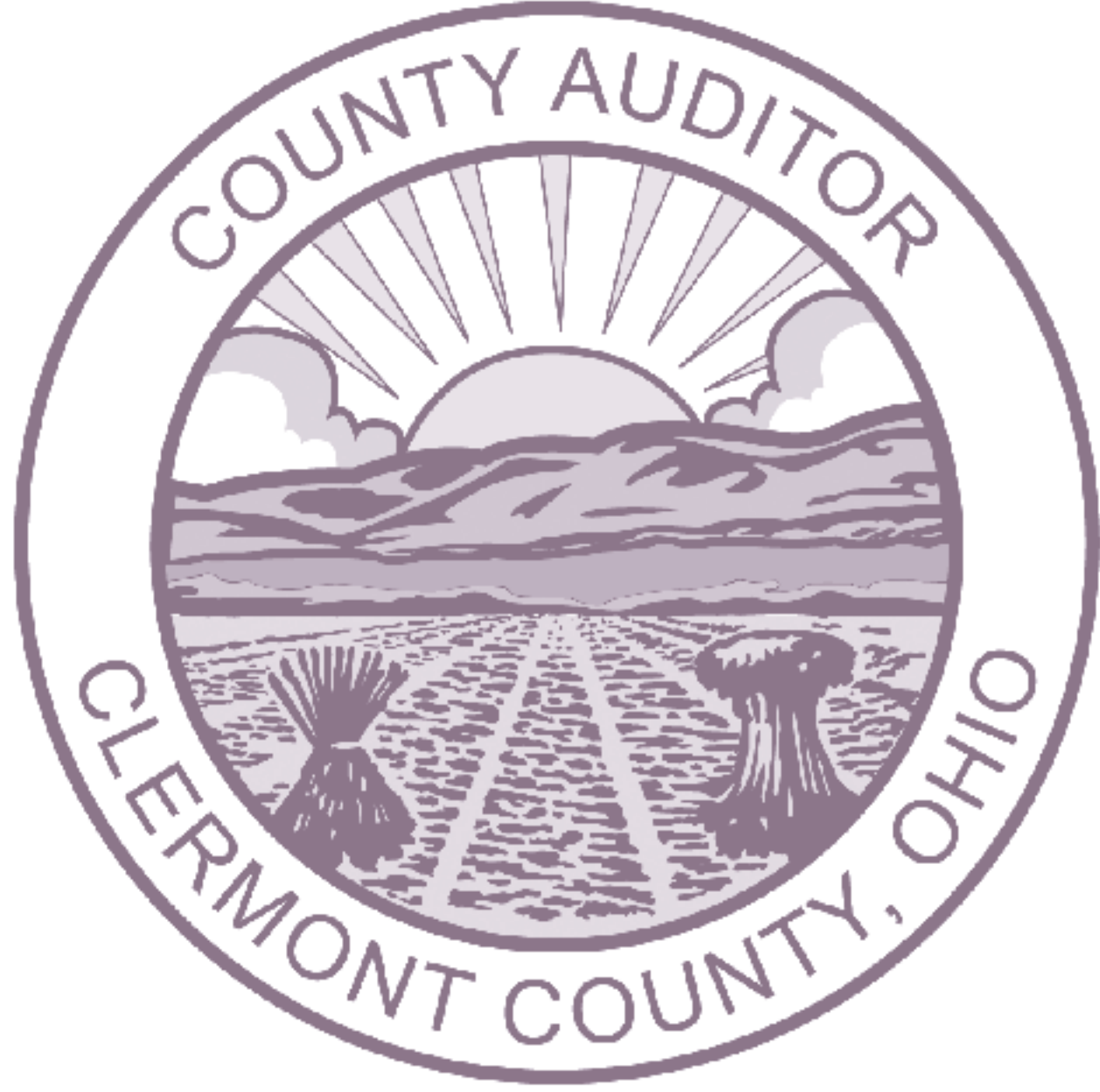


Clermont County Auditor  
LINDA L. FRALEY



## Welcome

## At A Glance

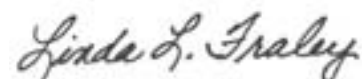
I am pleased to present the Clermont County Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2013 in an interactive format. This report provides a brief analysis of where County revenues are received and where those dollars are spent, as well as an overview of trends in the local economy. Above all, it is designed to present a more easily understandable financial report. [The buttons on the right side will take you to each section and the buttons at the top will navigate between the pages of the section. Any of the words in blue is a link to provide you with additional information outside this report.](#)

The information in this report has been taken from the **2013 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 unmodified 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-five 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 2013 CAFR has been submitted to the GFOA for evaluation for a twenty-sixth Certificate of Excellence. If you would like to view and/or copy the CAFR, please visit our web site at [www.clermontauditor.org](http://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,



## 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 18<sup>th</sup> President of our country. His birthplace is now the site of a state memorial operated by the Ohio Historical Society.

Ohio's 43<sup>rd</sup> Governor John M. Pattison was born near Owensville. Later in life he resided at the Promont mansion in Milford, pictured below.

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.



Left Birthplace of Ulysses S. Grant  
Center Blair House - Underground Railroad  
Right Promont House, Milford Ohio





## Highlights

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

In 2013, Linda L. Fraley, Clermont County Auditor, received the Auditor of State Award with Distinction from Auditor of State Dave Yost for the fiscal year 2012 county audit. This award is given to fewer than five percent of governmental agencies throughout Ohio.

Judge James A. Shriver was appointed to Probate/Juvenile Judge formerly held by Judge Stephanie Wyler. Judge Shriver had previously been Municipal Court Judge for 18 years.

Judge Kevin Miles was appointed to replace Judge Shriver and won in the November election to be the newest Municipal Court Judge.

The newest section of the Williamsburg Hike Bike trail was completed between Williamsburg and Eastfork State Park.

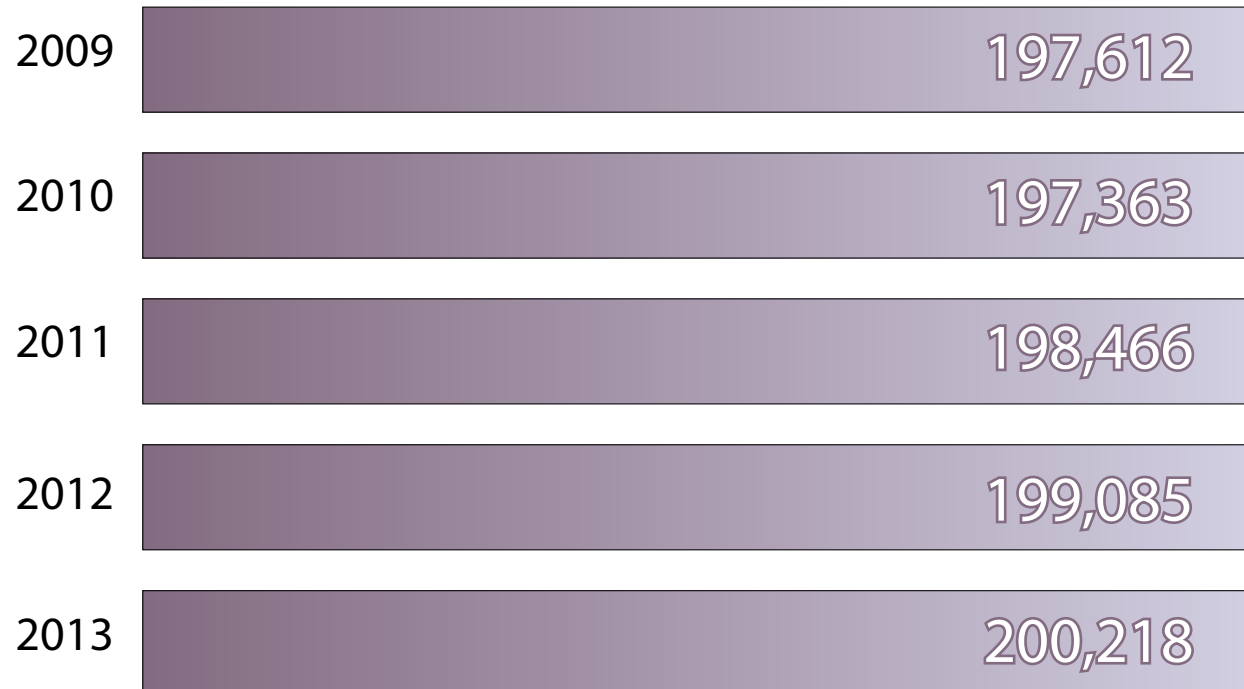
In August 2013, entered into a contract with Talbert House to provide a Community Alternative Sentencing Center (CASC) in Clermont County. CASC provides necessary treatment, therapy, and life and vocation skills to offenders, encourage offenders to maintain employment, and reduce recidivism.

In 2013, the 911 Communication Center continues with their upgrade project of its 911 system. It is estimated to be completed in 2014.



Statistics

County Population



County Seat:  
Batavia, Ohio

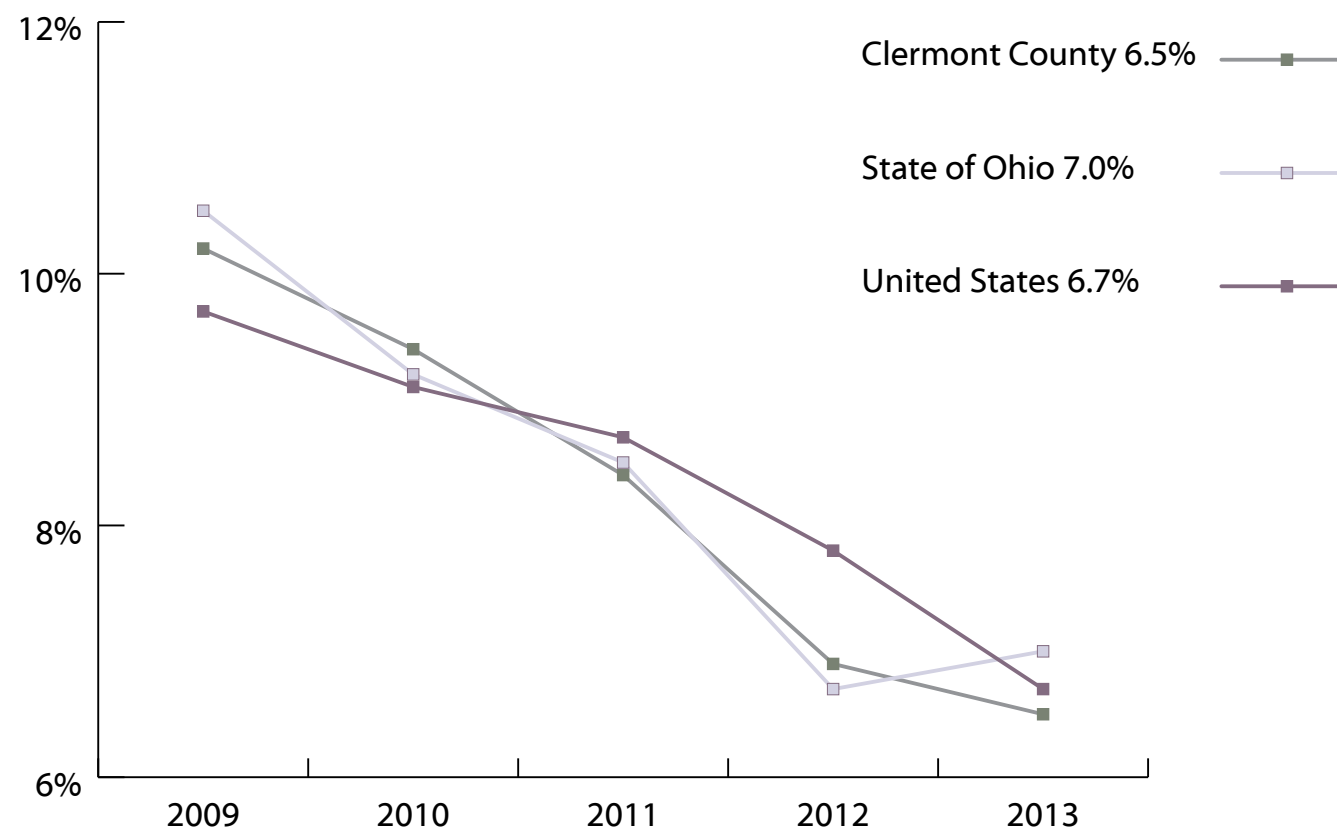
County Rank in Population:  
10th in Ohio

Population Density:  
439 per square mile

Median Household Income:  
\$38,416

Unemployment  
Rates at  
December 31,  
2013

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



## Employment

Employer	Employees
Clermont County	1409
Total Quality Logistics	1302
American Modern Insurance	1200
Mercy Hospital Clermont	825
Milford EVSD	725
Siemens PLM Software	660
Tata Consultancy Services	600
L-3 Fuzing & Ordnance	600
West Clermont LSD	600
Milicron Plastic Technologies	550



Clermont County's economy grew stronger in 2013 with the creation of nearly 700 jobs in the county. The largest project of the year was the announcement of Huhtamaki, Inc. purchasing almost one million square feet of the former Ford transmission plant. The company committed to hire 237 employees and invest more than \$60 million in this manufacturing facility. Jeff Wyler Automotive Group moved its headquarter facility to the former NCE building in the City of Milford and has developed it into a multi-tenant office and warehouse operation. Software Packaging Associates (SPA) occupies 200,000 square feet of space there and employs twenty-five. AIM MRO purchased the former Hilltop Research site in Miamiville and will invest \$3.5 million in a new building and create 20 jobs. Other announced projects this year were mostly office users and all of them located in the Ivy Pointe Commerce Park in Union Township. The Class A office building across from Total Quality Logistics headquarters is now 97% occupied.

To learn more about CED call 513-732-7825 or visit the website at [www.clermontcountyohio.biz](http://www.clermontcountyohio.biz).



## Services

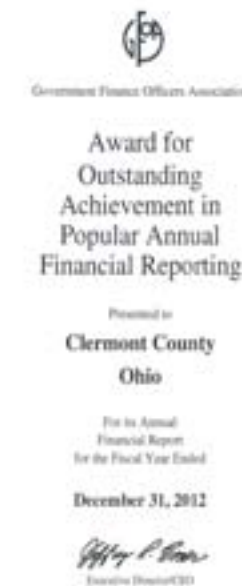
Clermont County provides many governmental services including road and bridge maintenance, water resources, law enforcement, judicial services, social services, general health, building inspection, emergency management, veterans services, elections, official records as well as other administrative functions.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



## Accounting

### 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, 2012. 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.



Auditor's  
Office

### 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 2013, \$460,140 went to the State of Ohio and \$1,840,559 went to the taxing districts in which the decedent had resided or owned property. This tax was discontinued in 2012.

### 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.



## Weights & Measures

### Weights & 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.



## Real Estate

### Real Estate Appraisal & Assessment

Clermont County has approximately 95,000 separate parcels of real property. It is the duty of the Auditor to see that every parcel of land and the buildings thereon are fairly and uniformly appraised and assessed for tax purposes.

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

A general appraisal is mandated by Ohio law every six years with an update based on sales trend at the three year midpoint. The County does annual appraisals of new construction. The appraised value reflects the fair market value of the real estate. For taxation purposes, the owner is assessed at 35% of fair market value. The most recent appraisal was completed in 2008 and our next reappraisal will be in 2014.

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](http://www.clermontauditor.org).

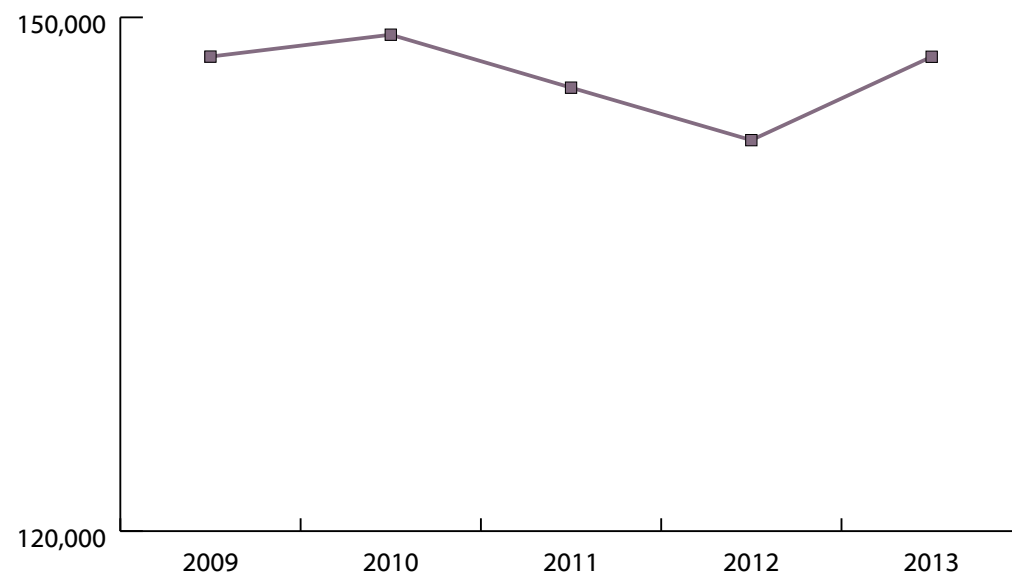
## Real Estate Values

### ASSESSED VALUES OF TAXABLE PROPERTY

Tax Year	Real Property	Public Utility	Total
2012	\$3,775,198,780	\$317,555,260	\$4,092,754,040
2013	\$3,789,303,330	\$338,580,230	\$4,127,883,560

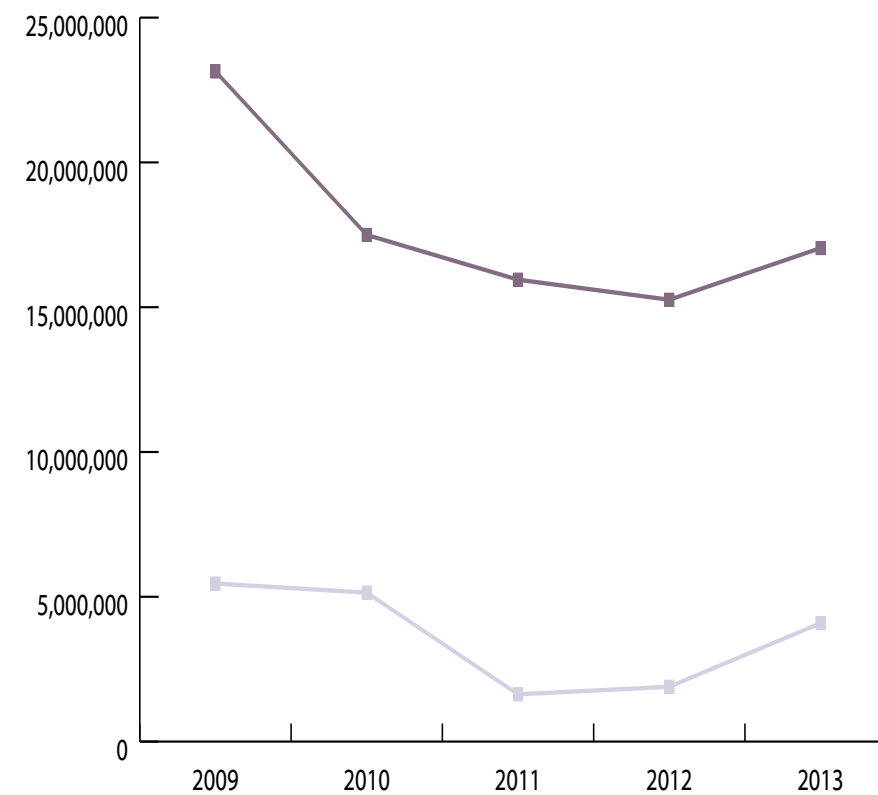
### AVERAGE SALES PRICE OF RESIDENTIAL PROPERTY

Year	Price
2013	\$147,701
2012	\$142,830
2011	\$145,896
2010	\$148,989
2009	\$147,710



### RESIDENTIAL AND COMMERCIAL NEW CONSTRUCTION ASSESSED VALUES

Year	Residential	Commercial
2013	\$17,042,650	\$4,089,990
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

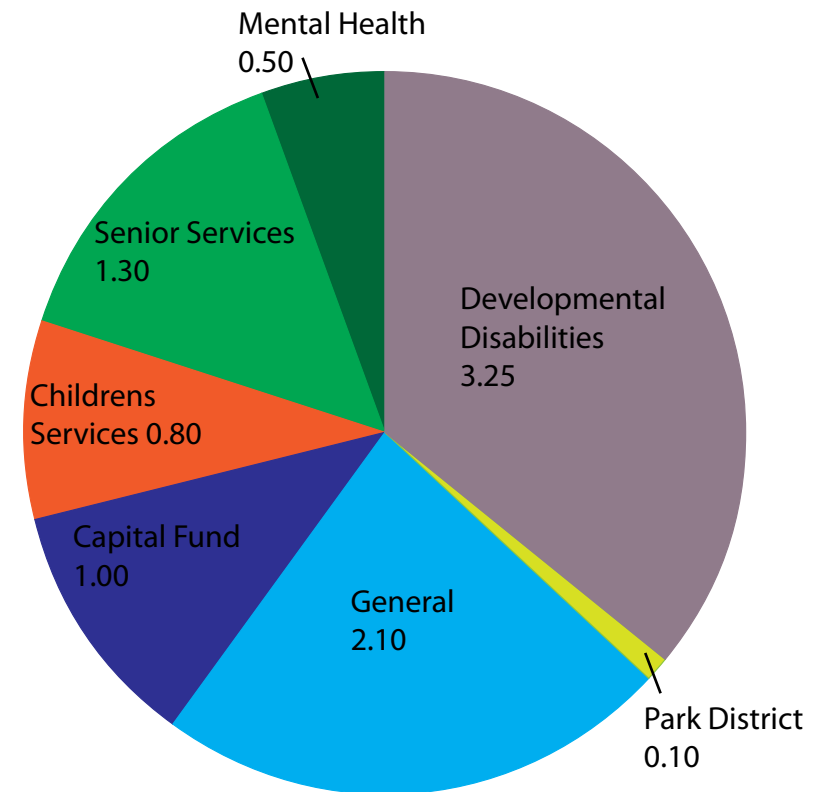




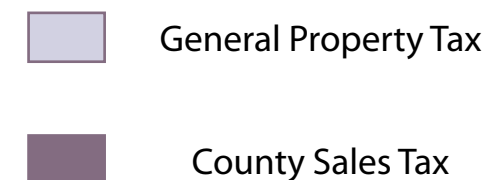
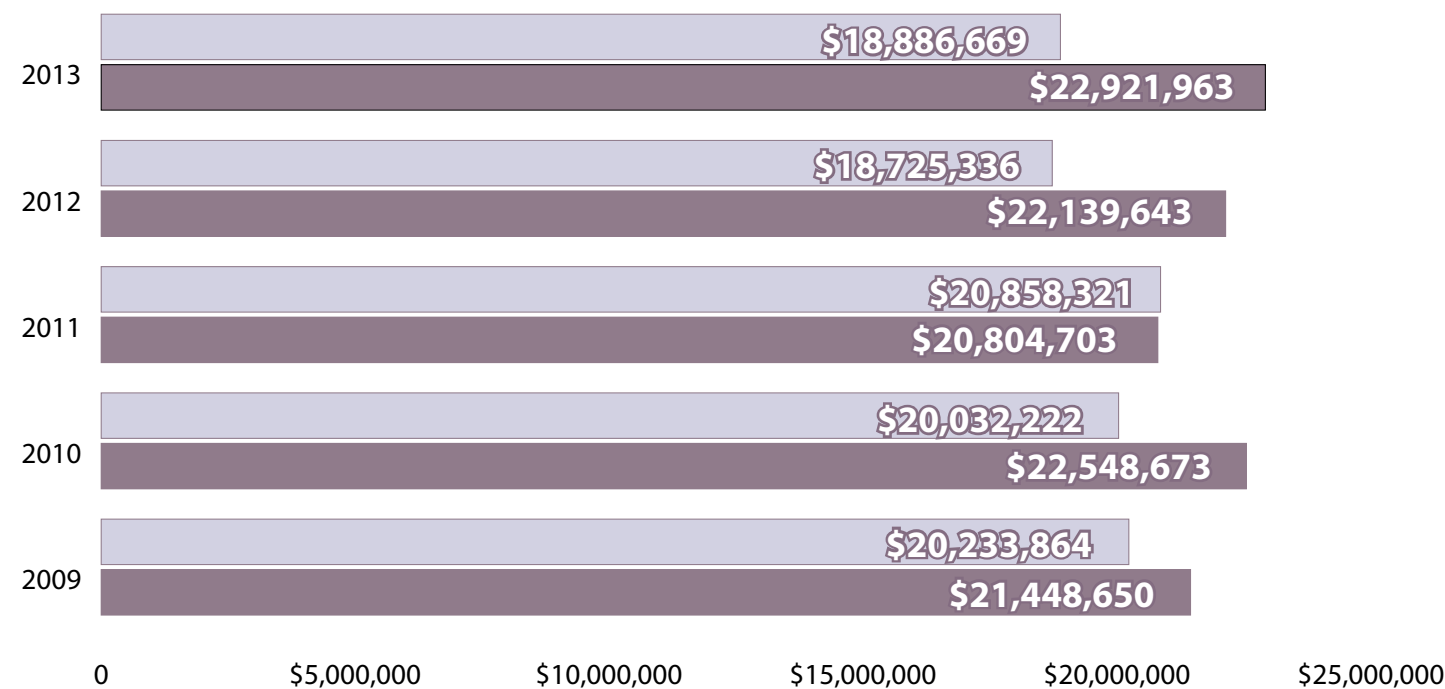
Taxes

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.



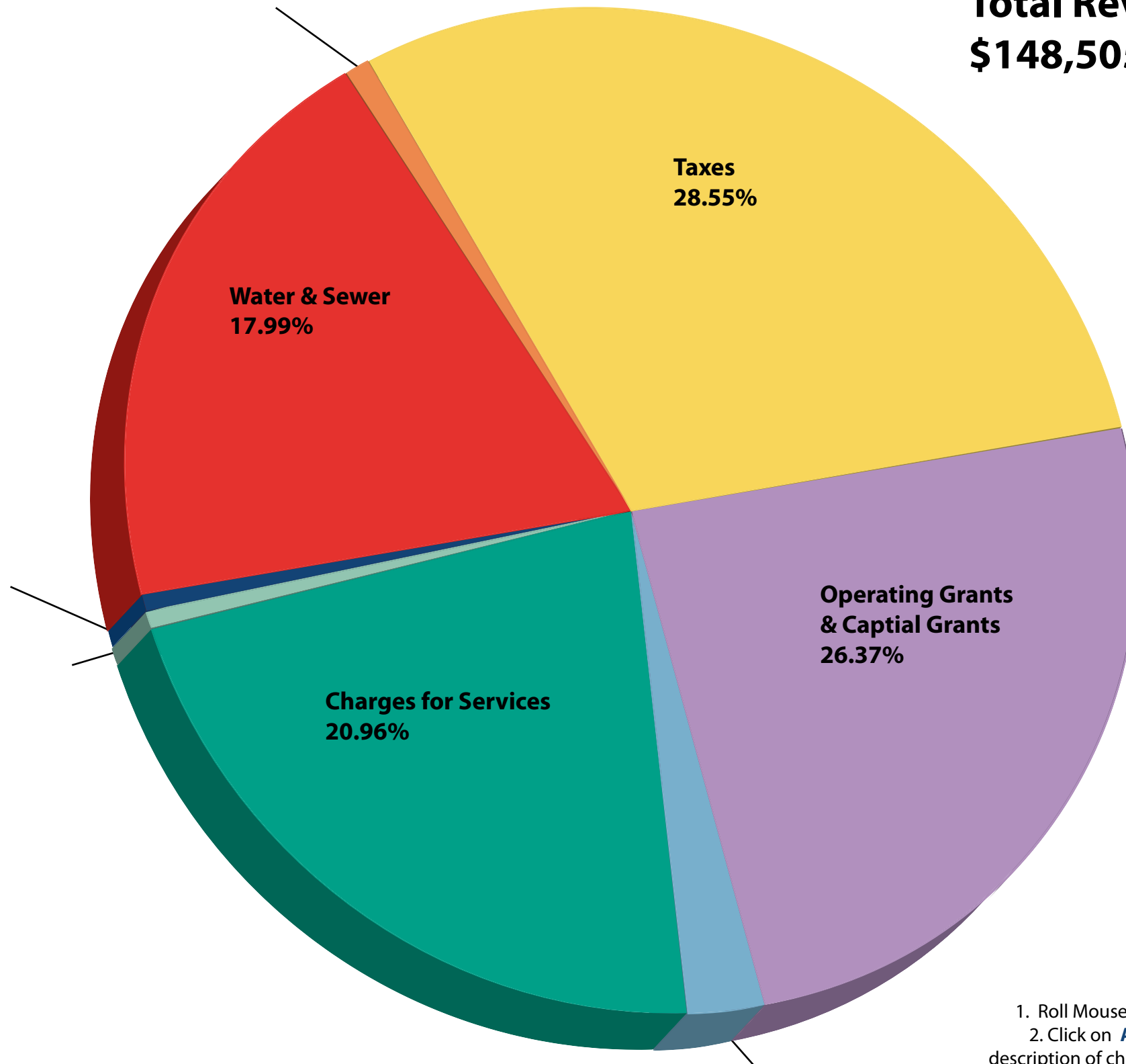
General Property Tax & County Sales Tax  
Past Five Years



# Clermont County Revenues & Expenditures

## Revenues

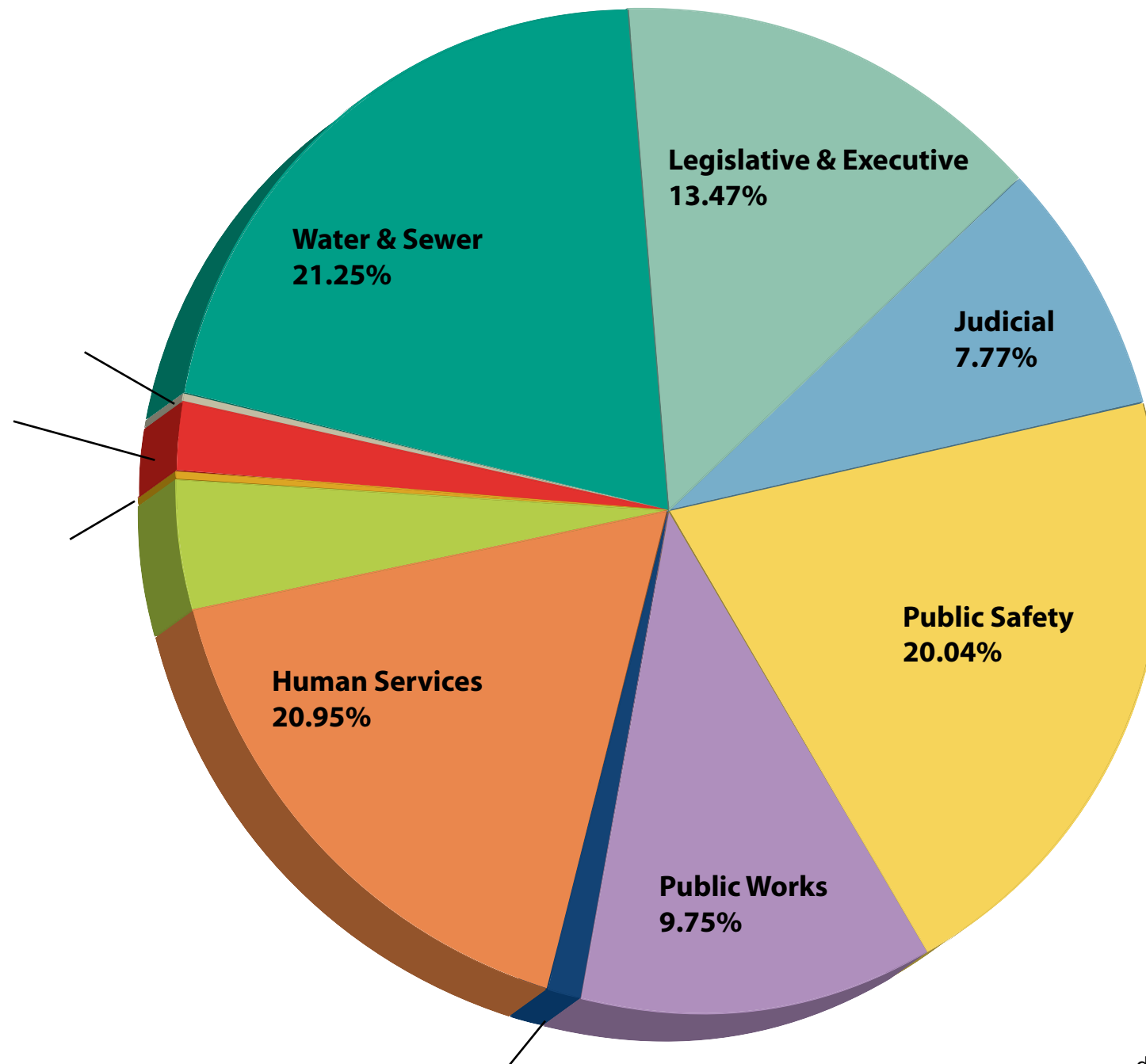
**Total Revenues**  
**\$148,505,237**



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.

## Expenditures

**Total Expenditures**  
**\$145,799,636**



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.

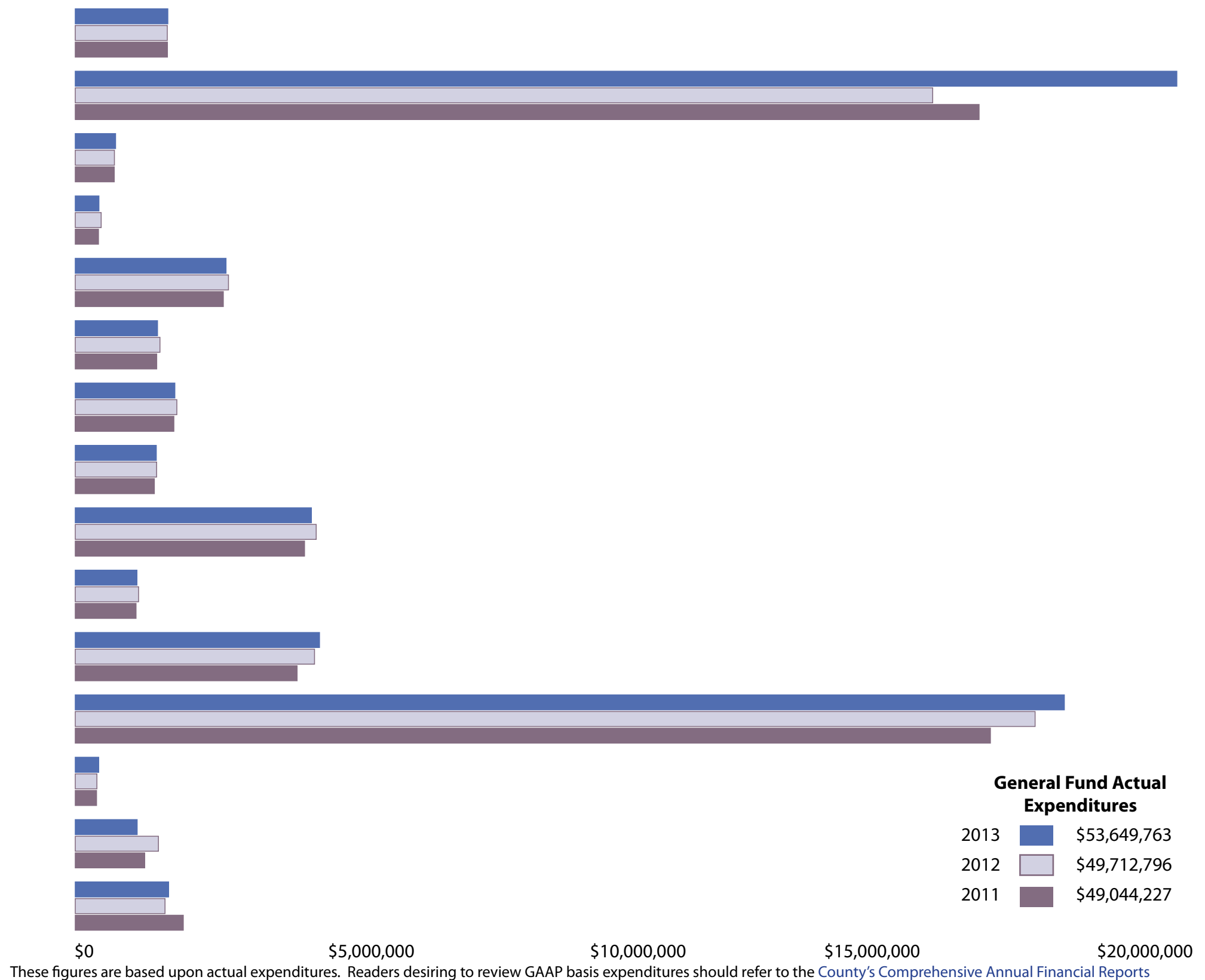




# Clermont County Revenues & Expenditures

## General Fund Expenditures

Roll Mouse over Department name for details.



### General Fund Actual Expenditures

2013	\$53,649,763
2012	\$49,712,796
2011	\$49,044,227

## Financial Position

### Clermont County, Ohio December 31, 2013

#### 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	2013	2012
Cash & Investments	\$125,766,886	\$104,926,123
Receivables	53,415,084	70,312,344
Property, Plant & Equipment	437,237,655	444,726,465
Other Benefits	<u>85,472</u>	<u>1,297,016</u>
Total Financial Benefits	<u>\$616,905,097</u>	<u>\$621,261,948</u>
Financial Detriments		
Amount Owed to Employees & Vendors	\$7,827,194	\$7,879,608
Long Term Debt	82,565,940	89,853,078
Unavailable Revenue	21,079,459	20,958,439
Other Detriments	<u>3,436,481</u>	<u>3,280,401</u>
Total Financial Detriments	<u>114,909,074</u>	<u>21,971,526</u>
<b>Benefits Over Detriments</b>	<b><u>\$501,996,023</u></b>	<b><u>\$499,290,422</u></b>

#### Unavailable Revenue

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

#### Benefits Over Detriments

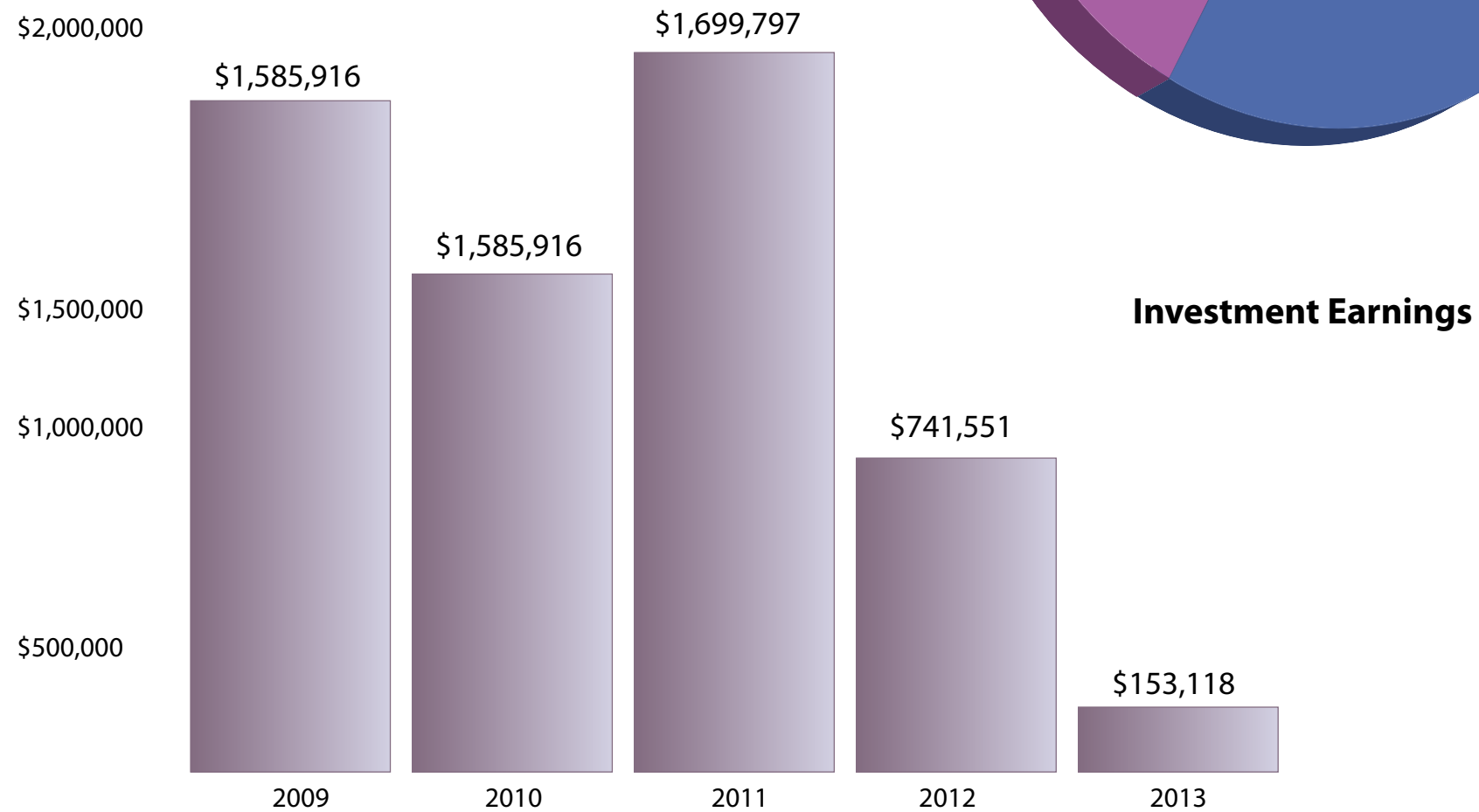
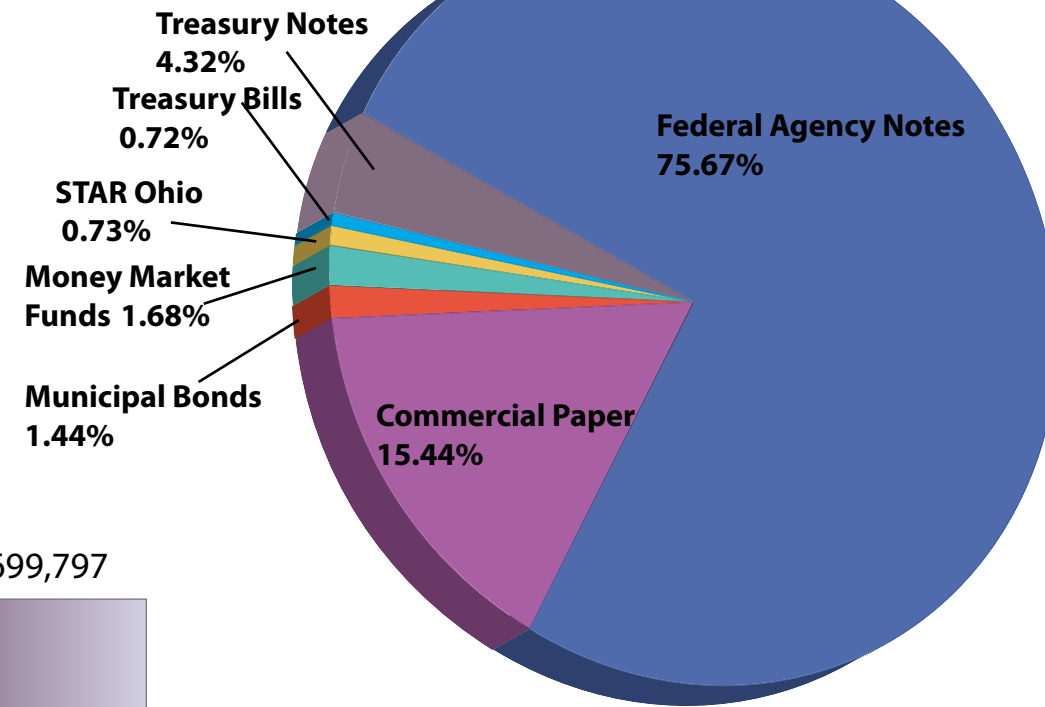
This amount represents the difference between the financial benefits of the County and the detriments which it must pay. The amount provides the net worth of the County.

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 2013**.

## Investments

**Total Investments**  
**\$138,560,282**

Treasury Bills	\$	998,764
Treasury Notes		5,982,825
Federal Agency Notes		104,852,374
Commercial Paper		21,399,736
Municipal Bonds		2,000,000
Money Market Funds		2,326,583
STAR Ohio		1,000,000
		<u><u>\$138,560,282</u></u>



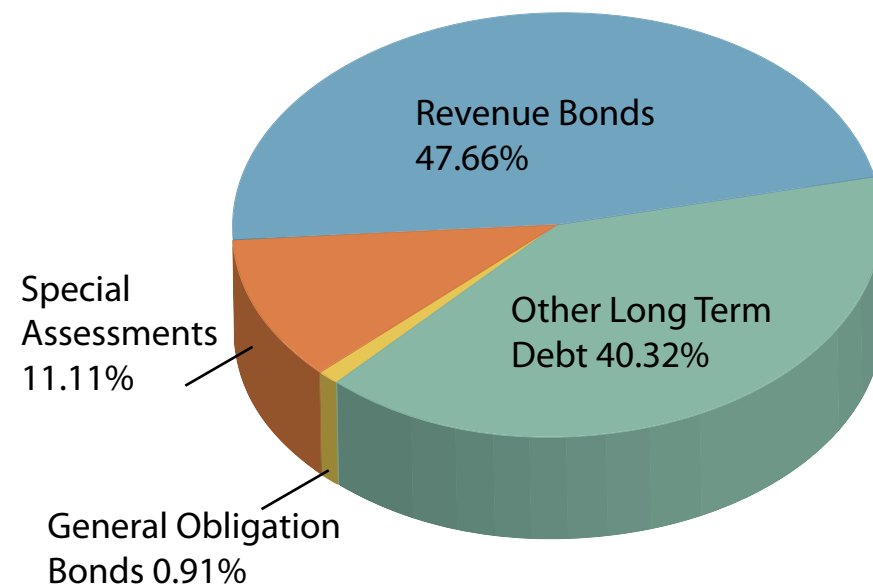


## Capital Assets

	<u>Balance 12/31/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2013</u>
Land & Land Improvements	\$ 13,380,412	\$ 282,215	\$ 0	\$ 13,662,627
Intangibles - Easements	313,649	0	0	313,649
Construction in Progress	23,604,829	7,285,487	(18,376,777)	12,513,539
Buildings & Improvements	302,190,603	5,128,997	(38,398)	307,281,202
Furniture, Fixtures & Equipment	68,907,401	12,678,046	(278,554)	81,306,893
Intangibles - Computer Software	1,865,212	0	0	1,865,212
Infrastructure	144,746,678	1,566,559	0	146,313,237
Distributions Systems	103,515,053	1,678,011	0	105,193,064
Collections Systems	155,816,138	1,443,948	0	157,260,086
Depreciation	<u>(369,613,510)</u>	<u>(19,171,451)</u>	<u>313,107</u>	<u>388,471,854)</u>
Capital Assets, Net	<u>\$ 444,726,465</u>	<u>\$ 10,891,812</u>	<u>\$ (18,380,622)</u>	<u>\$ 437,237,655</u>



## Long Term Obligations



**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 01/01/13	New Money Additions	Paid Off (Deletions)	Balance 12/31/13
Special Assessment	\$ 9,155,000	\$ 0	\$ 647,000	\$ 8,508,000
Revenue Bonds	40,640,000	36,490,000	40,640,000	36,490,000
Other Long Term Debt	32,437,136	0	1,577,129	30,860,007
General Obligation Bonds	1,090,000	0	390,000	700,000
<b>Total Debt</b>	<b>\$ 83,322,136</b>	<b>\$ 36,490,000</b>	<b>\$ 43,254,129</b>	<b>\$ 76,558,007</b>

# Clermont County Offices & Departments

## Elected Officials

### Elected Officials

Click on blue link for email

Auditor <a href="#">Linda Fraley</a>	513-732-7150
Board of Commissioners <a href="#">Edwin Humphrey</a> <a href="#">Bob Proud</a> <a href="#">David Uible</a>	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 <a href="#">Pat Manger</a>	513-732-8857
Juvenile Court Judge James Shriver	513-732-7696
Municipal Court Judge Tony Brock Judge George Pattison Judge Kevin Miles	
Probate Court Judge James Shriver	513-732-7243
Prosecuting Attorney <a href="#">Vince Faris</a>	513-732-7313
Recorder Deborah Clepper	513-732-7236
Sheriff <a href="#">A.J.Rodenberg</a>	Non-Emergency 513-732-7500
Treasurer <a href="#">J. Robert True</a>	513-732-7254

### Departments and Agencies

Click on blue link for website

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



## Courts & Local Information

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



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