810	1,333	15,647	83,977
Maintenance and Repair	0	108,324	78,366	0	186,690
Utilities	365	1,875	503,381	371	505,992
Claims	11,082,093	0	0	0	11,082,093
Depreciation	<u>0</u>	<u>7,641</u>	<u>8,352</u>	<u>0</u>	<u>15,993</u>
<i>Total Operating Expenses</i>	<u>11,368,187</u>	<u>1,451,903</u>	<u>732,798</u>	<u>636,570</u>	<u>14,189,458</u>
<i>Operating Income (Loss)</i>	(2,412,907)	(75,762)	219,033	(51,105)	(2,320,741)
Transfers In	0	62	0	0	62
Transfers Out	<u>0</u>	<u>0</u>	<u>(90,000)</u>	<u>0</u>	<u>(90,000)</u>
<i>Change in Net Assets</i>	(2,412,907)	(75,700)	129,033	(51,105)	(2,410,679)
<i>Net Assets Beginning of Year</i>	<u>3,120,967</u>	<u>125,008</u>	<u>1,048,081</u>	<u>1,206,347</u>	<u>5,500,403</u>
<i>Net Assets End of Year</i>	<u>\$ 708,060</u>	<u>\$ 49,308</u>	<u>\$ 1,177,114</u>	<u>\$ 1,155,242</u>	<u>\$ 3,089,724</u>

Clermont County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	Health Insurance	Fleet Maintenance	Telephone Company	Workers' Compensation	Total
Cash Flows From Operating Activities:					
Cash Received from Interfund Services Provided	\$ 8,948,113	\$ 1,375,198	\$ 909,447	\$ 566,949	\$ 11,799,707
Payments to Suppliers	(34,422)	(1,274,779)	(569,493)	(15,075)	(1,893,769)
Payments to Employees	(259,012)	(183,903)	(139,985)	0	(582,900)
Claims	(11,005,625)	0	0	0	(11,005,625)
Payments for Interfund Services Provided	0	0	0	(619,644)	(619,644)
Other Receipts	7,167	5,522	40,720	18,516	71,925
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(2,343,779)</u>	<u>(77,962)</u>	<u>240,689</u>	<u>(49,254)</u>	<u>(2,230,306)</u>
Cash Flows From Noncapital Financing Activities:					
Transfers from Other Funds	0	62	0	0	62
Transfers (to) Other Funds	0	0	(90,000)	0	(90,000)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>0</u>	<u>62</u>	<u>(90,000)</u>	<u>0</u>	<u>(89,938)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(2,343,779)	(77,900)	150,689	(49,254)	(2,320,244)
<i>Cash and Cash Equivalents-January 1</i>	<u>3,644,314</u>	<u>176,676</u>	<u>1,017,148</u>	<u>1,205,510</u>	<u>6,043,648</u>
<i>Cash and Cash Equivalents December 31</i>	<u>\$ 1,300,535</u>	<u>\$ 98,776</u>	<u>\$ 1,167,837</u>	<u>\$ 1,156,256</u>	<u>\$ 3,723,404</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:					
Operating Income (Loss)	\$ (2,412,907)	\$ (75,762)	\$ 219,033	\$ (51,105)	\$ (2,320,741)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:					
Depreciation and Amortization	0	7,641	8,352	0	15,993
Non-Operating Revenues and Expenses					
Change in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	0	4,579	(1,664)	0	2,915
(Increase) Decrease in Prepaid Items	0	138	(2,680)	2,802	260
Increase (Decrease) in Accounts Payable	(4,593)	(16,602)	21,137	(1,859)	(1,917)
Increase (Decrease) in Accrued Wages	(2,379)	(4,833)	(3,884)	787	(10,309)
Increase in Claims Payable	76,468	0	0	0	76,468
Increase (Decrease) in Intergovernmental Payable	(368)	(747)	(599)	121	(1,593)
Increase in Compensated Absences Payable	0	7,624	994	0	8,618
Total Adjustments	<u>69,128</u>	<u>(2,200)</u>	<u>21,656</u>	<u>1,851</u>	<u>90,435</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$ (2,343,779)</u>	<u>\$ (77,962)</u>	<u>\$ 240,689</u>	<u>\$ (49,254)</u>	<u>\$ (2,230,306)</u>

**Clermont County
Combining Statement - Fiduciary Funds**

Agency Funds

Agency Funds are custodial in nature (assets equal liabilities) and thus do not represent the measurement or results of operations

Undivided Tax Fund - This fund is used to account for the collection of various County taxes and the disbursement of those taxes to County funds and subdivisions.

Political Subdivisions - This fund is used to account for funds held for other political subdivisions for which the County acts as fiscal agent.

Other Agency Funds - This fund is used to account for miscellaneous monies collected and held on behalf of individuals and corporations.

Clermont County Court System - This fund is used to account for monies held by the County Courts and Sheriff's Office to be disbursed to individuals, businesses and governments.

General County Agency - This fund is used to account for monies held by County departments other than the Courts in outside checking accounts to be disbursed to individuals, businesses and governments.

Clermont County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

UNDIVIDED TAX FUND

	Beginning Balance 1/1/09	Additions	Deductions	Ending Balance 12/31/09
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 7,815,039	\$ 2,116,758	\$ 2,614	\$ 9,929,183
Taxes receivable	216,969,754	455,297,744	481,393,894	190,873,604
Total assets	<u>\$ 224,784,793</u>	<u>\$ 457,414,502</u>	<u>\$ 481,396,508</u>	<u>\$ 200,802,787</u>
LIABILITIES:				
Intergovernmental payable	\$ 224,784,793	\$ 457,414,502	\$ 481,396,508	\$ 200,802,787
Total liabilities	<u>\$ 224,784,793</u>	<u>\$ 457,414,502</u>	<u>\$ 481,396,508</u>	<u>\$ 200,802,787</u>

POLITICAL SUBDIVISIONS

ASSETS:				
Equity in pooled cash and cash equivalents	\$ 2,097,703	\$ 12,198,148	\$ 12,903,986	\$ 1,391,865
Cash and Cash equivalents in segregated accounts	54,093	74,795	54,093	74,795
Intergovernmental receivable	744,124	998,815	744,124	998,815
Total assets	<u>\$ 2,895,920</u>	<u>\$ 13,271,758</u>	<u>\$ 13,702,203</u>	<u>\$ 2,465,475</u>
LIABILITIES:				
Intergovernmental payable	\$ 2,841,827	\$ 13,271,758	\$ 13,648,110	\$ 2,465,475
Other liabilities	54,093	0	54,093	0
Total liabilities	<u>\$ 2,895,920</u>	<u>\$ 13,271,758</u>	<u>\$ 13,702,203</u>	<u>\$ 2,465,475</u>

OTHER AGENCY FUNDS

ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,079,088	\$ 1,046,761	\$ 1,031,644	\$ 1,094,205
Total assets	<u>\$ 1,079,088</u>	<u>\$ 1,046,761</u>	<u>\$ 1,031,644</u>	<u>\$ 1,094,205</u>
LIABILITIES:				
Intergovernmental payable	\$ 1,000	\$ 0	\$ 1,000	\$ 0
Other liabilities	1,078,088	1,046,761	1,030,644	1,094,205
Total liabilities	<u>\$ 1,079,088</u>	<u>\$ 1,046,761</u>	<u>\$ 1,031,644</u>	<u>\$ 1,094,205</u>

CLERMONT COUNTY COURT SYSTEM

ASSETS:				
Equity in pooled cash and cash equivalents	\$ 5,245,527	\$ 41,869,283	\$ 44,363,624	\$ 2,751,186
Cash and Cash equivalents in segregated accounts	63,954	40,109	63,954	40,109
Total assets	<u>\$ 5,309,481</u>	<u>\$ 41,909,392</u>	<u>\$ 44,427,578</u>	<u>\$ 2,791,295</u>
LIABILITIES:				
Intergovernmental payable	\$ 87,498	\$ 122,872	\$ 87,948	\$ 122,422
Other liabilities	5,221,983	41,786,520	44,339,630	2,668,873
Total liabilities	<u>\$ 5,309,481</u>	<u>\$ 41,909,392</u>	<u>\$ 44,427,578</u>	<u>\$ 2,791,295</u>

(Continued)

Clermont County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009 - Continued

GENERAL COUNTY AGENCY

	Beginning Balance 1/1/09	Additions	Deductions	Ending Balance 12/31/09
ASSETS:				
Cash and Cash equivalents in segregated accounts	\$ 137,200	\$ 44,952	\$ 137,200	\$ 44,952
Cash with fiscal and escrow agents	81,753	299,325	81,753	299,325
Total assets	\$ 218,953	\$ 344,277	\$ 218,953	\$ 344,277
LIABILITIES:				
Intergovernmental Payable	\$ 147,386	\$ 205,846	\$ 147,386	\$ 205,846
Other liabilities	71,567	138,431	71,567	138,431
Total liabilities	\$ 218,953	\$ 344,277	\$ 218,953	\$ 344,277

TOTAL AGENCY FUNDS

ASSETS:				
Equity in pooled cash and cash equivalents	\$ 16,237,357	\$ 57,230,950	\$ 58,301,868	\$ 15,166,439
Cash and Cash equivalents in segregated accounts	255,247	159,856	255,247	159,856
Cash with fiscal and escrow agents	81,753	299,325	81,753	299,325
Taxes receivable	216,969,754	455,297,744	481,393,894	190,873,604
Intergovernmental receivable	744,124	998,815	744,124	998,815
Total assets	\$ 234,288,235	\$ 513,986,690	\$ 540,776,886	\$ 207,498,039
LIABILITIES:				
Intergovernmental payable	\$ 227,862,504	\$ 471,014,978	\$ 495,280,952	\$ 203,596,530
Other liabilities	6,425,731	42,971,712	45,495,934	3,901,509
Total liabilities	\$ 234,288,235	\$ 513,986,690	\$ 540,776,886	\$ 207,498,039

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STATISTICAL SECTION

Statistical Section

This part of Clermont County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Pages
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	122-127
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, permissive sales and use tax, property taxes and water and sewer revenue.	128-137
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	138-141
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	143-144
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides.	145-149

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Table 1
Clermont County, Ohio
 Net Assets by Category
 Last Ten Years
(accrual basis of accounting)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	\$ 80,931,718	\$ 86,922,699	\$ 95,134,840	\$ 100,535,513	\$ 115,153,832	\$ 117,497,834	\$ 124,560,778	\$ 134,451,545	\$ 135,574,190	\$ 143,077,801
Restricted	33,112,424	48,930,822	47,092,351	51,077,825	56,940,141	58,032,950	46,390,525	44,147,068	50,200,176	51,717,963
Unrestricted	20,821,079	7,880,328	14,640,442	12,694,496	12,038,607	22,463,795	34,273,962	38,273,929	30,958,885	22,560,334
Total Governmental Activities Net Assets	134,865,221	143,733,849	156,867,633	164,307,834	184,132,580	197,994,579	205,225,265	216,872,542	216,733,251	217,356,098
Business-Type Activities										
Invested in Capital Assets, Net of Related Debt	102,200,030	111,208,168	120,738,408	131,727,617	142,258,749	162,767,729	189,473,417	201,103,143	206,124,128	215,973,051
Restricted	4,747,480	7,889,836	16,324,709	7,270,658	7,145,557	7,319,898	9,447,891	7,723,636	5,850,327	5,887,175
Unrestricted	90,198,266	88,815,552	81,372,870	88,196,026	85,537,368	80,520,140	65,226,155	68,085,775	65,002,115	53,747,868
Total Business-Type Activities Net Assets	197,145,776	207,913,556	218,435,987	227,194,301	234,941,674	250,607,767	264,147,463	276,912,554	276,976,570	275,608,094
Primary Government										
Invested in Capital Assets, Net of Related Debt	183,131,748	198,130,867	215,873,248	232,263,130	257,412,581	280,265,563	314,034,195	335,554,688	341,698,318	359,050,852
Restricted	37,859,904	56,820,658	63,417,060	58,348,483	64,085,698	65,352,848	55,838,416	51,870,704	56,050,503	57,605,138
Unrestricted	111,019,345	96,695,880	96,013,312	100,890,522	97,575,975	102,983,935	99,500,117	106,359,704	95,961,000	76,308,202
Total Primary Government Net Assets	\$ 332,010,997	\$ 351,647,405	\$ 375,303,620	\$ 391,502,135	\$ 419,074,254	\$ 448,602,346	\$ 469,372,728	\$ 493,785,096	\$ 493,709,821	\$ 492,964,192

Table 2
Clermont County, Ohio
 Changes in Net Assets
 Last Ten Years
 (accrual basis of accounting)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Expenses										
Governmental Activities										
General Government										
Legislative and Executive	\$ 15,828,886	\$ 19,011,649	\$ 19,515,292	\$ 19,533,131	\$ 18,437,847	\$ 22,705,828	\$ 20,523,819	\$ 20,450,571	\$ 24,169,254	\$ 23,912,552
Judicial	7,042,873	7,244,461	7,467,968	8,911,706	8,647,801	9,832,777	10,207,694	10,334,965	10,283,817	10,617,688
Public Safety	18,207,672	22,709,449	22,540,989	24,310,632	25,170,615	27,358,585	26,776,170	27,553,415	29,537,742	28,882,941
Public Works	4,570,345	9,680,793	7,155,162	13,454,860	7,794,813	7,645,345	10,029,854	11,048,933	12,231,975	13,777,268
Health	684,141	759,914	780,820	840,128	802,748	621,688	938,943	1,251,054	1,060,055	1,174,561
Human Services	24,587,506	25,762,570	28,314,617	29,851,533	29,731,069	30,203,142	36,166,303	36,446,576	38,651,149	37,122,864
Community Development	3,302,491	5,930,181	2,548,204	3,292,995	1,538,839	3,384,604	2,070,800	1,854,833	3,690,188	2,327,417
Economic Development ³	0	0	0	0	426,636	425,411	926,510	1,736,672	1,154,033	707,135
Transportation	2,090,458	1,188,990	1,671,387	1,767,427	1,613,319	1,550,036	2,193,540	2,632,145	3,421,130	1,974,986
Interest and Fiscal Charges	2,013,928	1,985,351	2,309,295	2,546,741	1,753,528	1,419,119	1,298,080	1,154,711	995,035	814,101
Total Governmental Activities Expenses	78,328,300	94,273,358	92,303,734	104,509,153	95,917,215	105,146,535	111,131,713	114,463,875	125,194,378	121,311,513
Business-Type Activities										
Water	11,213,950	11,186,071	11,021,013	10,702,657	10,744,633	11,664,066	11,673,731	12,869,282	13,876,536	12,878,541
Sewer	14,514,644	15,324,587	15,170,271	14,374,499	15,247,825	15,465,136	15,828,213	17,868,457	18,426,976	18,458,072
Total Business-Type Activities Expenses	25,728,594	26,510,658	26,191,284	25,077,156	25,992,458	27,129,202	27,501,944	30,737,739	32,303,512	31,336,613
Total Primary Government Expenses	104,056,894	120,784,016	118,495,018	129,586,309	121,909,673	132,275,737	138,633,657	145,201,614	157,497,890	152,648,126
Program Revenues										
Governmental Activities										
Charges for Services										
Legislative & Executive	8,873,557	10,473,110	10,812,430	11,669,374	11,475,561	11,769,239	11,492,082	10,489,682	10,452,600	11,195,402
Judicial	3,010,916	2,911,679	3,185,159	3,151,132	2,915,205	3,230,272	3,627,500	3,693,214	3,967,393	4,511,904
Public Safety	2,595,275	2,831,316	3,661,359	3,548,501	4,529,226	5,229,426	4,143,176	4,276,826	5,078,032	4,345,651
Other Activities	2,411,403	3,057,608	3,759,561	4,490,258	4,699,274	4,802,455	6,586,896	5,913,869	6,472,690	5,816,912
Operating Grants and Contributions	25,822,996	29,824,261	30,834,937	34,308,860	30,843,691	33,703,743	33,596,918	33,259,444	35,473,713	35,341,149
Capital Grants and Contributions	10,287,243	3,306,780	5,459,628	10,735,511	11,210,647	12,504,470	6,518,043	6,393,781	7,498,695	10,391,328
Total Governmental Activities Program Revenues	53,001,390	52,404,754	57,713,074	67,903,636	65,673,604	71,239,605	65,964,615	64,026,816	68,943,123	71,602,346
Business-Type Activities										
Charges for Services										
Water ⁴	10,911,556	10,710,767	11,912,268	10,925,776	11,263,790	11,795,804	11,135,109	13,732,245	13,327,421	12,108,349
Sewer	13,787,479	12,972,165	13,611,285	13,379,077	13,704,733	13,725,879	13,560,374	14,116,101	14,383,888	14,195,800
Capital Grants and Contributions	10,030,648	8,517,076	7,997,307	7,818,332	7,142,477	13,194,791	12,350,537	12,083,181	2,943,801	3,273,779
Total Business-Type Activities Program Revenues	34,729,683	32,200,008	33,520,860	32,123,185	32,111,000	38,716,474	37,046,020	39,931,527	30,655,110	29,577,928
Total Primary Government Program Revenues	87,731,073	84,604,762	91,233,934	100,026,821	97,784,604	109,956,079	103,010,635	103,958,343	99,598,233	101,180,274

Continued

Table 2
Clermont County, Ohio
 Changes in Net Assets - Continued
 Last Ten Years
 (accrual basis of accounting)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Net (Expense)/Revenue										
Governmental Activities	\$ (25,326,910)	\$ (41,868,604)	\$ (34,590,660)	\$ (36,605,517)	\$ (30,243,611)	\$ (33,906,930)	\$ (45,167,098)	\$ (50,437,059)	\$ (56,251,255)	\$ (49,709,167)
Business-Type Activities	9,001,089	5,689,350	7,329,576	7,046,029	6,118,542	11,587,272	9,544,076	9,193,788	(1,648,402)	(1,758,685)
<i>Total Primary Government Net Expense</i>	<u>(16,325,821)</u>	<u>(36,179,254)</u>	<u>(27,261,084)</u>	<u>(29,559,488)</u>	<u>(24,125,069)</u>	<u>(22,319,658)</u>	<u>(35,623,022)</u>	<u>(41,243,271)</u>	<u>(57,899,657)</u>	<u>(51,467,852)</u>
General Revenues and Other Changes in Net Assets										
Governmental Activities										
Property Taxes Levied for:										
General Purposes	6,367,744	6,484,774	8,264,880	6,822,981	7,055,983	7,270,232	8,175,916	8,217,960	8,048,327	8,349,957
Social Services	4,329,596	4,394,817	5,750,351	5,623,183	5,883,741	6,055,984	6,247,859	8,363,875	8,024,908	7,929,070
Capital Outlay	3,031,174	3,082,262	2,963,493	3,242,143	3,352,922	3,454,195	3,885,926	3,905,963	3,825,322	3,954,837
Lodging Tax	264,297	305,398	323,423	443,691	377,743	430,014	494,703	543,694	542,690	442,256
Sales Tax	19,334,621	20,285,277	19,513,566	20,068,147	23,082,898	22,783,754	23,125,953	23,547,097	22,676,171	21,448,650
Grants not Restricted to Specific Programs	4,131,917	4,170,756	5,858,652	5,928,244	5,822,265	5,945,983	6,158,505	6,078,852	7,182,606	6,170,032
Unrestricted Contributions	321,406	0	0	0	0	0	0	0	0	0
Investment Earnings	6,409,374	5,817,336	4,156,791	1,944,506	2,347,773	2,921,263	4,842,197	6,795,373	4,767,233	1,490,470
Other Revenue ¹	1,731,238	6,236,612	1,213,288	212,823	37,584	153,919	138,597	106,652	1,044,707	546,742
Gain on the Sale/Exchange of Capital Assets ²	0	0	0	0	2,566,914	0	0	0	0	0
Transfers	(1,120,000)	(40,000)	(320,000)	(240,000)	(459,466)	(1,789,515)	(671,872)	0	0	0
<i>Total Governmental Activities</i>	<u>44,801,367</u>	<u>50,737,232</u>	<u>47,724,444</u>	<u>44,045,718</u>	<u>50,068,357</u>	<u>47,225,829</u>	<u>52,397,784</u>	<u>57,559,466</u>	<u>56,111,964</u>	<u>50,332,014</u>
Business-Type Activities										
Investment Earnings	5,761,863	5,026,140	2,872,855	1,251,874	737,271	1,822,908	3,020,287	3,161,344	1,484,535	95,446
Other Revenue	0	0	0	220,411	432,094	466,398	303,461	409,959	227,883	294,763
Gain on the Sale of Capital Assets	14,427	12,290	0	0	0	0	0	0	0	0
Transfers	1,120,000	40,000	320,000	240,000	459,466	1,789,515	671,872	0	0	0
<i>Total Business-Type Activities</i>	<u>6,896,290</u>	<u>5,078,430</u>	<u>3,192,855</u>	<u>1,712,285</u>	<u>1,628,831</u>	<u>4,078,821</u>	<u>3,995,620</u>	<u>3,571,303</u>	<u>1,712,418</u>	<u>390,209</u>
<i>Total Primary Government</i>	<u>51,697,657</u>	<u>55,815,662</u>	<u>50,917,299</u>	<u>45,758,003</u>	<u>51,697,188</u>	<u>51,304,650</u>	<u>56,393,404</u>	<u>61,130,769</u>	<u>57,824,382</u>	<u>50,722,223</u>
Change in Net Assets										
Governmental Activities	19,474,457	8,868,628	13,133,784	7,440,201	19,824,746	13,318,899	7,230,686	7,122,407	(139,291)	622,847
Business-Type Activities	15,897,379	10,767,780	10,522,431	8,758,314	7,747,373	15,666,093	13,539,696	12,765,091	64,016	(1,368,476)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 35,371,836</u>	<u>\$ 19,636,408</u>	<u>\$ 23,656,215</u>	<u>\$ 16,198,515</u>	<u>\$ 27,572,119</u>	<u>\$ 28,984,992</u>	<u>\$ 20,770,382</u>	<u>\$ 19,887,498</u>	<u>\$ (75,275)</u>	<u>\$ (745,629)</u>

¹ In 2001, the County received \$4.5 million in proceeds from the demutualization of Anthem Blue Cross Blue Shield.

² In 2004, exchanged infrastructure with the Ohio Department of Transportation

³ In 2004, the County established the Office of Economic Development

Table 3
Clermont County, Ohio
 Fund Balances, Governmental Funds
 Last Ten Years
(modified accrual basis of accounting)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ 886,563	\$ 1,708,536	\$ 1,234,181	\$ 924,267	\$ 923,185	\$ 8,790,009	\$ 1,993,301	\$ 2,232,374	\$ 3,089,076	\$ 1,824,810
Unreserved:										
Designated for Budget Stabilization	0	0	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Unreserved, Undesignated	18,758,524	23,434,345	25,017,857	25,372,491	23,324,454	13,745,204	16,590,525	20,504,943	17,889,825	11,891,442
Total General Fund	\$ 19,645,087	\$ 25,142,881	\$ 28,552,038	\$ 28,596,758	\$ 26,547,639	\$ 24,835,213	\$ 20,883,826	\$ 25,037,317	\$ 23,278,901	\$ 16,016,252
All Other Governmental Funds										
Reserved	\$ 7,058,245	\$ 4,827,541	\$ 5,709,263	\$ 8,812,665	\$ 13,122,924	\$ 4,054,950	\$ 5,544,321	\$ 1,852,387	\$ 2,792,112	\$ 4,089,932
Unreserved, undesignated reported in:										
Special Revenue Funds	5,438,161	10,816,915	11,376,038	12,279,949	15,453,279	17,650,193	15,027,156	15,542,215	14,002,512	17,368,230
Debt Service Funds	253,283	267,503	243,372	325,337	444,920	423,226	377,878	388,598	319,293	242,972
Capital Projects Funds ¹	6,282,430	21,484,777	18,311,200	11,561,992	7,191,450	12,854,505	13,549,407	14,936,406	16,751,162	15,263,633
Total All Other Governmental Funds	\$ 19,032,119	\$ 37,396,736	\$ 35,639,873	\$ 32,979,943	\$ 36,212,573	\$ 34,982,874	\$ 34,498,762	\$ 32,719,606	\$ 33,865,079	\$ 36,964,767

¹ In 2001, the County received \$19,995,000 in general obligation bond proceeds for various capital projects.

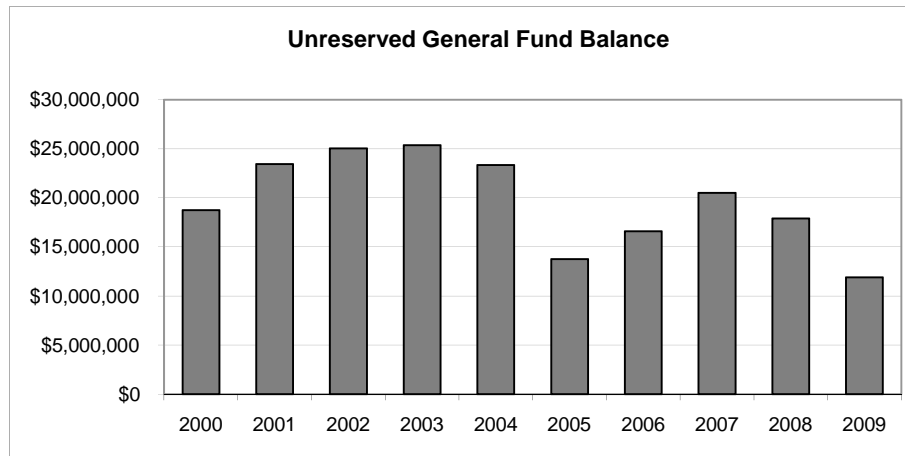


Table 4

Clermont County, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

	2000	2001	2002	2003	2004
Revenues					
Property and Other Taxes	\$ 31,626,636	\$ 34,379,497	\$ 38,193,082	\$ 38,277,066	\$ 39,755,700
Revenue in Lieu of Taxes	0	0	0	0	0
Charges for Services	12,601,113	15,055,761	16,427,657	16,299,004	17,339,735
Licenses and Permits	1,282,523	1,295,919	1,354,799	1,551,201	1,807,576
Fines and Forfeitures	1,722,864	1,575,449	1,895,526	1,817,342	1,890,580
Intergovernmental	33,456,987	39,273,256	40,978,399	43,034,581	44,040,412
Special Assessments	588,124	612,310	567,484	867,055	1,218,024
Investment Earnings	4,897,257	5,158,257	4,611,656	3,058,159	2,776,124
Net Increase/(Decrease) in Fair Value of Investments	1,536,478	687,011	(350,450)	(1,008,203)	(415,787)
Other	2,334,353	5,594,396	1,213,181	1,903,417	1,293,470
<i>Total Revenues</i>	<u>90,046,335</u>	<u>103,631,856</u>	<u>104,891,334</u>	<u>105,799,622</u>	<u>109,705,834</u>
Expenditures					
Current					
General Government					
Legislative and Executive	13,973,536	16,076,462	16,309,120	16,249,761	16,289,174
Judicial	6,802,508	7,392,920	7,366,542	8,052,886	8,677,467
Public Safety	17,579,375	19,597,964	21,490,260	22,345,014	23,631,927
Public Works	8,355,342	8,483,972	7,982,618	10,534,697	9,969,435
Health	684,306	824,629	821,758	818,670	964,620
Human Services	24,475,887	25,854,986	28,152,379	29,793,456	29,616,479
Community Development	485,033	866,448	321,188	45,377	280,313
Economic Development ²	0	0	0	0	426,636
Transportation	1,951,308	1,525,157	1,875,182	1,788,971	1,421,673
Intergovernmental	2,809,966	1,482,661	2,066,421	2,229,214	1,193,103
Capital Outlay	11,886,127	10,111,738	11,604,147	14,961,652	11,979,995
Debt Service:					
Principal Retirement	2,919,000	3,080,000	3,634,938	3,825,876	4,380,876
Interest and Fiscal Charges	2,022,534	1,926,454	2,345,007	2,097,899	1,859,322
Cost of Issuance	0	0	0	162,438	0
<i>Total Expenditures</i>	<u>93,944,922</u>	<u>97,223,391</u>	<u>103,969,560</u>	<u>112,905,911</u>	<u>110,691,020</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,898,587)</u>	<u>6,408,465</u>	<u>921,774</u>	<u>(7,106,289)</u>	<u>(985,186)</u>
Other Financing Sources (Uses)					
Refunding Bonds Issued	0	2,695,000	0	13,395,000	0
General Obligation Bonds Issued	0	17,300,000	0	4,120,000	0
Special Assessment Bonds Issued	1,120,000	40,000	320,000	240,000	2,160,000
OPWC Bonds Issued	0	0	357,521	0	0
Payment to Refunded Bonds Escrow Agent	0	(2,660,731)	0	(13,330,500)	0
Payment to Defeased Bond Escrow Agent	0	0	0	0	(9,221,586)
Other Financing (Uses) - Discount	0	0	0	0	(534)
Other Financing Sources - Premium	0	0	0	174,910	0
Transfers In	10,406,673	10,238,955	10,700,733	10,454,882	10,873,576
Transfers Out	(11,376,673)	(10,178,955)	(10,870,733)	(10,604,882)	(12,213,042)
Proceeds from the Sale of Capital Assets	74,606	19,677	222,999	41,669	70,283
<i>Total Other Financing Sources (Uses)</i>	<u>224,606</u>	<u>17,453,946</u>	<u>730,520</u>	<u>4,491,079</u>	<u>(8,331,303)</u>
Special Item					
Proceeds from the Exchange of Infrastructure ¹	0	0	0	0	10,500,000
<i>Net Change in Fund Balance</i>	<u>\$ (3,673,981)</u>	<u>\$ 23,862,411</u>	<u>\$ 1,652,294</u>	<u>\$ (2,615,210)</u>	<u>\$ 1,183,511</u>
Debt Service as a Percentage of Noncapital Expenditures	5.9%	8.5%	8.9%	19.9%	16.0%

¹The proceeds are from an agreement with the Ohio Department of Transportation to exchange infrastructure and to pay the debt associated with the infrastructure.

² In 2004, the County established the Office of Economic Development.
In 2006, the County purchased 99 acres of land at a cost of \$8,221,230.

2005	2006	2007	2008	2009
\$ 39,894,619	\$ 41,796,624	\$ 44,413,491	\$ 43,197,499	\$ 41,697,636
0	0	0	780,912	336,486
18,480,378	19,208,964	18,853,570	19,171,936	19,988,504
2,063,488	1,669,078	1,551,020	1,573,337	1,432,586
1,858,195	1,717,796	1,656,757	1,736,979	1,692,675
48,006,570	47,719,373	44,273,656	47,827,802	50,119,495
1,126,869	1,242,515	1,682,349	1,200,880	2,328,261
3,590,248	4,483,180	5,421,389	4,318,308	2,276,343
(850,205)	271,246	1,402,436	567,486	(784,051)
<u>1,900,227</u>	<u>3,772,265</u>	<u>2,096,200</u>	<u>2,986,697</u>	<u>2,050,875</u>
<u>116,070,389</u>	<u>121,881,041</u>	<u>121,350,868</u>	<u>123,361,836</u>	<u>121,138,810</u>
18,355,723	19,087,739	18,414,431	20,082,032	19,176,795
8,916,782	9,690,225	9,832,342	9,926,735	9,985,535
25,105,955	25,281,274	25,815,852	27,589,393	37,229,858
11,494,227	12,267,434	12,808,839	10,831,876	158,361
823,847	912,765	1,209,199	1,017,251	1,180,365
29,879,236	36,199,138	36,206,434	38,808,620	36,409,952
1,451,636	398,876	502,272	2,693,586	2,607,780
425,411	8,986,345	1,304,138	1,159,789	705,478
1,501,225	2,127,801	2,706,592	4,049,395	2,095,312
569,756	1,296,354	962,480	0	0
15,603,926	6,710,660	4,997,639	3,820,538	10,728,455
3,790,876	4,123,941	4,312,941	4,495,941	4,581,971
1,364,931	1,316,205	1,178,318	1,010,303	829,838
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>119,283,531</u>	<u>128,398,757</u>	<u>120,251,477</u>	<u>125,485,459</u>	<u>125,689,700</u>
<u>(3,213,142)</u>	<u>(6,517,716)</u>	<u>1,099,391</u>	<u>(2,123,623)</u>	<u>(4,550,890)</u>
0	0	0	0	0
0	0	0	0	0
1,850,000	680,000	0	0	0
0	1,001,305	0	0	263,262
0	0	0	0	0
0	0	0	0	0
(60,485)	(6,800)	0	0	0
0	0	0	0	0
10,186,363	7,800,350	7,552,037	9,465,069	9,963,784
(11,811,993)	(8,413,178)	(7,622,575)	(9,375,069)	(9,873,846)
<u>107,132</u>	<u>1,020,540</u>	<u>1,345,482</u>	<u>1,306,680</u>	<u>34,729</u>
<u>271,017</u>	<u>2,082,217</u>	<u>1,274,944</u>	<u>1,396,680</u>	<u>387,929</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (2,942,125)</u>	<u>\$ (4,435,499)</u>	<u>\$ 2,374,335</u>	<u>\$ (726,943)</u>	<u>\$ (4,162,961)</u>
4.9%	4.8%	5.2%	4.7%	5.1%

Table 5

Clermont County, Ohio

Sales Revenue by Industrial Class

Last Four Years

(in thousands)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Agriculture, Forestry, and Fishing	\$ 666.1	\$ 817.5	\$ 726.8	\$ 839.3
Mining	0.0	0.0	0.0	1,003.2
Utilities (excluding telecommunications)	8,524.1	7,416.5	8,842.6	9,800.6
Construction	2,299.8	3,083.7	4,017.9	2,773.5
Manufacturing	14,610.6	21,594.3	30,174.6	26,441.2
Wholesale Trade	23,464.4	23,691.7	19,959.9	17,035.9
Retail Trade	1,578,723.5	1,494,634.9	1,466,159.5	1,378,949.1
Transportation and Warehousing	2,236.3	2,029.5	1,944.4	1,803.1
Information (including telecommunications)	120,993.9	141,838.8	146,466.6	149,923.4
Finance and Insurance	4,999.3	3,444.3	4,119.6	16,213.1
Real Estate, and Rental & Leasing of Property	36,469.2	36,258.6	39,073.7	31,790.5
Professional, Scientific and Technical Services	13,535.7	14,949.1	20,552.9	15,430.0
Management of Companies (Holding Companies)	0.0	0.0	0.0	513.7
Administrative & Support Services, and Waste Management & Remediation Services	52,162.2	58,254.8	55,998.9	44,532.8
Education, Health Care and Social Assistance	3,489.5	2,539.8	2,728.2	2,304.9
Arts, Entertainment, and Recreation	5,141.5	9,522.2	11,163.9	9,643.2
Accommodation and Food Services	143,976.6	143,749.4	149,217.6	147,060.1
Other Services	42,298.3	48,451.0	47,911.9	48,242.4
Unclassified	<u>30,276.0</u>	<u>113,472.4</u>	<u>28,786.8</u>	<u>9,771.9</u>
Totals	<u>\$2,083,867.0</u>	<u>\$2,125,748.5</u>	<u>\$2,037,845.8</u>	<u>\$1,914,071.9</u>
Total Direct Rate	1.0%	1.0%	1.0%	1.0%

Source: Ohio Department of Taxation

Notes: First year information available is 2006

Revenue is based on sales tax collected divided by the County sales tax rate

Information is not available about the principal sales taxpayers in the County.

Table 6

Clermont County, OhioAssessed and Estimated Actual Value of Taxable Property¹

Last Ten Years

(Amounts in 000'S)

Collection Year	Real Property ²				Personal Property ³		Public Utility ³		Totals		Assessed Value As a % of Estimated Actual Value	Total Direct Rate ⁴
	Residential/Agriculture		Commercial/Industrial		Estimated		Estimated		Estimated			
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual		
2000	1,951,631	5,576,089	587,884	1,679,669	219,511	878,044	567,280	2,269,120	3,326,306	10,402,921	31.97%	4.90
2001	2,033,920	5,811,200	602,506	1,721,446	190,220	760,880	540,820	2,163,280	3,367,466	10,456,806	32.20%	5.00
2002	2,120,799	6,059,426	629,265	1,797,900	199,683	798,732	262,596	1,050,384	3,212,343	9,706,442	33.09%	5.00
2003	2,429,473	6,941,351	707,441	2,021,260	201,346	805,384	276,545	1,106,180	3,614,805	10,874,175	33.24%	5.00
2004	2,519,648	7,198,994	720,168	2,057,623	192,937	803,904	276,812	1,107,248	3,709,565	11,167,769	33.22%	5.00
2005	2,608,621	7,453,203	731,313	2,089,466	198,398	862,600	274,686	1,098,744	3,813,018	11,504,013	33.15%	5.00
2006	2,973,626	8,496,074	796,969	2,277,054	169,593	904,496	282,270	1,129,080	4,222,458	12,806,705	32.97%	5.00
2007	3,048,565	8,710,186	793,488	2,267,109	130,653	1,045,224	282,286	1,129,144	4,254,992	13,151,662	32.35%	5.20
2008	3,108,394	8,881,126	804,149	2,297,569	84,014	1,344,224	275,816	1,103,264	4,272,373	13,626,182	31.35%	5.20
2009	3,325,908	9,502,594	817,229	2,334,940	8,480	135,680	278,572	1,114,288	4,430,189	13,087,502	33.85%	5.20

Source: Clermont County Auditor

¹Exempt properties are not included in the estimated actual values nor in assessed valuations.²The estimated actual values for real estate property were derived by 35% of the assessed values on the real estate Property.
Refer to: "Note G-Receiveables" in the Financial Statements.³The estimated actual values for personal property and public utility were derived from an average rate of the assessed values
(the average rate consists of varying rates for manufacturing equipment, inventory, and other equipment for the ten years presented).⁴ The Total Direct Rate is per \$100,000 in assessed value

Table 7
Clermont County, Ohio
 Property Tax Levies and Collections
 Last Ten Years

Collection Year	Current Taxes Levied	Current Taxes Collected	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Taxes Collected	Percent of Total Collections to Current Tax Levy
2000	\$ 20,810,509	\$ 20,120,975	96.69	\$ 553,050	\$ 20,674,025	99.34
2001	21,173,444	20,547,474	97.04	560,799	21,108,273	99.69
2002	21,833,074	21,075,908	96.53	602,250	21,678,158	99.29
2003	21,763,491	21,097,568	96.94	1,059,047	22,156,615	101.81
2004	25,077,636	24,407,795	97.33	713,996	25,121,791	100.18
2005	25,749,568	25,063,417	97.34	687,505	25,750,922	100.01
2006	27,579,784	26,655,288	96.65	717,477	27,372,765	99.25
2007	30,444,848	29,504,254	96.91	823,071	30,327,325	99.61
2008	30,893,156	29,981,550	97.05	974,809	30,956,359	100.20
2009	31,840,096	30,742,538	96.55	904,966	31,647,504	99.40

Source: Clermont County Auditor

Note: Includes all tax rates levied County-wide. Refer to "Table 8 - Property Tax Rates-Direct and Overlapping Governments" in this section.

Table 8

Clermont County, OhioProperty Tax Rates - Direct and Overlapping Governments ¹

Last Ten Years

(Per \$1000 of Assessed Value)

	Collection Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<u>County Entities</u>										
General	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10
Senior Services	1.00	1.00	1.10	1.10	1.10	1.10	1.10	1.30	1.30	1.30
Children Services	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
County Capital Construction	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total County Entities	4.90	4.90	5.00	5.00	5.00	5.00	5.00	5.20	5.20	5.20
<u>Other Entities</u>										
Bd of Mental Retardation	3.25	3.25	3.25	2.50	2.50	3.25	3.25	3.25	3.25	3.25
Comm Mental Health Board	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Park District	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Clermont Cty. Pub. Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total Other Entities	4.35	4.35	4.35	3.60	3.60	4.35	4.35	4.35	4.35	4.35
Total County-Wide	9.25	9.25	9.35	8.60	8.60	9.35	9.35	9.55	9.55	9.55
<u>School Districts</u>										
Batavia	48.40	48.40	48.40	48.10	48.10	55.00	54.30	53.80	53.60	51.60
Bethel-Tate	38.54	38.64	38.44	38.44	38.44	38.44	38.04	37.59	37.28	37.01
Clermont-Northeastern	36.50	36.50	36.00	36.00	36.00	35.75	35.50	35.50	35.50	35.50
Felicity-Franklin	33.30	33.30	34.90	34.90	34.90	33.50	32.80	32.60	32.60	31.80
Goshen	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	28.90	28.90
Milford	59.10	59.10	63.20	63.20	69.10	69.10	69.10	69.10	69.10	74.60
New Richmond	32.45	32.55	32.65	32.55	32.55	32.55	32.55	32.55	32.55	32.55
West Clermont	49.15	49.15	49.15	49.15	49.15	57.05	56.00	55.80	56.96	56.86
Williamsburg	45.60	45.00	45.00	44.60	44.60	48.20	47.40	47.40	46.82	45.80
U. S. Grant Vocational	4.10	4.10	4.10	4.10	4.10	4.10	5.85	5.85	5.85	5.85
<u>Out-Of-County School Districts</u>										
Blanchester	36.04	36.04	35.94	35.94	35.94	35.94	35.10	35.10	35.10	35.10
Forest Hills	50.63	50.44	50.44	55.34	55.34	55.84	55.13	60.83	60.93	61.12
Great Oaks Vocational	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Little Miami	45.44	44.34	43.89	47.44	45.94	45.39	42.84	42.59	42.59	42.59
Loveland	63.33	69.68	69.68	69.68	69.43	74.42	74.42	74.28	73.78	73.78
Southern Hills Vocational	5.80	5.80	5.80	5.80	5.80	5.80	6.40	6.40	6.40	6.40
Warren County Vocational	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Western Brown	24.60	24.60	23.10	23.10	23.10	23.10	22.40	22.40	22.40	22.15

Continued

Source: Clermont County Auditor

¹Property tax rates are determined by a combination of the county-wide tax rate and the applicable tax rates for the school district, township, municipality or other districts in which a given property is located.

Table 8

Clermont County, OhioProperty Tax Rates - Direct and Overlapping Governments ¹

Last Ten Years

(Per \$1000 of Assessed Value)

(Continued)

	Collection Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<u>Corporations</u>										
Amelia	18.90	17.00	17.00	17.00	19.70	18.30	21.30	21.30	21.30	17.30
Batavia	6.50	6.50	1.90	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Bethel	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Chilo	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Felicity	9.00	9.00	9.00	9.00	15.00	12.00	12.00	12.00	12.00	12.00
Milford	14.30	13.70	13.70	13.70	13.70	13.70	13.70	13.50	13.50	13.50
Moscow	4.54	5.04	5.04	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Neville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Richmond	15.00	16.50	16.50	16.50	21.50	21.50	21.50	21.50	21.50	21.50
Newtownsville	2.60	2.60	2.60	2.60	2.60	2.60	2.60	1.20	2.60	2.60
Owensville	14.10	14.10	14.10	14.10	14.10	14.10	12.60	12.60	11.10	11.10
Williamsburg	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
<u>Out-Of-County Corporations</u>										
Loveland	9.55	9.55	11.55	11.55	11.55	11.00	11.55	9.90	9.90	9.90
<u>Townships</u>										
Batavia	6.90	6.90	2.40	2.40	2.40	2.40	2.40	3.40	3.40	3.40
Franklin	9.20	12.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
Goshen	17.60	17.60	17.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
Jackson	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40
Miami	22.11	22.11	22.11	22.11	22.11	22.11	26.01	26.01	26.01	26.01
Monroe	10.60	10.60	10.60	10.60	16.10	16.10	16.10	16.10	16.10	16.10
Ohio	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60
Pierce	14.00	16.90	16.90	16.90	16.90	16.90	16.90	19.00	21.80	21.80
Stonelick	10.60	10.60	10.60	10.60	10.60	10.60	10.60	13.60	13.60	13.60
Tate	8.70	8.70	8.70	8.70	12.80	12.80	12.80	12.80	12.80	12.80
Union	17.40	17.40	17.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
Washington	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Wayne	10.70	10.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
Williamsburg	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<u>Other Districts</u>										
Bethel-Tate Jnt. Amb. ²	6.60	6.60	6.60	6.60	0.00	0.00	0.00	0.00	0.00	0.00
Central Joint Fire & EMS			5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50

Source: Clermont County Auditor

¹Property tax rates are determined by a combination of the county-wide tax rate and the applicable tax rates for the school district, township, municipality or other districts in which a given property is located.

²The District dissolved in April 2003.

Table 9
Clermont County, Ohio
Principal Property Taxpayers
Current Year and Nine Years Ago

2009				
	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation	Percentage of Total Assessed Valuation
Duke Energy	\$ 54,206,020	\$ 199,679,240	\$ 253,885,260	5.73%
Dayton Power	18,972,571	41,957,180	60,929,751	1.38%
Columbus & Southern	2,539,152	33,940,270	36,479,422	0.82%
CBL Eastgate Mall LLC	15,983,790	0	15,983,790	0.36%
Midland Company	12,930,930	0	12,930,930	0.29%
International Paper	10,219,580	809,020	11,028,600	0.25%
Meijer Stores	7,806,310	0	7,806,310	0.18%
OTR	7,171,010	0	7,171,010	0.16%
Amerishop Biggs Place, LLC	6,907,220	0	6,907,220	0.16%
Kroger Eastgate Paivilion LLC	0	6,547,310	6,547,310	0.15%
Totals	<u>\$ 136,736,583</u>	<u>\$ 282,933,020</u>	<u>\$ 419,669,603</u>	9.47%

2000				
	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation	Percentage of Total Assessed Valuation
Cinergy Corporation	\$ 39,269,360	\$ 332,380,350	\$ 371,649,710	11.17%
Dayton Power & Light	16,907,170	89,493,060	106,400,230	3.20%
Columbus & Southern	13,754,810	74,001,000	87,755,810	2.64%
Cincinnati Bell Telephone	809,250	29,034,600	29,843,850	0.90%
ZF Batavia LLC	13,582,420	11,238,820	24,821,240	0.75%
Eastgate Company	22,904,340	32,990	22,937,330	0.69%
Duke Realty	13,337,170	0	13,337,170	0.40%
Meijer Stores	5,221,740	6,524,040	11,745,780	0.35%
U.S. Precision Lens	1,998,780	9,343,440	11,342,220	0.34%
Ohio Valley Electric	147,270	9,061,980	9,209,250	0.28%
Totals	<u>\$ 127,932,310</u>	<u>\$ 561,110,280</u>	<u>\$ 689,042,590</u>	20.71%

Source: Clermont County Auditor

Table 10
Clermont County, Ohio
 Water & Sewer Sold by Type of Customer
 Last Ten Years
(in millions of gallons)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Water										
Residential	2,040.4	2,086.2	2,370.0	2,063.8	2,289.8	2,411.5	2,276.7	2,699.2	2,358.9	2,228.9
Multi Family	646.5	652.5	642.3	609.1	628.4	625.8	616.2	635.0	601.3	606.9
Commercial	737.0	736.6	804.0	786.8	795.8	794.3	683.4	774.2	718.9	740.0
Industrial	140.1	149.2	171.7	176.1	179.7	175.8	180.9	172.5	151.8	87.8
Recreational	5.8	5.1	4.3	4.5	3.9	3.6	3.6	4.4	18.4	4.5
Remote	0.3	0.3	0.3	0.2	0.3	0.3	0.0	0.0	0.0	0.0
Government*								22.6	21.1	21.7
Institutional	43.5	51.0	51.4	50.5	51.4	51.5	78.7	61.1	55.8	60.0
Totals	3,613.6	3,680.9	4,044.0	3,691.0	3,949.3	4,062.8	3,839.5	4,369.0	3,926.2	3,749.8
Total Direct Rate per 1000 gallons	\$ 2.96	\$ 2.88	\$ 2.73	\$ 2.74	\$ 2.67	\$ 2.71	\$ 2.76	\$ 3.05	\$ 3.33	\$ 3.14
Sewer										
Residential	1,719.2	1,767.7	1,996.5	1,762.5	1,971.7	2,072.9	1,988.8	2,355.4	2,119.6	1,951.8
Multi Family	628.3	639.6	625.8	590.7	603.4	606.8	599.7	621.8	601.9	594.3
Commercial	565.5	562.6	570.2	522.8	546.2	539.8	462.2	494.7	478.6	472.2
Industrial	139.7	150.5	174.2	130.1	88.4	123.1	148.7	141.4	140.8	84.3
Recreational	6.6	5.8	5.7	5.4	4.7	3.9	3.9	5.1	9.7	17.8
Remote	8.8	0.0	7.9	7.9	8.1	6.6	0.0	0.0	0.0	0.0
Government*								16.1	14.9	16.4
Institutional	48.0	50.1	47.7	47.3	47.4	46.6	66.4	57.0	56.2	57.0
Totals	3,116.1	3,176.3	3,428.0	3,066.7	3,269.9	3,399.7	3,269.7	3,691.5	3,421.7	3,193.8
Total Direct Rate per 1000 gallons	\$ 4.41	\$ 4.07	\$ 3.92	\$ 4.33	\$ 4.14	\$ 3.99	\$ 4.10	\$ 3.82	\$ 4.20	\$ 4.44

Source: Clermont County Water Resources Department
 * New Customer Type created with new billing system implemented in 2007

Table 11
Clermont County, Ohio
 Water & Sewer Rates
 Last Ten Years

WATER										
Years	Monthly Minimum Rates 3/4"	Monthly Minimum Rates 1"	Monthly Minimum Rates 1 1/2"	Monthly Minimum Rates 2"	Rate Per 1,000 gal Over Minimum*	Monthly Minimum Rates 3/4"	Monthly Minimum Rates 1"	Monthly Minimum Rates 1 1/2"	Monthly Minimum Rates 2"	Rate Per 1,000 gal Over Minimum*
Residential						Non-Residential				
2000	\$ 15.00	\$ 60.00	\$ 120.00	\$ 192.00	\$2.25/\$3.25/\$4.45	\$ 24.00	\$ 60.00	\$ 120.00	\$ 192.00	\$2.25/\$3.25/\$4.45
2001	14.25	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23	22.80	22.80	22.80	22.80	\$2.14/\$3.09/\$4.23
2002	14.25	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23	22.80	22.80	22.80	22.80	\$2.14/\$3.09/\$4.23
2003	14.25	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23	22.80	22.80	22.80	22.80	\$2.14/\$3.09/\$4.23
2004	14.25	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23	22.80	22.80	22.80	22.80	\$2.14/\$3.09/\$4.23
2005	14.25	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23	22.80	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23
2006	14.25	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23	22.80	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23
2007	15.65	62.60	125.20	200.32	\$2.35/\$3.40/\$4.65	25.04	62.60	125.20	200.32	\$2.35/\$3.40/\$4.65
2008	16.25	65.00	130.00	208.00	\$2.44/\$3.54/\$4.84	26.00	65.00	130.00	208.00	\$2.44/\$3.54/\$4.84
2009	16.90	67.60	135.20	216.32	\$2.54/\$3.68/\$5.03	27.04	67.60	135.20	216.32	\$2.54/\$3.68/\$5.03
SEWER										
Years	Monthly Minimum Rates 3/4"	Monthly Minimum Rates 1"	Monthly Minimum Rates 1 1/2"	Monthly Minimum Rates 2"	Rate Per 1,000 gallon Over Minimum*	Monthly Minimum Rates 3/4"	Monthly Minimum Rates 1"	Monthly Minimum Rates 1 1/2"	Monthly Minimum Rates 2"	Rate Per 1,000 gallon Over Minimum*
Residential						Non-Residential				
2000	\$ 22.25	\$ 89.00	\$ 178.00	\$ 284.80	\$ 4.45	\$ 35.60	\$ 89.00	\$ 178.00	\$ 284.80	\$ 4.45
2001	20.35	81.40	162.80	260.48	4.07	32.56	81.40	162.80	260.48	4.07
2002	20.35	81.40	162.80	260.48	4.07	32.56	81.40	162.80	260.48	4.07
2003	20.35	81.40	162.80	260.48	4.07	32.56	81.40	162.80	260.48	4.07
2004	20.35	81.40	162.80	260.48	4.07	32.56	81.40	162.80	260.48	4.07
2005	20.35	81.40	162.80	260.48	4.07	32.56	81.40	162.80	260.48	4.07
2006	20.35	81.40	162.80	260.48	4.07	32.56	81.40	162.80	260.48	4.07
2007	20.75	83.00	166.00	265.60	4.15	33.20	83.00	166.00	265.60	4.15
2008	21.15	84.60	169.20	270.72	4.23	33.84	84.60	169.20	270.72	4.23
2009	22.20	88.80	177.60	284.16	4.44	35.52	88.80	177.60	284.16	4.44

Source: Clermont County Water Resources Department

* These rates are based on the customer's meter size

Table 12
Clermont County, Ohio
Principal Users of Water
Current Year and Seven Years Ago

2009				
	<u>Consumption (in Gallons)</u>	<u>Percent of System Usage</u>	<u>Water Revenue</u>	<u>Percent of System Revenue</u>
Williamsburg Village	89,518,000	2.28%	\$ 207,455	1.40%
Batavia Village	69,577,000	1.77%	160,989	1.54%
Milford City	24,179,000	0.62%	56,337	1.17%
Lake Remington MHP	23,632,200	0.60%	60,348	0.45%
Greenbriar Estates	21,819,000	0.56%	57,389	0.56%
Lakeshore Estates	19,061,500	0.49%	58,062	0.39%
Clermont Mercy Hospital	17,480,900	0.45%	46,511	0.36%
Cintas Corp	16,966,600	0.43%	43,808	0.43%
Woodville Gardens	15,203,600	0.39%	40,330	0.35%
Arrowhead Apartments	<u>14,931,000</u>	0.38%	<u>46,997</u>	0.37%
Totals	<u><u>312,368,800</u></u>		<u><u>\$ 778,226</u></u>	

2002				
	<u>Consumption (in Gallons)</u>	<u>Percent of System Usage</u>	<u>Water Revenue</u>	<u>Percent of System Revenue</u>
Batavia Village	79,704,000	1.97%	\$ 170,567	1.44%
ZF Batavia	78,510,000	1.94%	170,907	1.44%
Williamsburg Village	34,727,000	0.86%	74,315	0.63%
City of Milford	24,216,000	0.60%	51,822	0.44%
New Richmond Village	23,215,000	0.57%	49,680	0.42%
3M Precision Optics	22,267,600	0.55%	58,527	0.49%
Greenbriar Mobile Home Park	20,806,000	0.51%	46,229	0.39%
3M Precision Optics	19,405,900	0.48%	48,827	0.41%
Cintas Uniform	16,750,300	0.41%	41,319	0.35%
Arrowhead Apartments	<u>16,464,000</u>	0.41%	<u>48,031</u>	0.41%
Totals	<u><u>336,065,800</u></u>		<u><u>\$ 760,224</u></u>	

Source: Clermont County Water Resources Department

Note: Information not available prior to 2002

Table 13
Clermont County, Ohio
Principal Users of Sewer
Current Year and Seven Years Ago

2009				
	<u>Consumption</u> (in Gallons)	<u>Percent of</u> <u>System Usage</u>	<u>Sewer</u> <u>Revenue</u>	<u>Percent of</u> <u>System Revenue</u>
Greenbriar Estates	21,819,000	0.07%	\$ 96,097	2.03%
Lakeshore Estates	19,061,500	0.06%	83,847	0.58%
Cintas Corporation*	16,966,600	0.05%	102,767	0.87%
Woodville Gardens	15,203,600	0.05%	66,893	0.56%
Arrowhead Apartments	14,931,000	0.04%	66,294	0.53%
Clermont Mercy ospital	14,687,400	0.04%	64,666	0.47%
Green Acres	13,068,900	0.04%	57,611	0.43%
East Fork Crossing	11,635,300	0.03%	51,335	0.41%
Bayberry Crossing	10,257,700	0.03%	45,544	0.33%
Deerfield Apartments	<u>9,687,800</u>	0.03%	<u>43,014</u>	0.33%
Totals	<u><u>147,318,800</u></u>		<u><u>\$ 678,069</u></u>	
2002				
	<u>Consumption</u> (in Gallons)	<u>Percent of</u> <u>System Usage</u>	<u>Sewer</u> <u>Revenue</u>	<u>Percent of</u> <u>System Revenue</u>
ZF Batavia	78,510,000	2.29%	\$ 484,092	3.52%
3M Precision Optics	22,267,600	0.65%	90,629	0.66%
3M Precision Optics	22,091,500	0.64%	89,912	0.65%
Greenbriar Mobile Home Park	20,806,000	0.61%	84,680	0.61%
Greenbriar Mobile Home Park	19,144,600	0.56%	77,918	0.57%
Cintas Uniform	18,678,200	0.54%	79,821	0.58%
Lakeshore Mobile Home Park	17,804,900	0.52%	72,466	0.53%
Arrowhead Apartments	16,464,000	0.48%	67,008	0.49%
Milford Commons Apartments	15,907,900	0.46%	64,745	0.47%
Clermont Mercy Hospital	<u>14,714,700</u>	0.43%	<u>59,808</u>	0.43%
	<u><u>246,389,400</u></u>		<u><u>\$ 1,171,079</u></u>	

*Cintas Corporation has an additional surcharge

Source: Clermont County Water Resources Department

Note: Information not available prior to 2002

Table 14

Clermont County, Ohio

Ratios of Outstanding Debt by Type

Last Ten Years

(amounts expressed in thousands, except per capita amount)

Year	Governmental Activities					Business-Type Activities				Total Primary Government	Percentage of Personal Income ²	Per Capita ²
	General Obligation Bonds	Percentage of Actual Property Value ¹	Per Capita ²	Ohio Public Works Commission	Special Assessment Bonds	Sewer Revenue Bonds	Water Revenue Bonds	Ohio Public Works Commission	Ohio Water Development Authority			
2000	\$ 29,230	0.28%	\$ 160.02	\$ 0	\$ 4,163	\$ 45,490	\$ 46,075	\$ 3,036	\$ 1,974	\$ 129,968	2.46%	\$ 711.53
2001	43,950	0.45%	238.44	0	3,838	44,230	44,495	3,522	1,854	141,889	2.61%	769.80
2002	40,695	0.37%	221.13	349	3,787	42,915	42,835	3,399	1,727	135,707	2.45%	737.42
2003	41,735	0.37%	218.51	331	3,624	39,345	37,020	4,834	1,594	128,483	2.28%	672.69
2004	28,710	0.25%	148.24	313	5,401	37,560	34,965	6,937	1,453	115,339	1.92%	595.53
2005	25,350	0.20%	130.89	295	6,838	35,925	33,015	6,289	1,304	109,016	1.70%	562.88
2006	21,815	0.17%	113.20	1,228	6,997	34,260	31,010	7,862	1,148	104,320	1.56%	541.34
2007	18,125	0.14%	93.67	1,160	6,442	32,560	28,940	9,789	983	97,999	1.43%	0.51
2008	14,215	0.10%	72.75	1,092	5,924	30,810	26,815	10,250	6,783	95,889	1.37%	0.49
2009	10,150	0.08%	51.37	1,322	5,441	29,005	24,620	9,871	6,366	86,775	1.21%	0.44

¹Actual Property Values used for calculation are from Table 5²Population and Personal Income used for calculation are from Table 17

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

Table 15

Clermont County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt

January 1, 2010

Political Subdivision	Debt Outstanding	Percentage Applicable To County	Amount Applicable To Clermont County
Clermont County	\$ 11,471,727	100.00%	\$ 11,471,727
Villages wholly within County	740,000	100.00%	740,000
Townships wholly within County	43,205,000	100.00%	43,205,000
School Districts wholly within County	<u>42,924,383</u>	100.00%	<u>42,924,383</u>
Total within County	<u>98,341,110</u>		<u>98,341,110</u>
Cities with overlapping			
City of Loveland	7,670,000	16.90%	1,296,230
City of Milford	2,535,000	98.97%	2,508,890
School Districts with overlapping			
Bethel-Tate Local S. D.	4,190,000	99.92%	4,186,648
Blanchester Local S. D.	2,854,000	17.94%	512,008
Clermont Northeastern Local S. D.	1,194,985	99.65%	1,190,803
Goshen Local S. D.	4,085,000	93.34%	3,812,939
Loveland City S. D.	23,727,812	48.27%	11,453,415
Little Miami Local S. D.	72,844,855	15.00%	10,926,728
Milford Exempted Village S. D.	64,720,000	99.89%	64,648,808
Great Oaks J. V. S. D.	<u>10,000,000</u>	18.26%	<u>1,826,000</u>
Total overlapping	<u>193,821,652</u>		<u>102,362,468</u>
Grand Total	<u>\$ 292,162,762</u>		<u>\$ 200,703,578</u>

Source: Ohio Municipal Advisory Council
Clermont County Auditor

Note: The percentage applicable to the County is determined by the County's assessed property value within the political subdivision to the political subdivision's total assessed property value.

Table 16
Clermont County, Ohio
 Legal Debt Margin
 Last Ten Years

Legal Debt Margin Calculation for 2009

Assessed Value	
3.0% of the first \$100,000,000 Assessed Valuation	\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000	3,000,000
2.5% on the amount in excess of \$300,000,000	<u>103,565,838</u>
Total direct debt limit	109,565,838
Debt applicable to Limit	
General Obligation Bonds	10,150,000
Less: Exempted General Obligation Bonds	(5,140,000)
Less: Available funds in Debt Service Funds	<u>(226,933)</u>
Total net debt (voted and unvoted) applicable to direct debt limit	4,783,067
Direct Legal Debt Margin	<u>\$ 104,782,771</u>
Unvoted debt limitation (subject to 1% of County assessed valuation)	\$ 44,426,335
Total Net indebtedness (unvoted-subject to the 1% legal debt limitation)	<u>4,783,067</u>
Unvoted legal debt margin	<u>\$ 39,643,268</u>

(dollars expressed in thousands)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Direct Debt Limit (voted and unvoted)	\$ 82,687	\$ 78,809	\$ 88,870	\$ 88,870	\$ 93,825	\$ 104,061	\$ 104,874	\$ 105,309	\$ 102,343	\$ 109,566
Total Net Debt (voted and unvoted) Applicable to Direct Debt Limit	<u>13,148</u>	<u>27,948</u>	<u>25,472</u>	<u>23,297</u>	<u>20,930</u>	<u>12,703</u>	<u>10,875</u>	<u>8,956</u>	<u>6,912</u>	<u>4,783</u>
Direct Legal Debt Margin (voted and unvoted)	<u>\$ 69,539</u>	<u>\$ 50,861</u>	<u>\$ 63,398</u>	<u>\$ 65,573</u>	<u>\$ 72,895</u>	<u>\$ 91,358</u>	<u>\$ 93,999</u>	<u>\$ 96,353</u>	<u>\$ 95,431</u>	<u>\$ 104,783</u>
Total Net Debt (voted and unvoted) Applicable to the Direct Limit as a Percentage of Direct Debt Limit	15.9%	35.5%	28.7%	26.2%	22.3%	12.2%	10.4%	8.5%	6.8%	4.4%
Unvoted Debt Limit	33,675	32,123	36,148	36,148	38,130	42,225	42,550	42,724	44,302	44,426
Total Unvoted Net Debt Applicable to Unvoted Debt Limit	<u>13,148</u>	<u>27,948</u>	<u>25,472</u>	<u>23,297</u>	<u>20,930</u>	<u>12,703</u>	<u>10,875</u>	<u>8,956</u>	<u>6,912</u>	<u>4,783</u>
Unvoted Legal Debt Margin	<u>\$ 20,527</u>	<u>\$ 4,175</u>	<u>\$ 10,676</u>	<u>\$ 12,851</u>	<u>\$ 17,200</u>	<u>\$ 29,522</u>	<u>\$ 31,675</u>	<u>\$ 33,768</u>	<u>\$ 37,390</u>	<u>\$ 39,643</u>
Total Unvoted Net Debt Applicable to the Unvoted Limit as a Percentage of the Unvoted Debt Limit	39.0%	87.0%	70.5%	64.4%	54.9%	30.1%	25.6%	21.0%	15.6%	10.8%

Source: Clermont County Auditor

Table 17

Clermont County, Ohio
 Schedule of Enterprise Revenue Bond Coverage
 Last Ten Years

	Year	Revenue ¹	Operating Expenses Excluding Depreciation ²	Net Revenue Available Debt Service	Revenue Bond Debt Service Requirement	Coverage Excluding System Capacity Charges (percent)	System Capacity Charges ³	Coverage Including System Capacity Charges ⁴ (percent)
Sewer Fund Bond Coverage	2000	\$ 17,356,125	\$ 6,135,561	\$ 11,220,564	\$ 3,569,140	314	\$ 3,002,297	398
	2001	15,940,686	5,838,336	10,102,350	4,062,910	249	2,966,092	322
	2002	15,254,665	6,168,849	9,085,816	3,930,261	231	2,592,245	324
	2003	14,146,024	5,492,641	8,653,383	3,563,980	243	2,609,961	316
	2004	14,330,869	6,699,408	7,631,461	3,117,791	245	2,349,100	303
	2005	15,232,573	7,290,988	7,941,585	3,117,670	255	2,897,416	348
	2006	15,715,633	7,568,456	8,147,177	3,114,970	262	2,082,230	329
	2007	16,316,272	8,725,129	7,591,143	3,116,670	244	1,751,542	300
	2008	15,333,024	9,045,803	6,287,221	3,115,670	202	1,258,111	235
	2009	14,353,305	9,092,050	5,261,255	3,118,170	169	1,388,560	207
Water Fund Bond Coverage	2000	\$ 13,104,773	\$ 5,267,309	\$ 7,837,464	\$ 4,159,467	188	\$ 1,946,300	235
	2001	12,768,386	4,797,644	7,970,742	4,156,413	192	1,825,655	236
	2002	13,141,743	5,180,884	7,960,859	4,156,412	192	1,678,790	232
	2003	11,631,114	5,033,156	6,597,958	4,155,993	159	2,084,464	211
	2004	11,807,019	5,391,852	6,415,167	3,468,560	185	1,509,687	214
	2005	12,578,416	6,622,638	5,955,778	3,467,405	172	1,867,185	226
	2006	12,303,598	6,643,188	5,660,410	3,463,905	163	1,528,292	207
	2007	15,103,377	7,575,070	7,528,307	3,468,755	217	1,197,054	250
	2008	14,075,085	8,488,729	5,586,356	3,468,900	161	767,259	184
	2009	12,341,053	7,509,148	4,831,905	3,466,650	139	820,726	164

Source: Clermont County Water Resources Department

¹Including investment income

²Includes loss on sale/disposal of capital assets

³System capacity charges are one-time fees to join the existing system, and are accounted for as capital contributions.

⁴It is the opinion of the County's bond counsel that system capacity charges should be included in the calculation of the Enterprise Revenue Bond Coverage

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Table 18
Clermont County, Ohio
 Demographic and Economic Statistics
 Last Ten Years

Year	Population ¹	Per Capita Income ²	Personal Income ³	Unemployment Rate ⁴	Median Age ⁷	K-12 School Enrollment ⁵	Average Sales Price of Residential Property ⁶
2000	182,660	\$ 28,982	\$ 5,293,852,120	3.3%	33.87	28,145	\$ 144,633
2001	184,320	29,487	5,435,043,840	4.1%	33.75	27,974	149,350
2002	184,030	30,075	5,534,702,250	4.5%	35.30	27,874	154,495
2003	185,704	30,401	5,645,587,304	6.3%	35.82	28,150	167,972
2004	188,614	31,921	6,020,747,494	6.6%	35.47	28,289	167,980
2005	190,589	33,649	6,413,129,261	5.4%	35.67	28,430	173,500
2006	192,706	34,780	6,702,314,680	5.2%	36.35	28,856	170,021
2007	193,490	35,420	6,853,415,800	5.0%	36.00	28,666	161,890
2008	195,401	35,844	7,003,953,444	7.0%	36.00	28,617	168,388
2009	197,612	36,274	7,168,177,688	9.6%	36.00	28,288	147,710

Sources: ¹Ohio Department of Development
²U.S. Bureau of Economic Analysis
³Population * Per Capita Income
⁴Ohio Department of Job & Family Services
⁵Clermont County Board of Education
⁶Clermont County Auditor
⁷Commerce of Economic Development

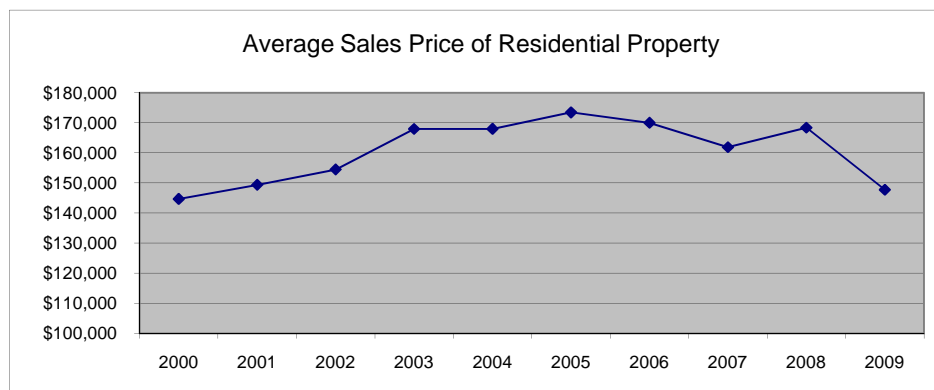
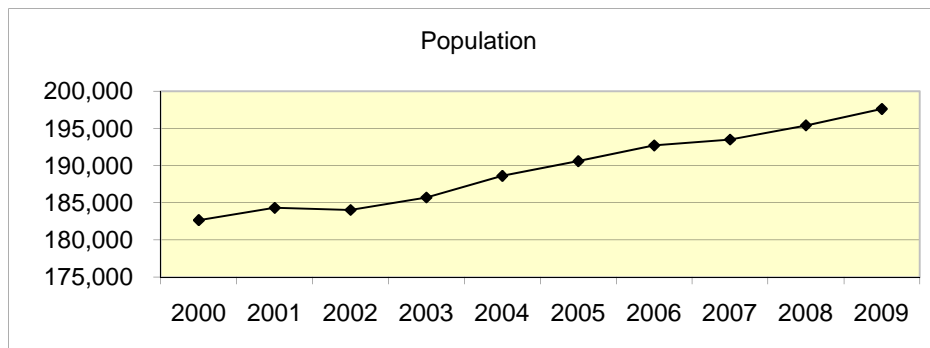


Table 19
Clermont County, Ohio
Principal Employers
Current Year and Nine Years Ago

2009		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
Clermont County	1,452	1.36%
Total Quality Logistics	1,031	0.96%
The Midland Company	983	0.92%
West Clermont Local School District	900	0.84%
Milford Exempted Village School District	824	0.77%
Siemens UGS PLM	700	0.65%
International Paper	674	0.63%
Mercy Hospital Clermont	634	0.59%
L-3 Fuzing & Ordinance	574	0.54%
Duke Energy	431	0.40%
Total	<u>8,203</u>	<u>7.66%</u>

2000		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
Corning Precision Lens	1,550	1.61%
Milacron, Inc.	1,360	1.42%
Clermont County	1,300	1.35%
ZF Batavia, LLC	1,275	1.33%
Structural Dynamics Research Corp	1,200	1.25%
West Clermont Local School District	756	0.79%
Clermont Mercy Hospital	700	0.73%
The Midland Company	700	0.73%
Milford Exempted Village School District	600	0.62%
Bigg's Hyper Shoppes	500	0.52%
Total	<u>9,941</u>	<u>10.34%</u>

Source: Clermont County Chamber of Commerce

Table 20

Clermont County, OhioFull-Time Equivalent County Government Employees by Function/Program
Last Ten Years

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Legislative and Executive	187.0	193.0	207.0	202.0	200.0	201.0	206.5	202.5	197.5	191.0
Judicial	138.0	145.5	145.0	143.5	145.5	149.0	152.0	155.0	155.5	154.5
Public Safety	312.5	326.5	338.0	341.0	348.5	358.5	352.5	347.5	349.5	337.0
Public Works	60.5	63.5	66.5	64.5	63.5	63.0	69.0	67.0	65.5	63.5
Health	2.0	2.0	2.0	2.0	3.0	4.0	2.0	2.0	2.0	2.0
Human Services	217.5	224.5	225.5	221.0	219.5	215.5	221.5	227.5	225.0	226.5
Community Development	7.5	7.5	5.0	6.0	4.0	4.5	5.5	5.0	4.0	4.5
Economic Development ³	0.0	0.0	0.0	0.0	2.0	2.0	4.0	3.0	3.0	3.0
Transportation	25.5	27.0	26.5	22.5	15.0	14.5	14.5	16.5	29.5	32.0
Water ¹	7.0	6.5	5.5	4.5	37.5	37.5	46.0	50.0	50.0	46.0
Sewer ²	7.0	6.5	5.5	36.0	43.5	43.5	48.0	46.0	46.0	55.5
Total	964.5	1,002.5	1,026.5	1,043.0	1,082.0	1,093.0	1,121.5	1,122.0	1,127.5	1,115.5

Source: Clermont County Auditor

Method: Using 1.0 for each full-time employee, and 0.5 for each part-time and seasonal employee based at December 31 of each year

¹In 2000, the Sewer District contracted its operations of water distribution and customer billing to a vendor. In 2004, the contract was terminated and operations reverted back to the County.

²In 2000, the Sewer District contracted its operations of the collection system to a vendor. In 2003, the contract was terminated and operations reverted back to the County.

³Economic Development became a department of the Board of County Commissioners in 2004.

Table 21
Clermont County, Ohio
 Operating Indicators by Function
 Last Ten Years

	2000	2001	2002	2003	2004
General Government					
Legislative and Executive¹					
Value of New Construction	\$ 82,997,470	\$ 89,296,900	\$ 99,109,910	\$ 102,716,410	\$ 94,925,330
Number of Parcels	80,086	81,958	83,389	84,959	86,381
Purchase Orders Issued	7,343	6,616	6,654	6,716	7,565
Payroll Checks Processed	14,862	13,892	13,138	12,317	11,951
Judicial					
Municipal Court Cases ²	42,594	42,217	46,371	47,120	44,838
Common Pleas Court Cases ^{3*}	6,578	6,576	7,900	9,007	7,998
Juvenile Court Cases ⁴	5,965	6,128	6,423	6,425	6,612
Probate Court Cases ⁴	2,549	2,401	2,482	2,451	2,478
Domestic Relations Court Cases ⁵	4,111	4,822	4,985	4,275	3,918
DUI Court Cases ²					
Public Safety					
Construction Permits Issued ⁶	2,742	4,065	4,832	4,180	4,487
Estimated Value of Construction ⁶	\$ 572,840,000	\$ 293,721,005	\$ 288,530,410	\$ 344,415,586	\$ 292,534,095
Total Arrests ⁷	4,947	6,117	6,337	5,798	6,622
Average Number of Prisoners ⁷	312	322	326	336	331
Motor Vehicle Accidents ⁷	741	636	889	679	553
Calls for Service ^{8**}	190,314	196,322	199,274	203,782	203,760
Public Works					
Miles of Roads Resurfaced ⁹	27	29	27	29	35
Number of Bridges Improved ⁹	5	15	22	15	14
Tons of Snow Melting Salt Used ⁹	3,176	1,117	6,962	6,066	5,050
Health					
Tons of Garbage Recycled ¹⁰	146,082	536,345	605,621	661,629	623,686
Number of Dog Licenses Issued ¹	16,980	16,031	17,613	18,186	19,209
Human Services¹¹					
Child Support Payments Collected	\$ 32,486,521	\$ 33,960,426	\$ 34,028,184	\$ 35,292,583	\$ 34,856,026
Number of Foster Parents	63	60	60	69	71
Children Service Cases Processed		1,221	1,534	1,549	1,421
Amount of Food Stamps Administered	\$ 3,889,578	\$ 4,795,484	\$ 6,403,603	\$ 7,900,358	\$ 9,618,150
Visits to Workforce Resource Center	1,429	5,969	15,354	19,983	20,952
Community Development					
CDBG Loan Applications Approved in dollars ¹³	\$ 1,262,000	\$ 342,700	\$ 627,600	\$ 671,000	\$ 750,000
Economic Development					
Enterprise Zone Projects Approved in Square Feet ¹²	339,500	268,250	96,245	15,000	148,700
Transportation¹⁴					
Number of Pick-ups	103,108	107,527	105,040	107,527	79,714
Miles Transported	1,148,268	1,205,846	1,151,555	1,152,871	984,377
Water¹⁵					
Water Bills Processed			205,542	228,474	224,220
Value of Construction Projects Completed	\$ 2,435,869	\$ 3,698,360	\$ 3,086,177	\$ 6,509,541	\$ 4,273,516
Sewer¹⁵					
Sewer Bills Processed***			188,708	202,933	198,920
Value of Construction Projects Completed	\$ 1,122,315	\$ 6,394,889	\$ 12,794,085	\$ 3,389,534	\$ 1,080,889

Source:

- ¹ Clermont County Auditor
- ² Municipal Clerk of Courts
- ³ Common Pleas Court - General Division
- ⁴ Common Pleas Court - Juvenile and Probate Divisions
- ⁵ Common Pleas Court - Domestic Relations Division
- ⁶ Clermont County Permit Central
- ⁷ Clermont County Sheriff
- ⁸ Clermont County Department of Public Safety
- ⁹ Clermont County Engineer
- ¹⁰ Clermont County Office of Environmental Quality
- ¹¹ Clermont County Department of Job & Family Services
- ¹² Clermont County Department of Economic Development
- ¹³ Clermont County Dept of Community Development
- ¹⁴ Clermont Transportation Connection
- ¹⁵ Clermont County Water Resources Department

* Records were not kept on Misc cases and Certified Judgements until 1999

** Calls prior to 2005 include non-emergency phone calls

*** In 2007, water and sewer received a new billing system. Bills processed cannot be separated for water and sewer count.

	2005	2006	2007	2008	2009
\$	100,759,780	\$ 75,874,780	\$ 70,748,540	\$ 51,454,160	\$ 81,712,000
	88,521	91,051	93,416	94,069	94,100
	8,207	7,861	7,538	7,591	6,923
	13,603	8,151	7,043	6,507	5,720
	45,674	38,511	37,224	39,107	37,417
	9,147	7,260	6,935	8,132	9,501
	6,777	4,119	3,924	6,196	6,638
	2,534	2,314	2,266	2,319	2,209
	3,541	3,343	3,367	2,602	1,815
		40	26	21	33
	5,019	5,023	4,703	4,405	4,124
\$	324,040,061	\$ 293,395,656	\$ 219,139,102	\$ 156,463,128	\$ 180,420,429
	6,468	6,675	6,977	2,147	2,062
	334	314	314	303	280
	504	1,760	447	469	360
	67,327	57,490	53,461	128,477	140,688
	29	29	29	18	34
	11	8	3	8	6
	3,906	1,718	5,960	8,552	4,727
	741,256	631,119	463,688	464,000	487,563
	18,270	18,384	17,749	19,022	19,058
\$	36,304,266	\$ 36,601,225	\$ 37,869,099	\$ 38,348,614	\$ 37,233,338
	82	102	73	99	99
	1,430	1,372	1,372	1,337	1,411
\$	9,397,139	\$ 12,617,219	\$ 13,596,580	\$ 16,845,361	\$ 26,044,872
	19,808	21,013	21,077	24,929	30,057
\$	608,000	\$ 689,000	\$ 670,000	\$ 655,000	\$ 672,000
	355,000	84,000	163,000	41,000	0
	78,822	41,721	45,691	63,948	97,280
	852,572	470,534	517,450	646,352	671,319
	231,472	238,496	308,154	315,944	320,961
\$	4,846,529	\$ 8,692,548	\$ 12,102,109	\$ 3,685,407	\$ 4,333,459
	205,204	214,017			
\$	2,541,128	\$ 4,747,229	\$ 33,204,984	\$ 2,043,814	\$ 11,423,350

Table 22
Clermont County, Ohio
 Capital Asset Statistics by Function
 Last Ten Years

	2000	2001	2002	2003	2004
General Government					
Legislative and Executive					
Number of Buildings ²	10	10	10	10	11
Square Footage Occupied ¹	87,050	87,050	87,050	87,050	99,521
Number of Vehicles ²	58	61	61	67	63
Judicial					
Number of Buildings ²	4	4	4	4	3
Square Footage Occupied ¹	100,252	100,252	100,252	100,252	135,507
Public Safety					
Building Inspection					
Square Footage Occupied ¹	14,518	14,518	14,518	14,518	14,518
Number of Vehicles ²	7	7	8	8	8
Sheriff					
Square Footage of Administration ¹	19,281	19,281	19,281	19,281	19,281
Square Footage of Jail ¹	105,000	105,000	105,000	105,000	105,000
Number of Vehicles ²	51	64	71	70	69
Communication Center					
Number of Radio Towers ²	0	9	9	9	9
Square Footage Occupied ¹	7,829	7,829	7,829	7,829	7,829
Public Works					
Miles of Streets ³	381	382	382	382	382
Number of Bridges ³	392	394	394	394	394
Health					
Number of Recycle Stations ⁴	10	9	8	8	23
Human Services					
Square Footage Occupied ¹	80,129	80,129	80,129	80,129	80,129
Number of Vehicles ²	19	26	22	22	22
Community Development					
Square Footage Occupied ^{1*}	6,815	6,815	6,815	6,815	3,408
Economic Development					
Square Footage Occupied	0	0	0	0	3,407
Transportation					
Number of Vehicles ²	24	26	27	30	23
Water					
Miles of Water Lines ⁵	645	666	678	710	730
Number of Water Treatment Plants ⁵	3	3	3	3	3
Sewer					
Miles of Sewer Lines ⁵	503	513	520	558	575
Number of Wastewater Treatment Plants ⁵	10	10	10	10	10

Source:

¹Arthur J. Gallagher & Co.

²Clermont County Auditor

³Clermont County Engineer

⁴Environmental Quality Office

⁵Clermont County Water Resources Department

* Moved to new location in 2009

2005	2006	2007	2008	2009
11	11	11	11	11
99,521	99,521	99,521	99,521	99,521
56	60	55	49	52
3	3	3	3	3
135,507	135,507	135,507	135,507	135,507
14,518	14,518	14,518	14,518	14,518
10	12	13	13	13
19,281	19,281	19,281	19,281	19,281
105,000	132,494	132,494	132,494	132,494
69	79	71	60	66
9	9	9	9	9
7,829	7,829	7,829	7,829	7,829
382	382	384	381	384
398	395	395	395	390
30	34	33	33	35
80,129	80,129	80,129	80,129	80,129
24	28	28	24	24
3,408	3,408	3,408	3,408	901
3,407	3,407	3,407	3,407	3,407
22	22	22	24	34
739	764	778	783	786
3	3	3	3	3
579	660	676	678	679
10	10	10	10	10



Mary Taylor, CPA
Auditor of State

CLERMONT COUNTY FINANCIAL CONDITION

CLERMONT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 28, 2010**