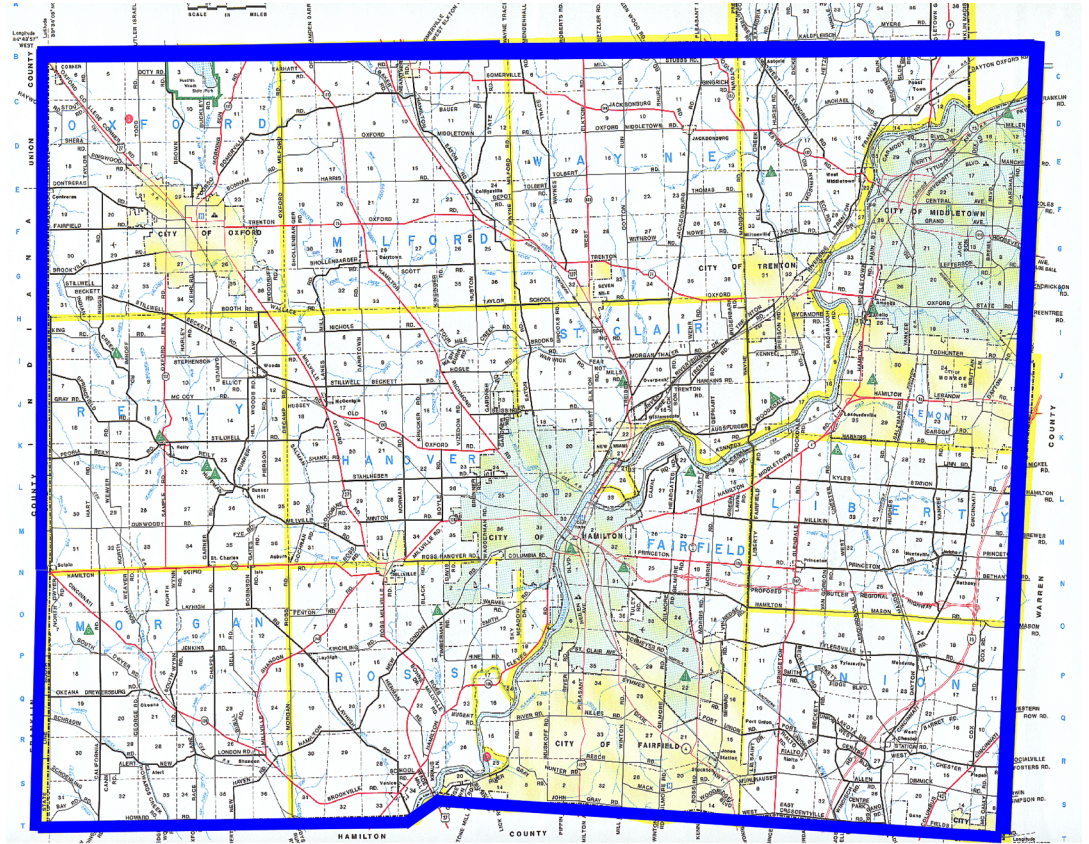


2022 ANNUAL REPORT

Serving all communities in Butler County, Ohio



United
Way



Butler County United Way

The Lazard Kahn House



Butler County United Way's office is located in the former residence of Lazard Kahn, a prominent Hamilton industrialist and civic leader from 1885 until 1897.

Lazard Kahn established the Estate Stove Company on East Avenue in Hamilton in 1884. For more than 40 years, until his death in 1928, he was a vigorous promoter of the city and a leader in charitable causes and organizations in the community.

In 1943, Bertrand B. Kahn, in his father's memory, established a trust estate known as The Lazard Kahn Memorial Fund "to be held perpetually for the use and benefit of all the citizens of Butler County, without discrimination as to race, color, or religious belief."

The Butler County United Way office building and its neighbor, the Lane-Hooven House, which was built by Clark Lane, donor of the Lane Public Library, are the property of The Lazard Kahn Memorial Fund. Their facilities are made available by the trustees of the Fund to the agencies utilizing them.

We are grateful for the generosity that allows us to work in a building that holds such an important piece of Hamilton history.

EDUCATION. INCOME. HEALTH.

Butler County United Way is proud to be part of a network of nearly 1,800 United Ways in more than 40 countries and territories worldwide. As the largest privately-funded-nonprofit in the world, we focus on our three pillars of education, financial stability and healthy lives – the building blocks for a good life and a strong community.



BUTLER COUNTY UNITED WAY VISION

We will be the trusted community partner leading impactful change for human service needs in Butler County.



Butler County United Way

BUTLER COUNTY UNITED WAY MISSION

To unite our community and maximize resources to build a stronger Butler County.

BUTLER COUNTY UNITED WAY VALUES

Community: Being involved and connected in the community - as advocates addressing social needs - enables us to work united in knowing and understanding the passions and needs of Butler County.

Leadership: Being a stable leader means we're in it for the long haul; we're always transparent and accountable which helps us stay focused on continually making progress to a brighter future.

Honest and Trustworthy: Being honest and trustworthy impacts everything we do and we are working to accomplish.

Passion: Being passionate about our mission and the work we do on a daily basis helps unite our community and maximize resources to build a stronger Butler County.

UNITED WAY WORLDWIDE VISION

United Way envisions a world where all individuals and families achieve their human potential through education, financial stability, and healthy lives.

Imagine a world that fosters hope and opportunity for everyone. A world where...

- All children receive a quality education that offers a pathway to a brighter tomorrow.
- The cycle of poverty and financial dependence ends, and productive livelihoods begin for even the most disadvantaged.
- Everyone receives effective health care that improves quality of life.
- Communities not only set significant and measurable goals to advance these fundamental elements of human development, but achieve them.

UNITED WAY WORLDWIDE MISSION

To improve lives by mobilizing the caring power of communities around the world to advance the common good.

To do this we will...

- Fight for the Health, Education and Financial Stability of every person in every community.
- Win by Living United, by forging unlikely partnerships, by finding new solutions to old problems, by mobilizing the best resources, and by inspiring individuals to join the fight against their community's most daunting social crises.

GIVE. ADVOCATE. VOLUNTEER.



Krystal A. Tipton

FROM OUR PRESIDENT AND CEO

On behalf of the Board of Trustees and staff of Butler County United Way, we are pleased to present our 2021-2022 Annual Report.

Butler County United Way has supported and provided critical services in our local community. We are committed to improving the lives of all people in the county. We are dedicated to identifying and solving critical community issues by supporting effective nonprofits that concentrate in the fields of education, financial stability, and health.

We continue to focus investments on programs that provide access to healthy food, physical and mental health services, and academic support. We help individuals and families attain their full potential by investing in programs that ensure children come to school prepared to learn and residents develop fundamental skills needed to gain and sustain employment.

None of this happens alone. We are partnering with donors, systems leaders, and community partners to do more collectively than we could on our own. It is amazing what happens when people come together as a community with a common goal of building a better life for everyone.

Over this past year, we have partnered with over 55 partner agencies to provide educational and healthy programming in our county. As a result, 5,236 youth received educational programming through STEM education, while 3,309 youth increased their social competencies and life skills. Also, 2,726 seniors received healthy meals, transportation services, a financial savings program, and access to community resources to maintain a healthy lifestyle. We provided 26,923 volunteer hours of service that impacted over 18,500 people. In addition, through our partnership with the Dolly Parton's Imagination Library of Ohio, 137,187 books were mailed to over 12,300 children in Butler County to focus on early childhood literacy.

In August 2021, Butler County United Way agreed to the transition of the Middletown service area, which United Way of Greater Cincinnati had served. Consolidating all Butler County service areas under a single United Way provided a more seamless experience for partner agencies, residents, and companies who run workplace campaigns. We are excited to deepen these relationships and establish new ones because we are confident that great things happen when you work together.

We will continue to maximize the return on investment in all that we bring to our stakeholders – including resources, relationships, talent, and programs that create a positive and powerful impact on the lives of so many. We look forward to building on this energy across the county as we lead and partner with others to tackle some of the most important work.

Thank you for your continued support and for joining us in creating a healthy and vibrant community for all.

A handwritten signature in black ink, appearing to read 'Krystal'.

BUTLER COUNTY UNITED WAY STAFF

As of July 1, 2022



Krystal A. Tipton
President and CEO
513.785.2342
ktiption@bc-unitedway.org



Pamela R. Cottle
Vice President/
Operations and Marketing
513.785.2348
pcottle@bc-unitedway.org



Deborah J. Adams
Database Specialist
513.785.2347
dadams@bc-unitedway.org



Amanda R. Burns
Director of Campaigns
and Volunteers
513.785.2350
aburns@bc-unitedway.org



Kathryn L. Swinney
Finance Manager
513.785.2343
kswinney@bc-unitedway.org



Kimberly A. Whitton
Community Impact Manager
513.785.2349
kwhitton@bc-unitedway.org

TOP 25 CORPORATE CAMPAIGNS FOR 2021-2022

Corporate Supporter	Total Gift
Cleveland-Cliffs, Inc.	\$320,610
General Electric Evendale Employee Community Services Fund	\$175,991
The Cincinnati Insurance Companies	\$175,964
Children's Hospital Liberty Campus	\$72,401
The Procter & Gamble Company	\$58,935
Fifth Third Bank	\$56,863
Barnes Aerospace	\$46,858
United Performance Metals Hamilton	\$35,564
Akers Packaging Service, Inc.	30,168
Frost Brown Todd, LLC West Chester	\$28,814
Shepherd Color Company	\$27,543
Cincinnati Bell, Inc.	\$21,304
Liberty Mutual	\$21,064
UPS, Inc.	\$20,748
Hamilton Caster & Manufacturing Company	\$20,748
US Bank	\$20,356
Middletown Community Foundation (Imagination Library)	\$20,000
First Financial Bank	\$19,818
Meijer, Inc.	\$17,475
Molson Coors Beverage Company	\$15,365
AurGroup Credit Union	\$14,657
Rockwell Automation, West Chester	\$12,966
City of Hamilton	\$12,806
Johnson & Johnson	\$12,600
City of Fairfield	\$10,722

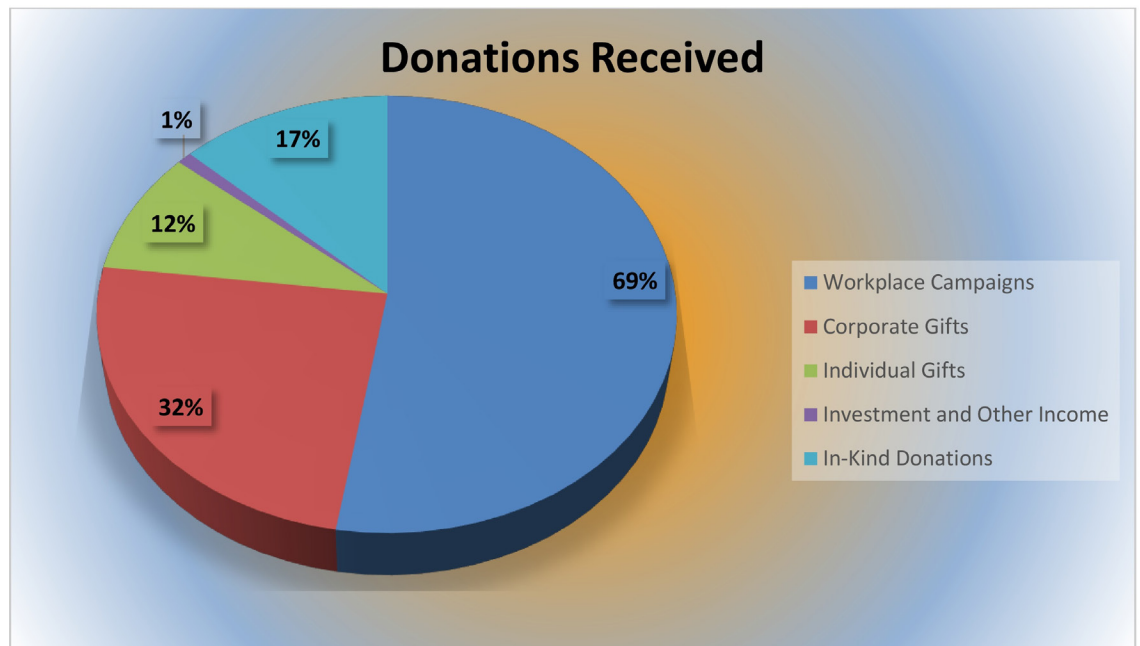
Thank you to these companies for their continued support and willingness to provide charitable giving opportunities to their employees.

HOW WAS YOUR DONATION USED?

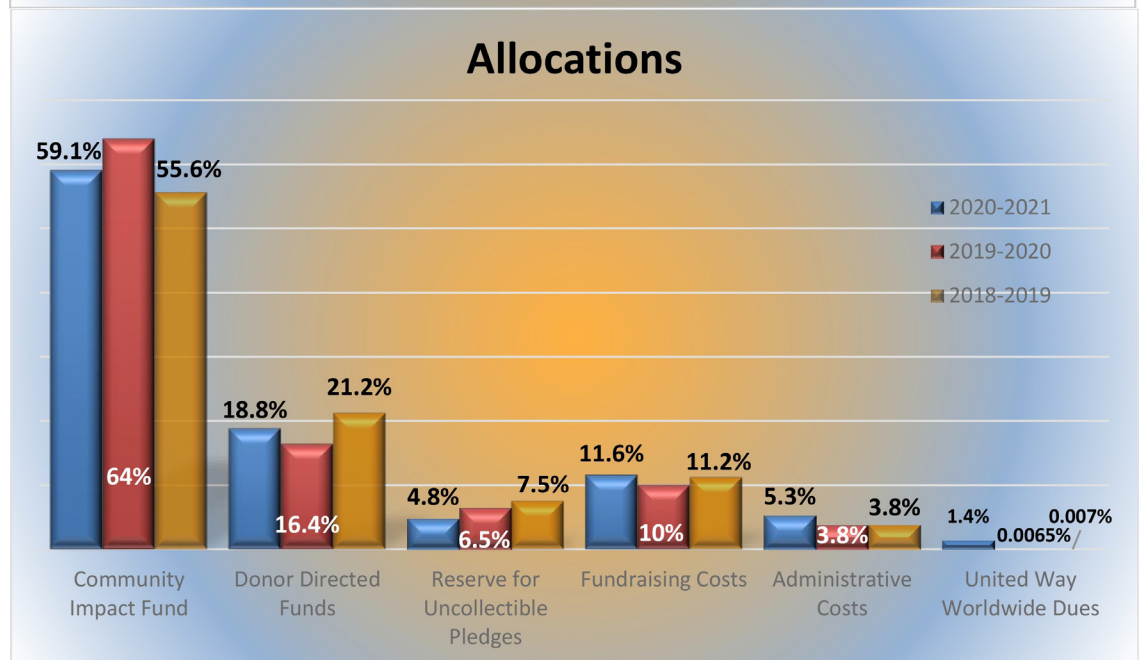
The graphics below show the breakout of donations and allocations for the period spanning July 1, 2020 to June 30, 2021.

Donations from our generous donors are used to fund programs supporting Education, Financial Stability, and Healthy-living programs throughout Butler County.

Where donations originated...



How donations were used...



For a complete list of our funded programs, please visit our website at:
<https://bc-unitedway.org/funded-programs>

EDUCATION

Below is a listing of education-related programs funded by Butler County United Way during the 2021-2022 cycle. Links are provided to access each program and agency website.

Program	Offered Through	Award
Advancing to High Quality www.4cforchildren.org/providers/quality-ratings-systems	4C for Children www.4cforchildren.org	\$20,000
Academic Success www.edgeteencenter.com/programs/groups-programs	Axis Teen Center, EDGE Teen Center www.edgeteencenter.com	\$8,000
One-to-One Mentoring http://www.bbbsbutler.org/programs-2	Big Brothers Big Sisters of Butler County www.bbbsbutler.org	\$50,000
After School and Summer Youth Development https://www.bgchamilton.org/education	Boys & Girls Club of Hamilton www.bgchamilton.org	\$45,000
Power Hour www.bgcwcl.org/what-we-do/programs-services.html	Boys & Girls Club of West Chester/Liberty www.bgcwcl.org	\$13,000
Project Success www.envisionpartnerships.com	Envision Partnerships www.envisionpartnerships.com	\$30,000
Community Outreach www.fittoncenter.org/community-outreach	Fitton Center for Creative Arts www.fittoncenter.org	\$5,000
Children and Youth After School and Summer Development www.hamilton-living-water-ministry.org/children-and-teens-program	Hamilton Living Water Ministry www.hamilton-living-water-ministry.org	\$20,000
School-Based Support Services www.lifespanohio.org/school-based-programs	LifeSpan, Inc., a Community First Solutions company www.lifespanohio.org	\$15,000
CASA Advocacy: A Voice for Abused Children www.parachutecasa.org/casa-101	PARACHUTE: Butler County CASA www.parachutecasa.org	\$40,000
BackPack Program www.sharedharvest.org/direct-services	Shared Harvest Foodbank www.sharedharvest.org	\$25,000
Total Education Allocations		\$271,000

12,346

Butler County children, ages birth to 5, received a total of 135,187 books mailed through Dolly Parton's Imagination Library of Ohio program.

5,236

youth received educational programming through STEM, health education/prevention services, and creative arts.

FINANCIAL STABILITY

Below is a listing of income-related programs funded by Butler County United Way during the 2021-2022 cycle. Links are provided to access each program and agency website.

Program	Offered Through	Award
Disaster Emergency Services and Preparedness Programs www.redcross.org/local/ohio/central-and-southern-ohio/about-us/our-work/virtual-emergency-preparedness-programs.html	American Red Cross Greater Cincinnati Tri-State Chapter www.redcross.org/local/ohio/central-and-southern-ohio	\$15,000
Service Coordination for Diversion/Prevention https://www.familypromisebutlercounty.com/prevention	Family Promise of Butler County, Inc. www.familypromisebutlercounty.com	\$10,000
Emergency Shelter to Eliminate Homelessness www.hhmission.org	Hope House Rescue Mission, Inc. www.hhmission.org	\$10,000
Emergency Financial Assistance www.frcoxford.org/emergency-financial-assistance	Oxford Family Resource Center www.frcoxford.org	\$15,000
Comprehensive Hunger Relief Program www.sharedharvest.org	Shared Harvest Foodbank www.sharedharvest.org	\$35,000
Food Assistance www.sites.google.com/view/topsspantry/home	Talawanda Oxford Pantry and Social Services www.sites.google.com/view/topsspantry/home	\$6,000
Dove House www.ywcahamilton.com/domestic-violence	YWCA of Hamilton www.ywcahamilton.com	\$30,000
Total Financial Stability Allocations		\$121,000

73,144

meals distributed at Butler County meal centers to feed the hungry.

18,281

nights were provided to individuals who received emergency supplies and shelter.

44,326

bags of food distributed to children for healthy living and support of academic success.

4,619,202

pounds of food distributed to Butler County residents.

HEALTH

Below is a listing of health-related programs funded by Butler County United Way during the 2021-2022 cycle. Links are provided to access each program and agency website.

Program	Offered Through	Award
Special Olympics www.bcospecialolympics.org	Butler County Special Olympics www.bcospecialolympics.org	\$13,000
Center for Individual and Family Counseling www.cancerfamilycare.org/our-programs/the-center-for-family-and-individual-counseling	Cancer Family Care www.cancerfamilycare.org	\$10,000
Comprehensive Behavioral Health Care www.ccswoh.org	Catholic Charities of Southwestern Ohio www.ccswoh.org	\$13,000
Vision Rehabilitation Services www.cincyblind.org/vision-services	Cincinnati Association for the Blind and Visually Impaired www.cincyblind.org	\$10,000
Free Clinic Medication and Testing www.oxfordfreeclinic.org	Oxford College Corner Clinic www.oxfordfreeclinic.org	\$5,000
Adult Day Services www.oxfordsenior.org/services	Oxford Senior Citizens, Inc. www.oxfordsenior.org	\$8,000
Outreach Services www.oxfordsenior.org/services	Oxford Senior Citizens, Inc. www.oxfordsenior.org	\$4,000
Senior and Medical Transportation www.oxfordsenior.org/services	Oxford Senior Citizens, Inc. www.oxfordsenior.org	\$10,000
Access to Integrated Dental Care www.myprimaryhealthsolutions.org/dental	Primary Health Solutions www.myprimaryhealthsolutions.org	\$20,000
Perinatal Services http://sojournerrecovery.com/services/#perinatal	Sojourner Recovery Services www.sojournerrecovery.com	\$12,000
Butler County Rape Crisis and Prevention Services https://www.womenhelpingwomen.org/home/services/prevention https://www.womenhelpingwomen.org/home/services/survivor-services	Women Helping Women www.womenhelpingwomen.org	\$20,000
Total Health Allocations		\$125,000

COLLABORATIONS

Below is a listing of funded programs our partner agencies and other community organizations have joined forces during the 2021-2022 funding cycle. Collaborations are encouraged among our agencies as it offers not only economies of scale but a broader range of service offering in our communities.

Program	Offered Through	Award
<u>Parent Project Collaboration</u>	<u>Catholic Charities of Southwestern Ohio</u> (lead agency) in conjunction with Butler County Family and Children's First Council, Butler County Juvenile Justice Center/Juvenile Court, various school districts including Fairfield, Hamilton, Madison, Middletown, and Talawanda along with Miami University.	28,000
<u>Home Visitation Collaboration</u>	<u>Every Child Succeeds</u> (lead agency) in conjunction with Butler County Educational Service Center and Cincinnati Children's Hospital Medical Center.	\$30,000
<u>Youth Wellbeing and Resilience Collaboration</u>	<u>Fairfield City School District</u> (lead agency) in conjunction with Fairfield Prevention Coalition.	\$10,000
<u>Booker T. Washington Community Center Collaboration</u>	<u>Great Miami Valley YMCA</u> (lead agency) in conjunction with Boys & Girls Club of Hamilton, City of Hamilton, Fitton Center for Creative Arts, Miami University (Hamilton and Oxford).	\$32,000
<u>Building a Healthier Community Collaboration</u>	<u>Talawanda School District</u> (lead agency) in conjunction with The Coalition for a Healthy Community - Oxford Area.	\$1,000
Total Collaboration Funding		\$101,000

2,987

people in Butler County received preventative care support, leading to healthier lives.

8,344

people were impacted by the time and energy donated by our volunteers



Butler County United Way

VOLUNTEER COMMITTEES

Butler County United Way thrives on community members who believe in our mission and vision. Below are some of the volunteer teams that drive our organization and help us accomplish our goals.

IMPACT COMMITTEES

Purpose: To identify and support strategies and solutions that move us toward a desired vision for our community as charged by the Butler County United Way Board of Trustees. Each Impact Committee focuses on research, the experiences of other communities, best practices, and other tools to identify the best solution in addressing the root causes of our communities' greatest issues.

Education Impact Committee

Brian Chamberlain
The Cincinnati Insurance
Companies

Kara Love
Miami University

Chris Bennett-Hudak
Community Volunteer

James Mills
Community Volunteer

Rolanda Flowers
Richard T. Allen Academy

Krystal Tipton
Butler County United
Way

Debra Lawrence
Employers Health

Health Impact Committee

Kim McKinney
Community Volunteer

Lonnie Tucker
Lakota City Schools
(Retired)

Samina Sohail
West Side Adult & Pediatric

Michael Walsh
Community Volunteer

Krystal Tipton
Butler County United Way

Financial Stability Impact Committee

Tanya Coffey
Butler County Board of
Developmental Disabilities

Jason Newport
First Financial Bank

Dena Huentelman
General Electric (Retired)

Krystal Tipton
Butler County United
Way

TOTAL VOLUNTEER HOURS

Category	Hours Logged
Board of Trustees	916
Building Block Events	1,072
Campaign Volunteers	21,495
Impact Hours	3,361
Student United Way	80
Total Volunteer Hours	26,924

26,924
hours of volunteer service
logged.



Butler County United Way

VOLUNTEER COMMITTEES

FINANCE COMMITTEE

Purpose: The Finance Committee advises the President/CEO and Finance Manager about financial matters such as the budget and investments.

Kevin McKinney, Chair
Park National Bank

Larry Mulligan
LCNB National Bank

Peter Abner
Kirsch CPA Group, LLC

Kathy Swinney
Butler County United Way

Mary Pat Essman
Lane Public Library (Retired)

Krystal Tipton
Butler County United Way

Dan Griesinger
US Bank

Nick Ziepfel
Shareholder, Roetzel

Steve Lippert
Hamilton Caster & Manufacturing Company

GOVERNANCE AND NOMINATING COMMITTEE

Purpose: The Governance and Nominating Committee monitors the operations of the Board of Trustees as well as identifies potential new Board members.

Peter Abner, Chair
Kirsch CPA Group, LLC

Cathi Evans
Millikin & Fitton Law

Nabila Ahmad
IBM

Kevin McKinney
Park National Bank

Jeff Eberlein
Brand It For Good

Larry Mulligan
LCNB National Bank

**CHANGE HAPPENS, ONE GESTURE, ONE PERSON,
ONE MOMENT AT A TIME.**

-- LIBBA BRAY, AUTHOR



LEADERSHIP GIVING

"ALONE WE CAN DO SO LITTLE; TOGETHER WE CAN DO SO MUCH."

--HELEN KELLER

PLATINUM CIRCLE \$7,500-\$9,999

Garth Gabriel
Steve and Joan Lippert

GOLD CIRCLE \$5,000-\$7,999

Ray Bressler
Andrew and Kathy Brossart
David Burgio
Kevin Cooney
Marianne James
Eileen King
Scott Phillips

SILVER CIRCLE \$2,500-\$4,999

Dick and Patti Alderson
Joni Angel
Derek Asher
Jennifer Baker
Jim and Margaret Baker
Brian Bishop
Thomas Brehm
Rebecca Burtis
James Chronister
Michael Curran
Michael Fox
Jose Garde
Lee Geiger
Daniel Gordon
Shawn Hamilton
Jackie Hausfeld
Steven Helmecamp

Elisha Hill
Clay and Ethel Hock
Marty Hollenbeck
Kimberly Kammerdiener
Irvin Kieback
Kathleen Klein
Carol Kosarko
Melissa Layman
Jeffrey Liesch
Gregory Long
Douglas Manwaring
John Marten
Patrick McDonell
Mark Mercer
James Michael
Thomas Morris
Eric Nabozny

Jared O'Brien
Amy Paddock
Stephen Palmer
Lee and Jackie Parrish
Connie Retherford
Jude Schramm
Stanton Smart
Scott Tabar
Gwen Vaught
Anthony Vogelgesang
Robert and Marilou Volkman
Larissa Waldorf
Eric Welte
Kelly Wolski
Tim and Kathleen Wourms

BRONZE CIRCLE \$1,000-\$2,499

Pete and Lori Abner
Lashanda Ali
Erasmus Amoateng
Daniel Amundson
Anonymous
John Anspach
Peter Ayers
Ruth Bailey
Dorothy Bailey
Brian Baker
Anna Barton
Matt Baur
Joe and Susan Belew

Donald Bennett
K. Dirk Berard
Marc and Lisa Biales
Catherine Bidleman
Kristi Bodin
Jeff Borke
Stephen Brazell
Susan Bremer
Samantha Brizgis
Tina Brooks-Roberts
Roger Brown
James Brueshaber
Anthony Bruns

David Bubash
Michelle Burgio
Brendan Burns
Jerald Buttery
Carole Castillo
Roger Chamberlain
William Chandler
Gregory Chase
Melissa Cloud
Neil and Honi Cohen
Pamela Cooper
Ken Cooper
Pamela Cottle

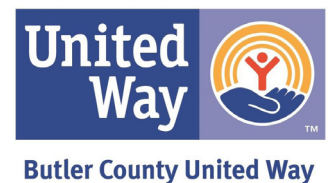
LEADERSHIP GIVING

(BRONZE CIRCLE continued)

John Craig II
Donald Crain
Shannon Craycraft
Rose Deibel
Cheryl Ditullio
Gregory Chase
Melissa Cloud
Neil and Honi Cohen
Pamela Cooper
Ken Cooper
Pamela Cottle
John Craig II
Donald Crain
Shannon Craycraft
Rose Deibel
Cheryl Ditullio
W. Dane Donham
Bart and Judi Drake
Richard Duggan
Laura Elenich
Gina Ellis
Mary Pat Essman
Jerome Evers
Elizabeth Farrar
Bob Fehn
Jennifer Ferguson
Anthony Ficarra
Jim and Susan Fitton
Woody and Dianne Fitton
Robert Fogler
Shannon Foos
Karen Foos
Richard Ford
William Ford
Holly Foster
Michael Geraci
Kevin Getz
John Gillingham
Nancy Grathwohl
Andrew Greene
Jeffery Hartman
Elizabeth Hayden
Noreen Hayes
William and Sandra Hazleton
Richard Hill
Paul Janavicius
Linda Janisieski
Landon Johnson
Tony Johnston
Angela Jordan
Bill and Barbara Keck
John Keller
Kevin Kelley

Patrick Kelly
Hoon Kim
Kathleen Knight-Abowitz
Brian Krause
Eric Krause
Michelle Kyle
Shaun Lammert
David Lippert
Mark Lippert
Chris Lutz
Jeff and Debbie MacDonald
Denis Maddock
Carlos Mahaffey
Karen Maitland Schilling
David Malik
Bethia Margoshes
Adrienne Martin
Richard Mathews
David McCamey
Kevin McKinney
Jerald Messer
Kevin Meyer
Diane Millard
Kenneth Miller
Pamela Mortensen
Jack and Shirley Moser
William and Loretta Mosier
Robin Mueller
John Mulligan
Larry Mulligan
Peter Neuberger
John Niehaus
John Nutter
Alan Oak
Robert O'Brien
Albert Palatchi
George Paraskos
Eric Paulsen
Geoffrey Peake
Russell Perry
Geoff Pfeiffer
Richard Pinson
Cindy Powell-Steffen
Suzanne Prescott
Jeffrey Risk
Richard and Susan Roebuck
Connie Roetker
Jack and Shirley Rosmarin
Michele Rudolf
Jennifer Rulon
Jan Ryan
Michael Satkowski
Marc Schambow
Edward Schmitt

Steve Schnabl and Jan Elzey
Andrew Schnell
Anita Scott
Michele Scott
Christopher Scowden
Frank and Robin Seaver
Mollie Sebastian
James Sell
Avilino Sequeira
William Sicking
Robert and Kim Sinnard
Michael Smith
Kelly Snider
Stephen and Deborah Snyder
Dick and Kathy Sollmann
Sally Southard
Gerald St. Clair
James Staton
Logan and Donna Stone
Christopher Sullivan
Benjamin Sutcliffe
Lawrence Sutthoff
Todd Taylor
Steve Taylor
Scott Thomas
Derrick Thompson
Laura Tidd
Tim and Krystal Tipton
Kevin Titus
Barbara Tofani
John Trenaman
Rachel Underwood
Gregory Valandingham
Jeff Vance
Karen Vogel
Jeffrey Wagner
Wendy Waters-Connell
Christopher Welker
Timothy Werdmann
John and Ann Whelpton
Dawn Williams
Carolyn Winslow
Amy Wolfram
Steve and Tracey Wolterman
Michael Wood
Matthew Zabik
Joan Zellner
Patricia Zeuch





Peter Abner
Kirsch CPA Group, LLC

FROM OUR BOARD CHAIR

During my nearly decade-long involvement with Butler County United Way, I've seen highs and lows for our organization. Each challenge was met with determined focus and each success with humble gratitude. Those who comprise the staff and board of this organization embrace the mission and vision and are mindful of these tenets when making decisions that will ultimately impact the communities we serve across Butler County.

This fact was never truer than when United Way of Greater Cincinnati agreed to shift the Middletown service area to Butler County United Way. The economies of scale afforded by this transition benefits donors, partner agencies, and both United Way organizations. Being able to cover all service areas across Butler County allows us to move forward in a more strategic and seamless approach.

While that was a great win for our organization, it should be mentioned that the societal issues our county faces have not been helped by our slowing economy. However, our continued funding of programs in the areas of Education, Financial Stability, and Health continue to have a positive, measured impact. This board, together with the professional staff, is working hard to create opportunities that become reality. We constantly strive to listen to individuals as well as business and community leaders to determine where the highest priorities lie.

I am proud to have chaired this talented Board consisting of individuals who recognize the awesome responsibility we have as community builders. It has always been our aim to be a strong, visionary board, the kind of board that sets the direction and supports the staff to serve the best interest of the communities we serve.

Thank you for your continued support.

BUTLER COUNTY UNITED WAY BOARD OF TRUSTEES

Lawrence P. Mulligan, Board Vice Chair
Nabila Ahmad, Board Secretary
Kevin R. McKinney, Board Treasurer
Catherine L. Evans, Immediate Past Board Chair
Susan M. Bremer
Jeffrey A. Eberlein
Jamie Jordan
Kimberly A. McKinney
Dr. Quinton E. Moss
Lauren Nelson
Richard P. Pate
Ronald A. Rohlfing
Andrew Schnell
John F. Whelpton
Walter L. Zancan, Jr.

LCNB National Bank
IBM
Park National Bank
Millikin & Fitton Law
Procter & Gamble (Retired)
Brand It For Good
First Financial Bank
Community Volunteer
City of Hamilton
Modern Psychiatry and Wellness, LLC
Hamilton City School District
UC Health - West Chester Hospital
The Cincinnati Insurance Companies
UPS (Retired)
US Bank



Independent Auditor's Report

To the Board of Trustees
Butler County United Way

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Butler County United Way (a "not-for-profit corporation"), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Butler County United Way, as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Butler County United Way, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Butler County United Way's ability to continue as a going concern for one year after the date that the financial statements are issued.

MCM CPAs & Advisors LLP

www.mcmcpa.com
888.587.1719

A Member of PrimeGlobal – An Association
of Independent Accounting Firms

Kentucky
Indiana
Ohio

Independent Auditor's Report (Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Butler County United Way's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Butler County United Way's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

MCM CPA's & Advisors LLP

Cincinnati, Ohio
December 15, 2022



Butler County United Way

**Butler County United Way
Statements of Financial Position
June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 496,711	\$ 222,234
Pledges receivable, net	<u>522,012</u>	<u>593,826</u>
Total current assets	1,018,723	816,060
Property and equipment, net	6,623	10,150
Noncurrent assets		
Investments, at fair value	518,723	527,140
Beneficial interest in assets held by others	820,407	127,367
Restricted cash - fiscal agent	49,187	30,014
Board designated investments	<u>213,238</u>	<u>213,242</u>
Total noncurrent assets	<u>1,601,555</u>	<u>897,763</u>
Total assets	<u><u>\$ 2,626,901</u></u>	<u><u>\$ 1,723,973</u></u>
Liabilities and net assets		
Current liabilities		
Accounts payable	\$ 15,187	\$ 15,890
Allocations and designations payable	988,826	787,073
Designations payable to other United Way organizations	<u>80,924</u>	<u>61,686</u>
Total current liabilities	1,084,937	864,649
Due to others - fiscal agent	<u>49,187</u>	<u>30,014</u>
Total long-term liabilities	49,187	30,014
Net assets		
Board designated - required operating reserve	213,238	213,242
Undesignated	<u>509,206</u>	<u>566,068</u>
Total without donor restrictions	722,444	779,310
With donor restrictions	<u>770,333</u>	<u>50,000</u>
Total net assets	<u>1,492,777</u>	<u>829,310</u>
Total liabilities and net assets	<u><u>\$ 2,626,901</u></u>	<u><u>\$ 1,723,973</u></u>



Butler County United Way

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