Butler County United Way envisions a community where all individuals and families achieve their potential through education, income stability and healthy lives.

Butler County United Way connects and mobilizes resources to improve lives.

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.

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

To do this we will...

- Ignite a worldwide social movement, and thereby mobilize millions to action – to give, advocate and volunteer to improve the conditions in which they live.
- Galvanize and connect all sectors of society – individuals, businesses, nonprofit organizations and governments – to create long-term social change that produces healthy, well-educated and financially-stable individuals and families.
- Raise, invest and leverage billions of funds annually in philanthropic contributions to create and support innovative programs and approaches to generate sustained impact in local communities.
- Hold ourselves accountable to this cause through our steadfast commitment to continually measure – in real terms – improvement in education, income and health.

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A YEAR OF CHANGE

LOOKING BACK OVER MY FIRST FULL YEAR AT BUTLER COUNTY UNITED WAY, I AM TRULY PROUD OF THE PROGRESS WE HAVE MADE TO STRENGTHEN OUR FOUNDATION. I BELIEVE WE HAVE LAID THE GROUNDWORK TO TAKE BIGGER STEPS IN BROADENING OUR BASE AND RELATIONSHIPS THROUGHOUT OUR SERVICE AREA AND REGION. THIS YEAR HAS BEEN A YEAR OF CHANGE.

We initially focused on the internal operations of our organization and quickly changed the authority of the Board of Trustees from a governance policy model to an operational policy. This allows our board members, who are among Butler County’s best and brightest, to have a more active role in setting benchmarks and holding the organization accountable. We established new Vision, Mission and Guiding Principles, strategic goals, key success factors, and linchpin positions to support our vision outcomes. Additionally, we automated the request for proposal (RFP) process, and recruited a more diverse community volunteer base to make up our three councils. These councils decide the appropriate allocation of donor money in support of programs that provide meaningful outcomes in our three pillars of focus: Health, Education and Income.

Over the last year, we worked hard to strengthen our relationship with partners throughout the county and region. We have greatly improved old as well as established new working relationships with our neighboring United Ways in Cincinnati, Dayton, Warren County, and Oxford. Aligning our pillars with our United Way neighbors and United Way Worldwide, and by working together rather than in isolation, is a formula to impact real social change.

The Butler County United Way’s service area is unique, with the larger incorporated cities of Hamilton and Fairfield, and to the east, West Chester and Liberty Townships, which continue to spur the largest growth in the region. These communities, along with the more rural townships that continue to keep the area tied to its agricultural heritage, are critical to the ongoing growth and success of Butler County United Way. Strengthening and improving our relationships throughout the county and having a more focused approach for West Chester and Liberty townships is our continued course of action. As part of that focus, we opened a satellite office in West Chester during the second quarter, 2015. A big thanks goes to Bill Lendl for donating this space that will be shared with our partner agency, S.E.L.F.

We are so thankful to the many volunteers and donors who make the work of Butler County United Way possible and significant; their efforts of giving, advocating, and volunteering will sustain our mission and grow our vision. I am proud to be able to serve the community at the pleasure of an incredibly active and engaged Board of Trustees. Together, we will continue to work on improving Butler County United Way, striving for a community where all individuals and families achieve their potential through education, income stability and healthy lives. Thank you to each of you for your support of our mission in connecting and mobilizing resources to measurably improve lives.

Margaret S. Baker
President/CEO

“WHEN WE LIVE UNITED THERE’S NOTHING WE CAN’T DO.”

BUTLER COUNTY UNITED WAY STAFF
as of June 1, 2015

Margaret Baker
President and CEO

Krystal Tipton
Director of Community Impact

Pam Cottle
Director of Marketing and Communications

Jan Troutman
Director of Finance

Jennifer Johnson
Administrative Assistant

Mitchell Willis
Director of Resource Development
HAMILTON LIVING WATER MINISTRY
IMPACT STORY

HAMILTON LIVING WATER MINISTRY (HLWM) IS A GRASSROOTS, NONPROFIT AGENCY FOUNDED IN 1999. THIS AGENCY SERVES AT-RISK CHILDREN IN GRADES K-12 THROUGH AFTERSCHOOL AND SUMMER PROGRAMS TO PROMOTE ACADEMIC ACHIEVEMENT, ENRICHMENT OPPORTUNITIES AND MENTORING. IT ALSO SERVES FAMILIES AND ADULTS THROUGH THEIR NEIGHBORHOOD SERVICE CENTER FOR NEEDS SUCH AS REFERRAL SERVICES, TRANSLATION, COMMUNITY AWARENESS AND OTHER OUTREACH EVENTS.

Hamilton Living Water Ministry sees first hand the day-to-day struggles that children face due to language barriers, transportation issues and/or limited financial resources. Most of the children start school already behind their peers because they don’t attend a preschool program. HLWM is collaborating with the Start Ready Initiative, a group of dedicated individuals founded by the Hamilton Community Foundation and Hamilton City School representatives, to offer preschool opportunities to disadvantaged children. In September 2013, HLWM launched the first bilingual kindergarten readiness program in Hamilton, Ohio, with the help of the Hamilton Community Foundation. The program offers 3.5 hours per week of free instruction to these needy children. The program aligns with the Ohio Department of Education standards and assesses these standards by monitoring, documenting and reporting all student progress and outcomes.

Education comes in more than one form. In 2014, the Hamilton Living Water Ministry preschool playground became unsafe because of some damage to the equipment. We think of it as “playing,” but what it is really providing is a focus on the children’s gross motor skills. Butler County United Way was able to fund the improvements and make the playground a safe and fun area once again. Many volunteers have helped with landscaping the outdoor space and have built community gardens. “It’s a labor of love playground,” states Cathy Hester, executive director of Hamilton Living Water Ministry. “It’s the only green space with a soccer field in the fourth ward for children and families to have fun.”

Hamilton Living Water Ministry continues to make an impact on the lives of at-risk children, youth and families in Hamilton’s inner city by offering academic, community and spiritual enrichment programs. We feel this certainly falls within our mission of helping individuals and families achieve their potential through education, income 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.

Butler County United Way is working at critical points along the school spectrum to ensure the academic success of youth. Communities are engaging to support youth by volunteering and championing the cause of education. This mobilization of resources is creating hope and opportunity for youth to make them better prepared to succeed.

EDUCATION.

IMAGINE A WORLD THAT FOSTERS HOPE AND OPPORTUNITY FOR EVERYONE. A WORLD WHERE THE CYCLE OF POVERTY AND FINANCIAL DEPENDENCE ENDS, AND PRODUCTIVE LIVELIHOODS BEGIN FOR EVEN THE MOST DISADVANTAGED.

Butler County United Way understands the local economy and is working with individuals, employers and government to create a stronger community. Through our efforts, individuals are seeing success and communities are being impacted by improved financial stability.

PARTNER AGENCY
Alcoholism Council of Butler County*
Alcoholism Council of Butler County*
Big Brothers Big Sisters*
Boys & Girls Club*
Butler County Special Olympics
Every Child Succeeds
Girls Scouts of Western Ohio
Great Miami Valley YMCA
Hamilton Living Waters Ministry
LifeSpan
YWCA of Hamilton
YWCA of Hamilton

PROGRAM
Family Mediation
Project Success
One-to-One Mentoring
Youth Development
Special Olympics
Every Child Succeeds Butler County
Leadership Development
Booker T. Washington Collaboration
Building Success
School-Based Support Services
Girls, Inc.
Child Literacy

*Denotes campaigns with 100% employee participation.
Imagine a world that fosters hope and opportunity for everyone. A world where everyone’s needs are met and quality of life improves.

Butler County United Way understands the socioeconomic factors that influence health outcomes. By having the community engage, mobilize and volunteer around health issues, we’re working to improve health and support healthy lifestyles for youth and adults.

**PARTNER AGENCY**

<table>
<thead>
<tr>
<th>Catholic Charities*</th>
<th>Mental Health Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cincinnati Association for the Blind &amp; Visually Impaired</td>
<td>Independent Living &amp; Rehabilitation</td>
</tr>
<tr>
<td>Lighthouse Ministries</td>
<td>Food Pantry</td>
</tr>
<tr>
<td>PARACHUTE: Butler County CASA*</td>
<td>A Voice for Abused Children</td>
</tr>
<tr>
<td>Partners in Prime</td>
<td>Prime Transportation</td>
</tr>
<tr>
<td>Shared Harvest Foodbank</td>
<td>Food Banking</td>
</tr>
<tr>
<td>Shared Harvest Foodbank</td>
<td>Back Pack Program</td>
</tr>
<tr>
<td>Mercy Franciscan at St. Raphael’s</td>
<td>Medical Outreach</td>
</tr>
<tr>
<td>Wesley Community Services</td>
<td>Project Independence</td>
</tr>
<tr>
<td>Women Helping Women*</td>
<td>Rape Crisis Services</td>
</tr>
</tbody>
</table>

**CHILDREN IMPACTED 2013-2014**

<table>
<thead>
<tr>
<th>Program</th>
<th>% increased impact over 2012-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>Substance abuse prevention and education</td>
<td>14.4%</td>
</tr>
<tr>
<td>Healthy and stable relationships</td>
<td>4.9%</td>
</tr>
<tr>
<td>Prenatal support for healthy births</td>
<td>63.8%</td>
</tr>
<tr>
<td>Safety and child protection</td>
<td>45.4%</td>
</tr>
<tr>
<td>Food security met (average/week during school)</td>
<td>6.6%</td>
</tr>
</tbody>
</table>

*Denotes campaigns with 100% employee participation.
THE DAYS OF CARING ARE WONDERFUL OPPORTUNITIES FOR COMPANIES TO ENCOURAGE AND GIVE THEIR EMPLOYEES THE CHANCE TO VOLUNTEER OUT IN THEIR COMMUNITIES AND TO LIVE UNITED. BUTLER COUNTY UNITED WAY IS GRATEFUL TO OUR VOLUNTEERS AND THE FOLLOWING COMPANIES THAT PARTICIPATED:

- Barnes Aerospace
- Deloitte Consulting, LLP
- First Financial Bank
- Great Miami Valley YMCA
- Liberty Mutual Insurance
- Linkinnati
- U.S. Bank
- Women’s Leadership Council
BUTLER COUNTY UNITED WAY

TOP CORPORATE CAMPAIGNS

- Barnes Aerospace
- Butler Tech
- Cincinnati Insurance Companies
- City of Fairfield
- City of Hamilton
- Duke Energy Fairfield
- Fifth Third Bank
- Fort Hamilton Hospital
- G E Evendale Employee Community Service Fund
- Hamilton Caster & Manufacturing Company
- Liberty Mutual Insurance

- Macy & Co., Inc.
- Meijer, Inc.
- Rock-Tenn Plastics
- Shepherd Color Company
- The Procter & Gamble Company
- Totes Isotoner Corp.
- UC Health–West Chester Hospital
- United Performance Metals
- UPS, Inc.
- U.S. Bank
- Verso Paper

CAMPAIGNS & AWARDS

AGENCY LEADERSHIP AWARD

Christine Birhanzl
This award symbolizes teamwork, collaboration with United Way and social service system advocacy. The criteria used to select the recipient is an agency executive who has consistently over a significant span of time:

- Stepped forward to collaborate without hesitation
- Actively advocated on behalf of the work of the Butler County United Way
- Provided leadership amongst his/her peers in a quiet and/or active capacity
- Possessed a passion for the work of the Butler County social service system beyond his/her own agency and agency focus area

OUTSTANDING COMMUNITY PARTNERSHIP AWARD

Booker T. Washington Community Center Collaborative
Awarded to a collaborative partner that enabled the Butler County United Way to forward its mission in the most expedient and efficient manner. The collaboration enhanced the work of United Way, allowing additional resources to be leveraged.

LIVE UNITED AWARD

United Performance Metals
This award is given to the company that represents the concept of LIVE UNITED throughout the county. Living United is how this company makes decisions. They encourage their employees to LIVE UNITED through participation in Days of Caring, positions on local agency advisory boards, volunteering for partner agencies as well as in the community campaign.

PRESIDENT’S AWARD

Shelly Wallpe
Awarded to an active community volunteer who volunteers with the Butler County United Way in multiple capacities. This volunteer supports and significantly augments the work of the professional staff in forwarding the Butler County United Way mission.

W. OTIS BRIGGS JR. VOLUNTEER AWARD

Mark Forrey
The award is named in honor of W. Otis Briggs Jr., former executive director of the Butler County United Way from 1943–1976. During his 33 years of service to the community, Mr. Briggs led the organization through three wars, increased annual fundraising from $96,000 to close to $1 million, and was instrumental in the creation of the Hamilton Community Foundation.

VOLUNTEER HOURS

<table>
<thead>
<tr>
<th>Total Volunteer Hours = 4800</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of Trustees</td>
</tr>
<tr>
<td>Campaign Volunteers</td>
</tr>
<tr>
<td>Community Impact Volunteers</td>
</tr>
<tr>
<td>Day of Caring Volunteers</td>
</tr>
<tr>
<td>Women’s Leadership Committee</td>
</tr>
<tr>
<td>Office/Intern Volunteers</td>
</tr>
</tbody>
</table>

Each award has been created by an artist at the InsideOut Studio, an initiative through the Butler County Board of Developmental Disabilities. Their program provides an opportunity for artists with disabilities to produce, market, and receive an income from their art, while gaining confidence in their abilities.
Women's Leadership Council making literacy kits for early childhood education.

**Women's Leadership Council**

Jessica Hill, Co-Chair  
Stites & Harbison, PLLC

Laura Hoppa, Co-Chair  
Clark Schaefer Hackett

Ann Berg, Retired  
Community Volunteer

Kathy Carmack  
First Financial Bank

Cathy Harbison, Consultant  
Baysore’s Flower Shop

Kathy Rambo  
West Chester Liberty Chamber Alliance

Nancy Reagan  
Stock Yards Bank & Trust

**CABINET & COUNCILS**

**Butler County United Way**

**Campaign Cabinet**

Tim Abbott  
Duke Energy–Fairfield

Christine Birhandz  
Sojourner Recovery, Inc.

Lee Geiger  
Graydon Head

Anita Glasmeier  
Liberty Mutual Insurance

Doug Mammarig  
Liberty Mutual Insurance

Tina Osso  
Shared Harvest Foodbank

Laurie Santel  
Community Volunteer

Bill Staler  
LifeSpan, Inc.

John Venturella  
Clark Schaefer Hackett

Chip Washienko  
UC Health – West Chester Hospital

**Impact Council Roster**

Charles Chalupa  
Liberty Mutual Insurance

Daniel Fitzgerald  
Community Volunteer

Chris Flaig  
Decosimo

Mark Forry  
P&G Retiree

Jill Gaynor  
Community Volunteer

Teri Nau  
Taibert House

Stanley Stewart  
Miller Coors

Logan Stone  
P&G Retiree

Greg Young  
Ross Local Schools

**Youth Action Council**

Michelle Abraham  
Miami University Hamilton

Rob Clevenger  
Butler County Children Services

Sandy Drewes  
Miami University Hamilton

Deb Lawrence  
Employers Health

Karen Miller  
Boys & Girls Club Hamilton

Suzanne Prescott  
Butler County Educational Service Center

Laura Sage  
Butler Tech

Carolyn Winslow  
Big Brothers Big Sisters of Butler County

Chris Kiefker  
Miami University Hamilton

Jean Leary  
Department of Job & Family Services

**Self-Sufficiency Council**

Craig Clements  
City of Fairfield

Gary Darlage  
Community Volunteer

Jennifer Lankfer  
Community Volunteer

Christy Morris  
Community Behavioral Health

Terry Perdue  
Mercy Franciscan St. Raphael

Tami Langen  
Community Volunteer

Tony Huff  
Butler Tech

Suzanne Klatz  
Miami University Hamilton

Sharon Custer  
Butler County Educational Service Center

**Finance Committee**

Mike Bain  
Mowry, Marty & Bain, LLC

Bryan Boynton  
Stephenson & Warner Inc.

Mary Pat Essman  
Retired, Lane Library

Bill Hartford  
Retired, US Bank

Steve Lippert  
Hamilton Caster & Manufacturing Co.

Greg Schmidt  
Retired, Ohio Casualty

Ron Smith  
American Printing

**Women’s Leadership Council**

Women’s Leadership Council making literacy kits for early childhood education.
ALEXIS DE TOCQUEVILLE SOCIETY
Within this community we all call home, a special group of visionary leaders is recognized nationally.
They’re members of the Alexis de Tocqueville Society, actively supporting the community through their donations of $10,000 or more with at least $5,000 directly to United Way. Butler County United Way's Society recognizes our community’s largest philanthropic leaders.
The support of Alexis de Tocqueville Society members is key to powering our work to create innovative solutions that get to the core of the most pressing issues in our community, including providing food, shelter and hope for our region’s most vulnerable.
If you have any questions about the Society, please feel free to contact Mitchell Willis at 513.785.2341.
You can also visit our website for additional information on Butler County United Way's Alexis de Tocqueville group.

MEMBERS OF LA SOCIETE: $10,000 or above
Anonymous

PLATINUM CIRCLE: $7,500 - $9,999
Valden Fitton
Bruce W. Lavash

GOLD CIRCLE: $5,000 - $7,499
Andrew Brossart
Jeffrey Cadle
Irvin D. Kieback
Sandra L. Murawski

SILVER CIRCLE: $2,500 - $4,999
Penny A. Anderson
Jim & Margaret Baker
Thomas L. Brehm
James C. James
James A. Cleary
Michael V. Curran
Carey N. Curtis
Mark E. & Linda M. Fony
Bill & Jackie Groth
Shawn Hamilton
Patrick J. Healey
Peggy Johnson
Michael H. Katz
Tom Kennard
Eileen C. King
Peter J. King
Arthur Joseph Koehler
Pam Mortensen
Larry G. Morgan
David L. Moore
Stephen A. Moese
James G. Miller
Mary Pat Emmann
Mary J. Ennis
Elizabeth Terrell
Paul J. Twilling
Timothy M. Wesołowski

BRONZE CIRCLE: $1,000 - $2,499
Tim & Kathy Abbott
Joni Angel
Anonymous
Peter G. Ayers
Beth M. Bachmann
Natasha A. Back-Whitehill
Ruth Elizabeth Bailey
Douglas W. Baker
Gary E. Becker
Joe & Susan Belew
Chief Donald G. Bennett
Christine A. Birhanzil
Cheryl Brackman
Neil A. Brooks
Karen S. Brown
David D. Buckner
Brent Bumgarner
David E. Burgio
Kathy D. Carmack
Pat Carruthers
Charles F. Chalupa
John & Sharon Clemmons
Neil & Honi Cohen
Cynthia L. Conley
Debra A. Cook
Hideo Core
Czarina Czink
James R. Danbury
Tom G. Daskalakis
Daniel J. Debrosse
Sarah Deen
Rose Marie Deibel
Rick & Kathy Demmel
Mary S. Demois
Timothy A. Dickens
Brian Doran
Anthony E. & Cynthia Y. Dowrey
Charles M. Dragoo
Mary Pat Emmann
Matthew L. Eversole
Woody & Dianne Fitton
James Lewis A. Fitzgerald
Anna L. Flagg
Richard E. Flamm
David J. Flavin
Robert M. Flagg
Donna J. Folberth
Terry Frank
Donald E. Gamble
Jeffrey A. Gates
Lee P. Geiger
Leo A. Geisler, Jr.
Larry R. Genskow
David J. Flavin
Douglas B. Zelk
Thomas L. Zenge

Christine Hardwick
Stanton E. Harper
Charles J. Holmes
William W. & Anna P. Heyser
Benjamin Hinchman, IV
Amaury T. Hollins
Laura L. Hoppa
Eric Hysong
Bruce W. Johnston
Joseph F. Jones
Van K. Joynes
Robert C. Jung, Jr.
Kimberly K. Kammerdiener
Kever J. Kelley
Carl G. Kindberg
Susan E. Kolp
Carol M. Kosarco
Shawn Lammert
Deb Lawrence
Jeffrey Liesch
James M. Lippert
Maggie A. Lund
Richard A. Lux
Steve Marcum
Bethia A. Margoshes
Beena Mathew
Ricky F. Mathews
Shawn P. McCabe
Susan McCulley
Jon K. McCaughlin
Penny S. McVay
Mark Mercer
Stephen Milillo
James G. Miller
Stephen A. Moese
David L. Moore
Larry G. Morgan
Pam Mortensen
Honorable John R. & Shirley Moser
William C. Mosier
Robin M. Mueller
Dick & Barbara Munson
William M. Narkter
Scott Neilhold
Paul C. New
John Niehaus
Andrea L. Nolan
Jeffrey Norris
Mr. & Mrs. Thomas L. Oakey
Robert A. O'Brien
Tina Osso
Beth E. Parris
Michael & Donna Pardridge
Jerome P. Pater
Phyllis P. Philley
Arthur & Sandra Pizzano

Ed Pokora
V. Scott Pulice
Mark R. Richards
Richard T. Richow
David E. Robinson
Ron Rohlfing
Steve Ruggiero
Chris Ryan
Karen Said
Deborah F. Sampson
Harold & Sharon Saylor
Michael & Nora Schabell
Jean E. Schechtman
Joel & Marilyn Schmidt
Paul W. Schneider
Virginia Segbers
Jim & Tammy Sell
Ralph Simpson
Jennifer Skinner
Michael J. Slattery
Mary S. Smith
Joshua A. Smith
James D. Staton
Logan & Donna Stone
Charles K. Summary
Amy Summerville
Douglas Svenkerud
Jean Tao
Roger Tehran
Michael Thomas
Annette Tiesmann
Timothy & Krystal Tipton
Richard C. Tremillo
Howard & Jan Troutman
William Ubbes
Gerald J. Ullard
Greg Vanginga
John & Kathleen Venturella
Michael E. Vidourek
Carl & Amy Waldbillig
David & Shelly Wallpe
Jeffrey Watson
Mary Walston
Stanley Welling
Susan M. White
Bruce J. White
Theodore W. Wilke
Gregory J. Wilkins
Mitchell A. Willis & Jon Yslas
Carolyn Winslow
Jeanette Wunsch
Stephan J. Wolteman
Linda C. Yarger
David A. Yeager
Bryan Zelen
BUTLER COUNTY UNITED WAY SPONSORSHIPS 2013-2014

A Very Special THANK YOU to our Corporate Sponsors for their generous support of our community events and Initiatives!

*Denotes campaigns with 100% employee participation.

“BE OF SERVICE. WHETHER YOU MAKE YOURSELF AVAILABLE TO A FRIEND OR CO-WORKER, OR YOU MAKE TIME EVERY MONTH TO DO VOLUNTEER WORK, THERE IS NOTHING THAT HARVESTS MORE OF A FEELING OF EMPOWERMENT THAN BEING OF SERVICE TO SOMEONE IN NEED.” - GILLIAN ANDERSON
INDEPENDENT AUDITORS’ REPORT
TO THE BOARD OF TRUSTEES
BUTLER COUNTY UNITED WAY

Report on the Financial Statements
We have audited the accompanying financial statements of Butler County United Way (a nonprofit organization) which comprise the statements financial position as of June 30, 2014 and 2013 and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management’s Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor’s Responsibility
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements 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 the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Butler County United Way as of June 30, 2014 and 2013, 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.

Clark, Schaefer, Hackett & Co.
January 20, 2015

| BUTLER COUNTY UNITED WAY |

## CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$302,377</td>
<td>$243,929</td>
</tr>
<tr>
<td>Pledges receivable, net</td>
<td>$890,290</td>
<td>$993,655</td>
</tr>
<tr>
<td>Investments</td>
<td>$524,427</td>
<td>$476,638</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>$2,482</td>
<td>$1,148</td>
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<tr>
<td>Total current assets</td>
<td>$1,719,576</td>
<td>$1,715,370</td>
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<tr>
<td>Building and equipment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property and equipment</td>
<td>$492,739</td>
<td>$465,665</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>$(469,193)</td>
<td>$(462,187)</td>
</tr>
<tr>
<td>Total building and equipment</td>
<td>$23,546</td>
<td>$3,478</td>
</tr>
<tr>
<td>Noncurrent assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beneficial interest</td>
<td>$84,063</td>
<td>$73,391</td>
</tr>
<tr>
<td>Custodial cash</td>
<td>$8,560</td>
<td>$42,420</td>
</tr>
<tr>
<td>Board designated cash</td>
<td>$315,874</td>
<td>$316,106</td>
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<tr>
<td>Total noncurrent assets</td>
<td>$408,497</td>
<td>$431,917</td>
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<tr>
<td>Total assets</td>
<td>$2,115,619</td>
<td>$2,115,765</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
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<tr>
<td><strong>Liabilities and Net Assets</strong></td>
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<td>Current liabilities:</td>
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<td>Accounts payable</td>
<td>$12,427</td>
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<tr>
<td>Accrued compensation</td>
<td>$3,640</td>
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<tr>
<td>Allocations and designations payable</td>
<td>$1,117,582</td>
<td>$1,130,416</td>
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<tr>
<td>Deferred income</td>
<td>$2,475</td>
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<tr>
<td>Total current liabilities</td>
<td>$1,136,124</td>
<td>$1,130,416</td>
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<tr>
<td>Noncurrent liabilities:</td>
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<tr>
<td>Custodial cash liabilities</td>
<td>$8,560</td>
<td>$42,420</td>
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<tr>
<td>Total noncurrent liabilities</td>
<td>$1,144,684</td>
<td>$1,172,836</td>
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<tr>
<td>Total liabilities</td>
<td>$1,144,684</td>
<td>$1,172,836</td>
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<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
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<tbody>
<tr>
<td>Net assets:</td>
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<tr>
<td>Board designated</td>
<td>$315,874</td>
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<tr>
<td>Unrestricted</td>
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<td>$611,638</td>
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<td>Total unrestricted</td>
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<td>Temporarily restricted</td>
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<tr>
<td>Total net assets</td>
<td>$2,115,619</td>
<td>$2,115,765</td>
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</table>

Clark, Schaefer, Hackett & Co.
January 20, 2015