

**United
Way**



TM

Butler County United Way

2022-2023 ANNUAL REPORT



SERVING ALL COMMUNITIES IN BUTLER COUNTY, OHIO



EDUCATION. HEALTH. FINANCIAL STABILITY.

Butler County United Way is proud to be part of a network of nearly 1,100 United Ways in more than 37 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 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.

LETTER FROM OUR PRESIDENT AND CEO, PAM COTTLE

Reflecting on this past year, we are excited to share with you the impact that our initiatives and community partner support have had throughout Butler County. We hope you will take some time to review these accomplishments, knowing that they were only made possible through strong partnerships, dedicated volunteers, and generous donors.

This past year has certainly had its challenges, but with those challenges came new insights, opportunities, and solutions that will transform the important work that is being performed throughout Butler County. It's how we grow our community; it's how we come together to find those life-altering moments that will put a person's life on a new and more positive path. We all benefit when even one person finds their way to a more productive and contributing life.

I have a framed poster in my office from a Community Chest campaign conducted in the early 1950s bearing the slogan 'lest you forget.' Perhaps the circumstances are different now than then, but what holds true is that devastation comes in all forms, and it can happen to any of us. Knowing there are people and programming available to help regain our footing makes all the difference, and with your help, that safety net will always be in place.

Thank you for caring about your neighbors and your community. You are the piece that completes the puzzle.



Pamela R. Cottle
President and CEO

FROM OUR BOARD CHAIR, LARRY MULLIGAN

This past year has been one of change and growth for Butler County United Way, and as we enter a new chapter in the new year, we hope to see that continue, thanks to the dedication and vision of the board and staff of this organization.

Adding both Oxford and Middletown service areas under our organization's umbrella has been a welcomed change by community members and partner agencies alike, as we work to broaden and deepen the spirit of collaboration across our communities.

We look forward to what the future brings, and hope to continue to grow and deepen relationships across all areas of Butler County.

We appreciate your continued support.



Lawrence P. Mulligan
Board Chair



BUTLER COUNTY UNITED WAY STAFF



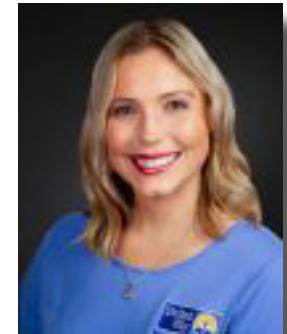
Pamela R. Cottle
President and CEO
(since April 2023)
513.785.2348
pcottle@bc-unitedway.org



Krystal A. Tipton
President and CEO
(through March 2023)



Deborah J. Adams
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Kimberly A. Whitton
Director of Community Impact
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Butler County United Way

2022-2023 TOP 25 CORPORATE CAMPAIGNS

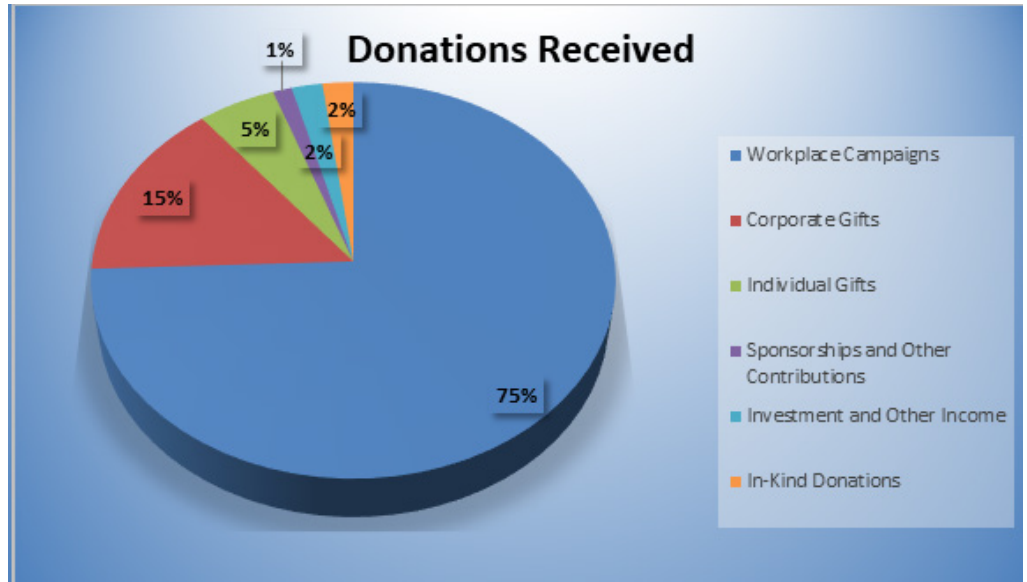
CORPORATE SUPPORTER	TOTAL GIFT
The Cincinnati Insurance Companies	\$192,896
General Electric Evendale Employee Community Services Fund	\$180,000
Cleveland Cliffs, Inc.	\$179,842
Altafiber	\$52,362
The Procter & Gamble Company	\$49,403
United Performance Metals - Hamilton	\$48,786
Fifth Third Bank	\$39,385
Barnes Aerospace	\$31,049
Akers Packaging Service, Inc.	\$30,168
Shepherd Color Company	\$22,906
First Financial Bank - Pictoria Building	\$22,813
Hamilton Caster & Manufacturing Company	\$19,127
Meijer, Inc.	\$18,265
Frost Brown Todd, LLC - West Chester	\$16,670
McGraw/Kokosing	\$14,409
Liberty Mutual	\$16,006
TriHealth, Inc.	\$ 15,891
Enterprise Holdings	\$15,787
US Bank	\$13,392
Johnson & Johnson	\$10,550
City of Fairfield	\$9,337
Nationwide Insurance	\$9,257
City of Hamilton	\$9,025
Children's Hospital Liberty Campus	\$8,440
Western States Machine Company	\$7,270

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

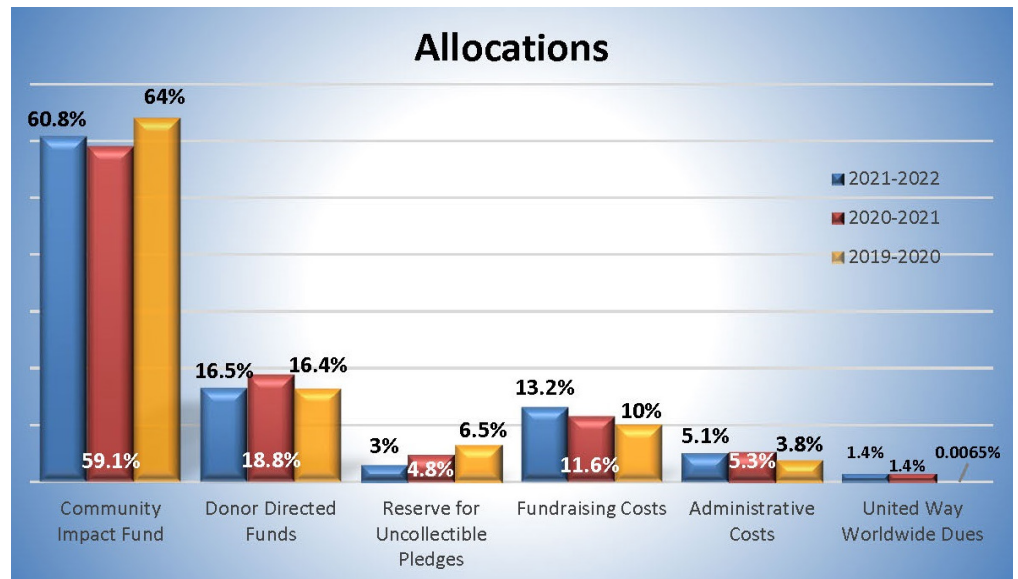
HOW MY DONATION WAS USED

July 1, 2021- June 30, 2022

Where donations originated...



How donations were used...



The donations received from our generous donors are used to fund programs supporting Education, Health, and Financial Stability throughout all communities of Butler County, Ohio.

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

Butler County strives to be a trusted community partner leading impactful change for human service needs in Butler County. Our mission is to unite our community and maximize resources to build a stronger Butler County.

EDUCATION

Below is a listing of education-related programs funded by Butler County United Way during the 2022-2023 cycle.

PROGRAM	OFFERED THROUGH	AWARD
Stabilizing Quality Child Care	<u>4C for Children</u>	\$19,000
Afterschool Program	<u>Axis Teen Center, EDGE Teen Center</u>	\$10,000
One-to-One Mentoring	<u>Big Brothers Big Sisters of Butler County</u>	\$45,000
After School and Summer Youth Development	<u>Boys & Girls Club of Hamilton</u>	\$37,000
Power Hour	<u>Boys & Girls Club of West Chester/Liberty</u>	\$10,000
Project Success	<u>Envision Partnerships</u>	\$30,000
Youth Wellbeing and Resilience	<u>Fairfield Prevention Coalition</u>	\$9,000
Children and Youth After School and Summer Development	<u>Hamilton Living Water Ministry</u>	\$19,000
School-Based Support Services	<u>LifeSpan, Inc., a Community First Solutions company</u>	\$12,000
CASA Advocacy: A Voice for Abused Children	<u>PARACHUTE: Butler County CASA</u>	\$37,000
BackPack Program	<u>Shared Harvest Foodbank</u>	\$25,000
Total Allocations		\$247,000



13,197

Children enrolled in Dolly Parton's Imagination Library of Ohio



2,432

Youth increased their social competencies, life skills, and commitment to learning

FINANCIAL STABILITY

Below is a listing of income-related programs funded by Butler County United Way during the 2022-2023 cycle.

PROGRAM	OFFERED THROUGH	AWARD
Disaster Emergency Services and Preparedness Programs	<u>American Red Cross</u> <u>Greater Cincinnati Tri-State Chapter</u>	\$15,000
Home Delivered Meals	Central Connections	\$37,000
Cradle to Career Continuum	<u>Community Building Institute - Middletown</u>	\$70,000
Maintaining Housing Stability	<u>Family Promise of Butler County, Inc.</u>	\$9,000
Program in Food Insecurity and Education	Family Service of Middletown	\$37,000
Emergency Shelter to Eliminate Homelessness	<u>Hope House Rescue Mission, Inc.</u>	\$21,000
Emergency Financial Assistance	<u>Oxford Family Resource Center</u>	\$9,000
Emergency Assistance	<u>Salvation Army Middletown</u>	\$19,000
Build Up Academy	<u>SELF (Supports to Encourage Low-Income Families)</u>	\$9,000
Dove House	<u>YWCA Hamilton</u>	\$37,000
	Total Allocations	\$263,000



27,867

Nights provided to individuals who received emergency supplies and shelter



24,358

Meals provided by partner agencies each month

HEALTH

Below is a listing of health-related programs funded by Butler County United Way during the 2022-2023 cycle.

PROGRAM	OFFERED THROUGH	AWARD
Children Services	<u>Abilities First</u>	\$45,000
Special Olympics	<u>Butler County Special Olympics</u>	\$12,000
Center for Individual and Family Counseling	<u>Cancer Family Care</u>	\$9,000
Vision Rehabilitation Services	<u>Cincinnati Association for the Blind and Visually Impaired</u>	\$9,000
Free Clinic Medication and Testing	<u>Oxford College Corner Clinic</u>	\$5,000
Senior and Medical Transportation	<u>Oxford Senior Citizens, Inc.</u>	\$9,000
Low and Affordable Housing	<u>Serve City</u>	\$20,000
Perinatal Services	<u>Sojourner Recovery Services</u>	\$10,000
Butler County Rape Crisis and Prevention Services	<u>Women Helping Women</u>	\$20,000
Total Health Allocations		\$139,000

\$2,834,219

Saved on prescription medication by a total of 33,007 people through our partnership with Singlecare



COLLABORATIONS

Below is a listing of funded programs where our partner agencies and other community organizations have joined forces during the 2022-2023 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.

COLLABORATION	OFFERED THROUGH	AWARD
Booker T. Washington Community Center	<u>Great Miami Valley YMCA*</u> in conjunction with Boys & Girls Club of Hamilton, City of Hamilton, Fitton Center for Creative Arts, and Miami University (Hamilton and Oxford)	\$38,000
Home Visitation	<u>Every Child Succeeds*</u> in conjunction with <u>Butler County Educational Service Center</u> and Cincinnati Children's Hospital Medical Center	\$30,000
Parent Project	<u>Catholic Charities of Southwestern Ohio*</u> 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	\$27,000
Comprehensive Hunger Relief	<u>Shared Harvest Foodbank*</u> in collaboration with Butler County area food pantries	\$45,000
Building a Healthier Community	<u>Talawanda School District*</u> in conjunction with The Coalition for a Healthy Community - Oxford Area	\$1,000
Youth Wellbeing and Resilience	<u>Fairfield City School District*</u> in conjunction with <u>Fairfield Prevention Coalition</u>	\$9,000
Total Collaboration Funding		\$150,000

*indicates lead agency



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
Cincinnati Financial

Sana Shahwan
Butler County Educational Service Center

Kim Whitton
Butler County United Way

Health Impact Committee

Oasha Hightower
Behavior Analyst

Kim McKinney
Community Volunteer

Christina Namakydoost
Mercy Health - Fairfield Hospital

Samina Sohail
West Side Adult & Pediatric

Lonnie Tucker
Lakota City Schools (Retired)

Kim Whitton
Butler County United Way

Financial Stability Impact Committee

Jami Bella
Telhio Federal Credit Union

Flora Butler
Butler County Board of Commissioners

Sandi Carter
First Financial Bank

Kim Whitton
Butler County United Way



Butler County United Way

VOLUNTEER COMMITTEES

FINANCE COMMITTEE

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

Kevin McKinney, Chair
Park National Bank

Steve Lippert
Hamilton Caster & Manufacturing Company

Peter Abner
Kirsch CPA Group, LLC

Larry Mulligan
LCNB National Bank

Brian Chamberlain
Cincinnati Insurance Companies

Kathy Swinney
Butler County United Way

Pam Cottle
Butler County United Way

Nick Ziepfel
Shareholder, Roetzel

Mary Pat Essman
Lane Public Library (Retired)

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

Kevin McKinney
Park National Bank

Nabila Ahmad
IBM

Larry Mulligan
LCNB National Bank

Jeff Eberlein
Brand It For Good

**“How wonderful it is that nobody need wait a single moment before starting to improve the world.”
–Anne Frank**

TOTAL VOLUNTEER HOURS

CATEGORY	HOURS LOGGED
Board of Trustees	880
Building Block Events	470
Campaign Volunteers	2,560
Impact Hours	45
Total Volunteer Hours	3,955 Hours



LEADERSHIP GIVING

ALEXIS DE TOCQUEVILLE SOCIETY \$10,000 +

Butler County United Way's Alexis De Tocqueville Society recognizes our community's largest philanthropic leaders. The support of these leadership givers is a key component in powering our work to create innovative solutions that get to the core of the most pressing issues in our community.

Brian Brickner
Ronald Beerman

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

Ray Bressler
Steve and Joan Lippert

GOLD CIRCLE \$5,000-\$7,499

Andrew and Kathy Brossart
David Burgio
Kevin Cooney
Theresa Hanlon

Jeffrey Liesch
David Meyer
Scott Phillips
Michael Wagner

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

Joni Angel
Jennifer Baker
Brian Bishop
Jerald Buttery
James Chronister
Lee and Karen Geiger
Daniel Gordon
Shawn Hamilton
Jeffery Hartman
Jeffrey Hayes
Jeffrey Judd
Kimberly Kammerdiener
Kevin Kelley

Irvin Kieback
Eileen King
Carol Kosarko
Melissa Layman
Gregory Long
Douglas Manwaring
Patrick McDonell
Mark Mercer
Jerald Messer
James Michael
Thomas Morris
Sandra Murawski
Peter Neuberger

Jared O'Brien
Amy Paddock
Stephen Palmer
Lee and Jackie Parrish
Connie Retherford
Anthony Vogelgesang
Marilou Volkman
Eric Welte
Kelly Wolski
Tim and Kathleen Wourms

LEADERSHIP GIVING

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

Pete and Lori Abner
Erasmus Amoateng
Daniel Amundson
William Andrew
John Anspach
Peter Ayers
Ruth Bailey
Jim and Margaret Baker
Brian Baker
Matt Baur
Joe and Susan Belew
Dirk Berard
Marc and Lisa Biales
Catherine Bidleman
Kristi Bodin
Jeff Borke
Mike Bramer
Susan Bremer
Samantha Brizgis
Roger Brown
Karen Bull
Ryan Burkhard
Brendan and Missy Burns
Helena Cameron
Chris Cebula
Roger Chamberlain
Brian Chamberlain
Gregory Chase
John Clemmons
Neil and Honi Cohen
Pamela Cooper
Pamela Cottle
Donald Crain
Shannon Craycraft
Faredoon Desai
Dane Donham
Mary Pat Essman
Bob Fehn
Kevin Feltz
Angel Fiszlewicz
Jason Fitterer
James Fitton
Michael Flood
Robert Fogler

Richard Ford
Holly Foster
Adam Gecewich
Kevin Getz
John Gillingham
Elizabeth Hayden
William and Sandra Hazleton
Steven Helmecamp
Richard Hill
Lillian Hopkins
Paul Janavicius
Linda Janisieski
Landon Johnson
Laura Kaiser
Bill and Barbara Keck
John Keller
Hoon Kim
Catherine Klapper
Christopher Koch
Richard Kohne
Eric Krause
Brian Krause
Kellie Krieger
Dan Loudermill
Chris Lutz
Allen Lykes
Jeff and Debbie MacDonald
Denis Maddock
Shawn McCabe
Michael McCord
Kevin McKinney
Diane Millard
Stephanie Morgan
Joanne Morgan
Pamela Mortensen
William and Loretta Mosier
John Mulligan
Lawrence Mulligan
Eric Nabozny
Christopher Neal
John Niehaus
Matthew Noe
Robert O'Brien
Albert Palatchi

George Paraskos
Eric Paulsen
Richard Pinson
Suzanne Prescott
Richard and Susan Roebuck
Michele Rudolf
Jennifer Rulon
Edward Schmitt
Andrew Schnell
Jason Schwartz
Frank and Robin Seaver
James Sell
Erin Simons
Robert and Kim Sinnard
Jennifer Skinner
Richard Smith
Stephen and Deborah Snyder
Dick and Kathy Sollmann
Ryan Springer
Gerald St. Clair
Logan and Donna Stone
Benjamin Sutcliffe
Steve Taylor
Derrick Thompson
Laura Tidd
Tim and Krystal Tipton
Ned Torres
Rachel Underwood
Gregory Valandingham
Karen Vogel
Jeffrey Wagner
Timothy Werdmann
Jeffrey Wherry
Matthew Wittman
Steve and Tracey Wolterman
Michael Wood
Luke Zannoni
Joan Zellner
Patricia Zeuch



BOARD OF TRUSTEES

Lawrence P. Mulligan, Chair
LCNB National Bank

Andrew Schnell, Vice Chair
The Cincinnati Insurance Companies

Nabila Ahmad, Secretary
IBM

Kevin McKinney, Treasurer
Park National Bank

Peter Abner, Immediate Past Chair
Kirsch CPA Group, LLC

Marcia Andrew
Taft, Stettinius & Hollister LLP

Susan Bremer
Procter & Gamble (Retired), SJSMB, LLC

Jeff Eberlein
Brand It For Good

Michael Holbrook
Hamilton City School District

Jamie Jordan Aguilar
First Financial Bank

Sharon Klein
TriHealth

Kim McKinney
Community Volunteer

Quinton Moss
Modern Psychiatry and Wellness, LLC

Ron Rohlfing
UC Health | West Chester Hospital

Walter Zancan Jr.
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, 2023 and 2022, 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, 2023 and 2022, 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.

2022 Financial Statements Restated

As discussed in Note P to the financial statements, the 2022 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

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

Independent Member of PrimeGlobal -
The Association of Advisory and 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 CPAs & Advisors LLP

Cincinnati, Ohio
October 30, 2023



Butler County United Way

**Butler County United Way
Statements of Financial Position
June 30, 2023 and 2022**

	<u>2023</u>	<u>2022 (as restated)</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 453,427	\$ 518,398
Pledges receivable, net	<u>578,590</u>	<u>522,012</u>
Total current assets	1,032,017	1,040,410
Property and equipment, net	3,096	6,623
Noncurrent assets		
Investments, at fair value	604,412	518,723
Beneficial interest in assets held by others	846,747	820,407
Restricted cash - fiscal agent	-	27,500
Board designated investments	<u>216,102</u>	<u>213,238</u>
Total noncurrent assets	<u>1,667,261</u>	<u>1,579,868</u>
Total assets	<u>\$ 2,702,374</u>	<u>\$ 2,626,901</u>
Liabilities and net assets		
Current liabilities		
Accounts payable	\$ 15,482	\$ 15,187
Allocations and designations payable	1,004,858	988,826
Designations payable to other United Way organizations	<u>89,729</u>	<u>80,924</u>
Total current liabilities	1,110,069	1,084,937
Due to others - fiscal agent	<u>-</u>	<u>27,500</u>
Total long-term liabilities	-	27,500
Net assets		
Board designated - required operating reserve	216,102	213,238
Undesignated	<u>586,770</u>	<u>509,206</u>
Total without donor restrictions	802,872	722,444
With donor restrictions	<u>789,433</u>	<u>792,020</u>
Total net assets	<u>1,592,305</u>	<u>1,514,464</u>
Total liabilities and net assets	<u>\$ 2,702,374</u>	<u>\$ 2,626,901</u>

See accompanying notes.



Butler County United Way
323 North Third Street
Hamilton, Ohio 45011
www.bc-unitedway.org



Butler County United Way