

Clermont County, Ohio
Popular Annual Financial Report
for the Year Ended December 31, 2012



Linda L. Fraley - Clermont County Auditor

Welcome from Linda L. Fraley, Clermont County Auditor

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Clermont County Auditor - Linda L. Fraley



I am pleased to present the Clermont County Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2012 in an interactive format. This report provides a brief analysis of where County revenues are received and where those dollars are spent, as well as an overview of trends in the local economy. Above all, it is designed to present a more easily understandable financial report. ***Please use the links in blue that are provided to enhance your reading experience.***

The information in this report has been taken from the [2012 Clermont County Comprehensive Annual Financial Report \(CAFR\)](#). The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the Auditor of the State of Ohio's office, receiving an unqualified opinion. (That's good.) The Popular Annual Financial Report summarizes the financial activities of the primary government of Clermont County. However, the PAFR is unaudited, easier to read and is not presented in conformity with Generally Accepted Accounting Principles (GAAP). The major differences between GAAP and non-

GAAP reporting is the exclusion of component units, the presentation of segregated funds, and the full disclosure of all material financial and non-financial events in the notes to the financial statements.

Clermont County has received the Certificate of Excellence in Financial Reporting for its CAFR for the previous twenty-three years from the Government Finance Officers Association of the United States and Canada (GFOA). This is the highest award for excellence in governmental accounting. The 2012 CAFR has been submitted to the GFOA for evaluation for a twenty-fourth Certificate of Excellence. If you would like to view and/or copy the CAFR, please visit our web site at www.clermontauditor.org.

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

Sincerely,

Linda L. Fraley

Clermont County History

On December 6, 1800, the Northwest Territory government authorized the creation of Clermont County. The county took its name from the French phrase for “clear mountain.” The first village and county seat in Clermont County was Williamsburg and was established in 1796. In 1823 New Richmond became the county seat and in 1824 it moved to Batavia, which remains the county seat today.

General Ulysses S. Grant was born in Clermont County on April 27, 1822. He became commander-in-chief of the U.S. Army during the Civil War and was elected 18th President of our country. His birthplace is now the site of a state memorial operated by the Ohio Historical Society.

Ohio’s 43rd Governor John M. Pattison was born near Owensville. Later in life he resided at the Promont mansion in Milford, pictured here.

Clermont County residents also played an important role in the Underground Railroad during the 1830s, 1840s, 1850s and 1860s.

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

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



Clermont County At a Glance



The following are highlights of some of the activities and projects that Clermont County has undertaken in the past year.

In 2012, Linda L. Fraley, Clermont County Auditor, received the Auditor of State Award with Distinction from Auditor of State Dave Yost for the fiscal year 2011 county audit. This award is given to fewer than five percent of governmental agencies throughout Ohio.

The Geographical Information Sysytems Department, of the Auditor's Office, was created in order to provide higher quality map products for the Auditor's website, as well as, acting as an additional GIS resource for the citizens of Clermont County. This department will also provide much needed support for the property assessment process, in which we began the process for the Sexennial Revaluation which will be completed in 2014.



The Park District is continuing to work with the Williamsburg to Batavia Hike Bike Trail Committee. Phase 2 of the trail will be completed in 2013 and will connect Williamsburg to the campground at Eastfork State Park.



Clermont County At a Glance

The Clermont County General Health District made the highly requested information on restaurant inspections available at the [General Health District website](#).



Clermont County Common Pleas Judge Victor Haddad was selected as the 2012 Trial Judge of the Year by the Southwest Ohio Trial Lawyers Association. Judge Haddad has served in Common Pleas since 2006 and was Presiding Judge in 2009 for all divisions of the Common Pleas Court.



Bicentennial Bell cast at the Clermont County Fair July 23, 2002 to celebrate Ohio's 200th birthday.

Clermont County Facts & Figures

County Population

2008	195,401
2009	196,371
2010	197,363
2011	199,139
2012	199,085

County Seat:

Batavia, Ohio

County Rank in Population:

14th in Ohio

Population Density:

436 per square mile

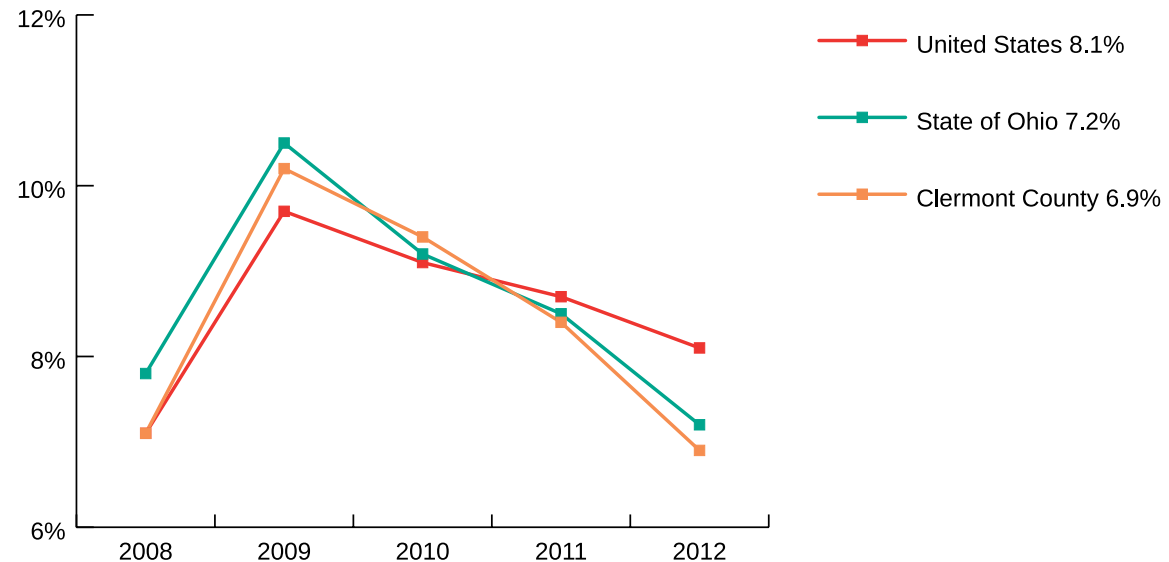
Median Household Income

\$36,038



Clermont County Courthouse - 1824

Unemployment Rates at December 31



Sources: Ohio Department of Development & Ohio Department of Jobs & Family Services

Clermont County Facts & Figures

Clermont's Largest Employers

Employer	Employees
Clermont County	1,452
Total Quality Logistics	1,031
American Modern Insurance	1,012
West Clermont LSD	900
Milford EVSD	824
Siemens PLM Software	660
International Paper	650
L-3 Fuzing & Ordnance	600
Mercy Hospital Clermont	500
Tata Consultancy Services	450

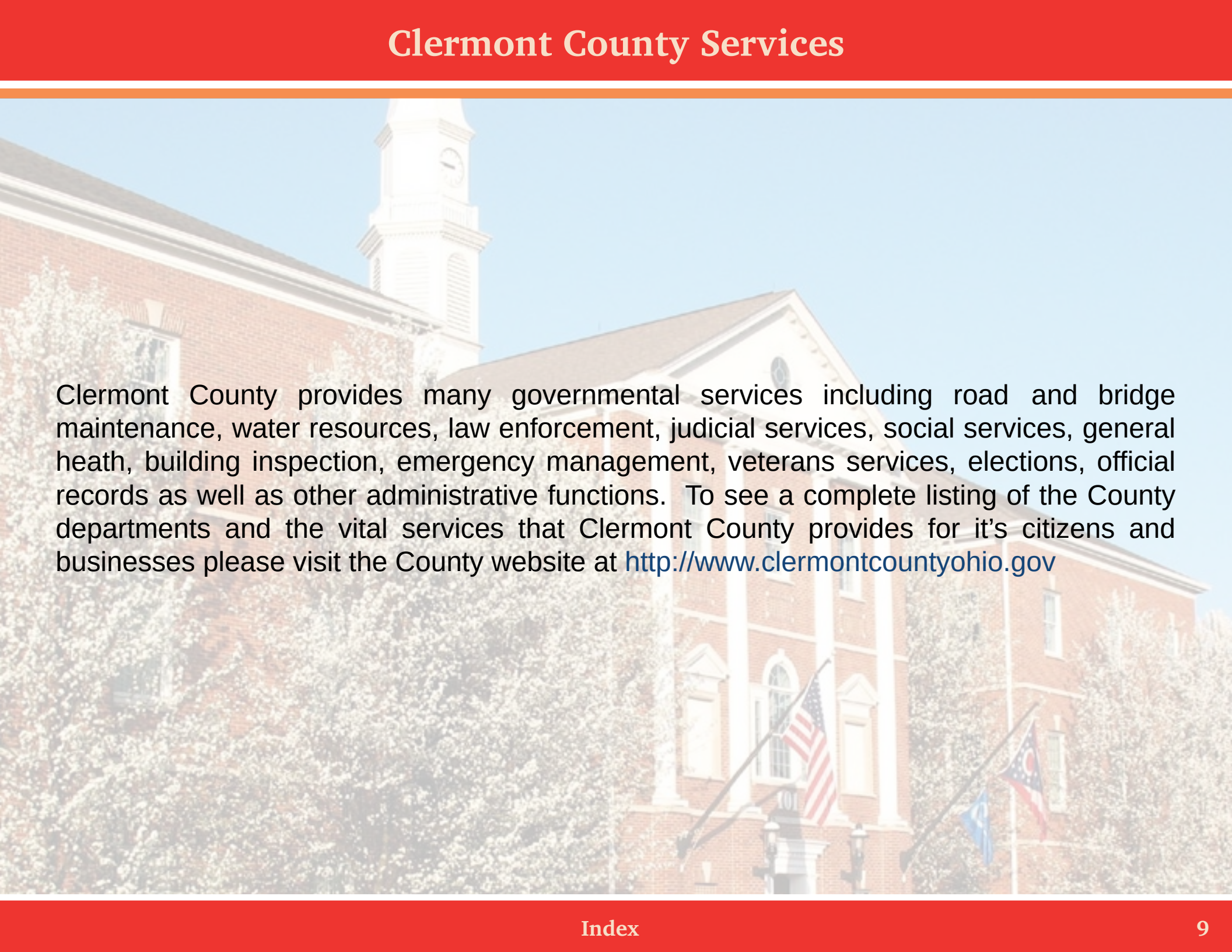
Economic Development in Clermont County

Currently there are more than 5,900 businesses located in Clermont County including over 2,100 service businesses, over 1,200 retail and wholesale enterprises, over 700 construction related businesses and over 200 manufacturing companies.

In 2012 Clermont County companies continued to grow stronger and new companies are locating their operations throughout the county. **Global Scrap Management** officially opened for business in 100,000 square feet of space at the former Ford Plant. **Huhtamaki**, a Finnish company that creates products for food service and tableware, purchased approximately 900,000 square feet of the former Ford Plant as well, and will invest \$60 million in renovations to the building. They will bring more than 200 jobs to the area when they open.

Bioformix, a company that manufactures adhesives, coatings and sealants will be doing an expansion project in Miami Township that could bring 120 new jobs in the next four to five years. **Children's Hospital** announced the purchase of approximately 25 acres in the Ivy Pointe Commerce Park for future development of one of their facilities.

Clermont County Services

A photograph of the Clermont County Courthouse, a large red brick building with a prominent white clock tower. The building is surrounded by green trees. In the foreground, there are two flagpoles with the American flag and the Ohio state flag. The text is overlaid on the image.

Clermont County provides many governmental services including road and bridge maintenance, water resources, law enforcement, judicial services, social services, general health, building inspection, emergency management, veterans services, elections, official records as well as other administrative functions. To see a complete listing of the County departments and the vital services that Clermont County provides for its citizens and businesses please visit the County website at <http://www.clermontcountyohio.gov>

Clermont County Auditor's Office

General Accounting/Fiscal Officer

The Clermont County Auditor is the Chief Fiscal Officer of the County. The Auditor's General Accounting Department is the watchdog over all County funds and maintains the official records of all receipts, disbursements and fund balances. The [Government Finance Officers Association of the United States and Canada](#) (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Clermont County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2011. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standard for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understanding and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Report requirements, and we are submitting it to GFOA for consideration.

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

Clermont County
Ohio

for the Fiscal Year Ended

December 31, 2011



Christopher P. Merrill
President

Jeffrey L. Evans
Executive Director

Estate Tax

The County Auditor acts as an agent for the Tax Commissioner of Ohio. The monies collected from this source are distributed by law: In 2012, \$538,537 went to the State of Ohio and \$2,138,273 went to the taxing districts in which the decedent had resided or owned property.

Licensing

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

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

Clermont County Auditor's Office



Weights and Measures

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

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



Bureau of Motor Vehicles

Clermont County Auditor, Linda L. Fraley is one of seven County Auditors in Ohio appointed by the State of Ohio as Deputy Registrar for the Batavia Office of the Bureau of Motor Vehicles. Income from the Batavia BMV Office is deposited into the County's General Fund.

In 2012 the Batavia office completed 127,210 transactions.



Real Estate Appraisal and Assessment

Clermont County has approximately 95,200 separate parcels of real property. It is the duty of the Auditor to see that every parcel of land and the buildings thereon are fairly and uniformly appraised and assessed for tax purposes.

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

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

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

Special Assessments

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

Mobile Home Assessment

The Auditor's office is also charged with assessing taxes on manufactured housing (mobile homes). Under Ohio law, it is the responsibility of mobile home owners to register their homes with the County Auditor for tax purposes. Annually, the Auditor's office assesses each manufactured home and prepares a tax list. Tax bills are sent to each owner semi-annually. The manufactured home tax is distributed back to the local taxing districts (municipalities, townships and schools) in the same manner as real estate taxes. Currently in Clermont County, there are over 5,500 manufactured homes on the tax lists.

More information can be provided to you by contacting our office at 513-732-7150 or at www.clermontauditor.org

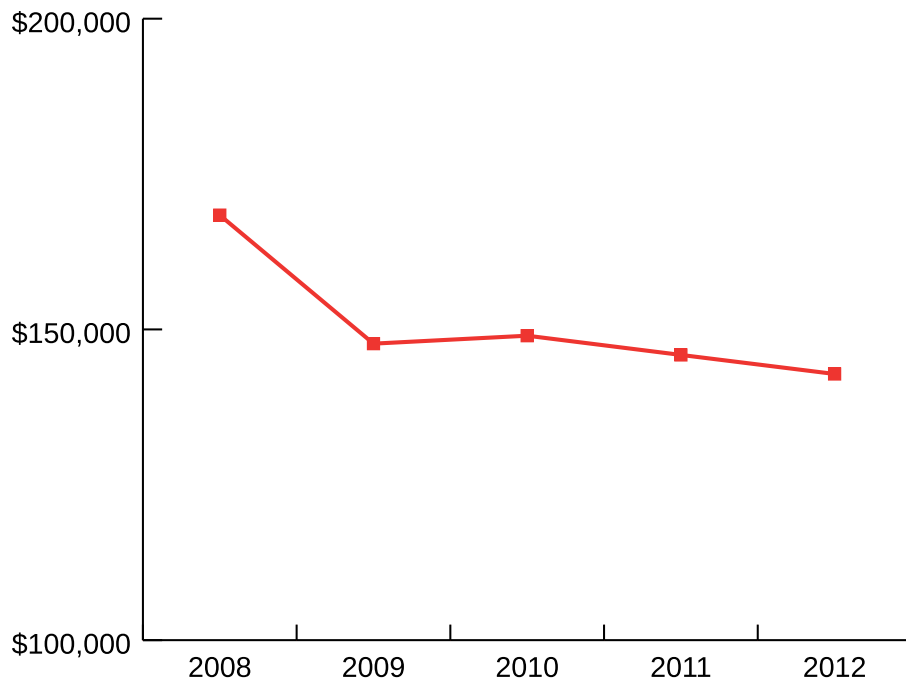
Clermont County Real Estate

ASSESSED VALUES OF TAXABLE PROPERTY

Tax Year	Real Property	Public Utility	Total
2011	\$3,769,402,910	\$307,036,570	\$4,076,439,480
2012	\$3,775,198,780	\$317,555,260	\$4,092,754,040

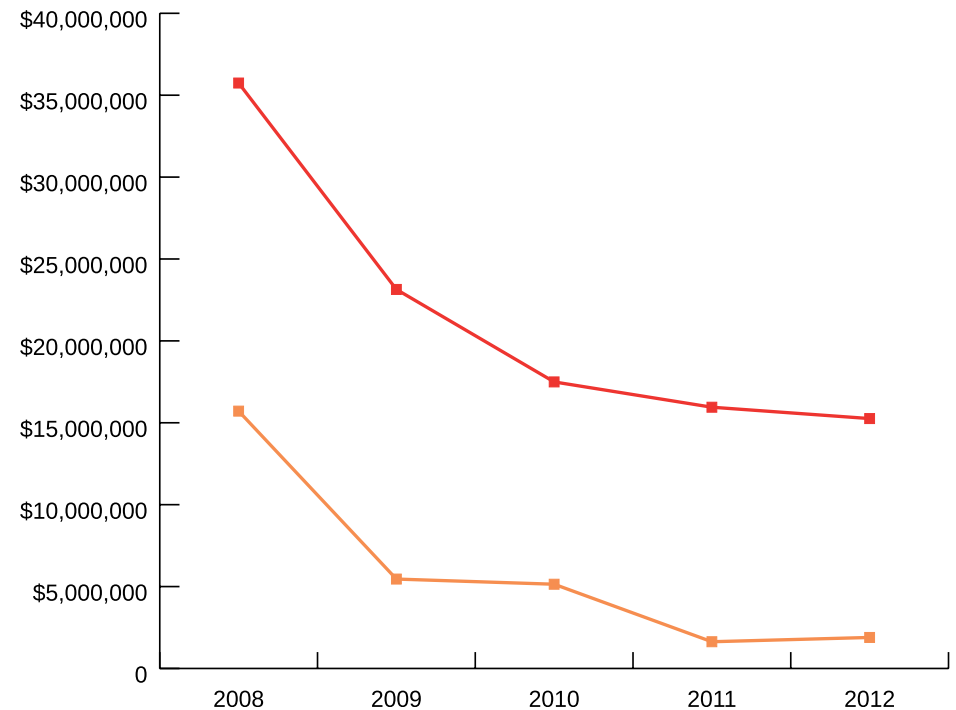
AVERAGE SALES PRICE OF RESIDENTIAL PROPERTY

Year	Price
2012	\$142,830
2011	\$145,896
2010	\$148,989
2009	\$147,710
2008	\$168,388



RESIDENTIAL AND COMMERCIAL NEW CONSTRUCTION ASSESSED VALUES

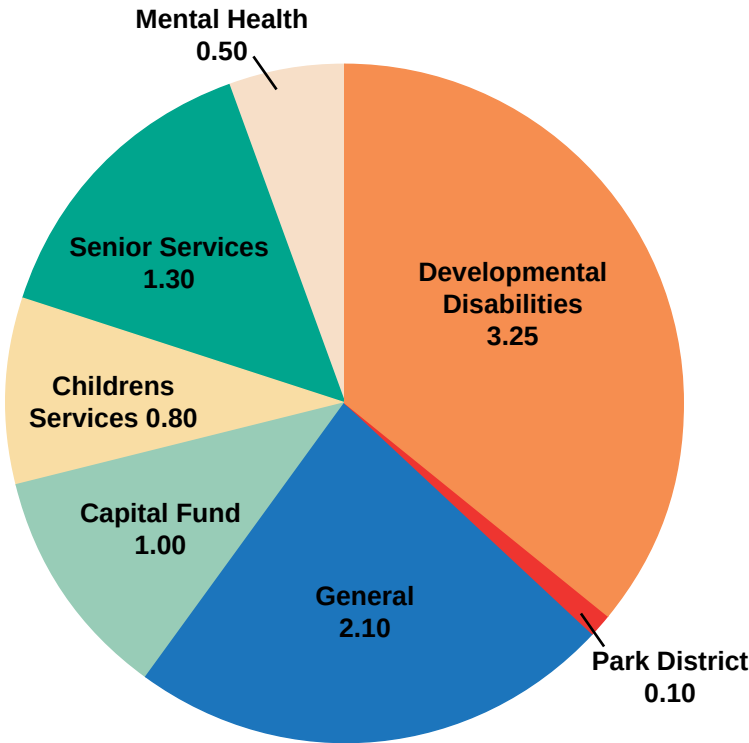
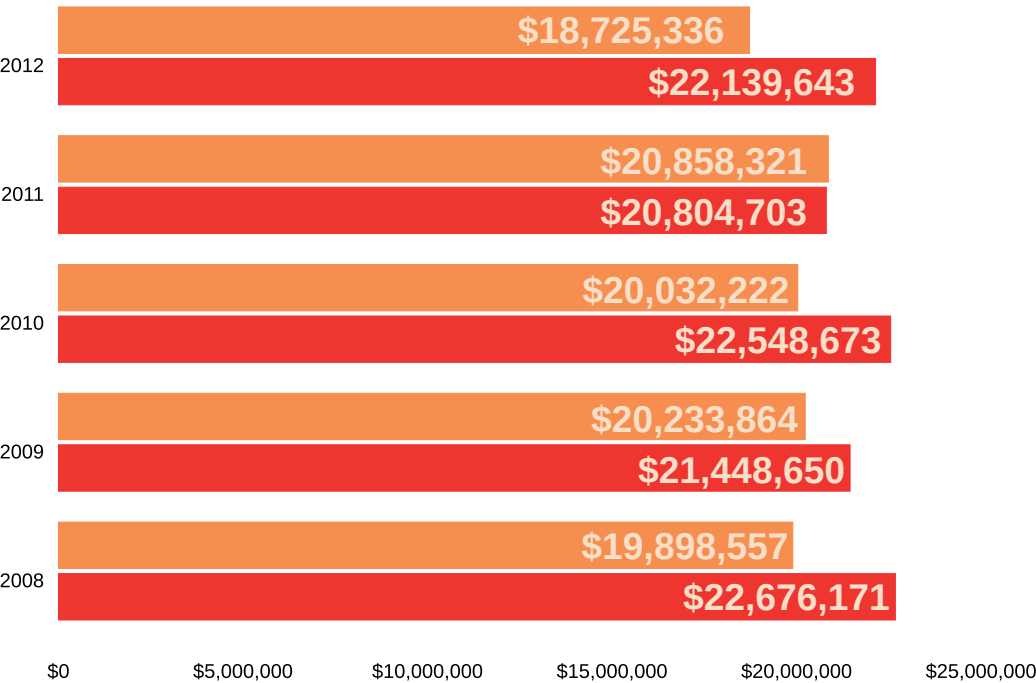
Year	Residential	Commercial
2012	\$15,256,830	\$1,892,960
2011	\$15,950,130	\$1,631,460
2010	\$17,495,070	\$5,142,450
2009	\$23,140,790	\$5,458,410
2008	\$35,742,540	\$15,711,620



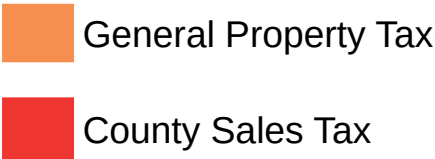
Clermont County Revenues

Distribution of County Property Tax

The County receives 1% sales tax collected by the State of Ohio, and the County collects property taxes to be used for County programs. Millage is a tax rate on the property, equal to \$1.00 per \$1,000 in assessed value. For every one dollar in property tax a homeowner pays, on the average 12.4 cents is used to fund County programs. The local communities, local school districts, joint vocational school districts, and the library use the remaining 87.6 cents.



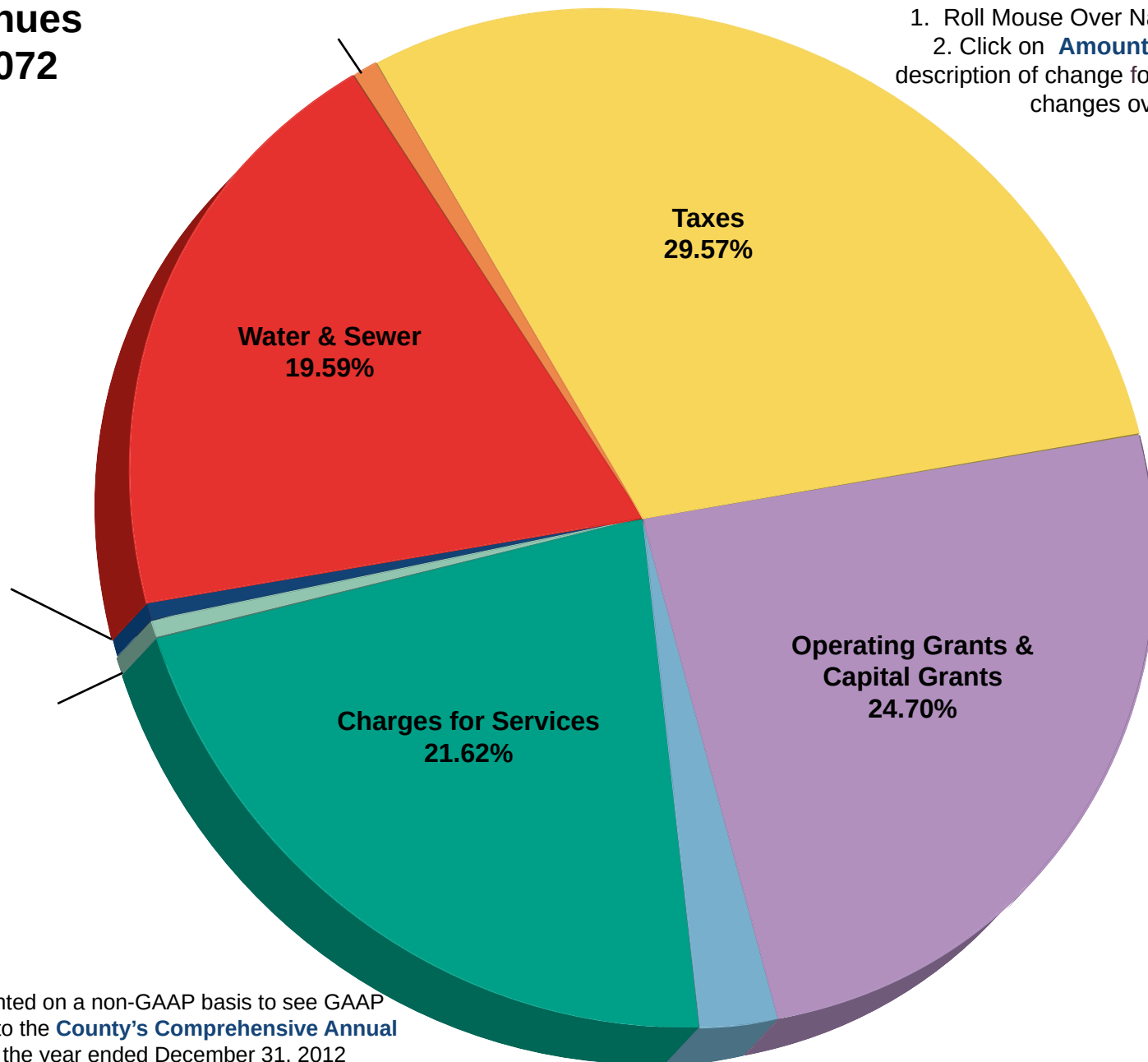
General Property Tax & County Sales Tax
Past Five Years



Clermont County Revenues

Total Revenues
\$140,011,072

1. Roll Mouse Over Name for Details
2. Click on **Amount of Change** for description of change for description of changes over \$1,000,000.

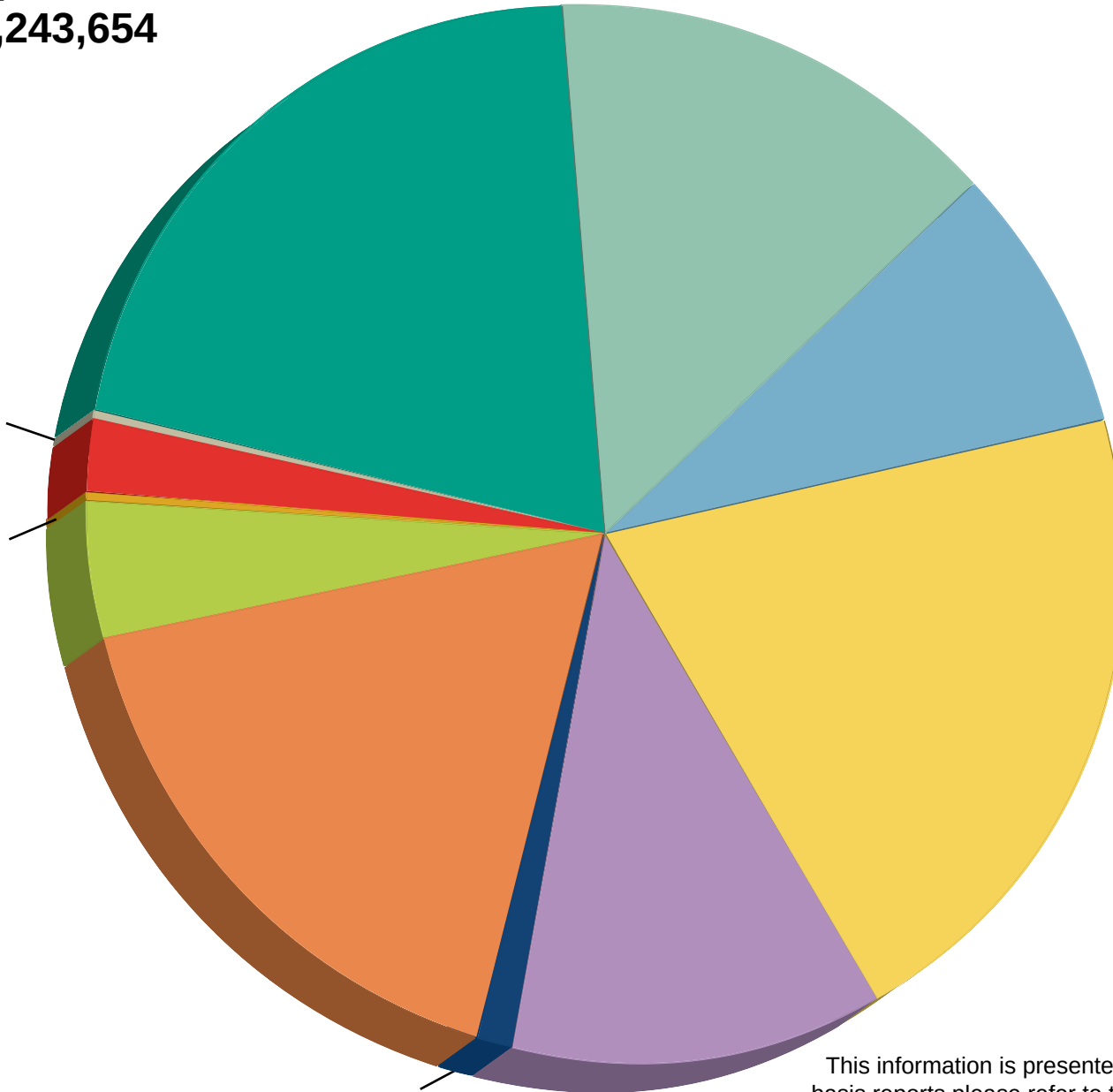


This information is presented on a non-GAAP basis to see GAAP basis reports please refer to the **County's Comprehensive Annual Financial Report** for the year ended December 31, 2012

Clermont County Expenditures

Total Expenditures
\$144,243,654

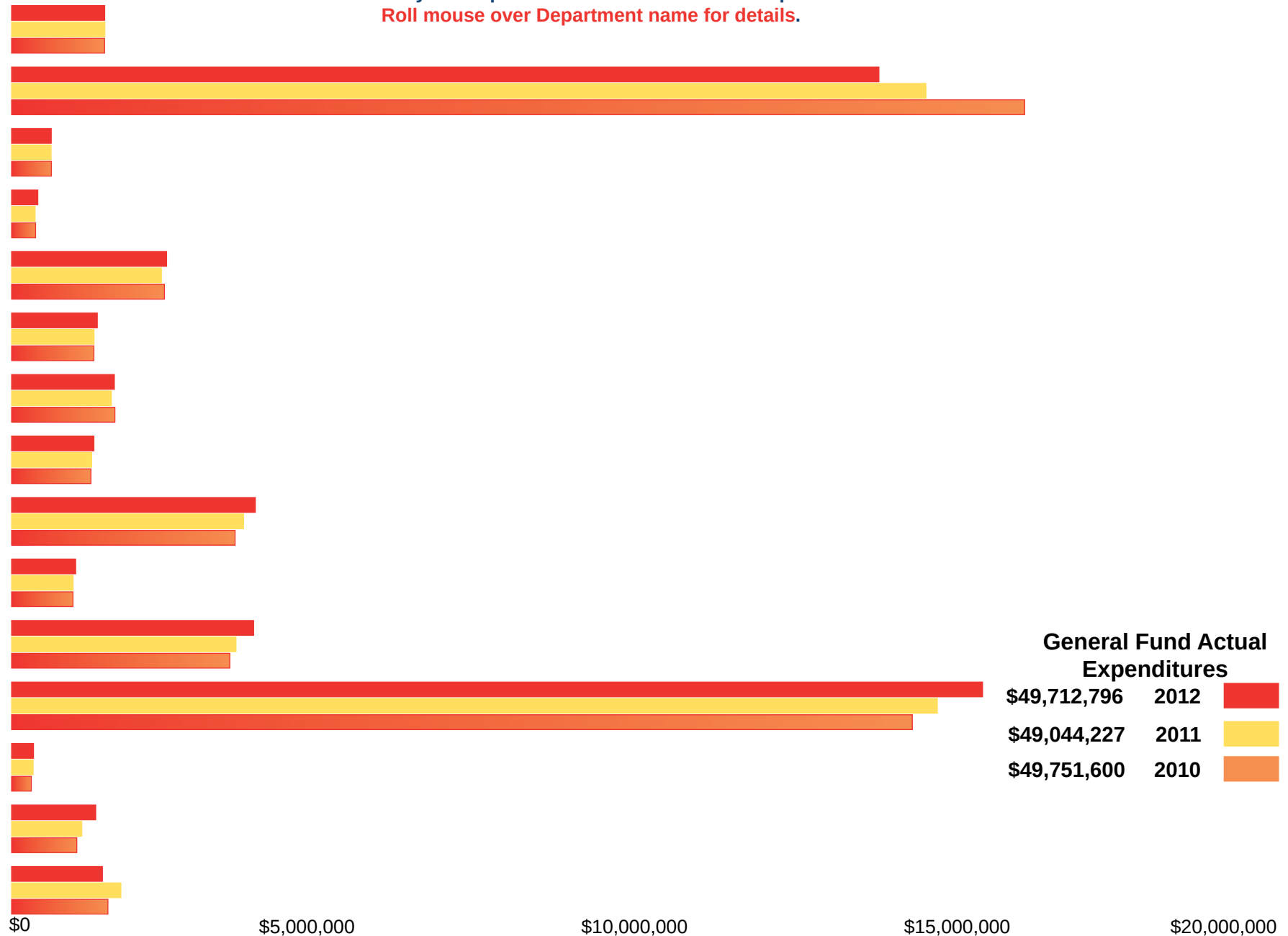
1. Roll Mouse Over Name for Details
2. Click on **Amount of Change** for description of changes over \$1,000,000.



This information is presented on a non-GAAP basis to see GAAP basis reports please refer to the **County's Comprehensive Annual Financial Report** for the year ended December 31, 2012

Clermont County Expenditures

These figures are based upon actual expenditures. Readers desiring to review GAAP basis expenditures should refer to the [County's Comprehensive Annual Financial Report](#).
Roll mouse over Department name for details.



Clermont County Financial Position

Clermont County, Ohio December 31, 2012

Summary

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

Benefits

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

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

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

Detriments

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

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

Financial Benefits	2012	2011
Cash & Investments	\$104,926,123	\$102,014,053
Receivables	70,312,344	85,603,500
Property, Plant & Equipment	444,726,466	447,163,335
Other Benefits	<u>1,297,015</u>	<u>1,465,964</u>
Total Financial Benefits	<u>\$621,261,948</u>	<u>\$636,246,852</u>

Financial Detriments

Amount Owed to Employees & Vendors	\$7,879,608	\$12,223,931
Long Term Debt	89,853,078	90,243,342
Unavailable Revenue	20,958,439	24,323,446
Other Detriments	<u>3,280,401</u>	<u>2,404,458</u>
Total Financial Detriments	<u>121,971,526</u>	<u>129,195,177</u>
Benefits Over Detriments	<u>\$499,290,422</u>	<u>\$507,051,675</u>

Unavailable Revenue

Represents revenue to be received to finance future operations of the County.

Benefits Over Detriments

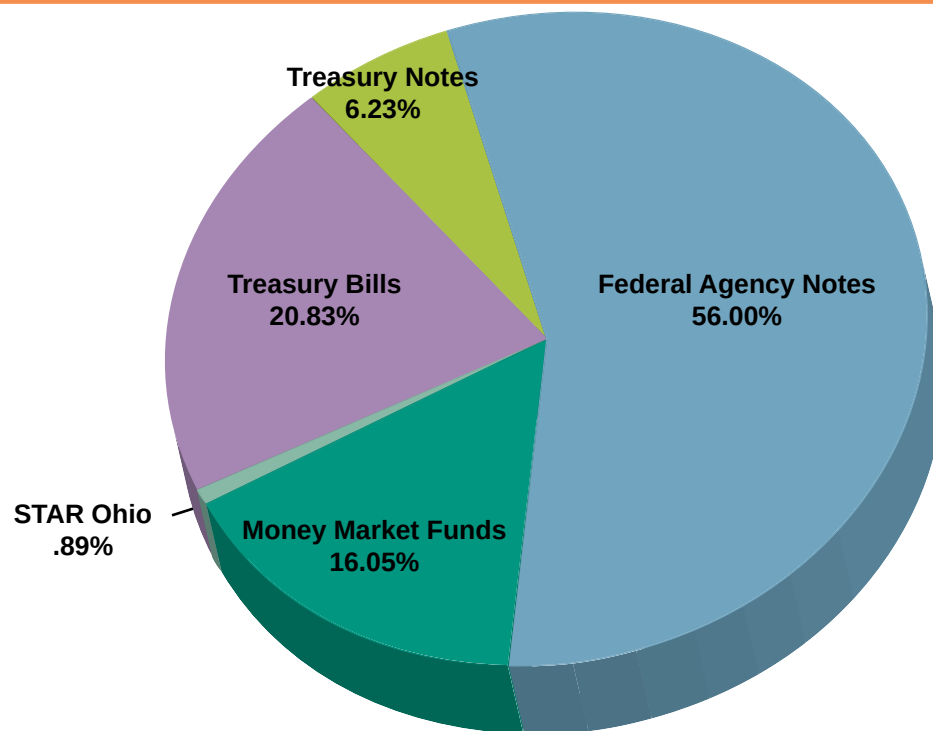
This amount represents the difference between the financial benefits of the County and the detriments which it must pay. The amount provides the net worth of the County.

Readers of the Financial Position Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the [County's Comprehensive Annual Financial Report for 2012](#).

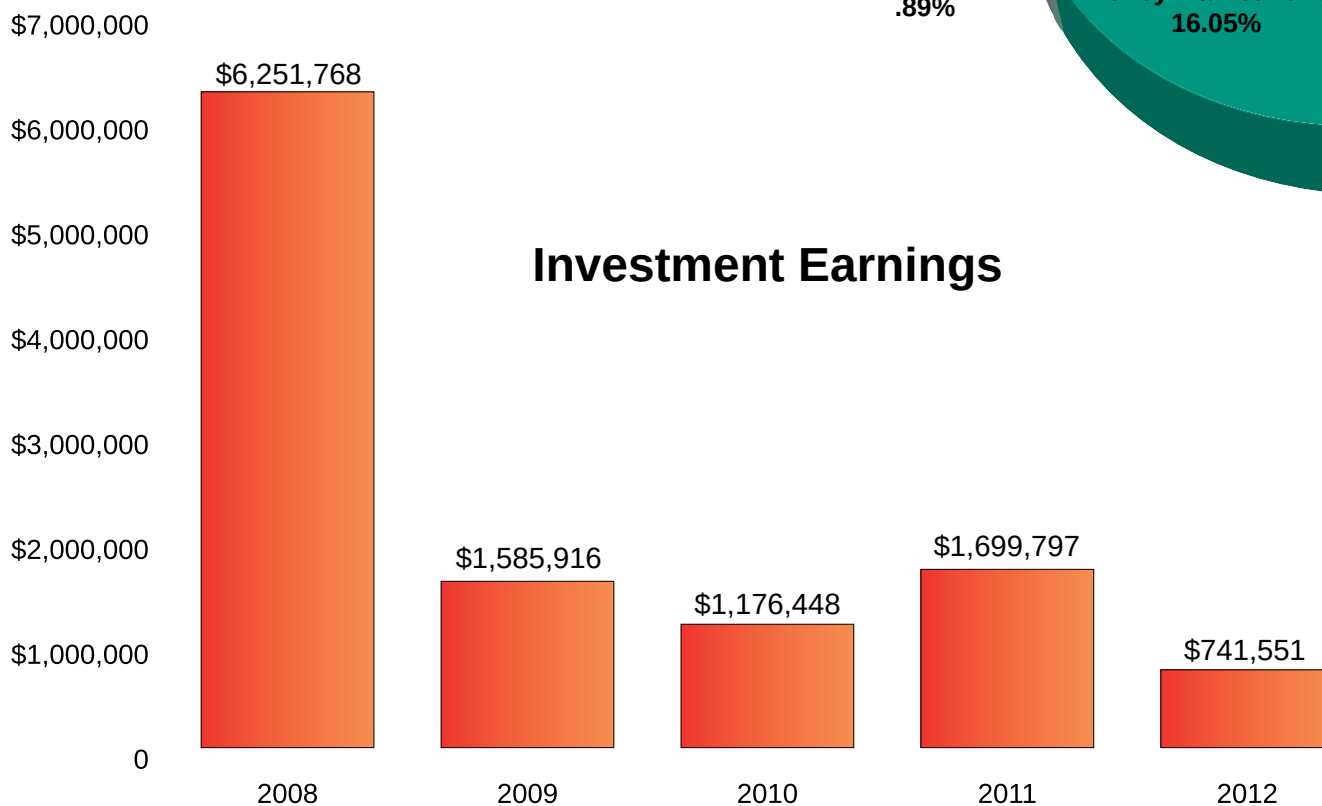
Clermont County Investments

Total Investments \$112,113,726

Treasury Bills	\$ 23,352,807
Treasury Notes	\$ 6,981,004
Federal Agency Notes	\$ 62,786,007
Money Market Funds	\$ 17,993,908
STAR Ohio	\$ 1,000,000



Investment Earnings



Clermont County Long Term Activity

	<u>Balance 12/31/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2012</u>
Land & Land Improvements	\$ 13,184,305	\$ 1,256,649	\$ (1,060,542)	\$ 13,380,412
Intangibles - Easements	313,649	0	0	313,649
Construction in Progress	40,972,197	16,362,647	(33,730,014)	23,604,830
Buildings & Improvements	273,936,478	29,203,434	(949,309)	302,190,603
Furniture, Fixtures & Equipment	68,479,252	3,133,291	(2,705,142)	68,907,401
Intangibles - Computer Software	1,865,212	0	0	1,865,212
Infrastructure	153,964,760	4,000,177	(13,218,259)	144,746,678
Distributions Systems	99,234,349	4,453,265	(172,561)	103,515,053
Collections Systems	155,341,507	474,631	0	155,816,138
Depreciation	<u>(360,128,374)</u>	<u>(19,741,686)</u>	<u>10,256,550</u>	<u>(369,613,510)</u>
Capital Assets, Net	<u>\$ 447,163,335</u>	<u>\$ 39,142,408</u>	<u>\$ (41,579,277)</u>	<u>\$ 444,726,466</u>

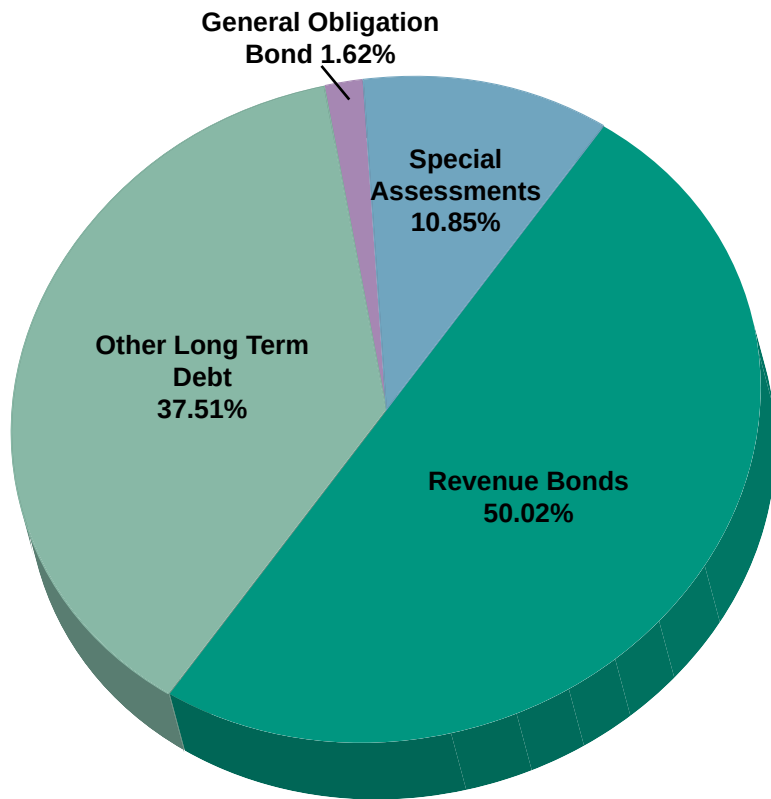


Common Pleas
Courthouse



Administration Building

Clermont County Long Term Activity



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

Special Assessments - Special Assessment Bonds are issued to pay for improvements benefiting property owners. The owners pay the County until the debt is paid.

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

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

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

	Balance 01/01/12	New Money Additions	Paid Off (Deletions)	Balance 12/31/12
Special Assessment	\$ 9,792,000	\$ 0	\$ 637,000	\$ 9,155,000
Revenue Bonds	45,140,000	0	4,500,000	40,640,000
Other Long Term Debt	33,846,342	58,639	1,467,845	32,437,136
General Obligation Bonds	1,465,000	0	375,000	1,090,000
Total Debt	\$ 90,243,342	\$ 58,639	\$ 6,979,845	\$ 83,322,136

Clermont County Offices

Elected Officials

Click on blue link for email

Auditor Linda Fraley	513-732-7150
Board of Commissioners Edwin Humphrey Bob Proud David Uible	513-732-7300
Clerk of Courts - Common Pleas Barbara Wiedenbein	513-732-7560
Clerk of Courts - Municipal Tim Rudd	
Common Pleas Court Judge Jerry McBride Judge Ric Ferenc Judge Victor Haddad Judge Tom Herman	
Coroner Dr. Brian Treon	513-732-8117
Domestic Relations Court Judge Kathleen Rodenberg	513-732-7327
Engineer Pat Manger	513-732-8857
Juvenile Court Judge Stephanie Wyler	513-732-7696
Municipal Court Judge Tony Brock Judge George Pattison Judge James Shriver	
Probate Court Judge Stephanie Wyler	513-732-7243
Prosecuting Attorney Vince Faris	513-732-7313
Recorder Deborah Clepper	513-732-7236
Sheriff A.J.Rodenberg	Non-Emergency 513-732-7500
Treasurer J. Robert True	513-732-7254

Departments and Agencies

Click on blue link for website

Auto Title	513-732-8050
Board of Elections	513-732-7275
Board of Clermont County Developmental Disabilities	513-732-7000
Bureau of Motor Vehicles	513-732-8050
Building Inspection/Permits	513-732-7213
Child Support	513-732-7444
Children's Protective Services	513-732-7173
Clermont Connection Ride Line	513-732-7433
Community & Economic Development	513-732-7213
Department of Jobs & Family Services	513-732-7111
Emergency Management Agency	513-732-7661
Facilities Management	513-732-8850
Fleet Management	513-732-7775
General Heath District	513-732-7499
Information Systems	513-732-7700
Law Library	513-732-7109
Mental Health & Recovery Board	513-732-5400
Office of Management & Budget	513-732-7975
Park District	513-732-2977
Office of Public Information	513-732-7597
Records Center	513-732-8660
Veteran's Service Commission	513-732-7363
Water Resources	513-732-7970
Victim/Witness Assistant	513-732-7979

Clermont County Offices

Court System

Adult Detention	513-732-7540
Adult Probation - Common Pleas	513-732-7265
Adult Probation - Municipal	513-732-8100
Civil - Common Pleas Clerk	513-732-7560
Common Pleas - Assignment Jury	513-732-7596
Court of Appeals	513-732-7927
Criminal Common Pleas Clerk	513-732-7140
Domestic Relations Clerk	513-732-7832
Jury Assignment - Municipal	513-732-7596
Juvenile Detention	513-732-7154
Juvenile Probation	513-732-8001
Municipal Court - Civil & Small Claims	513-732-7292
Municipal Court - Criminal Clerk	513-732-7290
Municipal Court - Traffic Clerk	513-732-7290
Probate Court - Marriage & Genealogical	513-732-7243
Mediation Defender	513-732-7126



The Clermont County Municipal Courthouse was dedicated December 3, 2004. During the ceremony, plaques were unveiled for the building dedication and a bicentennial plaque was placed inside the building along with a time capsule that will be opened in the year 2050.

Local Information

ASCS/Farm Service Agency	513-732-2181
American Cancer Society	888-227-6446
American Red Cross	513-579-3000
Animal Shelter	513-732-8854
Chamber of Commerce	513-576-5000
Child Focus	513-752-1555
Clerco Inc.	513-732-7000
Clermont College UC	513-732-5200
Clermont Counseling Center	513-947-7000
Clermont County Agricultural Society	513-732-0522
Clermont County Board of Realtors	513-528-2657
Clermont County Convention & Visitors Bureau	513-732-3600
Clermont Mercy Hospital	513-732-8200
Clermont Recovery Center	513-735-8100
Clermont Senior Services	513-724-1255
Educational Service Center	513-735-8300
Workforce One	513-943-3000
Free Store/Food Bank	513-241-1064
Jim Saul's Homeless Shelter	513-732-6464
Legal Aid Society	513-241-9400
Libraries	513-732-2736
OSU Cooperative Extension Office	513-732-7070
Clermont County Park District	513-732-2977
Clermont County Soil & Water	513-732-7075



The Batavia Township Community Center Park is home to the Veterans Memorial Plaza which was dedicated on November 11, 2009. Proudly standing at the entrance to the park is the centerpiece of the memorial is a HUMVEE which was donated to the Township from the Clermont County Military Memorial Committee in May, 2009.

The Batavia Township Board of Trustees were able to get many local businesses to donate labor and materials and together with the help of the Township Service Department were able to finish the project in just 7 months. The memorial pays homage to those who are serving our Nation's military forces today.