

**BUTLER COUNTY, OHIO**

*SUPPLEMENTAL REPORTS*

FOR THE YEAR ENDED  
DECEMBER 31, 2014

**ROGER REYNOLDS, CPA, COUNTY AUDITOR**





# Dave Yost • Auditor of State

Board of County Commissioners  
Butler County  
130 High Street  
Hamilton, Ohio 45011

We have reviewed the *Independent Auditor's Report* of Butler County, prepared by Julian & Grube, Inc., for the audit period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Butler County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

October 8, 2015

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**BUTLER COUNTY**

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**BUTLER COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through/ Entity Number	Federal CFDA Number	(A),(B) Cash Federal Disbursements
<b><u>U.S DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
<b>Child Nutrition Cluster:</b>			
(C),(G) School Breakfast Program	2014	10.553	\$ 47,127
(C),(G) National School Lunch Program	2014	10.555	83,001
<b>Total Child Nutrition Cluster</b>			<u>130,128</u>
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1415-11-5335	10.561	1,143,490
<b>Total U.S. Department of Agriculture</b>			<u>1,273,618</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
(E),(L),(M) Community Development Block Grants/Entitlement Grants	B-12-UC-39-0008	14.218	23,208
(E),(L),(M) Community Development Block Grants/Entitlement Grants	B-13-UC-39-0008	14.218	534,569
(E),(L),(M) Community Development Block Grants/Entitlement Grants	B-14-UC-39-0008	14.218	108,642
(E),(L),(M) Community Development Block Grants/Entitlement Grants	B-11-UN-39-0001	14.218	296,962
<b>Total Community Development Block Grants/Entitlement Grants</b>			<u>963,381</u>
(E) Shelter Plus Care	OH0430L5E071302	14.238	62,263
(E) Shelter Plus Care	OH0431L5E071302	14.238	66,140
(E) Shelter Plus Care	OH0159L5E071301	14.238	12,282
(E) Shelter Plus Care	OH0159C5E070800	14.238	137,825
(E) Shelter Plus Care	OH0430L5E71201	14.238	87,628
(E) Shelter Plus Care	OH0431L5E071201	14.238	92,897
<b>Total Shelter Plus Care</b>			<u>459,035</u>
(E),(M) Home Investment Partnerships Program	M-12-DC-39-0222	14.239	50,000
(E),(M) Home Investment Partnerships Program	M-13-DC-39-0222	14.239	524,333
(E),(M) Home Investment Partnerships Program	M-14-DC-39-0222	14.239	182,710
<b>Total Home Investment Partnerships Program</b>			<u>757,044</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>2,179,460</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
(E) State Criminal Alien Assistance Program	2013-AP-BX-0615	16.606	145,566
(E) State Criminal Alien Assistance Program	2014-AP-BX-0490	16.606	130,742
<b>Total State Criminal Alien Assistance Program</b>			<u>276,308</u>
<i>Passed Through Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2012-DJ-BX-0136	16.738	30,166
Edward Byrne Memorial Justice Assistance Grant Program	2013-DJ-BX-0242	16.738	63,782
Edward Byrne Memorial Justice Assistance Grant Program	2013-JG-A01-6801	16.738	42,811
<b>Total Edward Byrne Memorial Justice Assistance Grant Program</b>			<u>136,759</u>
Violence Against Women Formula Grants	2013-WF-VA5-8807	16.588	28,718
(D) Residential Substance Abuse Treatment for State Prisoners	2013-RS-SAT-127	16.593	47,537
<i>Passed Through Ohio Attorney General's Office:</i>			
Crime Victim Assistance	2014VAGENE103	16.575	49,337
Crime Victim Assistance	2014VADOME464	16.575	21,246
Crime Victim Assistance	2015-VOCA-10200909	16.575	2,759
<b>Total Crime Victim Assistance</b>			<u>73,342</u>
<b>Total U.S. Department of Justice</b>			<u>562,664</u>

(Continued)

**BUTLER COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**  
**(Continued)**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through/ Entity Number</b>	<b>Federal CFDA Number</b>	<b>(A),(B) Cash Federal Disbursements</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>			
(K) Employment Service/Wagner-Peyser Funded Activities	N/A	17.207	20,682
<b>Workforce Investment Act Cluster</b>			
(F),(K) Workforce Investment Act - Adult Program	N/A	17.258	862,392
(F),(K) Workforce Investment Act - Adult Administrative	N/A	17.258	56,010
(F),(K) Workforce Investment Act - OMJ Branding	N/A	17.258	5,617
<b>Total Workforce Investment Act - Adult Program</b>			<b>924,019</b>
(F),(K) Workforce Investment Act - Youth Activities	N/A	17.259	558,701
(F),(K) Workforce Investment Act - Youth Administrative	N/A	17.259	48,742
<b>Total Workforce Investment Act - Youth Activities</b>			<b>607,443</b>
(F),(K) Workforce Investment Act - Dislocated Worker Formula Grants	N/A	17.278	281,470
(F),(K) Workforce Investment Act - Dislocated Worker Formula Grants - Administrative	N/A	17.278	34,611
<b>Total Workforce Investment Act - Dislocated Workers Formula Grants</b>			<b>316,081</b>
<b>Total Workforce Investment Act Cluster</b>			<b>1,847,543</b>
<b>Total U.S. Department of Labor</b>			<b>1,868,225</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION / FEDERAL HIGHWAY ADMINISTRATION</u></b>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 81988	20.205	50,748
Highway Planning and Construction	PID 84747	20.205	332,784
Highway Planning and Construction	PID 87088	20.205	1,003,484
Highway Planning and Construction	PID 89307	20.205	1,783,436
Highway Planning and Construction	PID 89308	20.205	1,184,269
Highway Planning and Construction	PID 93541	20.205	99,168
Highway Planning and Construction	PID 94288	20.205	7,385
Highway Planning and Construction	PID 94289	20.205	860,711
Highway Planning and Construction	PID 96450	20.205	13,547
Highway Planning and Construction	PID 96493	20.205	10,764
<b>Total Highway Planning and Construction</b>			<b>5,346,295</b>
<b>Total U.S. Department of Transportation / Federal Highway Administration</b>			<b>5,346,295</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION / FEDERAL AVIATION ADMINISTRATION</u></b>			
(E) Airport Improvement Program	N/A	20.106	65,697
<b>Total U.S. Department of Transportation / Federal Aviation Administration</b>			<b>65,697</b>
<b><u>ENVIRONMENTAL PROTECTION AGENCY - OFFICE OF WATEF</u></b>			
<i>Passed Through Ohio Water Development Authority</i>			
Capitalization Grants for Clean Water State Revolving Funds	5842	66.458	128,889
<b>Total Environmental Protection Agency - Office of Wate</b>			<b>128,889</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed Through Ohio Rehabilitation Services Commission</i>			
(K) Rehabilitation Services_Vocational Rehabilitation Grants to States	N/A	84.126	146,593
<b>Total U.S. Department of Education</b>			<b>146,593</b>

(Continued)



**BUTLER COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Continued)**

	Federal Grantor/ Pass Through Grantor Program Title	Pass Through/ Entity Number	Federal CFDA Number	(A),(B) Cash Federal Disbursements
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>				
	<i>Passed Through Ohio Secretary of State and Office:</i>			
(K)	Help America Vote Act Requirements Payments	N/A	90.401	8,898
<b>Total U.S. Election Assistance Commissior</b>				<b>8,898</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
(E)	Drug-Free Communities Support Program Grants	N/A	93.276	66,065
	<i>Passed Through Ohio Department of Mental Health:</i>			
(K)	Projects for Assistance in Transition from Homelessness (PATH)	N/A	93.150	94,365
(K)	Block Grants for Community Mental Health Services	N/A	93.958	231,677
	<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
(K)	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	N/A	93.243	84,412
(K)	Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	2,234,717
	<i>Passed Through Ohio Secretary of State and Office:</i>			
(K)	Voting Access for Individuals with Disabilities_Grants to States	N/A	93.617	15,986
	<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
(K)	Children's Health Insurance Program	N/A	93.767	500
	<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>			
	Promoting Safe and Stable Families	G-1415-11-5335	93.556	172,797
	Temporary Assistance for Needy Families	G-1415-11-5335	93.558	2,269,844
	Child Support Enforcement	G-1415-11-5335	93.563	2,603,407
	Child Care and Development Block Grant	G-1415-11-5335	93.575	273,811
	Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5335	93.645	166,001
	Foster Care_Title IV-E	G-1415-11-5335	93.658	2,425,495
	Adoption Assistance	G-1415-11-5335	93.659	2,236,309
	Social Services Block Grant	G-1415-11-5335	93.667	2,769,009
(H),(K)	Social Services Block Grant	N/A	93.667	113,202
(I),(K)	Social Services Block Grant	N/A	93.667	218,765
	<b>Total Title XX Social Service Block Grant</b>			<b>3,100,976</b>
	Chaffee Foster Care Independence Program	G-1415-11-5335	93.674	166,738
	Medical Assistance Program	G-1415-11-5335	93.778	2,014,679
(I),(K),(J)	Medical Assistance Program	N/A	93.778	676,843
	<b>Total Title XIX Medical Assistance Program</b>			<b>2,691,522</b>
<b>Total U.S. Department of Health and Human Services</b>				<b>18,834,622</b>
<b>Total Federal Financial Assistance</b>				<b>\$ 30,414,961</b>

(Continued)

**BUTLER COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Continued)**

**Notes to the Schedule of Expenditures of Federal Awards:**

- (A) This schedule was prepared on the cash basis of accounting.
- (B) Certain federal programs require the County contribute non-federal funds (matching funds) to support the federally funded programs. The County has complied with the matching requirements. The expenditure of non-federal matching funds are not included on the schedule.
- (C) Included as part of the "Child Nutrition Cluster" in determining major programs.
- (D) The County acts as the pass through agent for this grant. Funds are passed through to the Alcoholism Council of Butler County.
- (E) Grant was received directly from the federal agency.
- (F) Included as part of the "Workforce Investment Act Cluster" in determining major programs.
- (G) Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.
- (H) This portion of the program was passed through the Ohio Department of Mental Health.
- (I) This portion of the program was passed through the Ohio Department of Developmental Disabilities.
- (J) During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2009 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA # 93.778) in the amount of \$3,574. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.
- (K) Pass-through number was unable to be obtained for this grant.
- (L) The County has established a revolving loan program to provide low-interest loans to businesses that are creating jobs and meet the other program requirements. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Expenditures of Federal Awards (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.  
  
These loans are collateralized by mortgages on the property. At December 31, 2014, the gross amount of loans outstanding under this program was \$256,961.
- (M) The County passes certain federal awards received from the Ohio Department of Development to other governments or not-for-profit agencies (subrecipients). As Note "A" describes above, the County reports expenditures of Federal awards to subrecipients when paid in cash. As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that the subrecipients achieve the award's performance goals. The total amount of federal assistance provided to the subrecipients by the County for each federal program is summarized below:

Program Title	Amounts Provided to Subrecipient	CFDA Number
Community Development Block Grant	\$152,410	14.218
Home Investment Partnership Program	\$393,451	14.239



**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Auditor's Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Required by *Government Auditing Standards***

Butler County  
130 High Street  
Hamilton, Ohio 45011

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Butler County, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Butler County's basic financial statements and have issued our report thereon dated June 26, 2015.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered Butler County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of Butler County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of Butler County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Board of County Commissioners  
Butler County

***Compliance and Other Matters***

As part of reasonably assuring whether Butler County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of Butler County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering Butler County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.  
June 26, 2015



**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Auditor's Report on Compliance With Requirements Applicable  
to Each Major Federal Program and on Internal Control Over Compliance  
Required by OMB Circular A-133 and the Schedule of Expenditures  
of Federal Awards**

Butler County  
130 High Street  
Hamilton, Ohio 45011

To the Board of County Commissioners:

***Report on Compliance for Each Major Federal Program***

We have audited Butler County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Butler County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies Butler County's major federal programs.

***Management's Responsibility***

Butler County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to opine on Butler County's compliance for each of Butler County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Butler County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on Butler County's major programs. However, our audit does not provide a legal determination of Butler County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Butler County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

Board of County Commissioners  
Butler County

***Report on Internal Control Over Compliance***

Butler County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered Butler County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Butler County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133***

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Butler County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Butler County's basic financial statements. We issued our unmodified report thereon dated June 26, 2015. We conducted our audit to opine on Butler County's basic financial statements. The accompanying schedule of expenditures of federal awards presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Julian & Grube, Inc.  
June 26, 2015

**BUTLER COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2014**

<b>1. SUMMARY OF AUDITORS' RESULTS</b>		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under §.510(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs:</i>	State Administration Matching Grants for the Supplemental Nutrition Assistance Program – CFDA #10.561; Highway Planning and Construction – CFDA # 20.205; Child Support Enforcement – CFDA # 93.563
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$912,449 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee?</i>	Yes

**2. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS FOR FEDERAL AWARDS AND QUESTIONED COSTS**

None

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# Butler County Ohio

## Comprehensive Annual Financial Report



For the Year Ended December 31, 2014

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# Butler County, Ohio

## Comprehensive Annual Financial Report For the Year Ended December 31, 2014

Prepared by the Butler County Auditor's Office

Roger Reynolds, CPA  
Butler County Auditor

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## Introductory Section

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BUTLER COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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BUTLER COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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BUTLER COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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Office Phone: 513-887-3154

Office Fax: 513-887-3149

130 High Street

Hamilton, Ohio 45011



June 26, 2015

To the Citizens and Board of Commissioners of Butler County:

Butler County is required by Ohio law to prepare an annual financial report using generally accepted accounting principles. It is our pleasure to present the Butler County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014.

The CAFR is prepared in conformance with generally accepted accounting principles as set forth by the Government Accounting Standards Board (GASB) and other recognized authoritative sources and contains basic financial statements, supplemental statements, and other financial and statistical information, providing complete and full disclosure of all material financial aspects of Butler County for 2014. This report is presented in fulfillment of the financial reporting requirements and is representative of our continual commitment to provide accurate and timely financial information to the citizens of Butler County.

Management assumes full responsibility for the accuracy and completeness of the information contained in this report based upon a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated benefits, management's objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Our independent auditor, Julian & Grube, Incorporated, has issued an unmodified opinion on Butler County's financial statements for the year ended December 31, 2014. The independent auditor's report is presented as the first component of the financial section of this report.

Management provides a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A, which can be found immediately following the independent auditor's report.

## **REPORTING ENTITY**

Butler County, established in 1803, was one of Ohio's original eight counties. The elected three-member Board of County Commissioners functions as the primary legislative and executive branch of the County. Each commissioner serves a term of four years. In addition, the Auditor, who serves as the chief fiscal officer and real estate property assessor for the County, and the Treasurer, who collects property taxes and is the custodian of all funds, are also elected to four-year terms. Other elected officials serving four-year terms include the Prosecuting Attorney, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Judges presiding over the Court of Common Pleas, Domestic Relations Court, Juvenile Court, Probate Court, and the County Court are also elected on a countywide basis.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County maintains enterprise funds to account for the water and sewer system operations. The County also maintains internal service funds for workers' compensation and health insurance.

The financial statements contained within this Comprehensive Annual Financial Report includes all funds, agencies, boards and commissions for which the County elected officials are financially accountable. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

## **ECONOMIC CONDITION AND OUTLOOK**

Butler County is located in Southwestern Ohio between Hamilton and Montgomery Counties; it shares its northern border with Preble County, and its eastern border with Warren County. To the west is the Indiana state line. Eighth largest among the state's 88 counties, Butler County's estimated 2014 population of 374,158 is up slightly from 2013 and reflects an increase of 6,028 people since the 2010 Census – the second largest increase in number among the 88 counties. Ranking 181st in population out of 3,142 counties in the nation, Butler is among the top six percent of all U.S. counties in terms of total population. The County is served by rail lines, interstate highways, two nearby international airports and high-speed fiber-optic data communications making it an ideal location for business to locate and prosper.

A total of 3,929 building/electric permits were issued in 2014 in the unincorporated areas of Butler County with a combined valuation of \$329.9 million. Total permit fees were more than \$2.9 million. While the number of permits was up just 285 over the 2013 total, the valuation increased by nearly \$147 million and fees were up by \$1.2 million. In fact, the valuation and fees in 2014 were the most since 2007 when there were 4,176 building/electric permits issued in the unincorporated areas with a combined valuation of nearly \$474.5 million and total permit fees were just less than \$3.9 million. This reversed a trend of decreasing permits and fees since 2007, providing a very encouraging outlook for developing as we move into 2015.

Butler County continues to be home to several of the largest privately owned businesses in the Cincinnati region, according to the 2014 Deloitte Cincinnati USA Top 100 list, including #2 AdvancePierre Foods of West Chester. In addition, headquartered locally is Baker Concrete Construction of Monroe, which reported 2014 revenues of \$840 million to rank tenth on the list. Performance Automotive Network of Fairfield placed 12<sup>th</sup>, Contech Engineered Solutions of West Chester was 20<sup>th</sup>, Cohen of Middletown placed 25<sup>nd</sup> and Totes Isotoner of West Chester was 28<sup>th</sup> on the list.

Advance Pierre Foods moved its headquarters into Hamilton County in May but did retain 800 manufacturing jobs in West Chester Township and announced that a new support center in West Chester would bring in other jobs.

Unemployment figures continue to drop in the County (at 4.2 percent the lowest in the last ten years) and several companies made big job hiring announcements in 2014 – including Thyssenkrupp Bilstein of America.

Hamilton's largest manufacturer followed up the addition of 130 jobs in 2013 with the announcement it planned to add 214 more jobs by 2017. In addition to more employees, Thyssenkrupp is pouring \$37.6 million into equipment, building improvements and building expansion for its shock absorber business.

Transportation services and logistics company ODW LTS grew too large for its BizTech incubator space and was looking to leave town before reaching an agreement with the City of Hamilton on the 6<sup>th</sup> floor municipal space. The deal keeps the company's \$2 million annual payroll in the city and creates a revenue stream from what was empty sixth floor space. Currently employing 27, company officials have said they believe they can grow to upwards of 90 employees at this location.

At Cincinnati Children's Liberty Campus, an approximately \$160 million investment will lead to 200 more jobs by the end of 2015, according to media reports – bringing the total jobs to 650. Additions include an 80,000-square-foot proton therapy and research center for cancer treatment at the Liberty Campus. Work is also underway to build a fourth floor onto the hospital for 30 new inpatient beds.

Not only is the health care industry growing in Butler County, but U.S. News & World Report rated two County hospitals among the state's best for treating patients with the most life-threatening and rare conditions. The magazine's 25th edition of Best Hospitals has placed West Chester Hospital and Fort Hamilton Hospital among top performers in both the state and region.

In more development news, work continues on Liberty Center (Steiner Project), the mega retail, office and residential complex in Liberty Township that is expected to open in 2015 and bring thousands of jobs to the intersection of Ohio 129, I-75 and Liberty Way.

Sugar Creek Packing Co. announced plans to open a new corporate headquarters, manufacturing, and warehousing facility in West Chester by putting \$2 million into renovating the Thunderbird Lane building formerly occupied by U.S. Foods. Over the next two to three years, the company expects to bring more than 200 jobs to the revamped facility.

The company, which created more than 500 new jobs in the past five years at its combined production storage facility on Muhlhauser Road in West Chester, processes raw and ready-to-eat pork, chicken, bacon, and other food products. Officials said the Muhlhauser Road location would be unaffected by the new facility.

## **MAJOR INITIATIVES**

### **Water System**

The water system serves more than 120,000 residents and businesses in the south east portion of Butler County, including Westchester, Liberty, and Fairfield Townships. Additionally, the system serves wholesale water to the City of Monroe. The water system consists of five pump stations, eleven storage facilities and 631 miles of water mains.

Projects during 2014 included the department working with BCEO to relocate water mains that conflict with roadway improvements. Two relocations were completed on Maud Hughes Road. The department also continues to replace the failing polybutylene water service lines from the water main to the meter pits. This service line replacement work is expected to continue for 9 years.

The department executed a new water supply contract with the City of Hamilton which will substantially lower purchased water and operating costs saving over \$3M per year.

### **Sewer System**

The sewer system consists of 753 miles of sewer mains, 30 pumping stations, four satellite treatment plants, and two regional reclamation facilities (WRF). This system transports and treats wastewater and returns clean water to our rivers and streams.

The Phase Two LeSourdsville Water Reclamation Facility Upgrade was largely completed in 2014 and placed in operational service. This expansion and upgrade increases the treatment capacity from 12 million gallons per day to 15 million gallons per day. It will also increase the ability to accommodate increased wet weather flows and nutrient removal of phosphorus. Also, completed in 2014 was the Gano Relief sewer. This 18" sewer will carry the wet weather flows from Cincinnati Dayton Road to Schumacher Drive.

### **Recycling Programs**

In 2014 Butler County Recycling & Solid Waste District offered specialized recycling programs to all Butler County residents such as "on-demand" curbside Freon appliance collection; long-term household hazardous waste (HHW) drop off service, and a waste tire amnesty event. The District provided ongoing education to residents about how to manage seasonal waste, ways to manage latex paint, and outlets for unwanted electronic devices including televisions and computers. The District provides year round drop box recycling for common household recyclables such as paper, glass, plastic and cardboard at over 30 residential drop box stations located throughout the County.

The District collaborated with Fairfield Township for the annual Community Clean Up Event April 26 to offer a one day mobile HHW event to residents. The Hazardous Waste Drop Off in Fairfield Township served 360 residents, and captured 33,890 pounds of HHW. The District funded the mobile HHW drop off with a grant awarded by Duke Energy in the amount of \$9,500. The District continued its weekly long term HHW program in West Chester Township at contractor Environmental Enterprises Inc. permanent West Chester Township location from May-October. A total of 209,000 pounds of HHW was collected for safe processing, disposal, or recycling from nearly 3,000 participants.

The District worked closely with Lakota Schools' nutrition department and building maintenance supervisor to establish a school wide recycling program for all twenty-two (22) school district buildings. The District provided signage, collection containers, and technical assistance to help Lakota launch the program in August 2014. As the largest school district in Butler County, all 16,649 students, and 1,630 faculty/staff now have access to recycling in their classrooms and school cafeterias. Students have quickly learned how to manage materials for recycling, resulting in an anticipated 30 percent waste diversion rate. In addition to Lakota, in September 2014 the Solid Waste District launched a recycling program for all elementary, middle, and high school students in the Middletown City School District – a 6,500 student population in 11 school buildings. The District consulted with property management and food services contractor Sodexo to determine the recycling needs and to develop informational tools for the schools. The recycling program expanded to Barnitz Stadium to capture bottles and cans at athletic events.

The District worked to support the governor's glass recycling initiative in the state of Ohio. The District conducted outreach to multi-family apartment communities in the Oxford/Miami University area to expand and/or establish recycling programs. The result has been 12 new apartment complexes, or 1,200 units, now have fully operational recycling service available for their residents.

In 2014 the District Solid Waste Policy Committee embarked on a legislative process to further reduce the county's solid waste generation fee from \$1.00 to \$0.82 per ton on all waste generated in Butler County disposed in Ohio landfills. The new fee became effective January 1, 2015. The District previously reduced the solid waste generation fee from \$2.00 to \$1.00 in 2013.

Finally, in May 2014 the District was awarded a \$250,000 Ohio EPA market development grant which will support the purchase of specialized equipment for Cohen Recycling in Middletown. Cohen will use the funds to expand their E-waste recycling operation and is expected to create a minimum of 4 FTE.

### **Capital Improvements**

The Board of County Commissioners is charged with the responsibility of maintaining the facilities and equipment that serve the primary government offices of the County.

In 2014, the County continued improving the Munis ERP system, the county airport and Butler Warren Road. Other important Capital Improvement Projects in process during 2014 included the Liberty Fairfield Road Widening project, Warren Road Widening, as well as various roundabout intersection projects.

## **FINANCIAL INFORMATION**

### **Basis of Accounting**

The County's records are maintained on a cash basis for all funds. At year-end, adjusting entries are prepared for the various funds to convert the cash basis records to the modified accrual basis of accounting for all governmental funds and to the accrual basis for proprietary funds. Modified accrual accounting requires that revenues be recognized when both measurable and available. Expenditures, other than interest and principal on long-term debt, are recorded when fund liabilities are incurred. The accrual basis of accounting used for the proprietary funds recognizes revenues when earned and expenses when incurred.

### **Internal Control**

The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that (1) financial transactions are processed in accordance with management's authorization, (2) transactions comply with County policies and Ohio law, and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived from their implementation and that the evaluation of costs and benefits require estimates and judgments by management.

### Budgetary Control

By early January, the Board of County Commissioners adopts the annual appropriation measure for all funds, except for agency funds. All disbursements and transfers of cash between funds other than agency funds require appropriation authority from the Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level. All purchase orders and contracts must be approved by a majority of the Board of County Commissioners except where another board or elected official is given this responsibility by statute.

As contracts and purchase orders are issued to vendors, corresponding amounts of appropriations are reserved by the use of encumbrances to ensure that appropriations are not overspent. Contracts or purchase orders that exceed available appropriations are rejected by the accounting system until additional appropriations are obtained. A description of the various funds and the basis of accounting are included in Note 2 to the basic financial statements.

### Cash Balance Level of Reserves Policy

The Board of County Commissioners adopted a reserve policy for the General Fund and water and sewer funds. This policy was established to achieve and maintain adequate reserves to ensure adequate cash flow and to minimize the impact on services to citizens during economic ups and downs.

Fund reserves for the general fund have been defined as the unencumbered year-end cash balance. The level of General Fund reserves is presented as a percentage, based upon the ratio of year-end reserves to the projected general fund budget for the following year. Policy guidelines recommend a reserve level of 15%-20% of the following year's General Fund budget and not drop below 10%.

In 2014, the Board of County Commissioners established a Budget Stabilization reserve funding at a \$2,000,000 level in the general fund. The Budget Stabilization reserve was established to stabilize against cyclical changes in revenues and expenditures. The Budget Stabilization reserve balance is separate from the 15%-20% unencumbered cash balance recommended for the General Fund reserve.

The 2014 general fund reserve ratio is 19.41% excluding the Budget Stabilization reserve fund. The General Fund reserve level is within the recommended policy guidelines of 15%-20%.

Butler County management recognizes the need to maintain adequate levels of cash in the water and sewer funds, while avoiding the accumulation of unnecessarily high levels of cash over extended periods of time. The policy states the desire of the county to maintain a cash balance equating to not less than one-fourth of the operating and maintenance expenses for the year immediately preceding. The policy reflects management's intentions with regard to minimum cash or fund balances, consistent with covenants continued in the various, currently applicable revenue bond indentures, which covenants essentially refer to cash flows and cash balances when addressing fund requirements, fund balances, and debt service coverage, and other financial matters. According to the policy, the cash balance policy requirement for 2014 was \$10.7 million and the total cash balance of the water and sewer funds was \$42,241,555.

### Independent Audit

Included in this report is the Julian & Grube, Incorporated unmodified opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2014. An independent audit of the County's financial statements is part of the annual preparation of the CAFR. This annual independent audit continues to provide a review and comments which strengthen the County's accounting and budgetary controls.

### GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Butler County for its comprehensive annual financial report for the year ended December 31, 2013. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

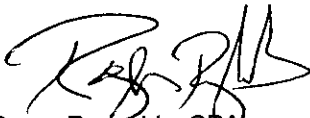
### Acknowledgments

I would like to acknowledge the efforts and dedication of the entire Fiscal Services staff for their contributions to this report. My appreciation is also extended to the Local Government Services Section, each of whom was invaluable once again in adding their expertise and dedication to the project.

We would also like to thank all of the elected officials, department heads, and their staff for their support and assistance in this endeavor. It is truly a group effort that would not be possible without the cooperation of all County departments.

It is the mission of the Auditor's office to bring a high level of professionalism to Butler County government and to better inform and educate its citizens. Through the issuance of this Comprehensive Annual Financial Report, the County remains accountable to the public, and the public trust with which we have been provided, is retained. This report provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2014. We ask for your continuing support of this project and in our efforts to best serve the citizens of Butler County.

Sincerely,

A handwritten signature in black ink, appearing to read 'Roger Reynolds', written in a cursive style.

Roger Reynolds, CPA  
Butler County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Butler County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2013**

Executive Director/CEO



BUTLER COUNTY, OHIO  
ELECTED OFFICIALS  
DECEMBER 31, 2014

---

Legislative and Executive Elected Officials

Commissioner	Cindy Carpenter
Commissioner	Donald Dixon
Commissioner	T. C. Rogers
Auditor	Roger Reynolds, CPA
Treasurer	Nancy Nix, CPA
Prosecutor	Michael Gmoser
Recorder	Danny Crank

Judicial Elected Officials

Clerk of Courts	Mary Swain
Common Pleas Court:	
General Division Judge	Honorable Charles Pater
General Division Judge	Honorable Noah Powers II
General Division Judge	Honorable Jennifer Muench-McElfresh
General Division Judge	Honorable Patricia Oney
General Division Judge	Honorable Michael Sage
General Division Judge	Honorable Keith Spaeth
General Division Judge	Honorable Craig Hedric
Domestic Relations Division Judge	Honorable Margot Halcomb
Domestic Relations Division Judge	Honorable Barbara Schneider Carter
Juvenile Division Judge	Honorable Ronald Craft
Juvenile Division Judge	Honorable Kathleen Dobrozsi Romans
Probate Division Judge	Honorable Randy Rogers
Area Court I Judge	Honorable Robert Lyons
Area Court II Judge	Honorable Kevin McDonough
Area Court III Judge	Honorable Dan Haughey

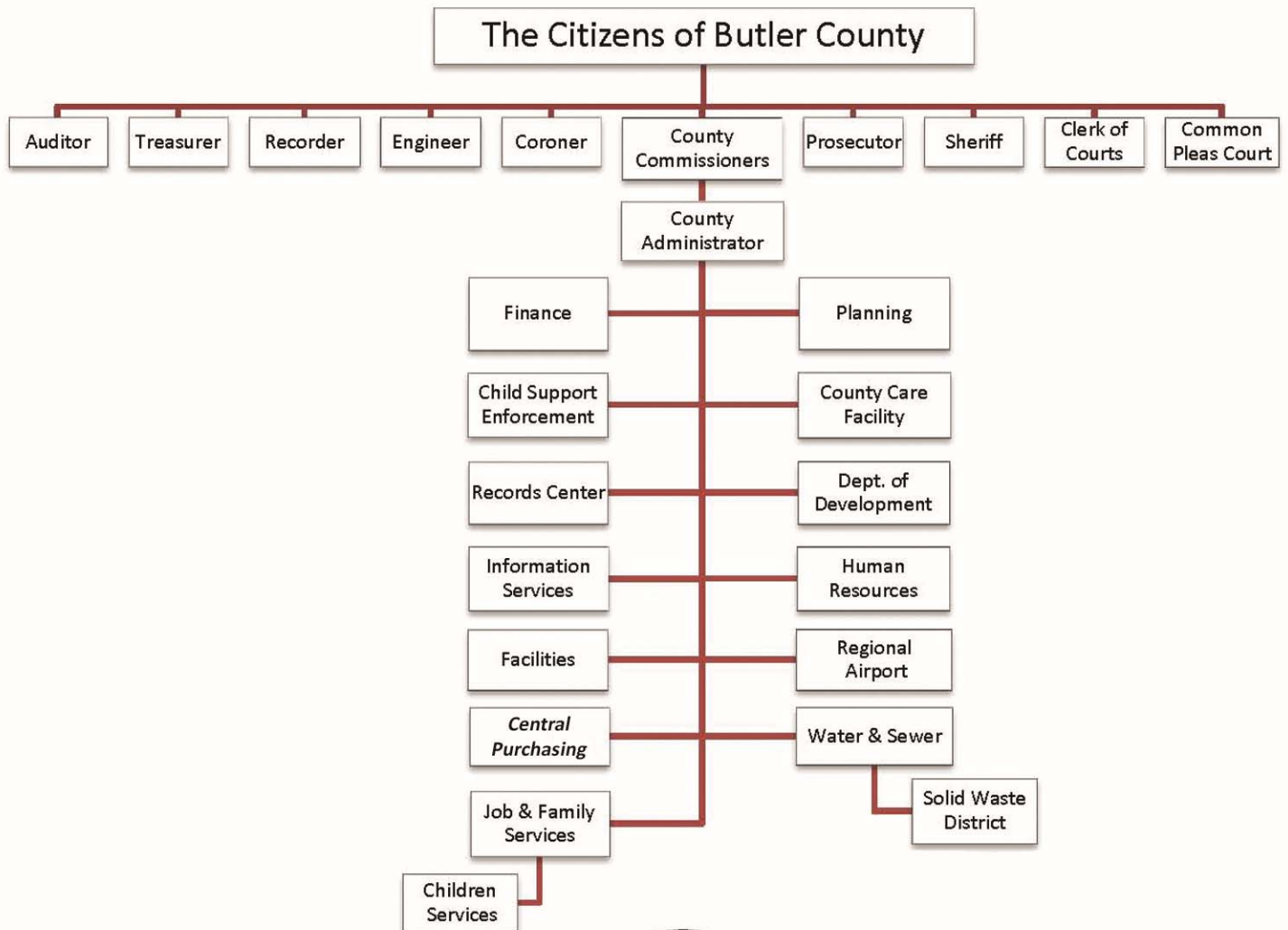
Public Safety Elected Officials

Sheriff	Richard Jones
Coroner	Lisa Mannix MD

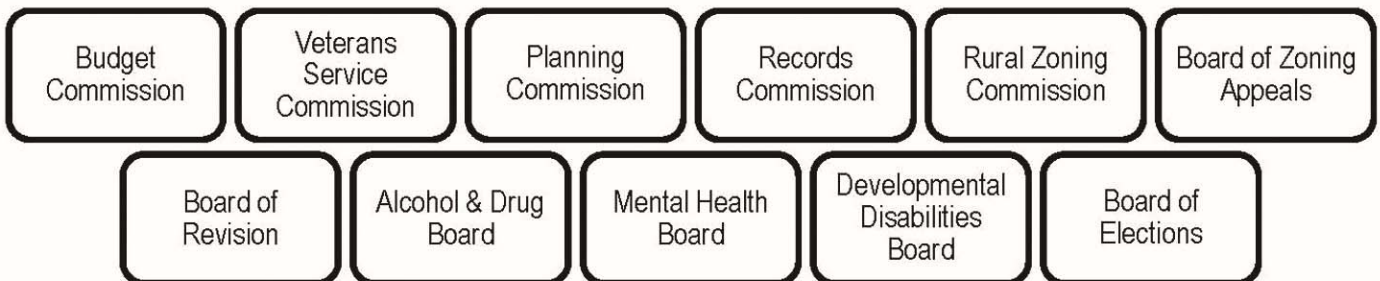
Public Works Elected Officials

Engineer	Gregory Wilkens, PE, PS
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# Organizational Chart



## *Ex Officio and Appointed Boards*



## Financial Section

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**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report

Butler County  
130 High Street  
Hamilton, Ohio 45011

To the Board of County Commissioners:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Butler County, Ohio, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Butler County's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to Butler County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of Butler County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Butler County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general, developmental disabilities, job and family services/children services agency, and mental health funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and *Schedules for infrastructure assets accounted for using the modified approach*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

*Supplementary and Other Information*

Our audit was conducted to opine on Butler County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and is not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derives from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2015, on our consideration of Butler County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Butler County's internal control over financial reporting and compliance.



Julian & Grube, Inc.  
June 26, 2015

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Unaudited)

---

Management's Discussion and Analysis offers an introspective look at the finances of Butler County for the year ended December 31, 2014 and provides a readable overview of the County's financial performance. In addition to the information presented here, readers are also encouraged to review the transmittal letter, found on page iv, and the County's financial statements, beginning on page 15, for a more complete picture of Butler County's financial performance.

**Financial Highlights**

Key financial highlights for 2014 are as follows:

- The overall financial position for Butler County's operating fund, the General Fund, increased by \$6.6 million in 2014. This increase was primarily due to sales tax revenue and an increase in licenses and permits due primarily to the new Steiner development and expansion to the existing Children's and West Chester Hospitals.
- At December 31, 2014, governmental funds ending balance of \$121.0 million was higher than the same balance one year ago. Increases can be attributed to an increase in sales tax revenue, license and permits, and payments in lieu of taxes. Total governmental funds expenditures increased in 2014 by \$7.9 million due to an aggressive debt consolidation initiative that was achieved in 2014.
- At December 31, 2014, Butler County had a total of \$170.2 million (excluding premiums and discounts) in outstanding long-term debt, 9% lower than the prior year. Governmental activities accounted for \$66.3 million, while \$104.0 million helped fund business type activities. Governmental activities long-term debt dropped \$9.0 million due to scheduled maturities and the refunding of the 2004 Various Purpose bonds. Business-type activities long-term debt decreased by \$7.3 million during 2014 due to the difference between scheduled maturity payments and the refunding of the 2005A and 2005B Water bonds and the refunding of the 2004 sewer revenue bond.

**Overview of the Financial Statements**

This discussion and analysis introduces you to Butler County's basic financial statements, which are made up of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. Other supplementary information is also contained within this report, including required supplementary information (RSI) on infrastructure, the combining financial statements, individual fund schedules and statistical information.

Government-Wide Financial Statements

Butler County's government-wide financial statements include a Statement of Net Position and a Statement of Activities, which report the financial activities of the Butler County government as a whole, giving the reader a summary of County finances with a view of the bottom-line results of the County's operations. These statements are now prepared using the economic resources measurement focus and the accrual basis of accounting, similar to financial statements prepared in the private sector. As a result, all assets and liabilities of the County are accrued, and revenues and expenses are reported in the current year regardless of when the resulting cash flows occur.

The County's financial activities are identified in the government-wide financial statements as governmental activities or business-type activities.

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Unaudited)

---

Governmental Activities

Governmental activities constitute the majority of the County's operations and are financed primarily by operating grants, taxes, charges for services, capital grants, and other intergovernmental revenues. Butler County's governmental activities are accounted for in governmental funds and are classified as follows:

Legislative and Executive - general government operations including the offices of the Commissioners, Auditor, Treasurer, Prosecutor, Recorder, department of development, public defender, information services, board of elections, maintenance department, economic development, and records center.

Legislative and Executive-Intergovernmental – compensation agreements related to tax incremental financing and residential incentive districts where the county is paying the various school districts and townships.

Judicial - court related activities including the operations of the common pleas court, probate court, area courts, juvenile court, domestic relations court, municipal court, court services, court of appeals, and clerk of courts.

Public Safety - activities associated with the protection of the public including the sheriff's operations, juvenile detention center, adult probation department, County paramedics, office of the coroner, and the criminal justice board.

Public Works - activities associated with maintaining county roads and bridges, the Butler County Regional Airport, litter control, and other associated community grant programs.

Public Works-Intergovernmental- these expense lines represent dollars contributed by the county for infrastructure construction projects where the county will not own the asset upon completion and maintenance costs for county roads, bridges and culverts, according to the modified approach for infrastructure.

Health- activities aimed at serving the public health, including activities provided by the Board of Developmental Disabilities, Mental Health Board, and the Alcohol and Drug Addiction Services Board.

Human Services- activities related to the provision of various forms of services and assistance to individuals, children, and families, including services provided or funded by the County Care Facility, Elderly Services Levy, Veterans Service Commission, Children Services Agency, Child Support Enforcement Agency, and the Department of Job and Family Services.

Conservation and Recreation- activities associated with conserving and maintaining the beauty of county lands, including the services provided through the Ohio State Agriculture Program and the Butler County Soil and Water Conservation District.

Interest and Fiscal Charges- activities related to expenditures on County bonds and notes for interest and related costs to issue debt.

Business-type activities

Business-type activities are those activities accounted for in enterprise funds, including the County's Water and Sewer operations. Business-type activities rely on user fees and other charges to wholly, or to a large extent, fund their operations.

Statement of Net Position

The Statement of Net Position reports all assets and deferred outflows of resources, and liabilities and deferred inflows of resources of the County, with net position being the difference between all elements. This statement is useful when evaluating the financial condition of the County. Monitoring the changes to net position over time is one indication of whether the County's financial condition is improving or deteriorating.



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Statement of Activities

The Statement of Activities reports, for the current year, the changes to the County's net position, which is the difference between all other elements in a statement of financial position. However, the format of this statement departs from the more traditional "revenues less expenses equal net position" format you may see in the private sector.

Generally, private sector goals are to generate income, or simply put, maximize revenues. As such, private sector operating statements present revenues first. Expenses, which reduce revenue maximization, are presented next as a deduction against those revenues.

Public sector goals are different in that servicing the needs of the citizens, or spending, is what drives the financial activities. Thus, the Statement of Activities is designed to present expenses before revenues in order to emphasize that service activities dictate the level of resources that are required to be generated.

In the County's Statement of Activities, resources used to fund service activities are identified as either program revenues (resources received from people receiving services or in the form of operating and capital grants and contributions and interest) or general revenues (all non-program revenues, including taxes). Butler County operations have also been classified into distinct governmental or business-type service activities.

These activities are reported in a format that allows the reader to see the extent to which each activity is supported or self-financed by program revenues or drawn from the general resources of the County. Therefore, the statement of activities is useful in assessing the level of self-sufficiency of the various governmental or business-type activities versus management established performance benchmarks.

The government-wide financial statements begin on page 15 of this report.

Fund Financial Statements

A fund is an accounting term referring to a segregated group of accounts used to account for and to assist with the management of financial resources received. Various funds may be established to account for specific activities or objectives of the County, and to demonstrate compliance with finance related legal requirements associated with those resources.

Fund financial statements provide additional and more detailed information about the County with an emphasis on major funds. Major funds are those governmental or enterprise funds that have been determined to be the most significant based on a defined set of financial criteria, as well as any other funds deemed to be particularly important to readers because of public interest or to ensure consistency between years. Information is presented separately in the fund financial statements for each of the major funds. Information for all non-major funds is aggregated and presented in a separate column on the fund financial statements. Detailed data for each of the non-major funds is provided in the combining statements and individual fund schedules that follow the basic financial statements.

All funds of Butler County are classified into one of three fund categories: governmental, proprietary or fiduciary.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements, but use a different measurement focus. Governmental fund financial statements are prepared using the current financial resources measurement focus and modified accrual basis of accounting, a short-term view focusing on the flow of monies into and out of the funds and the year-end balances available for near-future spending. This is in contrast to the government-wide financial statements that incorporate a longer-term focus. The reconciliations included in the governmental fund financial statements compare the governmental funds information to the governmental activities information as reported in the government-wide financial statements.

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Butler County maintains numerous individual governmental funds, the following of which are considered major funds: General, Developmental Disabilities, Job and Family Services/Children Services Agency and Mental Health. The basic governmental fund financial statements begin on page 18 of this report.

Proprietary Funds - The County uses two types of proprietary funds, enterprise funds and internal service funds. Since the proprietary fund financial statements are prepared using the same measurement focus and basis of accounting as the government-wide financial statements, they provide the same type of information, only in greater detail.

Enterprise funds are used to account for the county's water and sewer operations, which are the business-type activities reported in the government-wide financial statements.

Internal service funds are used to account for the financing of services provided by one department to other departments in the county on a cost-reimbursement basis. The County uses internal service funds to account for its health insurance and workers' compensation. Since these programs mostly benefit governmental rather than business functions, they have been included in the governmental activities in the government-wide financial statements. The basic proprietary fund financial statements begin on page 29 of this report.

Fiduciary Funds -Fiduciary funds are used to account for assets held by the County as an agent for outside parties and are accounted for in a manner similar to proprietary funds. Fiduciary funds are not presented in the government-wide financial statements as their resources are not available to support the County's governmental or business-type activities. The basic fiduciary fund financial statements begin on page 33 of this report.

Notes to the Financial Statements

The notes to the financial statements are an integral part of the basic financial statements, providing additional important disclosures essential for a complete understanding of the financial data reported in the government-wide and fund financial statements. The notes to the financial statements begin on page 34 of this report.

To summarize, the government-wide financial statements report the County's activities as a whole, using a long-term, economic resources measurement focus while the fund financial statements report financial activities in more detail, with a shorter-term focus and emphasis on major funds. More simply, the primary focus of government-wide financial statements is demonstrating operational accountability, while the primary focus of the governmental fund financial statements is demonstrating fiscal accountability. Butler County management believes these basic financial statements provide the reader with the best information yet available to assess the level of Butler County's fiscal and operational accountability, both short-term and long-term.

**Government-Wide Financial Analysis**

The County recorded an \$18.1 million decrease in total net position in 2014 due to governmental and business-type activities. Governmental activities decreased \$16.1 million while business-type activities decreased \$2.0 million. Capital assets are used to provide services to residents and do not represent assets that may be used for future spending.

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Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	Restated 2013	2014	2013	2014	Restated 2013
<b>Assets</b>						
Current and Other Assets	\$ 276,995,080	\$ 268,220,229	\$ 46,356,159	\$ 46,190,966	\$ 323,351,239	\$ 314,411,195
Capital Assets, Net	375,126,921	381,575,362	321,359,351	329,476,164	696,486,272	711,051,526
Total Assets	652,122,001	649,795,591	367,715,510	375,667,130	1,019,837,511	1,025,462,721
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	555,711	756,197	2,009,685	1,987,459	2,565,396	2,743,656
<b>Liabilities</b>						
Current and Other Liabilities	33,333,591	33,848,778	4,441,051	3,996,371	37,774,642	37,845,149
Long-Term Liabilities:						
Due Within One Year	11,323,809	10,747,884	8,594,977	7,768,288	19,918,786	18,516,172
Due in More than One Year	96,941,730	77,061,250	99,397,899	106,553,013	196,339,629	183,614,263
Total Liabilities	141,599,130	121,657,912	112,433,927	118,317,672	254,033,057	239,975,584
<b>Deferred Inflows of Resources</b>						
Deferred Gain on Refunding	119,136	-	-	-	119,136	-
Property Taxes	59,562,684	59,911,426	-	-	59,562,684	59,911,426
Payment In Lieu of Taxes	7,239,492	8,737,091	-	-	7,239,492	8,737,091
Total Deferred Inflows	66,921,312	68,648,517	-	-	66,921,312	68,648,517
<b>Net Position</b>						
Net Investment in Capital Assets	321,739,181	320,405,187	216,149,252	217,905,641	537,888,433	538,310,828
Restricted:						
Capital Projects	7,655,585	6,765,076	-	-	7,655,585	6,765,076
Debt Service	2,743,221	3,545,808	-	-	2,743,221	3,545,808
Replacement and Improvement	-	-	5,300,000	4,840,083	5,300,000	4,840,083
Other Purposes	130,206,294	137,185,613	-	-	130,206,294	137,185,613
Unrestricted (Deficit)	(18,187,011)	(7,656,325)	35,842,016	36,591,193	17,655,005	28,934,868
Total Net Position	\$ 444,157,270	\$ 460,245,359	\$ 257,291,268	\$ 259,336,917	\$ 701,448,538	\$ 719,582,276

Total assets decreased \$5.6 million in 2014 as shown in table 1. Current and other assets increased \$8.9 million in 2014, while capital assets net, saw a decrease of \$14.6 million as accumulated depreciation exceeded new asset acquisition. Total liabilities increased \$14.0 million as the County incurred long term contractual obligations. Total deferred inflows of resources decreased \$1.7 million due to a decrease in real estate tax receivables and payments in lieu of taxes in 2014.

**Governmental Activities:** Total governmental assets increased \$2.3 million in 2014. Current and other assets were increased \$8.8 million due primarily to an increase in the overall cash and cash equivalents in governmental activities. Capital assets net, displayed a decrease of \$6.4 million due to depreciation exceeding asset acquisitions from capital projects. Long-term liabilities saw an increase of \$20.5 million due primarily to long term contractual obligations to assist in paying the bonds issued by the Butler County Port Authority and the Butler County Transportation Improvement District.

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The County's governmental program expenses exceeded program revenues in 2014 by \$137.5 million, and with an infusion of \$121.4 million of general revenues, resulted in a \$16.1 million reduction to governmental activities net position. Program revenues supporting governmental activities increased overall during 2014 to \$124.0 million. Charges for services increased \$3.5 million while operating grants, contributions, and interest were down \$0.4 million due to reductions in intergovernmental revenues. Capital grants, contributions, and interest program revenue increased \$2.5 million due primarily to federal dollars from the Ohio Department of Transportation for road projects.

In addition, expenses increased \$38.2 million in 2014, with the largest areas of increase being in public works and public works - intergovernmental. These expense lines represent dollars contributed by the county for infrastructure construction projects where the county will not own the asset upon completion and maintenance costs for county roads, bridges and culverts, according to the modified approach for infrastructure.

General revenues and transfers increased \$6.7 million in 2014. Sales tax revenues had the largest increase at \$2.7 million. In addition, other local taxes, grants and entitlements, payments in lieu of taxes, and investment earnings not restricted to specific programs and other revenues increased \$4.0 million in 2014.

Table 2  
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	Restate 2013	2014	2013	2014	Restated 2013
<b>Revenues</b>						
<b>Program Revenues:</b>						
Charges for Services	\$ 45,607,053	\$ 42,130,392	\$ 39,014,790	\$ 38,025,808	\$ 84,621,843	\$ 80,156,200
Operating Grants, Contributions and Interest	60,011,203	60,431,975	-	-	60,011,203	60,431,975
Capital Grants, Contributions and Interest	18,375,011	15,904,042	9,124,376	8,352,232	27,499,387	24,256,274
<b>Program Revenues Subtotal</b>	<b>123,993,267</b>	<b>118,466,409</b>	<b>48,139,166</b>	<b>46,378,040</b>	<b>172,132,433</b>	<b>164,844,449</b>
<b>General Revenues:</b>						
Property Taxes	59,787,558	59,220,665	-	-	59,787,558	59,220,665
Sales Taxes	37,838,169	35,170,710	-	-	37,838,169	35,170,710
Local Taxes	2,573,824	2,531,643	-	-	2,573,824	2,531,643
Payments in Lieu of Taxes	7,677,467	6,145,695	-	-	7,677,467	6,145,695
Grants and Entitlements Not Restricted to Specific Programs	10,151,118	8,594,227	-	-	10,151,118	8,594,227
Investment Earnings	1,647,518	622,879	3,183	-	1,650,701	622,879
Other	1,738,420	2,270,553	564,496	712,265	2,302,916	2,982,818
<b>General Revenues Subtotal</b>	<b>121,414,074</b>	<b>114,556,372</b>	<b>567,679</b>	<b>712,265</b>	<b>121,981,753</b>	<b>115,268,637</b>
<b>Total Revenues</b>	<b>\$ 245,407,341</b>	<b>\$ 233,022,781</b>	<b>\$ 48,706,845</b>	<b>\$ 47,090,305</b>	<b>\$ 294,114,186</b>	<b>\$ 280,113,086</b>

(Continued)

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Table 2 (Continued)  
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	Restated 2013	2014	2013	2014	Restated 2013
Program Expenses						
General Government:						
Legislative and Executive	\$ 26,611,419	\$ 26,478,363	\$ -	\$ -	\$ 26,611,419	\$ 26,478,363
Legislative and Executive - Intergovernmental	8,220,239	4,124,409			\$ 8,220,239	\$ 4,124,409
Judicial	14,147,921	13,543,957	-	-	14,147,921	13,543,957
Public Safety	48,432,082	46,095,345	-	-	48,432,082	46,095,345
Public Works	25,448,175	24,336,668	-	-	25,448,175	24,336,668
Public Works - Intergovernmental	29,572,347	-	-	-	29,572,347	-
Health	42,998,095	43,168,466	-	-	42,998,095	43,168,466
Human Services	62,154,796	61,432,102	-	-	62,154,796	61,432,102
Conservation and Recreation	475,591	463,733	-	-	475,591	463,733
Interest and Fiscal Charges	3,431,350	3,623,988	-	-	3,431,350	3,623,988
Sewer	-	-	24,186,307	22,536,707	24,186,307	22,536,707
Water	-	-	26,569,602	24,964,373	26,569,602	24,964,373
<b>Total Expenses</b>	<b>261,492,015</b>	<b>223,267,031</b>	<b>50,755,909</b>	<b>47,501,080</b>	<b>312,247,924</b>	<b>270,768,111</b>
Change in Net Position Before Transfers	(16,084,674)	9,755,750	(2,049,064)	(410,775)	(18,133,738)	9,344,975
Transfers	(3,415)	-	3,415	-	-	-
Change in Net Position	(16,088,089)	9,755,750	(2,045,649)	(410,775)	(18,133,738)	9,344,975
Net Position at Beginning of Year-Restated	460,245,359	450,489,609	259,336,917	259,747,692	719,582,276	710,237,301
Net Positions at End of Year	\$ 444,157,270	\$ 460,245,359	\$ 257,291,268	\$ 259,336,917	\$ 701,448,538	\$ 719,582,276

**Business-Type Activities:** The County's sewer and water operations constitute the business-type activities. In 2014, the Water and Sewer combined funds net position declined slightly from 2013.

**Fund Analysis**

As mentioned above, various funds have been established to account for specific County activities or objectives. A summary of the most significant fiscal activity in the County's funds follows.

*Governmental Funds:* Governmental funds report County financial activity focusing on the near-term flow of expendable resources and assists in demonstrating fiscal accountability. Thus, fund balances provide us with a snapshot of what resources are available at year-end for near-term spending, and the analysis of changes to fund balances over time, assists in evaluating the degree to which a specific program, or a group of activities, is "living within its means."

At year-end, the governmental funds combined ending fund balance of \$121.0 million was slightly higher than the same balance just one year ago, a \$9.7 million increase overall. Total governmental funds expenditures increased from \$226.9 million in 2013 to \$234.8 million in 2014.

The overall financial position for Butler County's operating fund, the General Fund, increased by \$6.6 million in 2014 primarily due to sales tax revenue, increased investment earnings and a full year of casino tax revenue in 2014, compared to a half year in 2013.

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General Fund expenditures increased \$2.1 million in 2014 primarily due to public safety expenses for the merger of the City of Hamilton dispatch into the County as well as juvenile detention center costs. Legislative and Executive and Judicial expenses increased slightly from 2013. Transfers out increased \$0.4 million as the General Fund contributed money to other funds primarily for matching grant dollars.

The Butler County Developmental Disabilities (BCDD) Fund increased \$2.4 million in fund balance during 2014. Revenues and expenditures remained fairly consistent in 2014. Revenues exceeded expenditures by \$2.4 million contributing to the increased fund balance.

The Job and Family Services/Children Services Agency Fund experienced an increase to expenditures in 2014 of \$.5 million. Revenues stayed relatively flat with a slight increase in intergovernmental revenues .3 million along with a reduction in transfers in. Job and Family Services/Children Services Agency Fund increased expenditures in personnel costs in 2014. Expenditures exceeded revenues and other financing sources by \$2.0 million.

The Mental Health Fund revenues increased in 2014 by \$0.4 million while expenditures fell \$1.3 million. These changes are due primarily to reductions in Medicaid funding that historically has been given to county mental health boards. These Medicaid dollars will now remain at the State level.

Only a portion of the \$121.0 million fund balance in the governmental funds is available for spending in next year's budget. This is referred to as restricted, committed and assigned fund balance, and at December 31, 2014, the restricted, committed, and assigned fund balances for the governmental funds had increased to \$112.2 million.

The nonspendable fund balance of \$5.7 million includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact such as prepaid items, materials and supplies inventory, loans receivable, trust funds and interfund loans. The assigned fund balance of \$2.7 million, consisting of encumbrances is intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed.

*Proprietary Funds:* The proprietary funds financial statements provide the same information as seen in the government-wide financial statements, only in more detail. A summary of financial activity occurring in the Sewer and Water Enterprise Funds follows.

*Sewer Fund:* The Sewer Fund's \$28.3 million in current assets at the end of 2014, which is principally comprised of \$26.1 million in equity in pooled cash and cash equivalents, as compared with current liabilities of \$6.1 million at year-end, leaving a \$22.2 million safety margin of working capital (current assets less current liabilities) for ongoing operations, additional debt service, and contingencies.

Operating revenues during 2014 were \$19.0 million, while operating expenses were \$21.7 million resulting in an operating loss of \$2.7 million for 2014. In comparing 2014 to 2013, depreciation and amortization expense continues to be the largest category and, for 2014, at \$9.7 million, remained fairly consistent. The next-largest category, personal services, comprising employees' salaries and fringe benefits, reduced slightly in 2014 from \$5.7 million in 2013 to \$5.5 million. Contractual services increased \$1.4 million for 2014, while materials and supplies remained fairly consistent at \$1.3 million for 2014.

*Water Fund:* The Water Fund's current assets of \$12.7 million consisted largely of equity in pooled cash and cash equivalents at \$10.7 million. The current assets of \$12.7 million compared to current liabilities of \$6.8 million which leaves a safety margin of working capital of \$5.9 million for ongoing operations, additional debt service, and contingencies.

Operating revenues during 2014 were \$20.4 million. Operating expenses were \$24.2 million resulting in an operating loss of \$3.8 million for 2014. Contractual services made up the largest category of operating expenses at \$13.9 million for 2014, and represented a slight increase over 2013. Depreciation and amortization expense remained consistent at \$6.6 million. Personal services, comprised of employees' salaries and fringe benefits, remained consistent at \$2.7 million in 2014. Overall net position dropped \$1.8 million as expenses exceeded overall revenues in 2014.

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**General Fund Budget Analysis**

Several events influenced the budgetary process and actual results for the year of 2014. The General Fund's final 2014 appropriation budget, at \$74.8 million excluding other financing uses, was 5% higher than the original appropriation budget. The final budget included an additional \$1.4 million for legislative and executive and an additional \$1.8 million for public safety. The increases in budget were due primarily to unexpected maintenance items, legal fees, a telephone system upgrade, the establishment of a centralized human resources department and negotiated salary and benefit increases. The General Fund final revenue budget increased from \$78.4 million to \$84.0 million. An increase of \$2.7 million in sales tax revenues as well as a \$1.2 million increase in license and permits contributed to the major changes in revenue. The remaining County General Fund final budget and actual items remained fairly consistent with original and final budget estimates.

**Capital Asset and Debt Administration**

**Capital Assets**

Capital assets include County owned land and easements, land improvements, buildings and improvements, furniture, fixtures and equipment, vehicles, infrastructure, water rights, water and sewer mains, and construction in progress. Butler County's total investment in capital assets for governmental and business-type activities (net of accumulated depreciation) amounts to \$696.5 million as of December 31, 2014. Table 3 contains a summary of capital assets as of December 31, 2014, compared to assets owned by the County at year-end 2013.

Table 3  
Butler County Capital Assets

	Governmental Activities		Business-type Activities		Total	
	Restated		2014	2013	2014	Restated
	2014	2013				
Land and Easements	\$ 17,497,203	\$ 17,497,203	\$ 1,544,056	\$ 1,544,056	\$ 19,041,259	\$ 19,041,259
Land Improvements	7,155,457	7,453,375	1,034,530	1,175,508	8,189,987	8,628,883
Buildings and Improvements	68,483,997	72,318,474	42,746,386	44,723,961	111,230,383	117,042,435
Furniture, Fixtures and Equipment	38,595,381	41,914,727	21,471,832	24,425,415	60,067,213	66,340,142
Vehicles	2,969,431	2,721,762	73,602	153,441	3,043,033	2,875,203
Infrastructure	238,453,291	236,176,048	-	-	238,453,291	236,176,048
Water Rights	-	-	16,289,640	18,245,208	16,289,640	18,245,208
Water and Sewer Mains	-	-	184,157,352	188,392,535	184,157,352	188,392,535
Construction in Progress	1,972,161	3,493,773	54,041,953	50,816,040	56,014,114	54,309,813
<b>Total</b>	<b>\$ 375,126,921</b>	<b>\$ 381,575,362</b>	<b>\$ 321,359,351</b>	<b>\$ 329,476,164</b>	<b>\$ 696,486,272</b>	<b>\$ 711,051,526</b>

Significant capital asset activity (See Note 10) occurring during 2014 included the following:

Governmental activities capital assets decreased \$6.5 million from 2013 to 2014. Land and easements improvements remained the same as reported in 2013. Land improvements, building improvements, and furniture fixtures and equipment decreased as depreciation expense offset any asset additions in 2014. Infrastructure saw an increase due to activity in 2014 related to a variety of construction projects including improvements to Cincinnati Dayton and Liberty Fairfield Road

Business-Type Activities capital assets decreased \$8.1 million in 2014. All asset categories other than land, and construction in progress decreased as depreciation expense offset any asset additions in 2014. Construction in progress increased \$3.2 million with the continued construction of the LeSoursville sewer plant expansion and Liberty Fairfield Water projects. In addition, water and sewer projects included Polybutylene Service Line replacements, Queen Acres Erosion and Mill Creek Confluence Restoration.

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*Infrastructure Assets:* Infrastructure assets refer to county roads, bridges, and culverts, and are reported in the governmental activities. Butler County, through the Engineer's Office, maintains an infrastructure asset system that incorporates the "modified approach" method of reporting infrastructure as provided for in Governmental Accounting Standards Board Statement No. 34. Under the modified approach, the County does not use historical cost-based depreciation as a measure of the cost of use for infrastructure assets. Instead, all expenditures made for infrastructure assets that preserve the useful life of the assets are expensed during the year incurred. Expenditures that increase the capacity or efficiency of the infrastructure assets (additions or improvements) are capitalized. The County ensures that infrastructure assets are being preserved at, or above, previously established condition-levels by performing periodic conditional assessments of the infrastructure. Based on these assessment findings, a budget is prepared for the maintenance and repair of these assets. During 2014, the County budgeted \$6.1 million for roads, \$2.8 million for bridges and \$0.1 million for culvert improvements.

Butler County manages its roadway system through the performance of three year conditional assessments, using factors such as age of pavement, surface condition and traffic volume and type. Roads are assigned a pavement rating based on a scale of one to four, with one being excellent and four being poor. It is the County's policy to maintain the county roadway system where at least 90% of the roads have a rating of three (3) or better. A fifteen-year paving plan is developed in order to keep the County's roads at condition levels established per policy. Actual maintenance spending on county roads in 2014 was \$5.2 million and the most recent roadway system assessment (2014) indicates that 95% of county roads are currently assessed at a rating of three or better.

The County manages its bridges using a General Appraisal and Operational Status condition coding system as developed by the Federal Highway Administration. The condition of a bridge is rated from zero to nine, with nine being excellent condition and zero meaning the bridge is in a failed or closed condition. Bridges are inspected on an annual basis as required by Ohio law and rated for infrastructure GAAP reporting every three years.

It is the policy of the County Engineer to maintain the bridges such that 85% of the structures have a General Appraisal rating of five (5 - Fair) or better. The County spent \$2.4 million in 2014 to maintain the bridges and the most recent bridge system assessment (2014) indicates that 92% of County bridges are currently assessed at a rating of five or better.

The Engineer inspects culverts on a three year basis, and conditional assessments are given based on a rating scale of one to four, with one meaning the culvert is in good condition and does not require repair, while a four rating means the culvert is in critical condition and is no longer functioning as designed. It is the policy of the County Engineer to maintain 75% of the culverts in a condition of two (2 - Fair) or better. The County spent \$0.1 million in 2014 to maintain culverts and the most recent culvert system assessment (2014) indicates that 78% of the culverts are currently assessed at a rating of two or better. Additional information regarding capital assets can be found in Note 10 to the financial statements and the Required Supplementary Information on page 83 for additional infrastructure information.

### **Long-Term Debt**

At December 31, 2014, Butler County had a total of \$170.2 million (excluding premiums and discounts) in outstanding long-term debt, 8.7% lower than the prior year. Funded governmental activities accounted for \$66.3 million, while \$104.0 million helped fund business type activities. Governmental activities long-term debt dropped \$9.0 million due to scheduled maturities and the refunding of the 2004 various purpose issue. Business-type activities long-term debt decreased by \$7.3 million during 2014 due to the difference between scheduled maturity payments, refunding of the 2005 Water Bonds and 2004 sewer revenue bond, as well as the issuance of additional loans for the Lesourdsville, Polybutylene, and Liberty-Fairfield Water Main projects.



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Table 4  
Butler County Outstanding Long-Term Debt

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$ 52,160,000	\$ 57,880,000	\$ 7,257,110	\$ 7,997,150	\$ 59,417,110	\$ 65,877,150
Sales Tax Bonds	4,800,029	7,035,029	-	-	4,800,029	7,035,029
Special Assessment debt with governmental commitment	7,574,670	8,430,820	-	-	7,574,670	8,430,820
Long-term Loans	1,701,478	1,923,516	29,950,717	29,861,697	31,652,195	31,785,213
Revenue Bonds	-	-	43,061,020	48,215,790	43,061,020	48,215,790
Water Judgment Bonds	-	-	23,705,000	25,155,000	23,705,000	25,155,000
Capital Leases	31,911	53,030	5,935	8,391	37,846	61,421
<b>Total</b>	<b>\$ 66,268,088</b>	<b>\$ 75,322,395</b>	<b>\$ 103,979,782</b>	<b>\$ 111,238,028</b>	<b>\$ 170,247,870</b>	<b>\$ 186,560,423</b>

The County's long-term debt consisted of \$90.7 million in obligations backed by the full faith and credit of Butler County, including \$59.4 million in general obligation bonds, \$23.7 million in water judgment bonds, and \$7.6 million in special assessment bonds, for which Butler County is liable in case of default of the property owners subject to the assessment. A total of \$79.5 million of the total outstanding debt represent bonds secured by specified revenue sources, including water and sewer revenues, and sales tax revenues.

Ohio law, through its direct and indirect debt limitations, restricts the amount of debt the County may issue. The County's total direct debt limit at December 31, 2014 was \$184.0 million and the legal debt margin (debt limit minus net debt) was \$158.0 million. The County's unvoted direct debt limit was \$74.4 million and the unvoted direct debt margin was \$48.2 million. The debt margins for total debt and unvoted debt reflect a slight increase over the previous year due to reductions in general obligation bonds and notes.

Ohio's indirect debt limitation, referred to as the ten-mill limitation, further limits the total unvoted general obligation debt that may be issued among overlapping subdivisions to a maximum of 10 mills per dollar of assessed valuation. Since the 10 mills must be shared by the overlapping subdivisions, and is available on a first-come, first serve basis, the level of debt issued by any overlapping political subdivision thus affects the County's ability to issue unvoted general obligation debt.

For example, depending on how much room is available under the 10-mill limitation, a relatively small debt issuance by an overlapping subdivision with a low assessed valuation could significantly hinder, or temporarily lock out, the County's ability to issue unvoted general obligation debt. This limitation would continue until unvoted general obligation debt was retired by either subdivision, or until the total assessed value of the subdivision or the County increased, which occurs around December of each year. The County continues to monitor the debt activity of all overlapping subdivisions for the potential effect on future financings.

Butler County's general obligation bond issues are rated at Aa2 and the sales tax bonds are Aa2 by Moody's Investors Services. The water and sewer district currently maintains a credit rating from Moody's of Aa3.

Besides the long-term bonds outstanding, the County also is liable for other long-term obligations in the form of capital leases payable, claims payable, compensated absences payable and long term contracts payable. Governmental activities capital leases totaled \$31 thousand at year-end, for various equipment and vehicles throughout the County. Claims payable at year-end was \$2.7 million representing outstanding workers' compensation claims against the County. Compensated absences payable at year-end was \$7.1 million for governmental activities and \$0.8 million for business-type activities. The total liability for capital leases, claims, and compensated absences payable for governmental and business-type activities was \$10.6 million at December 31, 2014.

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Unaudited)

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Contracts payable represent long term agreements for the payment of bonds issued by the Butler County Transportation Improvement District and the Butler County Port Authority for economic growth. The County has pledged revenues from the Voice of America TIF as one of the primary sources of revenue for these securities. The liability remaining at the end of 2014 for these contracts is \$29.6 million. Additional information about the County's long-term obligations can be found in Note 17 to the financial statements.

**Economic and Other Potentially Significant Matters**

Despite the recent decline in the economy, inquiries from potential businesses looking at developing or relocating to Butler County remain steady. University Pointe and West Chester Hospital, which opened in 2009, have drawn dozens of medical-related facilities to the uptown area. In addition, Steiner and Associates began construction in Butler County for a \$300 million mixed-use development that is being built near the intersection of Interstate 75 and Ohio 129 in Liberty Township with phase I opening in late 2015.

**Requests for Information**

The Management's Discussion and Analysis is intended to provide a general overview of Butler County's finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to the Butler County Auditor, 130 High Street, Hamilton, Ohio, 45011.

**Butler County, Ohio**  
**Statement of Net Position**  
**December 31, 2014**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Butler County Land Reutilization Corporation
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 142,012,740	\$ 42,238,511	\$ 184,251,251	\$ 112,919
Cash and Cash Equivalents:				
In Segregated Accounts	5,139	500	5,639	-
With Fiscal Agents	1,755,341	187,128	1,942,469	-
Accounts Receivable	985,207	2,729,808	3,715,015	-
Due from Other Governments	40,359,520	-	40,359,520	-
Accrued Interest Receivable	268,529	-	268,529	-
Prepaid Items	1,714,593	112,788	1,827,381	2,201
Internal Balances	(76,163)	76,163	-	-
Materials and Supplies Inventory	848,742	112,222	960,964	-
Property Taxes Receivable	61,768,735	-	61,768,735	-
Sales Tax Receivable	10,067,294	-	10,067,294	-
Other Local Taxes Receivable	269,504	-	269,504	-
Payments in Lieu of Taxes Receivable	7,363,052	-	7,363,052	-
Loans Receivable	898,871	-	898,871	-
Special Assessments Receivable	8,753,976	899,039	9,653,015	-
Assets Held for Resale	-	-	-	4,109
Capital Assets:				
Nondepreciable Capital Assets	257,922,655	55,586,009	313,508,664	-
Depreciable Capital Assets, net	117,204,266	265,773,342	382,977,608	-
<b>Total Assets</b>	<b>652,122,001</b>	<b>367,715,510</b>	<b>1,019,837,511</b>	<b>119,229</b>
Deferred Outflows of Resource				
Deferred Charge on Refundin	555,711	2,009,685	2,565,396	-
<b>Liabilities</b>				
Accounts Payable	1,106,813	161,773	1,268,586	-
Contracts Payable	10,318,519	1,544,362	11,862,881	-
Accrued Wages and Benefits	5,463,728	408,407	5,872,135	-
Due to Other Governments	759,219	1,799,803	2,559,022	-
Matured Bonds Payable	13,250	-	13,250	-
Matured Interest Payable	5,543	-	5,543	-
Accrued Interest Payable	840,519	391,221	1,231,740	-
Notes Payable	14,826,000	-	14,826,000	-
Refundable Deposits	-	135,485	135,485	-
Unearned Revenue	-	-	-	48,216
Long-Term Liabilities:				
Due Within One Year	11,323,809	8,594,977	19,918,786	-
Due In More Than One Year	96,941,730	99,397,899	196,339,629	-
<b>Total Liabilities</b>	<b>141,599,130</b>	<b>112,433,927</b>	<b>254,033,057</b>	<b>48,216</b>
Deferred Inflows of Resources				
Deferred Gain on Refunding	119,136	-	119,136	-
Property Taxes not Levied to Finance Current Year Operations	59,562,684	-	59,562,684	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	7,239,492	-	7,239,492	-
<b>Total Deferred Inflows of Resources</b>	<b>66,921,312</b>	<b>-</b>	<b>66,921,312</b>	<b>-</b>
<b>Net Position</b>				
Net Investment in Capital Assets	321,739,181	216,149,252	537,888,433	-
Restricted for:				
Capital Outlay	7,655,585	-	7,655,585	-
Debt Service	2,743,221	-	2,743,221	-
Replacement and Improvement	-	5,300,000	5,300,000	-
Developmental Disabilities	37,208,017	-	37,208,017	-
Nonexpendable	751,332	-	751,332	-
Expendable	90,658	-	90,658	-
Job and Family/Children Services Agency	11,772,251	-	11,772,251	-
Elderly Services Levy	12,142,225	-	12,142,225	-
Mental Health	15,096,141	-	15,096,141	-
Motor Vehicle	15,894,920	-	15,894,920	-
All Other Public Works	16,237,372	-	16,237,372	-
Other Purposes	21,013,378	-	21,013,378	-
Unrestricted (Deficit)	(18,187,011)	35,842,016	17,655,005	71,013
<b>Total Net Position</b>	<b>\$ 444,157,270</b>	<b>\$ 257,291,268</b>	<b>\$ 701,448,538</b>	<b>\$ 71,013</b>

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2014**

	Expenses	Program Revenues	
		Charges for Services	Operating Grants, Contributions, and Interest
Governmental Activities			
General Government:			
Legislative and Executive	\$ 26,611,419	\$ 19,035,974	\$ 10,554
Legislative and Executive - Intergovernmental	8,220,239	-	-
Judicial	14,147,921	5,197,203	1,487,685
Public Safety	48,432,082	12,822,245	4,906,247
Public Works	25,448,175	2,609,809	4,202,809
Public Works - Intergovernmental	29,572,347	-	-
Health	42,998,095	148,823	18,710,118
Human Services	62,154,796	5,747,498	30,693,790
Conservation and Recreation	475,591	45,501	-
Interest and Fiscal Charges	3,431,350	-	-
<b>Total Governmental Activities</b>	<b>261,492,015</b>	<b>45,607,053</b>	<b>60,011,203</b>
Business-Type Activities			
Sewer	24,186,307	18,697,303	-
Water	26,569,602	20,317,487	-
<b>Total Business-Type Activities</b>	<b>\$ 50,755,909</b>	<b>39,014,790</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 312,247,924</b>	<b>\$ 84,621,843</b>	<b>\$ 60,011,203</b>
Component Unit			
Butler County Land Reutilization Corporation	\$ 860,793	\$ -	\$ 862,558

General Revenues and Transfers

- Taxes Levied for:
  - General Purposes
  - Developmental Disabilities
  - Children Services Agency
  - Mental Health
  - Elderly Services Levy
- Sales Tax
- Local Taxes
- Payments in Lieu of Taxes
- Grants and Entitlements not Restricted to Specific Programs
- Investment Earnings
- Sale of Assets
- Other
- Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position at Beginning of Year - Restated

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Capital Grants, Contributions, and Interest	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Butler County Land Reutilization Corporation
\$ -	\$ (7,564,891)	\$ -	\$ (7,564,891)	\$ -
-	(8,220,239)	-	(8,220,239)	-
-	(7,463,033)	-	(7,463,033)	-
-	(30,703,590)	-	(30,703,590)	-
18,375,011	(260,546)	-	(260,546)	-
-	(29,572,347)	-	(29,572,347)	-
-	(24,139,154)	-	(24,139,154)	-
-	(25,713,508)	-	(25,713,508)	-
-	(430,090)	-	(430,090)	-
-	(3,431,350)	-	(3,431,350)	-
18,375,011	(137,498,748)	-	(137,498,748)	-
4,795,801	-	(693,203)	(693,203)	-
4,328,575	-	(1,923,540)	(1,923,540)	-
9,124,376	-	(2,616,743)	(2,616,743)	-
\$ 27,499,387	(137,498,748)	(2,616,743)	(140,115,491)	-
\$ -	-	-	-	1,765
	12,424,675	-	12,424,675	-
	17,741,486	-	17,741,486	-
	12,942,369	-	12,942,369	-
	8,266,486	-	8,266,486	-
	8,412,542	-	8,412,542	-
	37,838,169	-	37,838,169	-
	2,573,824	-	2,573,824	-
	7,677,467	-	7,677,467	-
	10,151,118	-	10,151,118	38,364
	1,647,518	3,183	1,650,701	-
	-	-	-	26,551
	1,738,420	564,496	2,302,916	2,000
	(3,415)	3,415	-	-
	121,410,659	571,094	121,981,753	66,915
	(16,088,089)	(2,045,649)	(18,133,738)	68,680
	460,245,359	259,336,917	719,582,276	2,333
\$	444,157,270	\$ 257,291,268	\$ 701,448,538	\$ 71,013

**Butler County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2014**

	General	Developmental Disabilities	Job and Family Services/Children Services Agency	Mental Health
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 21,766,291	\$ 33,749,359	\$ 2,054,996	\$ 13,228,701
Cash and Cash Equivalents:				
In Segregated Accounts	1,599	-	-	-
With Fiscal Agents	-	1,755,341	-	-
Receivables:				
Property Taxes	12,810,257	18,362,716	13,344,017	8,582,301
Sales Taxes	10,067,294	-	-	-
Other Local Taxes	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Accounts	61,811	3,962	7,953	24,291
Due from Other Governments	5,474,896	2,782,138	13,334,736	1,511,782
Accrued Interest	268,529	-	-	-
Special Assessments	-	-	-	-
Loans	208,749	-	-	-
Due from Other Funds	485,491	117,585	176,924	7,474
Prepaid Items	594,255	899	65,050	768,841
Materials and Supplies Inventory	64,198	4,534	27,131	1,692
Advances to Other Funds	1,447,398	-	-	-
<b>Total Assets</b>	<b>\$ 53,250,768</b>	<b>\$ 56,776,534</b>	<b>\$ 29,010,807</b>	<b>\$ 24,125,082</b>
<b>Liabilities</b>				
Accounts Payable	\$ 438,074	\$ 271,604	\$ 14,346	\$ 2,523
Contracts Payable	1,807,444	223,051	2,699,945	656,684
Accrued Wages and Benefits Payable	2,509,752	622,610	724,934	39,011
Due to Other Funds	71,001	97	84,339	15,000
Due to Other Governments	163,194	31,116	84,320	-
Advances from Other Funds	-	-	-	-
Matured Bonds Payable	-	-	-	-
Matured Interest Payable	-	-	-	-
Accrued Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
<b>Total Liabilities</b>	<b>4,989,465</b>	<b>1,148,478</b>	<b>3,607,884</b>	<b>713,218</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes not Levied to Finance the Current Year Operations	12,374,494	17,681,836	12,890,097	8,241,861
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	-	-	-
Unavailable Revenue	12,542,820	2,967,765	10,658,128	1,719,407
<b>Total Deferred Inflows of Resources</b>	<b>24,917,314</b>	<b>20,649,601</b>	<b>23,548,225</b>	<b>9,961,268</b>
<b>Fund Balances</b>				
Nonspendable	2,314,600	5,433	92,181	770,533
Restricted	-	34,973,022	1,762,517	12,680,063
Assigned	2,680,105	-	-	-
Unassigned (Deficit)	18,349,284	-	-	-
<b>Total Fund Balances</b>	<b>23,343,989</b>	<b>34,978,455</b>	<b>1,854,698</b>	<b>13,450,596</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 53,250,768</b>	<b>\$ 56,776,534</b>	<b>\$ 29,010,807</b>	<b>\$ 24,125,082</b>

See accompanying notes to the basic financial statements

Non Major Governmental Funds	Total Governmental Funds
\$ 65,464,171	\$ 136,263,518
3,540	5,139
-	1,755,341
8,669,444	61,768,735
-	10,067,294
269,504	269,504
7,363,052	7,363,052
887,190	985,207
17,255,968	40,359,520
-	268,529
8,753,976	8,753,976
690,122	898,871
445,122	1,232,596
284,388	1,713,433
751,187	848,742
-	1,447,398
<u>\$ 110,837,664</u>	<u>\$ 274,000,855</u>
\$ 380,266	\$ 1,106,813
4,926,101	10,313,225
1,531,918	5,428,225
87,107	257,544
480,589	759,219
1,447,398	1,447,398
13,250	13,250
5,543	5,543
20,188	20,188
14,826,000	14,826,000
<u>23,718,360</u>	<u>34,177,405</u>
8,374,396	59,562,684
7,239,492	7,239,492
24,092,440	51,980,560
<u>39,706,328</u>	<u>118,782,736</u>
2,477,029	5,659,776
60,085,566	109,501,168
-	2,680,105
<u>(15,149,619)</u>	<u>3,199,665</u>
47,412,976	121,040,714
<u>\$ 110,837,664</u>	<u>\$ 274,000,855</u>

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**Butler County, Ohio**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Position of Governmental Activities**  
**December 31, 2014**

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Total Governmental Fund Balances \$121,040,714

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	17,497,203
Infrastructure	238,453,291
Construction in progress	1,972,161
Depreciable capital assets	226,916,268
Accumulated depreciation	<u>(109,712,002)</u>

Total capital assets 375,126,921

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.

1,895,803

Some of the County's revenues will be collected after year end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds:

Delinquent Property Taxes	2,206,051
Delinquent Revenue in Lieu of Taxes	123,560
Sales Taxes	6,953,169
Special Assessments	8,753,976
Due From Other Governments	31,982,205
Charges for Services	719,931
Interest Revenue	187,387
Other	<u>1,054,281</u>

Total 51,980,560

Deferred Outflows of Resources represent deferred charges on refundings which do not provide current financial resources and therefore are not reported in the funds.

555,711

Deferred Inflows of Resources represent deferred gains on refundings which do not provide current financial resources and therefore are not reported in the funds.

(119,136)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Accrued interest on bonds	(820,331)
Capital leases	(31,911)
Bonds	(67,187,847)
Loans	(1,701,478)
Long Term Contracts Payable	(29,572,347)
Compensated absences	<u>(7,009,389)</u>

Total (106,323,303)

Net Position of Governmental Activities \$444,157,270

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2014**

	General	Developmental Disabilities	Job and Family Services/Children Services Agency	Mental Health
<b>Revenues</b>				
Property Taxes	\$ 12,464,050	\$ 17,803,010	\$ 12,983,385	\$ 8,297,248
Sales Taxes	37,289,664	-	-	-
Other Local Taxes	-	-	-	-
Charges for Services	18,567,360	26,307	19,309	11,394
Licenses and Permits	2,914,328	-	-	-
Fines and Forfeitures	1,147,817	-	-	-
Intergovernmental	10,335,240	11,438,576	21,252,124	3,437,217
Special Assessments	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Investment Earnings	1,162,250	-	-	-
Other	350,008	87,736	378,763	176,202
<b>Total Revenues</b>	<b>84,230,717</b>	<b>29,355,629</b>	<b>34,633,581</b>	<b>11,922,061</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	18,560,740	-	-	-
Legislative and Executive - Intergovernmental	-	-	-	-
Judicial	11,554,626	-	-	-
Public Safety	34,266,554	-	-	-
Public Works	177,752	-	-	-
Health	743,093	26,958,924	-	10,573,112
Human Services	1,688,013	-	37,434,772	-
Conservation and Recreation	436,578	-	-	-
Capital Outlay	-	-	-	-
<b>Debt Service:</b>				
Principal Retirement	666	-	7,414	-
Interest and Fiscal Charges	241	-	1,128	-
<b>Total Expenditures</b>	<b>67,428,263</b>	<b>26,958,924</b>	<b>37,443,314</b>	<b>10,573,112</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>16,802,454</b>	<b>2,396,705</b>	<b>(2,809,733)</b>	<b>1,348,949</b>
<b>Other Financing Sources (Uses):</b>				
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers - In	1,000,000	-	826,296	-
Refunding Bonds Issued	-	-	-	-
Premium on Debt Issued	-	-	-	-
Transfers - Out	(11,190,758)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(10,190,758)</b>	<b>-</b>	<b>826,296</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>6,611,696</b>	<b>2,396,705</b>	<b>(1,983,437)</b>	<b>1,348,949</b>
<b>Fund Balances at Beginning of Year</b>	<b>16,732,293</b>	<b>32,581,750</b>	<b>3,838,135</b>	<b>12,101,647</b>
<b>Fund Balances at End of Year</b>	<b>\$ 23,343,989</b>	<b>\$ 34,978,455</b>	<b>\$ 1,854,698</b>	<b>\$ 13,450,596</b>

See accompanying notes to the basic financial statements

Non Major Governmental Funds	Total Governmental Funds
\$ 8,439,202	\$ 59,986,895
-	37,289,664
2,573,824	2,573,824
21,819,174	40,443,544
885,567	3,799,895
854,027	2,001,844
36,409,733	82,872,890
2,616,659	2,616,659
9,870,090	9,870,090
397,976	1,560,226
395,205	1,387,914
<u>84,261,457</u>	<u>244,403,445</u>
6,164,841	24,725,581
8,220,239	8,220,239
2,377,779	13,932,405
10,928,135	45,194,689
24,054,027	24,231,779
4,234,065	42,509,194
23,070,210	62,192,995
39,013	475,591
1,337,215	1,337,215
8,536,227	8,544,307
3,394,195	3,395,564
<u>92,355,946</u>	<u>234,759,559</u>
<u>(8,094,489)</u>	<u>9,643,886</u>
(8,030,000)	(8,030,000)
11,900,471	13,726,767
7,520,000	7,520,000
633,634	633,634
<u>(2,539,424)</u>	<u>(13,730,182)</u>
<u>9,484,681</u>	<u>120,219</u>
1,390,192	9,764,105
<u>46,022,784</u>	<u>111,276,609</u>
<u>\$ 47,412,976</u>	<u>\$ 121,040,714</u>

**Butler County, Ohio**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended December 31, 2014**

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Net Change in Fund Balances - Total Governmental Funds		\$9,764,105
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital Asset Additions	2,011,776	
Current Year Depreciation	<u>(8,334,219)</u>	(6,322,443)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
Loss on Disposal of Capital Assets	(125,998)	(125,998)
Because some revenues will not be collected for several months after the County's year end, they are not considered "available" revenues and are deferred in the governmental funds.		
Delinquent Property Taxes	(199,337)	
Sales Taxes	548,505	
Payment in Lieu of Taxes	(2,192,623)	
Due From Other Governments	3,292,445	
Special Assessments	(373,344)	
Charges for Services	(509,548)	
Other	350,506	
Interest Revenue	<u>87,292</u>	1,003,896
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Bond principal retirement	7,445,000	
Special assessment principal retirement	856,150	
Loan principal retirement	222,038	
Payments to refunded bond escrow agent	8,030,000	
Capital lease payments	<u>21,119</u>	16,574,307
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued Interest	(227,077)	
Amortization of Loss on Refunding	(200,486)	
Amortization of Bond Premiums/Discounts	<u>391,777</u>	(35,786)
Bond Proceeds are reported as other financing sources in governmental funds and thus contribute to the change in fund balances. In the government-wide statements, however issuing debt increases long-term liabilities in the statement of net position and does not affect the statement of activities.		
Bond Proceeds	(7,520,000)	
Premium on Bonds	<u>(633,634)</u>	(8,153,634)
Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:		
Compensated Absences	229,308	
Long Term Contracts Payable	<u>(29,572,347)</u>	(29,343,039)
Compensated Absences		
The internal service funds used by management to charge the costs of insurance to individual funds. The net revenue (expense) of the internal service funds are reported with governmental activities.		
		550,503
Change in Net Position of Governmental Activities		<u><u>(\$16,088,089)</u></u>

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual (Budget Basis)**  
**General Fund**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 12,550,000	\$ 12,550,000	\$ 12,465,725	\$ (84,275)
Sales Taxes	34,275,000	36,950,000	37,046,302	96,302
Charges for Services	17,879,796	19,149,134	19,255,414	106,280
Licenses and Permits	1,675,957	2,875,957	2,914,328	38,371
Fines and Forfeitures	1,247,800	1,247,800	1,148,788	(99,012)
Intergovernmental	9,245,525	9,645,525	10,316,065	670,540
Interest	1,000,000	1,000,000	1,080,079	80,079
Other	523,159	557,107	669,218	112,111
<b>Total Revenues</b>	<b>78,397,237</b>	<b>83,975,523</b>	<b>84,895,919</b>	<b>920,396</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	21,074,723	22,409,617	21,438,506	971,111
Judicial	12,281,210	12,502,391	11,995,794	506,597
Public Safety	34,778,917	36,576,754	35,614,648	962,106
Public Works	171,638	175,215	170,874	4,341
Health	777,881	780,313	745,525	34,788
Human Services	1,829,509	1,936,694	1,753,787	182,907
Conservation and Recreation	467,478	467,478	436,578	30,900
<b>Debt Service:</b>				
Principal Retirement	550	607	607	-
Interest and Fiscal Charges	360	301	224	77
<b>Total Expenditures</b>	<b>71,382,266</b>	<b>74,849,370</b>	<b>72,156,543</b>	<b>2,692,827</b>
<b>Excess of Revenues Over Expenditures</b>	<b>7,014,971</b>	<b>9,126,153</b>	<b>12,739,376</b>	<b>3,613,223</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	2,948,425	2,948,425	2,798,321	(150,104)
Advances - In	100,000	66,052	26,803	(39,249)
Advances - Out	(104,062)	(776,376)	(776,376)	-
Transfers - In	900,000	900,000	1,000,000	100,000
Transfers - Out	(11,519,438)	(14,282,697)	(11,190,758)	3,091,939
<b>Total Other Financing Sources (Uses)</b>	<b>(7,675,075)</b>	<b>(11,144,596)</b>	<b>(8,142,010)</b>	<b>3,002,586</b>
<b>Net Change in Fund Balance</b>	<b>(660,104)</b>	<b>(2,018,443)</b>	<b>4,597,366</b>	<b>6,615,809</b>
Fund Balance at Beginning of Year	12,452,303	12,452,303	12,452,303	-
Prior Year Encumbrances Appropriated	1,984,931	1,984,931	1,984,931	-
<b>Fund Balance at End of Year</b>	<b>\$ 13,777,130</b>	<b>\$ 12,418,791</b>	<b>\$ 19,034,600</b>	<b>\$ 6,615,809</b>

See accompanying notes to the basic financial statements.

**Butler County, Ohio**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual (Budget Basis)**  
**Developmental Disabilities Fund**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 18,000,000	\$ 18,000,000	\$ 17,803,088	\$ (196,912)
Charges for Services	32,500	32,500	27,102	(5,398)
Intergovernmental	9,586,850	10,216,850	11,126,008	909,158
Other	10,400	10,400	87,736	77,336
Total Revenues	<u>27,629,750</u>	<u>28,259,750</u>	<u>29,043,934</u>	<u>784,184</u>
Expenditures:				
Current:				
Health	<u>30,208,150</u>	<u>30,718,408</u>	<u>28,456,858</u>	<u>2,261,550</u>
Excess of Revenues Over (Under) Expenditures	(2,578,400)	(2,458,658)	587,076	3,045,734
Other Financing Sources:				
Other Financing Sources	<u>120,830</u>	<u>120,830</u>	<u>59,195</u>	<u>(61,635)</u>
Net Change in Fund Balance	(2,457,570)	(2,337,828)	646,271	2,984,099
Fund Balance at Beginning of Year	31,097,222	31,097,222	31,097,222	-
Prior Year Encumbrances Appropriated	<u>965,339</u>	<u>965,339</u>	<u>965,339</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 29,604,991</u>	<u>\$ 29,724,733</u>	<u>\$ 32,708,832</u>	<u>\$ 2,984,099</u>

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual (Budget Basis)**  
**Job and Family Services/Children Services Agency Fund**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,105,000	\$ 13,105,000	\$ 12,985,131	\$ (119,869)
Intergovernmental	21,685,332	17,883,904	19,202,188	1,318,284
Other	330,000	330,000	383,847	53,847
Total Revenues	<u>35,120,332</u>	<u>31,318,904</u>	<u>32,571,166</u>	<u>1,252,262</u>
Expenditures:				
Current:				
Human Services	41,304,159	41,454,275	41,133,078	321,197
Debt Service:				
Principal Retirement	7,414	7,414	7,414	-
Interest and Fiscal Charges	1,128	1,128	1,128	-
Total Expenditures	<u>41,312,701</u>	<u>41,462,817</u>	<u>41,141,620</u>	<u>321,197</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,192,369)</u>	<u>(10,143,913)</u>	<u>(8,570,454)</u>	<u>1,573,459</u>
Other Financing Sources:				
Other Financing Sources	3,492,235	4,316,021	2,482,506	(1,833,515)
Transfers - In	863,000	863,000	826,296	(36,704)
Total Other Financing Sources	<u>4,355,235</u>	<u>5,179,021</u>	<u>3,308,802</u>	<u>(1,870,219)</u>
Net Change in Fund Balance	(1,837,134)	(4,964,892)	(5,261,652)	(296,760)
Fund Balance at Beginning of Year	5,506,354	5,506,354	5,506,354	-
Prior Year Encumbrances Appropriated	426,029	426,029	426,029	-
Fund Balance at End of Year	<u>\$ 4,095,249</u>	<u>\$ 967,491</u>	<u>\$ 670,731</u>	<u>\$ (296,760)</u>

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual (Budget Basis)**  
**Mental Health Fund**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,300,000	\$ 9,300,000	\$ 8,297,996	\$ (1,002,004)
Charges for Services	-	-	1,210	1,210
Intergovernmental	2,515,167	2,515,167	3,330,003	814,836
Other	-	-	200,105	200,105
Total Revenues	<u>11,815,167</u>	<u>11,815,167</u>	<u>11,829,314</u>	<u>14,147</u>
Expenditures:				
Current:				
Health	<u>16,043,733</u>	<u>16,123,056</u>	<u>10,869,674</u>	<u>5,253,382</u>
Excess of Revenues Over (Under) Expenditures	(4,228,566)	(4,307,889)	959,640	5,267,529
Other Financing Sources:				
Other Financing Sources	<u>-</u>	<u>-</u>	<u>135,209</u>	<u>135,209</u>
Net Change in Fund Balance	(4,228,566)	(4,307,889)	1,094,849	5,402,738
Fund Balance at Beginning of Year	11,785,550	11,785,550	11,785,550	-
Prior Year Encumbrances Appropriated	151,424	151,424	151,424	-
Fund Balance at End of Year	<u>\$ 7,708,408</u>	<u>\$ 7,629,085</u>	<u>\$ 13,031,823</u>	<u>\$ 5,402,738</u>

See accompanying notes to the basic financial statements



**Butler County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2014**

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
<b>Assets</b>				
<b>Current Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 26,143,198	\$ 10,659,823	\$ 36,803,021	\$ 5,749,222
Cash and Cash Equivalents in Segregated Accounts	250	250	500	-
Cash and Cash Equivalents with Fiscal Agent	-	187,128	187,128	-
<b>Receivables:</b>				
Accounts	1,371,071	1,358,737	2,729,808	-
Special Assessments	600,502	298,537	899,039	-
Due from Other Funds	51,645	30,204	81,849	1,135
Prepaid Items	48,978	63,810	112,788	1,160
Materials and Supplies Inventory	54,797	57,425	112,222	-
<b>Total Current Assets</b>	<b>28,270,441</b>	<b>12,655,914</b>	<b>40,926,355</b>	<b>5,751,517</b>
<b>Noncurrent Assets</b>				
Non-Depreciable Capital Assets	51,007,176	4,578,833	55,586,009	-
Depreciable Capital Assets	145,350,884	120,422,458	265,773,342	-
<b>Restricted Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	4,000,000	1,435,490	5,435,490	-
<b>Total Noncurrent Assets</b>	<b>200,358,060</b>	<b>126,436,781</b>	<b>326,794,841</b>	<b>-</b>
<b>Total Assets</b>	<b>228,628,501</b>	<b>139,092,695</b>	<b>367,721,196</b>	<b>5,751,517</b>
<b>Deferred Outflows of Resources</b>				
Deferred Charges on Refunding	683,760	1,325,925	2,009,685	-
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	84,811	76,962	161,773	-
Contracts Payable	1,211,691	332,671	1,544,362	5,294
Accrued Wages and Benefits Payable	282,203	126,204	408,407	35,503
Due to Other Funds	3,574	2,112	5,686	1,052,350
Due to Other Governments	183,344	1,616,459	1,799,803	-
Accrued Interest Payable	232,109	159,112	391,221	-
General Obligation Bonds Payable	47,459	714,751	762,210	-
Revenue Bonds Payable	3,372,170	1,625,000	4,997,170	-
Judgement Bonds Payable	-	1,520,000	1,520,000	-
Loans Payable	471,951	566,859	1,038,810	-
Capital Leases Payable	1,639	1,005	2,644	-
Claims Payable	-	-	-	636,654
Compensated Absences Payable	184,614	89,529	274,143	13,708
<b>Total Current Liabilities</b>	<b>6,075,565</b>	<b>6,830,664</b>	<b>12,906,229</b>	<b>1,743,509</b>
<b>Noncurrent Liabilities</b>				
Refundable Deposits	-	135,485	135,485	-
Claims Payable	-	-	-	2,081,188
Compensated Absences Payable	294,341	198,673	493,014	31,017
General Obligation Bonds Payable	3,397,206	3,183,834	6,581,040	-
Revenue Bonds Payable	25,147,334	15,810,621	40,957,955	-
Judgement Bonds Payable	-	22,450,692	22,450,692	-
Loans Payable	19,062,425	9,849,482	28,911,907	-
Capital Leases Payable	2,042	1,249	3,291	-
<b>Total Noncurrent Liabilities</b>	<b>47,903,348</b>	<b>51,630,036</b>	<b>99,533,384</b>	<b>2,112,205</b>
<b>Total Liabilities</b>	<b>53,978,913</b>	<b>58,460,700</b>	<b>112,439,613</b>	<b>3,855,714</b>
<b>Net Position</b>				
Net Investment in Capital Assets	145,544,785	70,604,467	216,149,252	-
<b>Restricted for:</b>				
Replacement and Improvement	4,000,000	1,300,000	5,300,000	-
Unrestricted	25,788,563	10,053,453	35,842,016	1,895,803
<b>Total Net Position</b>	<b>\$ 175,333,348</b>	<b>\$ 81,957,920</b>	<b>\$ 257,291,268</b>	<b>\$ 1,895,803</b>

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Revenues,**  
**Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2014**

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Operating Revenues:				
Charges for Services	\$ 18,697,303	\$ 20,317,487	\$ 39,014,790	\$ 17,463,802
Other Operating Revenues	294,074	35,623	329,697	-
<b>Total Operating Revenues</b>	<b>18,991,377</b>	<b>20,353,110</b>	<b>39,344,487</b>	<b>17,463,802</b>
Operating Expenses:				
Personal Services	5,475,052	2,748,421	8,223,473	402,904
Contractual Services	4,764,056	13,863,478	18,627,534	15,846,792
Claims and Judgments	-	-	-	735,279
Materials and Supplies	1,325,886	551,219	1,877,105	16,315
Depreciation and Amortization Expense	9,650,559	6,621,458	16,272,017	-
Other	479,131	393,663	872,794	305
<b>Total Operating Expenses</b>	<b>21,694,684</b>	<b>24,178,239</b>	<b>45,872,923</b>	<b>17,001,595</b>
<b>Operating Income (Loss)</b>	<b>(2,703,307)</b>	<b>(3,825,129)</b>	<b>(6,528,436)</b>	<b>462,207</b>
Non-Operating Revenues (Expenses)				
Other Non-Operating Revenues	155,301	79,498	234,799	88,296
Interest	3,183	-	3,183	-
Interest and Fiscal Charges	(2,491,623)	(2,391,363)	(4,882,986)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(2,333,139)</b>	<b>(2,311,865)</b>	<b>(4,645,004)</b>	<b>88,296</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>(5,036,446)</b>	<b>(6,136,994)</b>	<b>(11,173,440)</b>	<b>550,503</b>
Capital Contributions	4,795,801	4,328,575	9,124,376	-
Transfers In	-	3,415	3,415	-
<b>Change in Net Position</b>	<b>(240,645)</b>	<b>(1,805,004)</b>	<b>(2,045,649)</b>	<b>550,503</b>
<b>Net Position at Beginning of Year</b>	<b>175,573,993</b>	<b>83,762,924</b>	<b>259,336,917</b>	<b>1,345,300</b>
<b>Net Position at End of Year</b>	<b>\$ 175,333,348</b>	<b>\$ 81,957,920</b>	<b>\$ 257,291,268</b>	<b>\$ 1,895,803</b>

See accompanying notes to the basic financial statements

**Butler County**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2014**

	<u>Business-type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Totals</u>	
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>				
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$ 18,651,183	\$ 20,343,101	\$ 38,994,284	\$ -
Cash Paid to Suppliers	(5,967,043)	(13,994,188)	(19,961,231)	(15,858,862)
Cash Paid to Employees	(5,499,305)	(2,727,383)	(8,226,688)	(394,207)
Cash Received from Interfund Services Provided	-	-	-	17,474,783
Other Operating Revenues	294,074	35,623	329,697	-
Other Operating Expenses	(482,943)	(416,065)	(899,008)	-
Other Non-Operating Revenues	151,404	65,984	217,388	570,783
Cash Paid for Claims	-	-	-	(681,774)
Net Cash Provided by Operating Activities	<u>7,147,370</u>	<u>3,307,072</u>	<u>10,454,442</u>	<u>1,110,723</u>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Transfers in From Other Funds	-	3,415	3,415	-
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Proceeds from Sale of Refunding Bonds	9,640,000	16,680,000	26,320,000	-
Premium from Refunding Bonds	711,155	1,240,621	1,951,776	-
Proceeds from Loans	661,535	663,108	1,324,643	-
Principal Paid on Loans	(696,357)	(539,266)	(1,235,623)	-
Interest Paid on Loans	(704,198)	(221,176)	(925,374)	-
Interest Paid on General Obligation Bonds	(151,642)	(154,950)	(306,592)	-
Principal Paid on General Obligation Bonds	(50,040)	(690,000)	(740,040)	-
Interest and Fiscal Charges on Revenue Bonds	(1,620,657)	(873,672)	(2,494,329)	-
Principal Paid on Revenue Bonds	(3,244,770)	(485,000)	(3,729,770)	-
Interest Paid on Judgement Bonds	-	(1,195,849)	(1,195,849)	-
Principal Paid on Judgement Bonds	-	(1,450,000)	(1,450,000)	-
Acquisition and Construction of Capital Assets	(5,831,825)	(51,403)	(5,883,228)	-
Interest Paid on Capital Leases	(326)	(199)	(525)	-
Principal Paid on Capital Leases	(1,522)	(934)	(2,456)	-
Payment to Refunded Bond Escrow Agent	(10,150,000)	(18,670,191)	(28,820,191)	-
Cash Received from Special Assessments	64,906	56,686	121,592	-
Capital Contributions by Customers	3,891,959	3,004,947	6,896,906	-
Net Cash Used for Capital and Related Financing Activities	<u>(7,481,782)</u>	<u>(2,687,278)</u>	<u>(10,169,060)</u>	<u>-</u>
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	3,183	-	3,183	-
Net Cash Provided by Investing Activities	<u>3,183</u>	<u>-</u>	<u>3,183</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(331,229)	623,209	291,980	1,110,723
Cash and Cash Equivalents at Beginning of Year	<u>30,474,677</u>	<u>11,659,482</u>	<u>42,134,159</u>	<u>4,638,499</u>
Cash and Cash Equivalents at End of Year	<u>\$ 30,143,448</u>	<u>\$ 12,282,691</u>	<u>\$ 42,426,139</u>	<u>\$ 5,749,222</u>

(continued)

**Butler County**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2014 (Continued)**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Funds</u>
	<u>Sewer</u>	<u>Water</u>	<u>Totals</u>	
Reconciliation of Operating Income (Loss) to Net Income				
<u>Cash Provided by Operating Activities:</u>				
Operating Income (Loss)	\$ (2,703,307)	\$ (3,825,129)	\$ (6,528,436)	\$ 462,207
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation and Amortization	9,650,559	6,621,458	16,272,017	-
Other Non-Operating Revenues	151,404	65,984	217,388	570,783
<u>(Increase)Decrease in Assets</u>				
Accounts Receivable	(46,120)	25,614	(20,506)	10,981
<u>Increase(Decrease) in Liabilities</u>				
Accounts Payable	(137,459)	(768,073)	(905,532)	(714)
Contracts Payable	227,294	227,438	454,732	5,294
Accrued Wages and Benefits Payable	(31,607)	20,627	(10,980)	17,220
Compensated Absences Payable	9,586	2,643	12,229	(8,523)
Due to Other Funds	(228)	(1,166)	(1,394)	-
Due to Other Governments	27,248	937,676	964,924	-
Claims Payable	-	-	-	53,475
Total Adjustments	9,850,677	7,132,201	16,982,878	648,516
Net Cash Provided by Operating Activities	\$ 7,147,370	\$ 3,307,072	\$ 10,454,442	\$ 1,110,723

Non-Cash capital and related financing activities:

Capital Contributions from Customers of \$20,516 for the Sewer Fund

Capital Contributions from Customers of \$14,404 for the Water Fund

Developers during the year donated \$883,326 of sewer lines to the Sewer fund.

Developers during the year donated \$1,388,650 of water lines to the Water fund.

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2014**

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	<u>Total</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 33,519,040
Cash and Cash Equivalents in Segregated Accounts	6,018,769
Property Taxes Receivable	432,177,755
Revenue in Lieu of Taxes Receivable	88,312,875
Special Assessments Receivable	12,311,111
Due from Other Governments	<u>9,075,130</u>
 Total Assets	 <u><u>581,414,680</u></u>
Liabilities	
Undistributed Monies	21,977,064
Deposits Held and Due to Others	147,516
Due to Other Governments	559,207,382
Loans Payable	<u>82,718</u>
 Total Liabilities	 <u><u>\$ 581,414,680</u></u>

See accompanying notes to the basic financial statements

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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NOTE 1 – REPORTING ENTITY

REPORTING ENTITY

Butler County, Ohio (The County) was created in 1803. The County is governed by a board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other elected officials include the Auditor, Treasurer, Recorder, Sheriff, Coroner, Clerk of Courts, Prosecutor, Engineer, twelve Common Pleas Court Judges and three County Court Judges.

The services provided by the above officials and their departments comprise the primary governmental unit of the County. They have therefore been included as part of the reporting entity.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Butler County, this includes the Board of Developmental Disabilities, the Job and Family Services/Children Services Agency, the Board of Mental Health, the Alcohol and Drug Addiction Services Board, the Veterans Service Board, the Board of Elections and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County, in that the County approves the organizations budget, the issuance of its debt, or the levying of its taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Component Unit

The component unit column in the combined financial statements identifies the financial data of the County's component unit, Butler County Land Reutilization Corporation. It is reported separately to emphasize that it is legally separate from the County

Butler County Land Reutilization Corporation

The Butler County Land Reutilization Corporation was created by resolution of the County Commissioners and organized under chapter 1724 of the Revised Code to act on behalf and cooperate with the county in exercising the powers and performing the duties of the county under chapter 5722 of the Ohio Revised Code. The purpose of the organization is to reduce the existence of nonproductive land within Butler County. The corporation takes title of nonproductive properties and gives them to the requesting cities participating in the program. The cities will improve the properties and return them to a revenue generating status or devote them to public purpose.

The Butler County Commissioners and Butler County Treasurer comprise the voting majority of the land reutilization corporation. Because the County makes up a voting majority of the board, the County is able to impose its will on the operations of the Land Bank. The component unit column of the financial statements identifies the financial data of the discretely presented component unit. It is reported separately to emphasize that it is legally separate from the County. Separately issued financial statements can be obtained from the Butler County Treasurer, 315 High Street, 10<sup>th</sup> floor, Hamilton, Ohio 45011. Disclosures can be found in NOTE 23.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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The County participates in the following jointly governed organizations, risk sharing pool, insurance purchasing pool and related organizations. These organizations are presented in NOTE 21 to the basic financial statements and are excluded from the accompanying financial statements except as noted.

Butler County Emergency Management Agency  
Transportation Improvement District of Butler County  
Ohio Kentucky Indiana Regional Council of Governments  
Butler/Clermont/Warren Workforce Policy Board  
Community-Based Correctional Facility  
Southwest Ohio Council of Governments  
County Risk Sharing Authority (CORSA)  
Butler Health Plan  
County Employee Benefits Consortium of Ohio, Inc. (CEBCO)  
Regional Transit Authority (RTA)  
Butler County Convention and Visitor Bureau  
Butler County Port Authority  
Metroparks of Butler County

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Butler County. Accordingly, the activity of the following districts and agencies are presented as agency funds within the County's financial statements:

Butler County Emergency Management Agency

The Butler County Emergency Management Agency consists of twenty-six members of the advisory council that are appointed as follows: one County Commissioner and the chief elected official of each of the thirteen townships, five cities, and seven villages. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The County does not have an equity interest in the Agency.

Regional Transit Authority (RTA)

The County Commissioners are responsible for appointing the board of directors of the RTA; however, the County Commissioners cannot influence the RTA's operations, nor does the RTA represent a potential financial benefit or burden to the County. Although the County does serve as the taxing authority and may issue tax related debt on behalf of the RTA, its role is limited to a ministerial function.

Butler County General Health District

The Board of Health is elected by a District Advisory Council comprised of a township trustees, mayors of participating municipalities, and a representative of the county commissioners which oversee the operation of the Health District. The Board adopts its own budget, which is subject to a compliance oriented review by the County. The District hires and fires its own staff, and operates autonomously from the County.

Butler County Soil and Water Conservation District

The Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the state. The supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, and do not tax or issue debt.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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Metroparks of Butler County

The District Commissioners are appointed by the Probate Judge of the County. The Commissioners adopt their own budget, authorize expenditures, hire and fire staff, and do not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District fiscally dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County.

Twelfth District Court of Appeals

The State of Ohio is divided into twelve district courts of appeals. The twelfth district includes the counties of Brown, Clermont, Butler, Warren, Clinton, Fayette, Madison, and Preble. The district court is a separate entity from the County. The three judges who are responsible for the court system are elected in the general election by the populous of the above listed counties. The court system sets its own budget, appoints staff, and relies on the County for only the County's proportionate contribution for operations as required by state statute.

Butler/Clermont/Warren Workforce Policy Board (Area 12)

The Workforce Investment Area (WIA) Twelve is made up of Butler, Clermont and Warren counties. Butler County is currently the fiscal agent for the WIA area which is reported in an agency fund. The duties of the fiscal agent include budgeting, reporting and disbursing grant funding to Clermont and Warren counties as well as Butler County Job and Family Services Agency from the Ohio Department of Job and Family Services.

The State of Ohio required Area Twelve to form a board to set goals, agendas, and come up with a plan to best meet the needs of the program. The board is made up of representatives from the local communities and a commissioner from each County. All expenses involved with the operation of the board are paid by Butler, Clermont, or Warren County as part of the administration cost allotted in the WIA program. The board is a jointly governed organization.

Community-Based Correctional Facility

The Community-Based Correctional Facility serves Butler, Clermont, and Warren Counties. The Judicial Advisory Board includes at least one common pleas court judge from each county. The Community-Based Correctional Facility provides a wide range of programs addressing offender needs such as chemical dependency, education, employment, and family relationships.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Butler County have been prepared in conformity with the generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals. The more significant of the County's accounting policies are described below.

BASIS OF PRESENTATION

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.



BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for goods and services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources.

Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities plus deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General - This fund accounts for and reports the general operating revenues and expenditures of the County not recorded elsewhere. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Ohio.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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Developmental Disabilities - This fund accounts for and reports the countywide tax levy, federal and State grants restricted to pay the costs of services provided to local citizens with developmental disabilities.

Job and Family Services/Children Services Agency – This fund accounts for and reports the countywide tax levy along with various federal and State grants restricted to support children’s services, provide services to the local community for child adoption and foster care needs, provide public assistance to general relief recipients, pay their providers of medical assistance, and pay for certain public social services.

Mental Health – This fund accounts for and reports the countywide tax levy along with various federal, State and local funds restricted to provide mental health services to all citizens of Butler County.

The non major governmental funds of the County account for grants and other resources, whose use is restricted, committed or assigned to a particular purpose.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County maintains the following enterprise funds:

Sewer - This fund accounts and reports fees collected by Butler County Water and Sewer for the processing and disposal of sewage.

Water - This fund accounts and reports fees collected by Butler County Water and Sewer for providing water services to Butler County residents.

Internal Service Funds

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County’s internal service funds report on health insurance programs for medical, dental and vision coverage, and workers compensation.

Fiduciary Funds

The County’s only fiduciary funds are agency funds. Agency funds are used to report resources held by the County in a purely custodial capacity. The County’s agency funds are primarily established to account for the collection and distribution of various taxes, receipts and fees to other local governments and to account for funds of the County Emergency Management Agency, Regional Transit Authority (RTA), General Health District, Soil and Water Conservation District, Metroparks, Twelfth District Court of Appeals, Workforce Investment Area Twelve, and the Community-Based Correctional Facility.

MEASUREMENT FOCUS

Government-Wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationships between the government-wide statements and the fund financial statements.

Like the government-wide statements, all proprietary fund types are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net position presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

BASIS OF ACCOUNTING

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and outflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-Exchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the sources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within 31 days of year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, includes sales tax, property taxes, payments in lieu of taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. On an accrual basis, revenue from property taxes/revenue in lieu of taxes is recognized in the year for which the taxes are levied or would have been levied (see NOTE 7). Revenue from grants, entitlements, and donations are recognized in the year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: sales tax, state levied locally shared taxes (including gasoline tax and motor vehicle license tax), licenses and permits, fines and forfeitures, grants, interest, and charges for services.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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Payments in Lieu of Taxes

The County has entered into several Tax Increment Financing Agreements with developers. In order to encourage improvements, companies and home owners were granted a 100 percent, 30 year exemption from paying any property taxes on the new construction; however, payments in lieu of taxes are made to the County in an amount equal to the real property taxes that otherwise would have been due in that current year. Payments in lieu of taxes are collected through the real estate tax collection cycle. These payments are being used to finance public infrastructure improvements. Additional payments are made to Fairfield City School District, Lakota Local School District, and Ross Local School District since they are impacted by the exemption. A receivable for the amount of the payments estimated to be received in the next tax collection year has been recorded in the respective TIF funds with a corresponding credit to deferred inflows of resources – revenue in lieu of taxes. On a full accrual basis, the portion of collections relating to delinquencies will be reported as Payments in Lieu of Taxes revenue. While on the modified accrual basis, the revenue has been reported as deferred inflows – unavailable revenue.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and revenue in lieu of taxes. Property taxes and revenue in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance fiscal year 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, delinquent payment in lieu of taxes, sales taxes, special assessments, due from other governments, charges for services, interest revenue, and other. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Cash and Cash Equivalents

Cash resources of the majority of individual funds are combined to form a pool of cash and investments, which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

During 2014, investments were limited to, certificates of deposit, a U.S. Treasury Note, Fifth Third Institutional Government Money Market Mutual Fund, Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Bonds and Federal National Mortgage Association Bonds. Investments are reported at fair value, which is based on quoted market prices, with the exception of certificates of deposit, which are reported at cost. The fair value of the mutual funds is determined by the fund's December 31, 2014, share price. NOTE 6 provides a detailed disclosure regarding cash, cash equivalents and investments held by the County.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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Interest earned on investments is distributed to the General Fund, except as stipulated by the Ohio Constitution or State statute. Interest revenue credited to the General Fund during 2014 amounted to \$1,162,250, which includes \$1,049,827 assigned from other County funds.

Statement of Cash Flows

Funds included within the Treasurer's cash management pool and investments in segregated accounts with original maturities of three months or less when purchased are considered to be cash equivalents.

Cash and Cash Equivalents in Segregated Accounts

The County has segregated bank accounts for monies held separate from the County's central bank account. These depository accounts are presented as "Cash and cash equivalents in segregated accounts".

Cash and Cash Equivalents with Fiscal Agents

The Southwest Ohio Council of Governments is currently holding deposits that belong to the County which are represented by "Cash and cash equivalents with fiscal agents" on the statement of net position- government wide and also found on the fund financial statements in the developmental disabilities major fund.

Certain trust accounts are held by the Water and Sewer funds to accumulate periodic principal and interest on bonds. These accounts are represented by "Cash and cash equivalents with fiscal agent" on the statement of fund net position for proprietary funds and the statement of net position- government wide.

Inventories and Prepaid Items

On the government-wide financial statements inventories are presented at the lower of cost or market, on a first-in, first-out (FIFO) basis, and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when consumed. Inventories of the enterprise funds are expensed when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items by using the consumption method.

Interfund Transactions

On fund financial statements, receivables and payables arising between funds for goods provided or services rendered, are classified as "due from other funds/due to other funds". Long-term interfund loans are classified as "advances to/from other funds" and are classified as non-spendable fund balance which indicates that they are not in spendable form even though it is a component of net current assets. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business type activities which are presented as internal balances.

Restricted Assets

Restricted equity in pooled cash and cash equivalents consist of Replacement and Improvement (R&I) Funds held by the Department of Water and Sewer that are restricted by bond covenants. The covenants state that transfers must be made into the R&I Funds monthly from the Water and Sewer operating funds until the time that the minimum cash balance of \$1,300,000 in the Water Fund and \$4,000,000 in the Sewer Fund is achieved. These dollars may be used to pay for replacements and improvements to assets in the Water and Sewer systems. In addition, water customer deposits are presented as Restricted Assets: Equity in pooled cash and cash equivalents.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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Capital Assets

Capital assets, which include intangible assets (e.g. water rights, easements and internally generated software) property, plant equipment and infrastructure assets (e.g. roads, bridges and culverts), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets used by the enterprise funds are also reported in the respective funds. The County defines capital assets as assets with an initial individual cost of more than \$15,000 (amount not rounded) and an estimated useful life of one year or any asset with an estimated useful life in excess of ten or more years. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation. For certain assets estimates were calculated by indexing estimated current costs back to the year of acquisition. The costs of normal maintenance and repairs that do not add to the value of the asset, or do not materially extend the useful life of the asset are not capitalized.

All reported capital assets except for land and easements, construction in process, and infrastructure are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Useful Lives</u>
Land and Building Improvements	10 - 60 years
Furniture, Fixtures and Equipment	3 - 30 years
Vehicles	7 - 10 years
Water Right Contracts	20 years
Water and Sewer Mains	40 years

Infrastructure assets under GASB Statement No. 34 do not need to be depreciated. The County has chosen to apply the modified approach for reporting infrastructure assets. All infrastructure items including roads, bridges, and culverts are reported. Under the modified approach, the County has developed an asset management system that:

1. Keeps an up-to-date inventory of eligible infrastructure assets,
2. Performs a conditional assessment of those eligible infrastructure assets at least every three years, using a consistent measurement scale and,
3. Estimates each year the annual amount to maintain and preserve those assets at the condition level established and disclosed by the government.

The County documents that the eligible infrastructure assets are being maintained at a level equal to or above the condition level established by the County. Condition appraisals are performed every three years for bridges, roads, and culverts in accordance with the Butler County capital asset policy.

When using the modified approach, expenditures to extend the life of infrastructure assets are charged to expense, while expenditures for additions and improvements to infrastructure assets are capitalized.

Capitalization of Interest

It is the County's policy to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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Compensated Absences

Vacation and compensatory benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation is attributable to services already rendered and it is probable that the employer will compensate employees for the benefits through time off or some other means. Sick leave benefits are accrued as a liability based on the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent that payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The non-current portion of the liability is not reported in governmental funds. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are normally due for payment during the current year. Bonds, loans, capital leases, and long term contracts payable that will be paid from governmental funds are recognized as a liability in the fund financial statements when payment is due.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent of which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The classifications are as follows:

Non-spendable- The non-spendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The non-spendable fund balances include long term loans receivable, prepaid items, materials and supplies inventory, long-term interfund loans, and developmental disabilities trust.

Restricted- The restricted fund balance classification includes amounts that have constraints placed on the use of resources that are either externally imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions.

Committed- The committed fund balance classification includes amounts that can be used only for specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to commit these amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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Assigned- The assigned fund balance classification is intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County Official delegated that authority by resolution or by State Statute. In the general fund, assigned amounts represent encumbered amounts for outstanding obligations. State statute authorizes the fiscal officer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned- The unassigned fund balance classification is intended for the General Fund and includes all spendable amounts not contained in the other classifications. In non major governmental funds, the unassigned fund balance classification is used only to report a deficit fund balance.

The County applies restricted resources first when expenditures are incurred for the purpose for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

#### Net Position

Net position represents the difference between all other elements in a statement of financial position. Net Investment in Capital Assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of non major governments.

Net position restricted for other purposes primarily include funds for the operation of recording fees, tax assessment and collections; services provided by Butler County courts; law enforcement and other public safety services; animal licensing and control; and human services to support victim assistance programs.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. The County's sewer and water enterprise funds have restricted net position relative to those resources necessary to comply with various covenants of bond financing agreements.

#### Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment, water distribution, and self-insurance. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the fund. Revenues and expenses that do not meet these criteria are considered non-operating revenues and expenses and are reported as such. All revenues of the department of Water and Sewer are used as security for revenue bonds issued.

#### Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, from grants, outside contributions of resources restricted to capital acquisition and construction, and system capacity charges.



BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Internal Activity

Transfers within governmental activities are eliminated on the government-wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures or expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources or uses in governmental funds. Repayments from funds responsible for particular expenditures or expenses to the funds that initially paid for them are not presented on the financial statements.

Bond Premiums and Discounts

On the government-wide financial statements (and in the enterprise funds), bond premiums and discounts are deferred and amortized over the term of the bonds using the straight-line (bonds outstanding) method, which approximates the effective interest method. Bond premiums/discounts are presented as additions/reductions to the face amount of bonds payable. On the governmental fund financial statements, premiums and discounts are recognized in the period in which the debt is issued.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Budgets

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

Estimated Resources

The certificate of estimated resources may be amended during the year if the County Auditor identifies projected increases or decreases in revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources that was in effect at the time the final appropriations were passed by the County Commissioners.

Appropriations

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year including all supplemental appropriations.

BUTLER COUNTY, OHIO  
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BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

The statement of revenues, expenditures, and changes in fund balance – budget and actual (budget basis) for the general and major special revenue funds are presented on the budget basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than restricted, committed or assigned fund balance (GAAP basis).
4. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).
5. Investments are reported at fair value (GAAP basis) rather than cost (budget basis).

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

	Net Change in Fund Balance			
	General	Developmental Disabilities	Job and Family Services/Children	
			Services	Mental Health
GAAP Basis	\$ 6,611,696	\$ 2,396,705	\$ (1,983,437)	\$ 1,348,949
Revenue Accruals	3,559,297	(252,500)	420,091	42,462
Expenditure Accruals	(2,051,596)	(843,761)	(2,593,983)	(277,452)
Encumbrances	(2,676,684)	(654,173)	(1,104,323)	(19,110)
2013 Increase in Fair Value of Investments	(322,553)	-	-	-
2014 Increase in Fair Value of Investments	226,779	-	-	-
Advances	(749,573)	-	-	-
Budget Basis	<u>\$ 4,597,366</u>	<u>\$ 646,271</u>	<u>\$ (5,261,652)</u>	<u>\$ 1,094,849</u>

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES/RESTATEMENT OF NET POSITION

Changes in Accounting Principals

For 2014, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees." This statement clarifies if and when to recognize a liability for financial guarantees for another entity. The implementation of this statement did not result in any change in the County's financial statements.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Restatement of Net Position

In 2014, the County reviewed the construction in progress (CIP) items that were to become assets. It was discovered that the assets associated with the Butler Warren County Road project included in CIP during 2013 will not belong to Butler County once completed. A prior period adjustment was made to remove the assets listed.

	Governmental Activities
Net Position, December 31, 2013	\$ 465,854,129
Construction In Progress	<u>(5,608,770)</u>
Net Position, December 31, 2013 Restated	<u>\$ 460,245,359</u>

NOTE 4 – FUND BALANCE

The fund balance for all governmental funds are classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources. The constraints placed on the fund balance for the major governmental funds and non major governmental funds are presented below:

Fund Balances	General	Developmental Disabilities	Job and Family / Children Services	Mental Health	Non Major Governmental Funds	Total
<b>Nonspendable</b>						
Prepaid Items	\$ 594,255	\$ 899	\$ 65,050	\$ 768,841	\$ 284,388	\$ 1,713,433
Materials and Supplies	64,198	4,534	27,131	1,692	751,187	848,742
Loans Receivable	208,749	-	-	-	690,122	898,871
Interfund Loans	1,447,398	-	-	-	-	1,447,398
Developmental Disabilities Trust	-	-	-	-	751,332	751,332
<b>Total Nonspendable</b>	<u>2,314,600</u>	<u>5,433</u>	<u>92,181</u>	<u>770,533</u>	<u>2,477,029</u>	<u>5,659,776</u>
<b>Restricted for</b>						
Developmental Disabilities	-	34,973,022	-	-	-	34,973,022
Job and Family/Children Services	-	-	1,762,517	-	-	1,762,517
Mental Health	-	-	-	12,680,063	-	12,680,063
Elderly Services	-	-	-	-	11,279,201	11,279,201
Motor Vehicle	-	-	-	-	11,698,318	11,698,318
All Other Public Works	-	-	-	-	12,187,831	12,187,831
Residential Incentive Districts and Tax Incremental Financings	-	-	-	-	7,234,481	7,234,481
Real Estate Assessment	-	-	-	-	2,967,663	2,967,663
All Other Legislative and Executive	-	-	-	-	3,030,810	3,030,810
All Other Public Safety	-	-	-	-	4,447,640	4,447,640
All Other Judicial	-	-	-	-	3,752,048	3,752,048
Other Purposes	-	-	-	-	3,487,574	3,487,574
<b>Total Restricted</b>	<u>-</u>	<u>34,973,022</u>	<u>1,762,517</u>	<u>12,680,063</u>	<u>60,085,566</u>	<u>109,501,168</u>
<b>Assigned</b>						
Purchases on Order - Material/Supplies	443,599	-	-	-	-	443,599
Purchases on Order - Contract Services	2,176,221	-	-	-	-	2,176,221
Purchases on Order - Other	60,285	-	-	-	-	60,285
<b>Total Assigned</b>	<u>2,680,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,680,105</u>
Unassigned (Deficit)	18,349,284	-	-	-	(15,149,619)	3,199,665
<b>Total Fund Balance</b>	<u>\$ 23,343,989</u>	<u>\$ 34,978,455</u>	<u>\$ 1,854,698</u>	<u>\$ 13,450,596</u>	<u>\$ 47,412,976</u>	<u>\$ 121,040,714</u>

In addition to the above fund balance constraints, the County has a General Fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code 5705.13, the County established a budget stabilization by resolution to provide options to stabilize against cyclical changes in revenues and expenditures. Expenditures of a recurring nature are not addressed as through the use of this arrangement. The balance in the reserve at December 31, 2014 is \$2,000,000.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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NOTE 5- ACCOUNTABILITY

At year-end, County Care Facility, All Other Human Services, Technology, Road Improvements, and the Buildings Construction and Renovation non-major capital projects funds had deficit fund balances of \$166,198, \$21,635, \$1,206,056, \$2,871,325 and \$10,873,328, respectfully.

The deficit in the County Care Facility and All Other Human Services funds arise from cash advances from the General Fund in anticipation of receivables. This deficit will be alleviated when the revenues are received and the advances are repaid back to the General Fund.

The deficits in the Technology, Road Improvements, and Buildings Construction and Renovation funds arise from the issuance of short-term bond anticipation notes, which are used to finance the projects until bonds are issued. These deficits will be alleviated when the bonds are issued or when the notes are paid.

NOTE 6- DEPOSITS AND INVESTMENTS

CASH

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County, which are not considered as active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit accounts, including but not limited to, passbook accounts;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations;
6. The State Treasurer's investment pool (STAROhio);
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
8. Not more than twenty-five percent of the County's average portfolio is in one of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, provided the notes are rated at the time of purchase in the highest classification established by two nationally recognized standard rating services, mature within two hundred seventy days after purchase, and the aggregate value does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation;

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- b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation, provided the obligations are eligible for purchase by the federal reserve system and mature within one hundred eighty days after purchase;
9. Up to fifteen percent of the County's total average portfolio is in notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository institutions that are doing business under authority granted by the United States or any state and that are operating within the United States, provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and mature within two years from the date of purchase;
10. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
11. A portion of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

INVESTMENTS

As of December 31, 2014, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1 - 2	3 - 4
Fifth Third Institutional Gov Money Market Fund	\$ 139,318	\$ 139,318	\$ -	\$ -
U.S. Treasury Note	6,476,100	-	6,476,100	-
Federal Farm Credit Bank Bonds	26,621,049	5,002,570	21,618,479	-
Federal Home Loan Bank Bonds	27,711,191	3,000,880	24,710,311	-
Federal Home Loan Mortgage Corporation Bonds	41,282,202	1,407,627	29,960,305	9,914,270
Federal National Mortgage Association Bonds	45,249,615	-	29,396,628	15,852,988
Total Investments	\$ 147,479,475	\$ 9,550,395	\$ 112,161,822	\$ 25,767,258

Interest rate risk arises because fixed-income securities will increase or decrease in market value as interest rates fluctuate during the life of such securities. If held to maturity, fixed income securities, owned by Butler County, will pay the face value (par value). The investment policy restricts the Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific future obligation of the County, and approved by the Investment Advisory Committee.

Credit risk refers to the risk of default of principal or interest. Investment assets currently owned by Butler County consist of the Fifth Third Institutional Government Money Market Mutual Fund, Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Bonds and Federal National Mortgage Association Bonds. All issues are currently rated Aa2 by Moody's. The County's policy limits investments to those authorized by the State statute.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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The County places no limit on the amount it may invest in any one issuer. The following table indicates the percentage of each investment compared to the County's total portfolio.

Investment Type	Fair Value	Percentage of Portfolio
Money Market Mutual Fund	\$ 139,318	N/A
U.S. Treasury Note	6,476,100	4.40%
Federal Farm Credit Banks Bonds	26,621,049	18.05%
Federal Home Loan Banks Bonds	27,711,191	18.79%
Federal Home Loan Mortgage Corporation Bonds	41,282,202	27.99%
Federal National Mortgage Association Bonds	45,249,615	30.68%

**NOTE 7– PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in The County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of 2013 taxes.

2014 real property taxes are levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$9.72 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2014 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 7,000,079,350
Public Utility Personal Property	437,041,790
Total	<u>\$ 7,437,121,140</u>

Ohio law prohibits taxation of property by all overlapping taxing authorities in excess of 10 mills per dollar of assessed value without a vote of the people. Presently, the County levies 1.92 mills of this 10-mill limit. In addition to the 1.92 mills, voted levies in the amount of 7.80 mills have been approved for the Developmental Disabilities Board, Mental Health Board, Children Services Agency, and Senior Citizens Services. A summary of voted levies follows:

Purpose	Voter Levy Date	Authorized Rate	Rate Levied for			Final Levy Year
			Current Year R/A	Current Year C/I	Final Levy	
Developmental Disabilities Board	2004	1.00	0.98	1.00	Continuing	
Developmental Disabilities Board	2000	2.00	1.65	2.00	Continuing	
Mental Health Board	1985	0.50	0.24	0.33	2014	
Mental Health Board	2006	1.00	1.00	1.00	2015	
Children Services Agency	2008	2.00	2.00	2.00	2017	
Senior Citizens	2005	1.30	1.30	1.30	2014	
Total		<u>7.80</u>	<u>7.17</u>	<u>7.63</u>		

BUTLER COUNTY, OHIO  
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Ohio law provides for a reduction in the rates of voted levies to offset increased values resulting from a reappraisal of real property. Reduction factors are applied to authorized voted levies so that each levy yields the same amount of property taxes on carry-over property as in the year in which the levy was approved.

Increases to voted levy revenues are restricted to assessments for new construction. The reduction factors are computed annually and applied separately for (R/A) residential/agricultural property and (C/I) commercial/industrial property.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collections and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real, public utility taxes, and outstanding delinquencies which were measurable as of December 31, 2014, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8– PERMISSIVE SALES TAX

Vendor collections of the permissive sales tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

In 2014, \$37,289,664 of permissive sales tax revenue was recognized in the General Fund. The County's total sales tax rate was three-quarters of one percent (.75%).

NOTE 9– RECEIVABLES

Receivables at December 31, 2014, consisted of taxes, accounts including unpaid utilities, payments in lieu of taxes, intergovernmental receivables arising from grants, entitlements, and shared revenues, accrued interest, special assessments, loans, and interfund receivables. Loans receivable represent General Fund advances to agency funds, loans to the Butler County Port Authority and low-interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant Program. The Block Grant loans bear interest at annual rates between two and five percent. These loans are to be repaid over periods ranging from two to five years. The payments in lieu of taxes amount relates to dollars collected through real estate taxes that are marked for capital improvements in Butler County and tax incremental financing agreements. All receivables are considered collectible in full, including water and sewer accounts receivable, which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Delinquent special assessments at December 31, 2014 totaled \$226,837. The following are receivables expected to be collected in more than one year: Special Assessments \$7,845,361 and Loans Receivable \$653,494.

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A summary of intergovernmental receivables follows:

<u>Governmental Activities:</u>	<u>Amount</u>
Public Assistance	\$ 5,974,723
Property Tax Rollbacks	3,961,106
Foster Care Maintenance	3,857,947
Motor Vehicle License Tax	3,376,407
Return of TIF Revenue from TID	2,292,689
Casino Tax	2,089,342
Cover Over/Under Incentives (FFP)	1,828,950
Community Development Block Grant	1,226,283
Undivided Local Government	1,197,850
Workforce Development Allocation	1,168,391
Gasoline Tax	1,141,722
State Subsidy	664,209
Alcohol & Drug Treatment/Prevention	988,944
Community Corrections 403 Grant	797,871
IV-E Administration and Training	772,335
Local Public Agencies (LPA) Grant	652,888
All Other	648,728
Ohio Public Works Commission	576,579
Boarding of Prisoners	564,613
Jail/Prison Diversion	518,705
Federal Child Support	508,836
Community Investments	503,808
HOME Grant	496,216
State Child Protective Allocation	487,576
Reclaim Ohio Youth Services	483,155
Title XIX	462,920
12th District Court of Appeals	340,165
Shelter Care Plus	317,096
TCM FFP	287,878
Indigent Attorney Reimbursement	257,993
Continuum of Care	370,193
Hotline/GMS	215,075
Title XX	185,859
TASC Grant	171,746
Medicaid/Medicare	156,327
Community Collaborative Resources	143,386
PSI Grant	132,080
State Criminal Alien Program (SCAP)	130,742
Block Grant Base Allocation	108,713
CSEA Poundage	107,591
Community Medication Allocation	100,000
Hot Spot Collaborative	91,883
Total Governmental Activities	<u>\$ 40,359,520</u>
<u>Agency Activities</u>	<u>Amount</u>
Local Government	\$ 7,140,809
Motor Vehicle License Tax	907,194
Gasoline Tax	837,610
Permissive Tax	187,894
All Other	1,623
Total Agency Activities	<u>\$ 9,075,130</u>



BUTLER COUNTY, OHIO  
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NOTE 10– CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2014, was as follows:

	Restated Balance At 12/31/2013	Additions	Deletions	Balance At 12/31/2014
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land and Easements	\$ 17,497,203	\$ -	\$ -	\$ 17,497,203
Infrastructure:				
Roads	167,197,303	1,113,731	-	168,311,034
Bridges	60,274,236	1,208,320	(125,998)	61,356,558
Culverts	8,704,509	81,190	-	8,785,699
Construction in Progress	3,493,773	288,167	(1,809,779)	1,972,161
Total Capital Assets, Not Being Depreciated	<u>257,167,024</u>	<u>2,691,408</u>	<u>(1,935,777)</u>	<u>257,922,655</u>
Depreciable Capital Assets:				
Land Improvements	10,521,120	-	-	10,521,120
Buildings and Improvements	128,549,523	69,000	-	128,618,523
Furniture, Fixtures and Equipment	78,446,536	157,688	-	78,604,224
Vehicles	8,268,942	903,459	-	9,172,401
Total Depreciable Capital Assets	<u>225,786,121</u>	<u>1,130,147</u>	<u>-</u>	<u>226,916,268</u>
Total Capital Assets At Historical Cost	<u>482,953,145</u>	<u>3,821,555</u>	<u>(1,935,777)</u>	<u>484,838,923</u>
Less Accumulated Depreciation:				
Land Improvements	(3,067,745)	(297,918)	-	(3,365,663)
Buildings and Improvements	(56,231,049)	(3,903,477)	-	(60,134,526)
Furniture, Fixtures and Equipment	(36,531,809)	(3,477,034)	-	(40,008,843)
Vehicles	(5,547,180)	(655,790)	-	(6,202,970)
Total Accumulated Depreciation	<u>(101,377,783)</u>	<u>(8,334,219)</u>	<u>-</u>	<u>(109,712,002)</u>
Total Depreciable Capital Assets, Net	<u>124,408,338</u>	<u>(7,204,072)</u>	<u>-</u>	<u>117,204,266</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 381,575,362</u>	<u>\$ (4,512,664)</u>	<u>\$ (1,935,777)</u>	<u>\$ 375,126,921</u>

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 2,168,623
Judicial	389,811
Public Safety	3,953,006
Public Works	892,392
Health	705,047
Human Services	225,340
Total Depreciation Expense	<u>\$ 8,334,219</u>

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Business Type capital asset activity for the year ended December 31, 2014, was as follows:

	Balance At 12/31/2013	Additions	Deletions	Balance 12/31/2014
<b>Business Type Activities</b>				
<b>Capital Assets Not Being Depreciated</b>				
Land	\$ 1,544,056	\$ -	\$ -	\$ 1,544,056
Construction in Progress	50,816,040	6,573,956	(3,348,043)	54,041,953
<b>Total Capital Assets Not Being Depreciated</b>	<b>52,360,096</b>	<b>6,573,956</b>	<b>(3,348,043)</b>	<b>55,586,009</b>
<b>Depreciable Capital Assets:</b>				
Land Improvements	2,894,752	-	-	2,894,752
Building and Improvements	78,696,166	362,812	-	79,058,978
Furniture, Fixtures and Equipment	79,946,919	793,533	(2,285,500)	78,454,952
Vehicles	1,353,623	-	(38,291)	1,315,332
Water Rights	38,896,324	-	-	38,896,324
Water and Sewer Main	319,902,356	3,772,946	-	323,675,302
<b>Total Depreciable Capital Assets</b>	<b>521,690,140</b>	<b>4,929,291</b>	<b>(2,323,791)</b>	<b>524,295,640</b>
<b>Total Capital Assets At Historical Cost</b>	<b>574,050,236</b>	<b>11,503,247</b>	<b>(5,671,834)</b>	<b>579,881,649</b>
<b>Less Accumulated Depreciation for:</b>				
Land Improvements	(1,719,244)	(140,978)	-	(1,860,222)
Building and Improvements	(33,972,205)	(2,340,387)	-	(36,312,592)
Furniture, Fixtures and Equipment	(55,521,504)	(3,747,116)	2,285,500	(56,983,120)
Vehicles	(1,200,182)	(79,839)	38,291	(1,241,730)
Water Rights	(20,651,116)	(1,955,568)	-	(22,606,684)
Water and Sewer Main	(131,509,821)	(8,008,129)	-	(139,517,950)
<b>Total Accumulated Depreciation</b>	<b>(244,574,072)</b>	<b>(16,272,017)</b>	<b>2,323,791</b>	<b>(258,522,298)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>277,116,068</b>	<b>(11,342,726)</b>	<b>-</b>	<b>265,773,342</b>
<b>Total Business Activities Capital Assets, Net</b>	<b>\$ 329,476,164</b>	<b>\$ (4,768,770)</b>	<b>\$ (3,348,043)</b>	<b>\$ 321,359,351</b>

Additions to business-type capital assets being depreciated include \$2,271,976 in assets donated by property developers.

BUTLER COUNTY, OHIO  
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NOTE 11– RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; damage to, theft of, or destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2014 the County contracted with County Risk Sharing Authority Inc. (CORSA) (a risk-sharing pool - see NOTE 21) for liability, property, and crime damage. Coverage provided by the pool is as follows:

Building Contents and Equipment	\$552,104,093
Flood	100,000,000
Earthquake	100,000,000
Liability Coverage:	
Automobile Liability	6,000,000
Uninsured Motorist	250,000
General Liability	6,000,000
Stop Gap Liability	6,000,000
Law Enforcement Liability	6,000,000
Errors and Omissions Liability	6,000,000
Medical Professional Liability	6,000,000
Medical Professional Liability-(County Home)	2,000,000
Cyber Liability	1,000,000
Crime:	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside)	1,000,000
Money and Securities (Outside)	1,000,000
Money Orders and Counterfeit Currency	1,000,000
Depositor's Forgery	1,000,000
Boiler and Machinery	100,000,000
Business Interruption	1,000,000
Deductible:	
Auto Liability, General, Law Enforcement, Cyber, Medial Profession and Error and Omissions	25,000
Property Coverage, Auto Physical Damage, Crimes, Boiler and Machinery	5,000

Settled claims have not exceeded coverage in any of the last three years. The County had no decrease in coverage in 2014.

The County has workers' compensation coverage for all employees, which are accounted for in a self-insurance internal service fund. The claims liability reported in the workers' compensation internal service fund at December 31, 2014, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. The County maintains a retrospective rating plan for workers' compensation insurance.

BUTLER COUNTY, OHIO  
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The historical changes in claims payable (based on 12/31/14 maximum premium) during years December 31, 2013 and 2014 are as follows:

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2013	\$ 2,778,057	\$ 418,912	\$ 532,602	\$ 2,664,367
2014	2,664,367	735,249	681,774	2,717,842

NOTE 12- LEASES

Operating Leases

The County leases equipment and buildings for County services under non-cancelable operating leases. The total costs in 2014 were \$771,378 in the governmental funds. The future minimum lease payments for these leases are as follows:

Year	Amount
2015	\$ 550,869
2016	487,449
2017	494,106
2018	363,005
2019	136,632
2020 - 2024	370,920
	<u>\$ 2,402,981</u>

Capital Leases

In prior years, the County has entered into capital leases to finance various County purchases. Capital lease payments have been reclassified and are reflected as debt service expenditures in the basic financial statements for the governmental funds as well as Enterprise funds. These expenditures are reported as program expenditures or principal and interest in the budgetary statements.

General capital assets consisting of vehicles, software and equipment have been capitalized in the amount of \$6,633,653 in the governmental funds and \$14,906 in the enterprise funds. This amount represents the present value of the minimum lease payments at the time of acquisition. Principal payments in 2014 totaled \$21,119 in the governmental funds and \$2,456 in enterprise funds.

Capital Assets	Net Book Value	
	Governmental Funds	Enterprise Funds
Furniture, Fixtures, and Equipment	\$ 4,742,813	\$ 14,906
Vehicles	1,890,840	-
Less: Accumulated depreciation	(4,938,387)	(5,962)
Total Net Book Value	<u>\$ 1,695,266</u>	<u>\$ 8,944</u>

BUTLER COUNTY, OHIO  
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The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2014

Year	Governmental	Business Type
2015	21,511	2,981
2016	10,219	2,981
2017	1,557	248
2018	385	-
Total	33,672	6,210
Less Interest	(1,761)	(275)
Total Present Value Lease Payments	\$ 31,911	\$ 5,935

NOTE 13- DEFINED BENEFIT PENSION PLANS

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percent not to exceed 2 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.10 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

BUTLER COUNTY, OHIO  
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The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013, and 2012 was \$8,920,313, \$8,821,095, and \$10,537,525, respectively. For 2014, 92.45 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the member-directed plan for 2014 were \$315,192 made by the County and \$225,137 made by the plan members.

STATE TEACHERS RETIREMENT SYSTEM OF OHIO (STRS OHIO)

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plans. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad Street, Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased one percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2014, plan members were required to contribute 11 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2014, 2013, and 2012 were \$63,356, \$386,159, and \$513,505, respectively; 99 percent has been contributed for year 2014 with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions were not made to the DC and Combined plans for 2014.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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NOTE 14 – POST-EMPLOYMENT BENEFITS

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan, a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan, a defined contribution plan; and the Combined Plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2014, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 2.0 percent. Effective January 1, 2015, the portion of employer contributions allocated to healthcare remains at 2 percent for both plans, as recommended by the OPERS Actuary.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$3,796,343 \$3,766,356, and \$4,499,905, respectively. For 2014, 92.45 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

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STATE TEACHERS RETIREMENT SYSTEM OF OHIO (STRS OHIO)

Plan Description – The County contributes to the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions.

For the fiscal year ending June 30, 2013, STRS Ohio allocated employer contributions equal to one percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2014, 2013, and 2012 were \$4,571, \$4,715, and \$7,890, respectively; 99 percent has been contributed for 2014 with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. The STRS Board voted to discontinue the current one percent allocation to the health care fund effective July 1, 2014.

NOTE 15– OTHER EMPLOYEE BENEFITS

COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Unused vacation time may be accumulated, with the approval of the appointing authority, to a maximum of three one-year accruals. All accumulated, unused compensatory time is paid upon separation. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire.

HEALTH CARE BENEFITS

The County has elected to provide employee medical/surgical benefits through the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). Dental insurance is provided to all employees as a function of the health care plan through Dental Care Plus. Butler County Developmental Disabilities has chosen to provide employee medical/surgical benefits along with dental insurance through the Butler Health Plan (BHP).

During 2014, the County participated with the CEBCO (an insurance purchasing pool – see NOTE 21). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance internal service fund by the participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. In addition, Developmental Disabilities participated with the Butler County Health Plan (BHP) (an insurance purchasing pool – see NOTE 21). BHP charges a fixed premium per month per enrolled employee along with an administrative charge paid directly from the Developmental Disabilities fund.



BUTLER COUNTY, OHIO  
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NOTE 16 – PRIOR YEAR DEFEASANCE OF BONDS

In prior years, the County has defeased various bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust assets and the liability for the defeased bonds are not included in the County's financial statements. As of December 31, 2014, the bonds listed were unmatured and unpaid.

Refunded Bond Issues	Original Issue	Unmatured and Unpaid at 12/31/14
Fairfield Liberty Sewer District Number 2		
Dated April 1, 1968	\$ 525,000	\$ 15,000
Water Revenue		
Dated April 1, 1996	14,075,000	7,300,000
Sewer		
Dated June 1, 1996	16,645,000	6,950,000
Sewer		
Dated October 1, 1997	1,485,000	525,000
Sales Tax Revenue Bonds		
Dated 1997	23,810,000	9,885,000
Government Services Center		
Dated 1997	7,375,000	3,040,000
Sewer		
Dated June 1, 1998	5,490,000	3,760,000
Sewer		
Dated March 1, 1999	12,790,000	9,585,000
Mulhauser Road		
Dated October 1, 2000	6,860,000	2,100,000
Lakota Drive		
Dated October 1, 2000	395,000	145,000
Union Centre Phase 2		
Dated October 1, 2000	1,045,000	430,000
Water Judgement Bonds		
Dated July 23, 2002	35,030,000	25,450,000
Adult Detention Facility		
Dated October 1, 2002	29,875,000	16,566,250
Fiber Optic Ring		
Dated October 1, 2002	2,745,000	1,648,750

BUTLER COUNTY, OHIO  
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NOTE 17- LONG-TERM OBLIGATIONS

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2014 were as follows:

Debt Issue	Balance as of 12/31/13	Increases	Decreases	Balance as of 12/31/14	Due Within One Year
<b>General Obligation Bonds</b>					
<b>2004 2.00-4.75% \$19,255,000</b>					
Various Purpose	\$ 9,310,000	\$ -	\$ 9,310,000	\$ -	\$ -
Premium on Debt Issued	142,326	-	142,326	-	-
<b>2006 3.75-5.00% \$17,500,000</b>					
Various Purpose	11,240,000	-	1,060,000	10,180,000	1,095,000
Premium on Debt Issued	371,692	-	28,591	343,101	-
<b>2007 4.00-5.25% \$12,305,000</b>					
Various Purpose	11,950,000	-	1,030,000	10,920,000	1,610,000
Premium on Debt Issued	340,650	-	48,665	291,985	-
<b>2009 2.38-6.50% \$1,935,000</b>					
By-Pass 4	1,860,000	-	80,000	1,780,000	80,000
Premium on Debt Issued	27,051	-	1,691	25,360	-
<b>2010 2.00-5.00% \$1,870,000</b>					
Airport Improvement	1,740,000	-	75,000	1,665,000	80,000
Discount on Debt Issued	(18,670)	-	(1,167)	(17,503)	-
<b>2010 2.00-4.25% \$9,540,000</b>					
Various Purpose	8,925,000	-	220,000	8,705,000	240,000
Premium on Debt Issued	15,195	-	894	14,301	-
Discount on Debt Issued	(23,565)	-	(1,386)	(22,179)	-
<b>2010 2.25-5.00% \$7,200,000</b>					
Various Purpose	7,200,000	-	-	7,200,000	-
Premium on Debt Issued	443,247	-	73,874	369,373	-
<b>2012 1.00-5.00% \$7,100,000</b>					
Adult Detention Facility	5,655,000	-	1,465,000	4,190,000	-
Premium on Debt Issued	719,652	-	79,961	639,691	-
<b>2014 1.50-5.00% \$7,520,000</b>					
Various Purpose		7,520,000	-	7,520,000	1,135,000
Premium on Debt Issued		633,634	-	633,634	-
<b>Total General Obligation Bonds</b>	<b>\$ 59,897,578</b>	<b>\$ 8,153,634</b>	<b>\$ 13,613,449</b>	<b>\$ 54,437,763</b>	<b>\$ 4,240,000</b>

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Debt Issue	Balance as of 12/31/13	Increases	Decreases	Balance as of 12/31/14	Due Within One Year
<b>Sales Tax Bonds</b>					
2005 3.00-5.00% \$29,365,000					
Government Service Center	\$ 7,035,029	\$ -	\$ 2,235,000	\$ 4,800,029	\$ 2,345,000
Premium on Debt Issued	369,706	-	123,236	246,470	-
<b>Total Sales Tax Bonds</b>	<b>7,404,735</b>	<b>-</b>	<b>2,358,236</b>	<b>5,046,499</b>	<b>2,345,000</b>
<b>Special Assessment Bonds</b>					
2005 4.125% \$1,144,000					
Venice Gardens Sewer	1,035,820	-	16,150	1,019,670	16,820
2007 4.00-5.00% \$4,790,000					
Various Purpose	3,160,000	-	540,000	2,620,000	565,000
2008 3.00-5.50% \$3,315,000					
Various Purpose	2,760,000	-	135,000	2,625,000	140,000
Premium on Debt Issued	62,809	-	4,187	58,622	-
2012 1.00-4.00% \$1,785,000					
2001 Union Ctr I and III	1,475,000	-	165,000	1,310,000	175,000
Premium on Debt Issued	80,334	-	10,041	70,293	-
<b>Total Special Assessment Bonds</b>	<b>8,573,963</b>	<b>-</b>	<b>870,378</b>	<b>7,703,585</b>	<b>896,820</b>
<b>Long-Term Loans</b>					
1995 2.00% \$1,811,520					
OPWC Muhlhauser Rd.	147,196	-	97,750	49,446	49,446
2005 0.00% \$789,748					
OPWC Cincinnati Dayton Rd.	434,361	-	39,487	394,874	39,487
2009 0.00% \$329,549					
OPWC Tylersville Rd.	255,402	-	16,477	238,925	16,477
2009 0.00% \$157,188					
OPWC Hamilton Eaton Slip	129,681	-	7,859	121,822	7,859
2010 0.00% \$305,000					
OPWC Reily Millville Slip Phase I	259,250	-	15,250	244,000	15,250
2010 0.00% \$416,498					
OPWC Reily Millville Slip Phase II	374,848	-	27,767	347,081	27,767
2011 0.00% \$348,950					
OPWC Trenton and Busenbark Rd.	322,778	-	17,448	305,330	17,448
<b>Total Long-Term Loans</b>	<b>\$ 1,923,516</b>	<b>\$ -</b>	<b>\$ 222,038</b>	<b>\$ 1,701,478</b>	<b>\$ 173,734</b>

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 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Debt Issue	Balance as of 12/31/13	Increases	Decreases	Balance as of 12/31/14	Due Within One Year
Other Long-Term Obligations					
Capital Leases	\$ 53,030	\$ -	\$ 21,119	\$ 31,911	\$ 20,298
Claims Payable	2,664,367	735,249	681,774	2,717,842	636,654
Compensated Absences Payable	7,291,945	2,303,938	2,541,769	7,054,114	2,786,622
Contracts Payable - TID	-	18,616,709	129,362	18,487,347	224,681
Contracts Payable - Port Authority	-	11,085,000	-	11,085,000	-
Total Other Long-Term Obligations	\$ 10,009,342	\$ 32,740,896	\$ 3,374,024	\$ 39,376,214	\$ 3,668,255
Total Governmental Activities	\$ 87,809,134	\$ 40,894,530	\$ 20,438,125	\$ 108,265,539	\$ 11,323,809

GENERAL OBLIGATION BONDS

All governmental activities general obligation bonded debt are general obligations supported by the full faith and credit of the County. All unvoted general obligation bonds will be retired from the General Fund using unvoted general property tax revenues.

In September 2004, the County issued a \$19,255,000 general obligation bond for the purpose of advance refunding \$8,225,000 of existing bonds and to bond \$10,415,000 of short-term bond anticipation notes. The bonds were issued for a twenty-year period, with final maturity in December 2024. The \$10,350,000 in new bond proceeds along with existing Butler County funds were used to pay bond anticipation notes that included the Voice of America TIF, Road Improvement TID series A and the Voice of America Sewer TIF. The \$8,905,000 portion of the bond proceeds were used to advance refund the 1996 General obligations issue, 1996 Union Center Special Assessment, 1994 Wetherington Infrastructure Special Assessment, 1992 Cox Road Special Assessment, 1992 Beacon Pt. Sewer Special Assessment and the 1992 Greencrest Sewer Special Assessment.

In September 2006, the County issued a \$17,500,000 various purpose general obligation bond for the purpose of bonding short-term bond anticipation notes for various construction projects. These projects included building expansions or renovations for Children Services, the Juvenile Detention Center, County Administration Building, Middletown Mall roof, a grand jury room and the building located at 301 South Third Street. Other projects bonded in this issue included the Symmes Road Extension, various computer hardware/software, and construction of the Metro Parks lodge and lake facility at the old Voice of America property. The bonds were issued for a twenty-year period, with the final maturity in December 2026.

In April 2007, the County issued \$12,305,000 in various purpose general obligation bonds for the purpose of advance refunding \$10,820,000 of the 2002 Adult Detention Facility bonds and \$995,000 of the 2002 Fiber Optic Bonds. The bonds were issued for a fourteen-year period, with final maturity in December 2020. In December of 2014, the remaining portion of the Fiber Optic bonds was defeased. The County sent \$1,109,858 to an escrow agent to be held for payment on the bonds as they come due.

In November 2009, the County issued \$1,935,000 in general obligation bonds for the purpose of assisting the Transportation Improvement District in widening the State Route 4 Bypass. The bonds were issued for a twenty-year period, with a final maturity in December 2029.

In August 2010, the County issued \$1,870,000 in general obligation bonds for the construction and improvement of the Butler County Regional Airport. The bonds were issued for a twenty-year period, with a final maturity in December 2029.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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In August 2010, the County issued \$9,540,000 in general obligation bonds to bond short-term bond anticipation notes. The \$9,540,000 in new bond proceeds along with existing Butler County funds were used to pay the bond anticipation notes that included the Yankee Road TIF Improvement, Cincinnati-Dayton Road TIF Improvement and the Cincinnati-Dayton Road Widening. The bonds were issued for a twenty five-year period, with a maturity in December 2034.

In September 2010, the County issued \$7,200,000 in general obligation bonds for the purpose of current refunding of the 2005 Sales Tax Bonds. The County used \$190,174 in trust accounts to assist in the refunding. The bonds were issued for a ten-year period, with a final maturity in December 2019.

In June 2012, the County issued \$13,095,000 in general obligation bonds for the purpose of advance refunding \$7,100,000, the remaining portion of the 2002 general obligation bonds, as well as current refunding \$1,785,000 of special assessment bonds issued in 2001, and advance refunding \$4,210,000 of water judgment bonds issued in 2002. The 2002 refunded portion of the general obligation bonds were issued for an eleven-year period, with the final maturity in December 2022.

In September 2014, the County issued \$7,520,000 in general obligation bonds for the purpose of current refunding \$8,030,000 of 2004 various purpose bonds, in order to take advantage of lower interest rates. These bonds are paid from the bond retirement fund and will mature in December 2024. As a result, \$8,030,000 of the 2004 Various Purpose General Obligation Bonds were considered defeased and the liability for the refunded bonds have been removed from the County's financial statements. The County decreased its total debt service payments by \$1,045,517 as a result of the refunding. The County also incurred an economic gain (difference between present value of the old and new debt service payments) of \$927,235, and incurred an accounting gain of \$119,136 (difference between reacquisition price and net carrying amount of the old debt), which is shown in the following table:

2004 Various Purpose Bonds

Bonds Outstanding	\$9,310,000
Premium on Bonds	142,326
Total 2004 Various Purpose Bonds Outstanding	9,452,326
Principal Payment	(1,280,000)
Amortization of Premium	(23,190)
Payment to Refunded Bond Escrow Agent-Other Financing Use	(8,030,000)
2014 Various Purpose Bonds Refunding Accounting Gain	\$119,136

The bonds were sold at a premium of \$633,634. Proceeds of \$8,030,000 were deposited into a trust account with an escrow agent where the bonds were called in December 2014.

SALES TAX BONDS

The sales tax bonds are payable solely through sales tax revenues generated by the County's three-quarters of one percent (.75%) permanent permissive sales tax. These bonds were issued to construct the County's Government Services Center. The County is under no obligation to have such sales tax revenues directly paid to the bond trustees as long as the County finances all principal and interest payments due on the bonds sixty days prior to their payment date. Therefore, all payments made on the sales tax bonds are to be paid using sales tax revenue.

In June 2005, the County issued a \$29,365,000 sales tax bonds for the purpose of advance refunding \$31,185,000 of existing bonds issued to construct the Government Services Center Building. The bonds were issued for a twelve-year period, with final maturity in December 2016.

BUTLER COUNTY, OHIO  
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In September 2010, the County issued a partial refunding of \$7,200,000 general obligation bonds for the \$22,795,000 of existing bonds outstanding from the 2005 issue.

The total interest and principal remaining on the bonds is \$5,162,779 payable through 2016. For the current year, principal and interest paid and sales tax revenues were \$2,586,750 and \$37,838,169 respectively.

SPECIAL ASSESSMENT BONDS WITH GOVERNMENTAL COMMITMENT

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner defaults on an assessment, the County would be responsible for the debt payments. Special assessment bonds are retired from the Debt Service Fund using special assessment revenues.

In August 2005, the County issued a \$1,144,000 special assessment bond for the purpose of bonding short-term bond anticipation notes for the Venice Gardens Sewer project. The bonds were issued for a forty-year period with final maturity in August 2045.

In April 2007, the County issued \$4,790,000 in special assessment bonds for the purpose of advance refunding \$220,000 of the 2000 Lakota Drive Bonds, \$650,000 of the 2000 Union Center Phase II Bonds and \$3,815,000 of the 2000 Muhlhauser Road Bonds. The bonds were issued for a fourteen-year period, with final maturity in December 2020.

In August 2008, the County issued \$3,315,000 in special assessment bonds for the purpose of bonding short-term bond anticipation notes for the University Pointe Landscaping and the Liberty Interchange (Cox Road Extension). The bonds were issued for a twenty-year period, with a final maturity in December 2028.

In June 2012, the County issued \$13,095,000 in general obligation bonds, \$1,785,000 for the purpose of current refunding \$1,835,000 of the 2001 special assessment bonds for phase one and three at Union Centre. Bonds were issued for a ten-year period with final maturity in December 2021.

The total interest and principal remaining on the bonds is \$10,422,596 payable through 2045. The purpose, terms and balances outstanding are identified above. For the current year, principal and interest paid and special assessment revenues were \$1,299,480 and \$1,430,871 respectively.

LONG-TERM LOANS

In 1995, the County entered into a loan with the Ohio Public Works Commission (OPWC) for \$1,811,520 to make improvements to Mulhauser Road using proceeds from the loan. The loan was issued for twenty-years with a final payment in July 2015. The loan will be repaid from Motor Vehicle Fund revenues.

In 2005, the County entered into a loan with the Ohio Public Works Commission (OPWC) for \$789,748 to make improvements to Cincinnati Dayton Road using proceeds from the loan. The loan was issued for twenty-years with the final payment due in July 2024. The loan will be repaid from Motor Vehicle Fund revenues.

In 2009, the County entered into a loan with the Ohio Public Works Commission (OPWC) for \$329,549 for the widening of Tylersville Road between Cincinnati Dayton and Wetherington Drive, including the replacement of an existing bridge using proceeds from the loan. The loan was issued for twenty-years with the final payment due in 2029. The loan will be repaid from Motor Vehicle Fund revenues.

In 2009, the County entered into a loan with the OPWC for \$157,188 for the restoration of the Hamilton Eaton Slip located at the intersection of State Road and Hamilton Eaton Road where Seven Mile Creek has eroded into the roadway area. The loan was issued for twenty-years with the final payment due in 2030. The loan will be repaid from Motor Vehicle Fund revenues.

In 2010, the County entered into a loan with the Ohio Public Works Commission (OPWC) for \$305,000 for phase one of the restoration of the Reily Millville Road Slip. The loan was issued for twenty-years with the final payment due in 2030. The loan will be repaid from Motor Vehicle Fund revenues.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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In 2010, The County entered into a loan with OPWC for phase two of the restoration of the Reily Millville Road Slip not to exceed \$416,498. The loan was issued for fifteen-years with the final payment due in 2027. The loan will be repaid from Motor Vehicle Fund revenues.

In 2011, the County entered into a loan with OPWC not to exceed \$382,840 for the construction of new left turns lanes on Trenton and Busenbark Road. The loan was issued for twenty-years with the final payment due in 2032. The loan will be repaid from Motor Vehicle Fund revenues.

OTHER PAYABLES

Capital leases are copiers for the Public Defender, a caravan, lawn mower and copier for the Care Facility, and a copier for Children's Services.

Claims payable represent the County's liability for workers' compensation coverage for all employees. Claims liabilities and expenses are estimated through a case by case review of all claims. The claims liability will be paid from the Workers' Compensation Internal Service Fund.

Compensated absences liability will be paid from the General Fund, Developmental Disabilities, Job and Family Services/Children Services Agency, Child Support Enforcement, All Other Legislative and Executive, Health Insurance, and the Workers Compensation Funds.

Contracts payable represent long-term contractual agreements for the payment of bonds issued by the Butler County Transportation Improvement District (TID) and the Butler County Port Authority.

The County pledged the Voice of America net TIF revenues (collections less debt service and school district payments) as a primary source to the Transportation Improvement District (TID) to assist in paying for the \$41,130,000 of 2007 Butler County Transportation Improvement District Highway Improvement Bonds. There is no set amortization schedule reflecting the amount sent to the TID. The County has recorded a long term obligation in the amount of \$18,616,709, the estimated portion of the bonds to be paid by the net TIF revenues. The County paid \$129,362 on the bonds in 2014.

Excess dollars paid to the TID from the TIF revenues will be returned to the County each year once debt service coverage is met. In the event the dollars are not sufficient to cover the debt requirements the County has pledged one-quarter of its Non-Tax Revenues of the General Fund as a secondary pledge. The TID Bonds have three pledged receipts for payment, which include Butler County along with pledges from Liberty Township and West Chester Township.

During 2014, the County partnered with Liberty Township and the Liberty Community Authority for the construction of public parking garages and infrastructure for the Liberty Center project, also known as the Steiner Development. When the project is complete, the assets will belong to the Liberty Community Authority. The parties entered into a funding agreement and issued \$37,310,000 in bonds for capital financing through the Butler County Port Authority. The bonds were issued November 14, 2014, and will be paid solely from the pledged amounts identified in the funding agreement: the Port Authority shall never be required to use its own funds to make such payments. The County pledged the excess dollars remaining on the Voice of America net TIF revenues for the \$11,085,000 Series A bonds. The series A bonds were issued to assist in constructing public parking garages. In the event the net TIF revenues are not sufficient to cover the debt requirements, the County has pledged one-quarter of its Non-Tax Revenues of the General Fund as a secondary pledge. The Series B bonds in the amount of \$6,045,000 will be paid by Liberty Township and the Series C bonds of \$20,180,000 will be paid by the Liberty Community Authority. In the event the Liberty Community Authority is unable to meet their debt obligation, the County has pledged any remaining dollars in the TIF related to the parcels in the Liberty Center Project as a secondary pledge. No significant activity related to the construction occurred in 2014. The bonds mature in 2032.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Annual debt service requirements to maturity for general obligation bonds, sales tax bonds, special assessment bonds and loans for all governmental activities are as follows:

Year	General Obligation Bonds		Sales Tax Bonds	
	Principal	Interest	Principal	Interest
2015	\$ 4,240,000	\$ 2,187,844	\$ 2,345,000	\$ 240,000
2016	4,635,000	2,008,244	2,455,029	122,750
2017	6,000,000	1,832,813	-	-
2018	6,270,000	1,567,213	-	-
2019	5,765,000	1,367,513	-	-
2020-2024	17,500,000	3,742,436	-	-
2025-2029	6,040,000	1,119,988	-	-
2030-2034	1,710,000	178,013	-	-
Total	\$ 52,160,000	\$ 14,004,064	\$ 4,800,029	\$ 362,750

Year	Special Assessment Bonds		Loans	
	Principal	Interest	Principal	Interest
2015	\$ 896,820	\$ 443,330	\$ 173,733	\$ 496
2016	932,510	400,926	124,288	-
2017	973,230	351,913	124,288	-
2018	1,018,990	250,708	124,288	-
2019	459,770	200,507	124,288	-
2020-2024	1,536,760	643,284	621,446	-
2025-2029	1,076,800	290,416	346,349	-
2030-2034	167,450	126,950	62,798	-
2035-2039	204,940	89,446	-	-
2040-2044	250,850	43,541	-	-
2045	56,550	6,905	-	-
Total	\$ 7,574,670	\$ 2,847,926	\$ 1,701,478	\$ 496



BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Changes in long-term obligations reported in the business-type activities of the County during 2014 were as follows:

Debt Issue	Balance as of 12/31/13	Increases	Decreases	Balance as of 12/31/14	Due Within One Year
General Obligation Bonds					
2005 4.125% \$600,000 Venice Gardens Sewer	\$ 543,260	\$ -	\$ 8,470	\$ 534,790	\$ 8,820
2006 4.375% \$3,200,000 USDA New Miami Sewer	2,953,890	-	41,570	2,912,320	43,390
2009 2.00-4.00% \$10,695,000 1999 Water and Sewer	4,500,000	-	690,000	3,810,000	710,000
Premium on Debt Issued	103,368	-	17,228	86,140	-
<b>Total General Obligation Bonds</b>	<b>\$ 8,100,518</b>	<b>\$ -</b>	<b>\$ 757,268</b>	<b>\$ 7,343,250</b>	<b>\$ 762,210</b>

Debt Issue	Balance as of 12/31/13	Increases	Decreases	Balance as of 12/31/14	Due Within One Year
Water Judgment Bonds					
2007 4.00-5.25% \$24,135,000 Water Judgment	\$ 23,650,000	\$ -	\$ 1,450,000	\$ 22,200,000	\$ 15,000
Premium on Debt Issued	442,086	-	221,041	221,045	-
2012 1.00-4.00% \$4,210,000 Water Judgment	1,505,000	-	-	1,505,000	1,505,000
Premium on Debt Issued	89,293	-	44,646	44,647	-
<b>Total Water Judgment Bonds</b>	<b>25,686,379</b>	<b>-</b>	<b>1,715,687</b>	<b>23,970,692</b>	<b>1,520,000</b>

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Debt Issue	Balance as of 12/31/13	Increases	Decreases	Balance as of 12/31/14	Due Within One Year
<b>Revenue Bonds</b>					
2004 3.20-5.10% \$19,620,000					
Sewer	11,220,000	-	11,220,000	-	-
Premium on Debt Issued	12,298	-	12,298	-	-
2005 3.00-5.125% \$13,235,000					
Water	7,320,000	-	7,320,000	-	-
Premium on Debt Issued	324,471	-	324,471	-	-
2005 3.00-5.00% \$19,575,000					
Sewer	15,725,000	-	2,120,000	13,605,000	2,250,000
Premium on Debt Issued	1,047,033	-	104,704	942,329	-
2005 3.50-5.00% \$14,850,000					
Water	10,275,000	-	10,275,000	-	-
Premium on Debt Issued	309,796	-	309,796	-	-
2006 4.375-4.375% \$4,000,000					
USDA Sewer	3,675,790	-	54,770	3,621,020	57,170
2014 2.00-4.00% \$9,640,000					
Sewer	-	9,640,000	-	9,640,000	1,065,000
Premium on Debt Issued	-	711,155	-	711,155	-
2014 0.30-3.00% \$7,335,000					
Water	-	7,335,000	305,000	7,030,000	930,000
2014 1.50-5.00% \$9,345,000					
Water	-	9,345,000	180,000	9,165,000	695,000
Premium on Debt Issued	-	1,240,621	-	1,240,621	-
<b>Total Revenue Bonds</b>	<b>49,909,388</b>	<b>28,271,776</b>	<b>32,226,039</b>	<b>45,955,125</b>	<b>4,997,170</b>

Debt Issue	Balance as of 12/31/13	Increases	Decreases	Balance as of 12/31/14	Due Within One Year
<b>Long-Term Loans</b>					
2005 4.19% \$4,634,892					
Cincinnati Waterworks	3,192,458	-	212,927	2,979,531	222,022
2006 0.00% \$700,871					
OPWC Cast Iron Watermain	543,173	-	35,044	508,129	35,044
2006 0.00% \$874,581					
OPWC Watermain Improvements	634,071	-	43,729	590,342	43,729

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Debt Issue	Balance as of 12/31/13	Increases	Decreases	Balance as of 12/31/14	Due Within One Year
2009 0.00% \$470,318 OPWC Cast Iron Watermain	423,287	-	15,677	407,610	15,677
2009 3.52% \$3,158,694 OWDA Polybutylene Water Line	2,873,474	-	121,239	2,752,235	125,544
2009 3.42% \$849,987 OWDA Shaker Creek Sewer	722,735	-	34,603	688,132	35,796
2009 3.42% \$1,153,728 OWDA Big Monroe Sewer	982,265	-	46,968	935,297	48,588
2009 2.65% \$1,587,221 (ARRA) OWDA Lesourdsville Sewer	89,662	-	4,527	85,135	4,647
2010 0.00% \$2,466,203 (ARRA) OWDA Liberty-Fairfield Water Tank	1,204,613	-	70,859	1,133,754	70,859
2010 0.00% \$510,468 OPWC Sharon Creek Sewer	467,928	-	17,016	450,912	17,016
2010 0.00% \$600,000 OPWC Cast Iron Watermain	570,000	-	20,000	550,000	20,000
2011 3.71% \$35,500,000 OWDA Lesourdsville Phase 2	17,302,653	661,535	593,243	17,370,945	370,431
2011 0.00% \$201,000 OPWC West Chester Road Watermain Replacement	129,404	-	4,462	124,942	4,462
2011 0.00% \$580,000 OPWC Polybutylene	558,932	21,068	9,667	570,333	19,333
2012 0.00% \$169,873 OPWC Liberty-Fairfield Watermain Replacement	167,042	-	5,662	161,380	5,662
2013 0.00% \$642,040 OPWC Polybutylene	-	642,040	-	642,040	-
<b>Total Long-Term Loans</b>	<b>29,861,697</b>	<b>1,324,643</b>	<b>1,235,623</b>	<b>29,950,717</b>	<b>1,038,810</b>

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Debt Issue	Balance as of 12/31/13	Increases	Decreases	Balance as of 12/31/14	Due Within One Year
Other Long-Term Obligations					
Capital Leases	8,391	-	2,456	5,935	2,644
Compensated Absences	754,928	290,871	278,642	767,157	274,143
Total Other Long-Term Obligations	<u>763,319</u>	<u>290,871</u>	<u>281,098</u>	<u>773,092</u>	<u>276,787</u>
Total Business-Type Activities	<u>\$ 114,321,301</u>	<u>\$ 29,887,290</u>	<u>\$ 36,215,715</u>	<u>\$ 107,992,876</u>	<u>\$ 8,594,977</u>

**GENERAL OBLIGATION BONDS**

All business-type activities general obligation bonded debt is supported by the full faith and credit of the County. Enterprise supported general obligation bonds are being paid by Enterprise Funds.

In August 2005, the County issued a \$600,000 general obligation bond for the purpose of bonding short-term bond anticipation notes for the Venice Gardens Sewer project. The bonds were issued for a forty-year period, with final maturity in August 2045.

In September 2006, the County issued a \$3,200,000 general obligation bond for the purpose of bonding short-term bond anticipation notes for the New Miami Sewer Improvement project. These bonds are registered with the United States Department of Agriculture Rural Development (USDA). The bonds were issued for a forty-year period, with maximum maturity in August 2046.

In November 2009, the County issued \$10,695,000 in general obligation bonds for the purpose of current refunding \$10,245,000 of the 1999 Water Revenue bonds and \$5,605,000 of the 1999 Sewer Revenue Bonds. The County used \$2,971,790 in trust accounts to assist in the refunding. The bonds were issued for a ten-year period, with a final maturity in December 2019.

**WATER JUDGMENT BONDS**

The 2007 and 2012 Water Judgment Bonds are general obligation bonds that were court ordered to settle the water contract dispute between Butler County and the City of Hamilton. The principal and interest are paid from the Water fund.

In April 2007, the County issued \$24,135,000 in water judgment bonds for the purpose of advance refunding \$24,000,000 of the 2002 Water Judgment Bonds. The bonds were issued for a twenty year period, with final maturity in December 2026.

In June 2012, the County issued \$13,095,000 in general obligation bonds, \$4,210,000 of this in water judgment bonds for the purpose of advance refunding \$4,215,000 of the 2002 water judgment bonds. The judgment bonds were issued for a four-year period with final maturity in December 2015.

**REVENUE BONDS**

Revenue bonds are supported by user charges and are not backed by the full faith and credit of the County. These bonds have been issued to pay for water and sewer projects.

In June 2005 the County issued a \$19,575,000 Sewer Revenue bond for the purpose of partially advance refunding \$1,485,000 of existing 1997, \$5,490,000 of existing 1998, and \$12,790,000 of existing 1999 Sewer bonds. The bonds were issued for an eighteen year period, with final maturity in December 2023.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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In September 2006, the County issued a \$4,000,000 Sewer Revenue bond for the purpose of bonding short-term bond anticipation notes for the New Miami Sewer Improvement project. These bonds are registered to the United States Department of Agriculture, Rural Development. The bonds were issued for a forty-year period, with the final maturity in December 2045.

In September 2014, the County issued \$9,640,000 of Sewer Revenue Bonds for the purpose of current refunding \$10,150,000 of 2004 Sewer Revenue Bonds, in order to take advantage of lower interest rates. These bonds are paid from the Sewer Fund and will mature in December 2024. As a result, \$10,150,000 of the 2004 sewer revenue bonds were considered defeased and the liability for the refunded bonds have been removed from the County's financial statements. The County decreased total debt service payments by \$1,037,069 as a result of the refunding. The County also incurred an economic gain (difference between present value of the old and new debt service payments) of \$923,563. The difference between the reacquisition price and net carrying amount of the old debt was insignificant.

2004 Sewer Revenue Bonds

Bonds Outstanding	\$11,220,000
Principal Payment	(1,070,000)
Payment to Refunded Bond Escrow Agent	<u>(10,150,000)</u>
	<u>\$0</u>

In September 2014, the County issued \$7,335,000 of water revenue bonds for the purpose of advance refunding \$7,320,000 of 2005 Water Revenue Bonds, in order to take advantage of lower interest rates. These bonds are paid from the Water Fund and will mature in December 2021. As a result, \$7,320,000 of the 2005 Water Revenue Bonds were considered defeased and the liability for the refunded bonds have been removed from the county's financial statements. The County decreased total debt service payments by \$391,576 as a result of the refunding. The County also incurred an economic gain (difference between present value of the old and new debt service payments) of \$362,193, and incurred an accounting loss of \$86,307 (difference between the reacquisition price and the net carrying amount of the old debt), which is shown in the following table:

2005 Water Revenue Bonds

Bonds Outstanding	\$7,320,000
Premium on Bonds	<u>324,471</u>
Total 2005 Various Purpose Bonds Outstanding	7,644,471
Payment to Refunded Bond Escrow Agent	<u>(7,730,778)</u>
2014 Water Revenue Bonds Refunding Accounting Loss	<u>(\$86,307)</u>

As of December 31, 2014, \$6,575,000 of the refunded bonds was not matured and unpaid.

In September 2014, the County issued \$9,345,000 of Water Revenue Bonds for the purpose of advance refunding \$10,275,000 of 2005 Water Revenue Bonds, in order to take advantage of lower interest rates. These bonds are paid from the Water Fund and will mature in December 2025. As a result, \$10,275,000 of the 2005 Water Revenue Bonds were considered defeased and the liability for the refunded bonds have been removed from the County's financial statements. The County decreased total debt service payments by \$798,027 as a result of the refunding. The County also incurred an economic gain (difference between present value of the old and new debt service payments) of \$695,145, and incurred an accounting loss of \$354,617 (difference between the reacquisition price and the net carrying amount of the old debt), which is shown in the following table:

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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2005 Water Revenue Bonds

Bonds Outstanding	\$10,275,000
Premium on Bonds	309,796
Total 2004 Various Purpose Bonds Outstanding	<u>10,584,796</u>
Payment to Refunded Bond Escrow Agent	<u>(10,939,413)</u>
2014 Water Revenue Bonds Refunding Accounting Loss	<u>(\$354,617)</u>

As of December 31, 2014, \$9,610,000 of the refunded bonds was not matured and unpaid.

The County has pledged future revenues, net of operating expenses, to repay Revenue Bonds, Cincinnati Waterworks Loans, OPWC, and OWDA loans in the Water fund. The debt is payable solely from water customer net revenues and are payable through 2042. The purpose, terms and balances outstanding are identified above. Annual Principal and Interest payments on debt are expected to require 36% of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$31,756,734. Of this total \$19,474,750 is for the revenue bonds, \$3,841,561 for the Cincinnati Waterworks, and \$8,440,423 for the OPWC/OWDA loans.

Principal and interest paid for the current year and total net revenues were \$2,119,114 and \$5,880,774 respectively. Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$1,358,672, \$342,633 for the Cincinnati Waterworks loan and \$417,809 for the remaining OPWC/OWDA loans.

The County has pledged future revenues, net of operating expenses, to repay Revenue Bonds and OWDA loans in the Sewer fund. The debt is payable solely from sewer customer net revenues and are payable through 2045. The purpose, terms and balances outstanding are identified above. Annual Principal and interest payments on debt are expected to require 57% of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$61,358,603. Of this total \$33,921,552 is for the revenue bonds and \$27,437,051 is for the OPWC/OWDA loans.

Principal and interest paid for the current year and total net revenues were \$6,265,982 and \$10,997,695 respectively. Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$4,865,427 and \$1,400,555 for the OPWC/OWDA loans.

LONG-TERM LOANS

In 2005, Butler County entered into a contractual agreement with the City of Cincinnati for \$4,634,892 to assist in financing the construction of water lines and a master meter that runs from International Boulevard to Mulhauser Road. This expansion will allow Butler County a secondary water source and provide access to water for future development. Approximately \$549,623 of Butler County water lines were added while intangible assets of \$4,085,629 were recorded as depreciable capital assets, net. The balance owed to the City of Cincinnati at December 31, 2014 as a result of this project is \$2,979,531. This amount has been recorded on the County's books as a long-term liability in the Water Enterprise Fund.

In 2006, the County entered into a loan with the Ohio Public Works Commission (OPWC) for \$700,871 and \$874,581 to make improvements to watermains in Butler County using proceeds from OPWC loans. The 2006 cast iron watermain loan was issued for twenty-years with the first payment starting in July 2009 and a final payment due in January 2029. The 2006 watermain improvements loan was issued for twenty-years with the first payment starting in July 2008 and a final payment due in January 2028. Both OPWC loans will be repaid by Water fund user charges.

In 2009, the County entered into a loan with Ohio Public Works Commission (OPWC) for \$470,318 to replace watermains using proceeds from the loan. The loan was issued for thirty-years with the final payment due in 2040. The loan will be repaid by Water Fund revenues.

In 2009, the County entered into a loan with Ohio Water Development Authority (OWDA) for \$3,158,694 to replace over 7,000 failing polybutylene service lines in Butler County. The loan was issued for thirty-years with the final payment due in 2031. The loan will be repaid by Water Fund revenues.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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In 2009, the County entered into a loan with Ohio Water Development Authority (OWDA) for \$849,987 to restore and stabilize eroding stream banks of Shaker Creek. The loan was issued for twenty-years with the final payment due in 2029. The loan will be repaid by Sewer Fund revenues.

In 2009, the County entered into a loan with Ohio Water Development Authority (OWDA) for \$1,153,728 to reduce erosion, sedimentation and nutrient enrichment for the Big Monroe project located at Mill Creek. The loan was issued for twenty-years with the final payment due in 2029. The loan will be repaid by Sewer Fund revenues.

In 2009, the County entered into a loan with Ohio Water Development Authority (OWDA) for \$1,587,221 to construct a new sewage receiving facility, a new vector truck unloading facility, and install a second sludge-dewatering centrifuge. The loan was issued for twenty-years with the final payment due in 2030. The loan will be repaid by Sewer Fund revenues.

In 2010, the County entered into a loan with Ohio Water Development Authority (OWDA) for \$2,466,203 to design and construct a 2.0 million gallon ground-level storage tank that will serve as a buffer, isolating the pump station from other systems that are surrounding the area. In addition, control valves will be included to smooth out flow rates going into the tank and insuring that pressures are not drawn below acceptable levels. The loan was issued for twenty-years with the final payment due in 2030. The loan will be repaid by Water Fund revenues.

In 2010, the County entered into a loan with Ohio Public Works Commission (OPWC) for \$510,468 to replace and improve an existing sanitary force main with a new sanitary force main and gravity sewer. The loan proceeds also were used to increase the height of a cascade wall approximately two feet to prevent overflows that occur during heavy storm events. The loan was issued for thirty-years with the final payment due in 2041. The loan will be repaid by Sewer Fund revenues.

In 2010, the County entered into a loan with Ohio Public Works Commission (OPWC) for \$600,000 to replace over 15,000 feet of failing cast iron watermain for the subdivision of Dalewood located in West Chester Township. The loan was issued for thirty-years with the final payment due in 2042. The loan will be repaid by Water Fund revenues.

In 2011, the County entered into a loan with Ohio Water Development Authority (OWDA) for an amount not to exceed \$35,500,000 to upgrade and improve the LeSourdsville Wastewater Treatment Plant. The project includes upgrading existing systems and equipment at the plant. In 2014, the County received \$1,801,261 of loan proceeds. The loan was issued for twenty-years with the final payment due in 2034. The loan will be repaid by Sewer Fund revenues.

In 2011, the County entered into a loan with Ohio Public Works Commission (OPWC) for an amount not to exceed \$201,000 to replace the aging cast iron water main along West Chester Road from Barret Road to John Street in West Chester Twp. The loan was issued for thirty-years with the final payment due 2042. The loan will be repaid by Water Fund revenues.

In 2011, the County entered into a loan with Ohio Public Works Commission (OPWC) for an amount not to exceed \$580,000 to replace polybutylene water lines in at various locations including Fairfield Township, Liberty Township, and West Chester Township. The loan was issued for thirty-years with the final payment due thirty years after completion of the project. The loan will be repaid by Water Fund revenues.

In 2012, the County entered into a loan with Ohio Public Works Commission (OPWC) for an amount not to exceed \$169,873 to replace a watermain in Liberty-Fairfield Township. The loan was issued for thirty-years with the final payment due 2043. The loan will be repaid by Water Fund revenues.

In 2014, the County entered into a loan with the Ohio Public Works Commission (OPWC) for \$642,040 for polybutylene water line replacement. The total project is for an amount not to exceed \$1,275,000. The 2013 project is anticipated to be completed in 2015 with an estimated loan payoff date in 2045. The loan will be paid from the Water Fund revenues. An amortization schedule is not yet available.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

OTHER PAYABLES

Capital leases are copiers for Water and Sewer.

Compensated absences liability will be paid from Water and Sewer enterprise funds.

Annual debt service requirements to maturity for general obligation bonds, judgement bonds, revenue bonds and loans for all business type activities are as follows:

Year	General Obligation Bonds		Judgment Bonds	
	Principal	Interest	Principal	Interest
2015	\$ 762,210	\$ 287,174	\$ 1,520,000	\$ 1,123,350
2016	784,480	263,612	1,590,000	1,062,400
2017	816,840	233,876	1,670,000	982,900
2018	849,290	204,814	1,755,000	899,400
2019	881,870	172,620	1,835,000	820,425
2020-2024	351,950	656,484	10,420,000	2,844,125
2025-2029	435,110	573,323	4,915,000	390,338
2030-2034	537,940	470,500	-	-
2035-2039	665,070	343,367	-	-
2040-2044	822,260	186,171	-	-
2045-2046	350,090	22,402	-	-
Total	\$ 7,257,110	\$ 3,414,343	\$ 23,705,000	\$ 8,122,938

Year	Revenue Bonds		Loans	
	Principal	Interest	Principal	Interest
2015	\$ 4,997,170	\$ 1,723,487	\$ 1,038,810	\$ 290,108
2016	5,194,660	1,486,751	1,293,993	594,721
2017	5,557,280	1,295,506	1,975,993	882,143
2018	5,530,000	1,076,531	1,375,916	841,728
2019	5,657,840	872,545	1,508,842	799,768
2020-2024	12,231,430	2,227,343	7,917,118	3,066,754
2025-2029	1,448,680	647,735	7,352,677	2,583,816
2030-2034	592,970	484,951	6,281,035	698,050
2035-2039	734,540	343,382	1,016,011	11,230
2040-2044	909,900	168,014	190,322	-
2045-2047	206,550	9,037	-	-
Total	\$ 43,061,020	\$ 10,335,282	\$ 29,950,717	\$ 9,768,318

MULTIFAMILY HOUSING

The County has served as the issuer of Multifamily Housing bonds. The proceeds were used to acquire, construct, improve, and equip multifamily housing. The Multifamily Housing revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The amount of revenue bonds outstanding at December 31, 2014 was \$95,255,000.

INDUSTRIAL DEVELOPMENT REVENUE BONDS

The County has served as the issuer of industrial revenue bonds. The proceeds were used for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents. The principal balance outstanding at December 31, 2014 is \$4,000,000.



BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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HOSPITAL REVENUE BONDS

The County has served as the issuer of hospital revenue bonds. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The amount of revenue bonds outstanding at December 31, 2014 was \$482,465,000.

CAPITAL FUNDING REVENUE BONDS

The capital funding revenue bonds were issued on behalf of the County Commissioners Association of Ohio for their low cost capital pooled financing program. Butler County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. The principal payments will begin in 2035. The principal balance outstanding at December 31, 2014 was \$47,325,000.

LEGAL DEBT MARGIN

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2014 are an overall debt margin of \$158,209,662 and unvoted debt margin of \$48,152,844.

NOTE 18- SHORT-TERM OBLIGATIONS

A summary of the short-term bond anticipation notes for all governmental funds are as follows:

Fund Type	Balance 12/31/13	Increase	Decrease	Balance 12/31/14
Capital Projects				
0.30% Courts Remodeling and Expansion	\$ 1,899,000	\$ 1,848,000	\$ 1,899,000	\$ 1,848,000
0.30% Courts Remodeling Project	116,000	-	116,000	-
0.30% Courts Remodeling Project	819,000	773,000	819,000	773,000
0.50% Fiber Optic Ring II	2,115,000	1,512,000	2,115,000	1,512,000
0.30% Hutsepiller Hamilton Mason TIF	2,733,000	2,670,000	2,733,000	2,670,000
0.30% Old Jail Rehabilitation	965,000	939,000	965,000	939,000
0.30% Princeton Road Admin Building	7,304,000	7,084,000	7,304,000	7,084,000
0.30% Juvenile Justice Center Roof	121,000	-	121,000	-
0.30% Sheriff Vehicles	101,000	-	101,000	-
Total Governmental Funds	\$ 16,173,000	\$ 14,826,000	\$ 16,173,000	\$ 14,826,000

The notes are issued in anticipation of long-term bond financing and will be refinanced until such bonds are issued. They are backed by the full faith and credit of the County and will mature within one year. The liability for the notes is presented in the fund that received the note proceeds. The notes were issued in July 2014, and will mature in July 2015.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19– INTERFUND BALANCES AND ACTIVITY

Transfers In/Transfers Out activity for 2014 consisted of the following:

Transfers To	Transfers From		
	General	Non Major Governmental	Total
General	\$ -	\$ 1,000,000	\$ 1,000,000
Job and Family Services / Children Services Agency	826,296	-	826,296
Non Major Governmental	10,361,047	1,539,424	11,900,471
Water	3,415	-	3,415
<b>Total</b>	<b>\$ 11,190,758</b>	<b>\$ 2,539,424</b>	<b>\$ 13,730,182</b>

Due From/Due To balances at December 31, 2014 consist of the following individual fund receivables and payables:

Due To (Payable)	Due From (Receivable)								Total
	General	Developmental Disabilities	Job and Family Services/Children Services Agency	Mental Health	Non Major Governmental	Sewer	Water	Internal Service	
General	\$ -	\$ -	\$ -	\$ -	\$ 71,001	\$ -	\$ -	\$ -	\$ 71,001
Developmental Disabilities	97	-	-	-	-	-	-	-	97
Job and Family Services / Children Services Agency	25,571	-	-	-	58,768	-	-	-	84,339
Mental Health	-	-	-	-	15,000	-	-	-	15,000
Non Major Governmental	39,178	-	19,309	-	28,620	-	-	-	87,107
Sewer	1,461	-	-	-	2,113	-	-	-	3,574
Water	974	-	-	-	1,138	-	-	-	2,112
Internal Service	418,210	117,585	157,615	7,474	268,482	51,645	30,204	1,135	1,052,350
<b>Total</b>	<b>\$ 485,491</b>	<b>\$ 117,585</b>	<b>\$ 176,924</b>	<b>\$ 7,474</b>	<b>\$ 445,122</b>	<b>\$ 51,645</b>	<b>\$ 30,204</b>	<b>\$ 1,135</b>	<b>\$ 1,315,580</b>

Advances From/Advances To balances at December 31, 2014 consist of the following individual fund receivables and payables:

Advances To	Advances From
Non Major Governmental	General
	<b>\$1,447,398</b>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. In addition, the General Fund received transfers in during 2014 from a surplus declaration from the clerk of courts title fund.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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All balances in the Due From/Due To schedule resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The balance of \$1,447,398 due to the General Fund for advances to Non Major Governmental Funds results from cash flow issues in those funds. The amounts reported as Due From/Due to Other Funds are expected to be repaid within one year; the advances are not.

NOTE 20– CONTINGENT LIABILITIES

The County has received federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for any expenses disallowed under terms of the grant. Based on prior experience the County believes such disallowances, if any, will be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 21 –JOINTLY GOVERNED ORGANIZATIONS/RISK SHARING POOL/INSURANCE PURCHASING POOL/RELATED ORGANIZATIONS

BUTLER COUNTY EMERGENCY MANAGEMENT AGENCY

The Butler County Emergency Management Agency is a jointly governed organization among the County, thirteen townships, five cities and seven villages created by a countywide agreement with the Butler County Commissioners. The twenty-six members of the advisory council are appointed as follows: one County Commissioner and the chief elected official of each of the thirteen townships, five cities and seven villages. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The County does not have an equity interest in the Agency.

The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2014, the County contributed \$50,000. Complete financial statements can be obtained from the Emergency Management Agency, 315 High St. Hamilton, OH 45011.

TRANSPORTATION IMPROVEMENT DISTRICT OF BUTLER COUNTY

The Transportation Improvement District, a jointly governed organization, provides the opportunity to construct roads, bridges and accompanying improvements within the County. The Transportation Improvement District Board, which consists of representatives from each of the participating governments, including the County, oversees the operation of the District. Complete financial statements can be obtained from the Transportation Improvement District, 315 High St. 6<sup>th</sup> Floor Hamilton, OH 45011.

OHIO KENTUCKY INDIANA REGIONAL COUNCIL OF GOVERNMENTS

The Ohio Kentucky Indiana Regional Council of Governments (OKI), a jointly governed organization, was formed in 1964. OKI is a council of local governments, business organizations and community groups that work together to improve the economic development of the Tri-State.

BUTLER/CLERMONT/WARREN WORKFORCE POLICY BOARD (AREA 12)

The Butler/Clermont/Warren Workforce Policy Board is a jointly governed organization with thirty-one board members consisting of representatives from business, education, labor and government. The Butler County Commissioners appoint two of the members of the board. The Policy Board is a regional organization developed as a result of the Workforce Investment Act. The role of the Policy Board is to assess the workforce needs of area employers, assess the employment and training needs of job seekers and to identify fiscal and other available resources to meet current and future workforce needs in the region.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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COMMUNITY-BASED CORRECTIONAL FACILITY

The Community-Based Correctional Facility is a jointly governed organization that provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing punishment before prison incarceration. The Facility is a minimum-security operation. The Facility's governing board oversees the operations of the organization. Common Pleas Judges from the participating counties comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facility's Governing Board regarding Facility matters. The Board includes at least one Common Pleas Court Judge from each participating county. The Facility serves Butler, Clermont, and Warren County.

The Facility's Governing Board has contracted with Talbert House for daily operational functions, a non-profit organization. Talbert House is responsible for essentially all management decisions related to the Facility, subject to the Facility Governing Board's oversight. Complete financial statements can be obtained from the Community-Based Correctional Facility, 5234 State Route 63, Lebanon, OH 45036.

SOUTHWEST OHIO COUNCIL OF GOVERNMENTS

The Southwest Ohio Council of Governments was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. The Council consists of four members representing each of the four counties. Any other County Board of Developmental Disabilities may petition for membership to the Council however membership must be approved by two-thirds vote of the Council members.

The role of the Council is to coordinate the powers and duties of the member Boards to better serve and benefit persons with developmental disabilities within the four counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. In 2014, Butler County contributed \$5,000 to the Council. Financial information for the Southwest Ohio Council of Governments may be obtained at 1910 Fairgrove Avenue Suite E, Hamilton Ohio 45011.

COUNTY RISK SHARING AUTHORITY (CORSA)

The County Risk Sharing Authority (CORSA) is a risk sharing pool made up of sixty-two counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County's payment for insurance to CORSA in 2014 was \$1,123,052.

BUTLER HEALTH PLAN

Butler County Board of Developmental Disabilities participates in the Butler Health Plan (BHP), an insurance purchasing pool, formed to provide affordable and desirable dental, life, medical and other disability group insurance for member employees, eligible dependents and designated beneficiaries. The Health Plan is comprised of various public employers. The Board of Trustees consist of seven members which are representatives of participating schools and joint vocational districts that are elected by the majority vote of the board.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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COUNTY EMPLOYEE BENEFITS CONSORTIUM OF OHIO, INC. (CEBCO)

The County purchases commercial health care insurance from the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation, and insurance purchasing pool with membership open to Ohio political subdivisions, to collectively pool resources to purchase employee benefits. The entire risk of loss transfers to the commercial insurance carrier.

The business and affairs of the consortium are governed by a board comprised of representatives of counties that participate in the program. Two thirds of the directors are County Commissioners of the member Counties and one third are employees of member Counties. Each member of the consortium is entitled to one vote. At all times one director is required to be a member of the board of directors of the County Commissioners Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

REGIONAL TRANSIT AUTHORITY (RTA)

The Regional Transit Authority (RTA) is a related organization to the County. The County Commissioners are responsible for appointing the board of directors of the RTA; however, the County Commissioners cannot influence the RTA's operations, nor does the RTA represent a potential financial benefit or burden to the County. Although the County does serve as the taxing authority and may issue tax related debt on behalf of the RTA, its role is limited to a ministerial function. Once the RTA determines to present a levy to the voters, including the determination of the rate and duration, the County must place the levy on the ballot. The RTA may issue debt and determine its own budget. Financial information for the RTA may be obtained at 3045 Moser Ct. Hamilton, OH 45011.

BUTLER COUNTY CONVENTION AND VISITOR BUREAU

The Butler County Convention and Visitor Bureau is a related organization established to promote economic activity and development through tourism. The County Commissioners appoint fifteen members to serve on the Convention and Visitor Bureau Board. Nine of the Board members represent local community interests. Three members include representatives from existing Convention and Visitor Bureaus already established in the County. The remaining board members consist of a member from Butler County Metroparks, Butler County Chamber Caucus and a board member recommended by the Commissioners.

The County Commissioners passed a three-percent hotel excise tax in August of 2003 pursuant to the regulations in Ohio Revised Code 5739.09. The hotel tax collections are collected by Butler County and can only be distributed to a Convention and Visitor Bureau according to the statute. The County is not required to contribute any of their own resources to the Convention and Visitor Bureau in the event of fiscal stress, nor would Butler County benefit from any significant financial resources of the Butler County Visitor and Convention Bureau. Complete financial statements can be obtained from the Butler County Convention and Visitor Bureau, 315 High Street, Hamilton, OH 45011.

BUTLER COUNTY PORT AUTHORITY

On July 29, 2004, the Butler County Commissioners established the Butler County Port Authority to undertake various projects that would create or preserve jobs and employment opportunities within the County. The Butler County Port Authority is a related organization of the County. The Port Authority Board consists of 7 voting members of which 4 members must have businesses or places of employment within Butler County. The remaining 3 members of the board need not possess either of the preceding qualifications. The President of the Butler County Transportation Improvement District (BCTID) shall serve as an ex officio member of the Port Authority Board without voting privileges. The Agency is not accumulating significant financial resources or experiencing financial stress which would cause additional financial benefit to or burden on the County. Financial information for the Butler County Port Authority may be obtained at 315 High Street, Hamilton, OH 45011.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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METROPARKS OF BUTLER COUNTY

The Park District Commissioners are appointed by the Probate Judge of the County. The Commissioners adopt their own budget, authorize expenditures, hire and fire staff, and do not rely on the County to finance deficits. Metroparks provides educational programs along with recreational opportunities throughout the year. The County is not financially accountable for the District nor is the District fiscally dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. Financial information for the Metroparks of Butler County may be obtained at 2051 Timberman Road, Hamilton, OH 45013.

NOTE 22– CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The County has several outstanding contracts for construction and professional services. The following amounts remain on these contracts as of December 31, 2014.

<u>Project</u>	<u>Outstanding Balance</u>
W. Rogers Construction	\$ 357,159
Atkins and Stang	139,000
Hazen and Sawyer	103,883
Frebco	49,938
PCS Technology	21,471
Total	<u>\$ 671,451</u>

NOTE 23 – COMPONENT UNIT

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Butler County Land Reutilization Corporation (Land Bank) is presented following the provisions of NCGA Statement No 1, “Governmental Accounting and Financial Reporting Principals”, as modified by subsequent NCGA and GASB pronouncements.

Basis of Presentation

The Land Bank is accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities are included on the statement of net position. The Land Bank uses the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred.

Deposits and Investments

At fiscal year end, the carrying amount of the Land Bank’s deposits was \$112,919 and the bank balance was \$112,919. The entire bank balance was covered by federal depository insurance. The Land Bank has no investments at year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

NOTE 24– SUBSEQUENT EVENT NOTE

In May 2015, the county issued \$10,015,000 in general obligation bonds to advance refund the 2006 Various Purpose bonds.

Butler County, Ohio  
 Required Supplementary Information  
 Condition Assessment of the County's Infrastructure  
 Reported Using the Modified Approach as Outlined in GASB 34  
 For The Year Ended December 31, 2014

Butler County reports its infrastructure assets using the modified approach as outlined in Governmental Accounting Standards Board (GASB) Statement No. 34. The following disclosures pertain to the conditional assessment and budgeted versus actual expenditures for the preservation of these assets. Data for the conditional assessment is presented in each of the following three sections for 2014, 2011, and 2008. Beginning with reporting year 2009, the County moved to a three year conditional assessment rotation cycle.

County Roads

The condition of road pavement is evaluated and measured using a physical condition rating system. This approach assigns a numerical rating to each road, or section thereof, based on the following criteria: age of pavement, date of last surface maintenance, traffic flow and volume, traffic type and availability of funds. The physical condition rating is determined by a committee of experts from the County Engineer's Office based on the criteria below:

Pavement Rating	Condition Rating	Description
1	Excellent	Pavements not in need of maintenance. New condition. Typically pavements 1-4 years old fall into this category. Older pavements with lower traffic counts and low truck traffic also fall into this category.
2	Good	Pavement in need of minor maintenance to restore to Excellent condition. Typically pavements 5-8 years old with high traffic counts or a large percentage of truck traffic.
3	Fair	Pavement in need of major maintenance to restore to Excellent condition. Typically pavements are 9-15 years old.
4	Poor	Pavement in need of major repair or heavy overlays to bring to Excellent condition. Pavements over 15 years old, or with high traffic volume and/or high truck traffic could be rated 4.

It is the County policy that at least 90% of the roadways will have a rating of 3 (Fair) or higher. The Butler County Engineer's Office has a goal whereby the total mileage of the roadway in the County will be re-paved on a 15-year rotational basis. Historical data has shown that with yearly inspection and maintenance, the average road of the County will be maintained at a usable level for a 25-year period. Each roadway in the County will be assessed once every three years, with higher emphasis on older and more heavily used pavements.

*The following summarizes the physical condition assessment of County roads as of December 31 for 2014, 2011, and 2008:*

Road Condition	2014		2011		2008	
	Road Miles	% of Total	Road Miles	% of Total	Road Miles	% of Total
<i>Fair or Better</i>	254	95%	241	90%	263	96%
<i>Less than Fair</i>	14	5%	26	10%	12	4%
<i>Total</i>	268	100%	267	100%	275	100%

Butler County, Ohio  
 Required Supplementary Information  
 Condition Assessment of the County's Infrastructure  
 Reported Using the Modified Approach as Outlined in GASB 34  
 For The Year Ended December 31, 2014

The following is a comparison of County budgeted and actual expenditures for preservation of the existing roadways:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2014	\$6,078,718	\$5,171,078	\$907,640
2013	5,486,762	5,486,762	0
2012	4,816,346	4,781,073	35,273
2011	4,306,251	3,462,529	843,722
2010	2,413,314	1,965,281	448,033
2009	2,755,258	2,626,854	128,404
2008	2,747,701	2,402,175	345,526

County Bridges

The condition of the County's bridges is determined using a general appraisal and operational status rating which is a conditional coding system developed by the Federal Highway Administration. This system is comprised of ratings for the individual elements of the structure. The primary elements of this appraisal system include the following:

- *bridge decks* (riding surface, roadway approaches, end joints, curbing and sidewalks)
- *superstructures* (side rails, above-road piers and overhead truss)
- *substructures* (undercarriage, piers, footings, abutments and erosion protection)

The Federal Highway Administration has defined specific criteria for each element of the bridge, based on its construction. For each element, a 0-9 rating scale is used, where 4 or less is defined as "poor" condition. The ratings of all elements are combined to summarize the structural condition of a bridge as follows:

Bridge Rating	Condition Rating	Description
9	Excellent	Superior to present desirable criteria.
8	Very Good	Equal to present desirable criteria.
7	Good	Better than present minimum criteria.
6	Satisfactory	Equal to present minimum criteria.
5	Fair	Better than minimum adequacy to tolerate being left in place as is.
4	Poor	Meets minimum tolerable condition requiring high priority to repair.
3	Serious	Basically intolerable condition requiring high priority to repair.
2	Critical	Basically intolerable condition requiring high priority of replacement.
1	Imminent Failure	Immediate repair necessary to put back into service.
0	Closed	Bridge closed.



Butler County, Ohio  
 Required Supplementary Information  
 Condition Assessment of the County's Infrastructure  
 Reported Using the Modified Approach as Outlined in GASB 34  
 For The Year Ended December 31, 2014

It is the County policy to maintain the bridge system in the County where 85% of the structures have a general appraisal summary of 5 (Fair) condition or higher. *The following is a summary of the conditional assessment for bridges as of December 31 for 2014, 2011, and 2008:*

Bridge Condition	2014		2011		2008	
	Number of Bridges	% of Total	Number of Bridges	% of Total	Number of Bridges	% of Total
Fair or Better	368	92%	374	94%	357	90%
Less than Fair	30	8%	25	6%	38	10%
Total	398	100%	399	100%	395	100%

The following is a comparison of County budgeted and actual expenditures for preservation of the existing bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2014	\$2,761,500	\$2,357,403	\$404,097
2013	1,289,620	1,289,620	0
2012	1,661,825	1,661,825	0
2011	2,345,182	1,885,692	459,491
2010	4,789,750	4,334,282	455,468
2009	6,672,617	5,310,974	1,361,643
2008	8,232,687	7,300,786	931,901

County Culverts

The Butler County Engineer maintains a culvert inventory system. All culverts are inspected every three years with any critical structure being inspected as needed, as per the Engineer's internal policy. A committee of experts from the County Engineer's Office determines the condition rating, and a general appraisal of the condition is categorized as follows:

Culvert Rating	Condition Rating	Description
1	Good	No repair required.
2	Fair	Minor deficiency, culvert still functioning as designed.
3	Poor	Major deficiency, culvert in need of repair to continue functioning as designed.
4	Critical	Culvert no longer functioning as designed.

Butler County, Ohio  
 Required Supplementary Information  
 Condition Assessment of the County's Infrastructure  
 Reported Using the Modified Approach as Outlined in GASB 34  
 For The Year Ended December 31, 2014

It is the goal of the Butler County Engineer to maintain 75% of culverts in a condition of 2-Fair or better. The following is a summary of the conditional assessment for culverts as of December 31 for 2014, 2011, and 2008:

Culvert Condition	2014		2011		2008	
	Number of Culverts	% of Total	Number of Culverts	% of Total	Number of Culverts	% of Total
Fair or Better	798	78%	834	82%	836	79%
Less than Fair	222	22%	189	18%	226	21%
Total	1,020	100%	1,023	100%	1,062	100%

The following is a comparison of County budgeted and actual expenditures for preservation of the existing culverts:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2014	\$109,842	\$76,045	33,798
2013	174,572	174,572	0
2012	135,804	115,804	20,000
2011	188,159	151,293	36,866
2010	228,718	94,784	133,934
2009	204,160	121,563	82,597
2008	152,429	83,107	69,322

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## Combining Statements and Individual Fund Schedules

## Combining Statements – Non-major Governmental Funds

### Non-major Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. The following are descriptions of each non-major special revenue fund:

Real Estate Assessment – To account for restricted State mandated county-wide real estate appraisals that are funded by charges to the County's political subdivisions.

All Other Legislative and Executive – To account for restricted state, federal, or local revenue for all other legislative and executive activities not presented on an individual basis.

All Other Judicial – To account for restricted state, federal, or local revenue for all other judicial activities not presented on an individual basis.

All Other Public Safety – To account for restricted state, federal, or local revenue for all other Public Safety activities not presented on an individual basis.

Motor Vehicle – To account for the revenues derived from motor vehicle licenses and gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County roads and bridge repair/improvement programs.

All Other Public Works – To account for restricted state, federal, or local revenue for all other public works activities not presented on an individual basis.

Child Support Enforcement – To account for the poundage fees collected by the Bureau of Child Support that are restricted by State statute to finance the operation of the Child Support Enforcement Agency.

Alcohol and Drug Addiction – To account for Federal and State grants that are restricted to pay the costs of contracts with local agencies that provide services to the public.

County Care Facility – To account for the collection of state and federal restricted Medicaid and fees from residents' families for the operation of the County Home.

Elderly Services Levy – To account for restricted dollars associated with a county-wide property tax and the expenditures of those funds.

All Other Human Services – To account for restricted state, federal, or local revenue for all other human services activities not presented on an individual basis.

All Other Conservation and Recreation – To account for fees collected on permits by the County restricted to State law to finance erosion and sediment control activities.

Residential Incentive Districts and Tax Incremental Financings (RIDS and TIFS) – To account for Residential Incentive Districts and Tax Incremental Financing revenues collected through the real estate tax collection process. This fund is used to hold these State law restricted dollars until payments are required to be made.

(Continued)

## Combining Statements – Non-major Governmental Funds (Continued)

### Non-major Capital Project Funds

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Proprietary funds). The following are descriptions of each non-major capital project fund:

Technology – To account for the financing and related cost of County technology activities.

Other Capital Improvements – To account for all other capital improvements not presented on an individual basis.

Road Improvements – To account for projects related to the construction of roads.

Buildings Construction and Renovations – To account for improvements and new construction of buildings.

### Non-major Bond Retirement

The Bond Retirement Fund is used to account for proceeds and payments on Butler County bonds. The County's Bond Retirement Fund accounts for financing and related costs of issuing and paying County bonds.

### Non-major Permanent Fund

The Developmental Disabilities Permanent Fund is used to account for nonspendable gifts and investment earnings that are donor restricted to assist individuals with developmental disabilities.

**Butler County, Ohio**  
**Combining Balance Sheet**  
**Non-major Governmental Funds**  
**December 31, 2014**

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Non-major Bond Retirement Fund	Non-major Permanent Fund	Total Non-major Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 63,233,611	\$ 383,400	\$ 1,005,170	\$ 841,990	\$ 65,464,171
Cash and Cash Equivalents:					
In Segregated Accounts	3,540	-	-	-	3,540
Receivables:					
Property Taxes	8,669,444	-	-	-	8,669,444
Other Local Taxes	269,504	-	-	-	269,504
Payments in Lieu of Taxes	7,363,052	-	-	-	7,363,052
Accounts	887,190	-	-	-	887,190
Due from Other Governments	16,023,491	1,232,477	-	-	17,255,968
Special Assessments	1,477,869	-	7,276,107	-	8,753,976
Loans	690,122	-	-	-	690,122
Due from Other Funds	445,122	-	-	-	445,122
Prepaid Items	284,388	-	-	-	284,388
Materials and Supplies Inventory	751,187	-	-	-	751,187
<b>Total Assets</b>	<b>\$ 100,098,520</b>	<b>\$ 1,615,877</b>	<b>\$ 8,281,277</b>	<b>\$ 841,990</b>	<b>\$ 110,837,664</b>
<b>Liabilities</b>					
Accounts Payable	\$ 380,266	\$ -	\$ -	\$ -	\$ 380,266
Contracts Payable	3,440,186	1,485,915	-	-	4,926,101
Accrued Wages and Benefits Payable	1,531,918	-	-	-	1,531,918
Matured Compensated Absences Payable	0	-	-	-	-
Due to Other Funds	87,107	-	-	-	87,107
Due to Other Governments	480,589	-	-	-	480,589
Advances from Other Funds	1,428,493	-	18,905	-	1,447,398
Matured Bonds Payable	-	-	13,250	-	13,250
Matured Interest Payable	-	-	5,543	-	5,543
Accrued Interest Payable	-	20,188	-	-	20,188
Notes Payable	-	14,826,000	-	-	14,826,000
<b>Total Liabilities</b>	<b>7,348,559</b>	<b>16,332,103</b>	<b>37,698</b>	<b>-</b>	<b>23,718,360</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes not Levied to Finance the Current Year Operations	8,374,396	-	-	-	8,374,396
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	7,239,492	-	-	-	7,239,492
Unavailable Revenue	16,584,850	231,483	7,276,107	-	24,092,440
<b>Total Deferred Inflows of Resources</b>	<b>32,198,738</b>	<b>231,483</b>	<b>7,276,107</b>	<b>-</b>	<b>39,706,328</b>
<b>Fund Balances</b>					
Nonspendable	1,725,697	-	-	751,332	2,477,029
Restricted	59,024,436	3,000	967,472	90,658	60,085,566
Unassigned (Deficit)	(198,910)	(14,950,709)	-	-	(15,149,619)
<b>Total Fund Balances (Deficit)</b>	<b>60,551,223</b>	<b>(14,947,709)</b>	<b>967,472</b>	<b>841,990</b>	<b>47,412,976</b>
<b>Total Liabilities, Deferred Inflows of Resource and Fund Balances</b>	<b>\$ 100,098,520</b>	<b>\$ 1,615,877</b>	<b>\$ 8,281,277</b>	<b>\$ 841,990</b>	<b>\$ 110,837,664</b>

**Butler County, Ohio**  
**Combining Balance Sheet**  
**Non-major Special Revenue Funds**  
**December 31, 2014**

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety	Motor Vehicle
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 3,069,188	\$ 3,144,810	\$ 3,949,332	\$ 4,869,534	\$ 11,725,454
Cash and Cash Equivalents:					
In Segregated Accounts	-	2,400		290	150
Receivables:					
Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	269,504
Payments in Lieu of Taxes	-	-	-	-	-
Accounts	-	196,059	34,400	28,866	112,559
Due from Other Governments	-	7,200	135	2,120,857	4,534,816
Special Assessments	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	14,748	20,550	55,715	68,010	108,016
Prepaid Items	21,968	67,414	113,840	8,912	7,675
Materials and Supplies Inventory	7,277	10,918	5,737	38,358	673,721
<b>Total Assets</b>	<b>\$ 3,113,181</b>	<b>\$ 3,449,351</b>	<b>\$ 4,159,159</b>	<b>\$ 7,134,827</b>	<b>\$ 17,431,895</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 4,397	\$ 38,844	\$ 7,644	\$ 21,285	\$ 115,801
Contracts Payable	-	162,585	169,872	244,674	468,796
Accrued Wages and Benefits Payable	97,128	117,306	79,369	455,572	262,462
Matured Compensated Absences Payable	-	-	-	-	-
Due to Other Funds	-	924	-	10,890	7,819
Due to Other Governments	-	-	-	120,872	176,990
Advances from Other Funds	-	-	15,588	27,311	-
<b>Total Liabilities</b>	<b>101,525</b>	<b>319,659</b>	<b>272,473</b>	<b>880,604</b>	<b>1,031,868</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	-	-
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	-	-	-	-
Unavailable Revenue	14,748	20,550	15,061	1,759,313	4,020,313
<b>Total Deferred Inflows of Resources</b>	<b>14,748</b>	<b>20,550</b>	<b>15,061</b>	<b>1,759,313</b>	<b>4,020,313</b>
<b>Fund Balances</b>					
Nonspendable	29,245	78,332	119,577	47,270	681,396
Restricted	2,967,663	3,030,810	3,752,048	4,447,640	11,698,318
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances (Defecit)</b>	<b>2,996,908</b>	<b>3,109,142</b>	<b>3,871,625</b>	<b>4,494,910</b>	<b>12,379,714</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3,113,181</b>	<b>\$ 3,449,351</b>	<b>\$ 4,159,159</b>	<b>\$ 7,134,827</b>	<b>\$ 17,431,895</b>



All Other Public Works	Child Support Enforcement	Alcohol and Drug Addiction	County Care Facility	Elderly Services Levy	All Other Human Services
\$ 12,489,325	\$ 1,413,169	\$ 1,062,752	\$ 1,114,835	\$ 12,916,291	\$ 102,558
100	200	-	400	-	-
-	-	-	-	8,669,444	-
-	-	-	-	-	-
-	-	-	-	-	-
35,306	-	-	480,000	-	-
2,073,473	2,445,377	1,796,953	155,000	567,854	29,137
1,477,869	-	-	-	-	-
690,122	-	-	-	-	-
27,229	32,491	5,147	111,125	122	1,969
42,535	6,848	6,775	8,421	-	-
8,004	3,655	861	2,656	-	-
<u>\$ 16,843,963</u>	<u>\$ 3,901,740</u>	<u>\$ 2,872,488</u>	<u>\$ 1,872,437</u>	<u>\$ 22,153,711</u>	<u>\$ 133,664</u>
\$ 1,490	\$ 7,145	\$ 3,016	\$ 179,956	\$ -	\$ 688
177,637	932	394,599	99,310	1,622,961	2,440
48,450	181,103	19,609	245,899	14,129	10,891
-	-	-	-	-	-
846	61,226	5,141	261	-	-
182,042	685	-	-	-	-
113,757	-	36,600	1,125,063	-	110,174
<u>524,222</u>	<u>251,091</u>	<u>458,965</u>	<u>1,650,489</u>	<u>1,637,090</u>	<u>124,193</u>
-	-	-	-	8,374,396	-
-	-	-	-	-	-
3,391,249	2,035,377	1,629,714	388,146	863,024	31,106
<u>3,391,249</u>	<u>2,035,377</u>	<u>1,629,714</u>	<u>388,146</u>	<u>9,237,420</u>	<u>31,106</u>
740,661	10,503	7,636	11,077	-	-
12,187,831	1,604,769	776,173	-	11,279,201	-
-	-	-	(177,275)	-	(21,635)
<u>12,928,492</u>	<u>1,615,272</u>	<u>783,809</u>	<u>(166,198)</u>	<u>11,279,201</u>	<u>(21,635)</u>
<u>\$ 16,843,963</u>	<u>\$ 3,901,740</u>	<u>\$ 2,872,488</u>	<u>\$ 1,872,437</u>	<u>\$ 22,153,711</u>	<u>\$ 133,664</u>

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**Butler County, Ohio**  
**Combining Balance Sheet**  
**Non-major Special Revenue Funds (Continued)**  
**December 31, 2014**

	All Other Conservation and Recreation	Residential Incentive Districts and Tax Incremental Financings	Total Non-major Special Revenue Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 45,502	\$ 7,330,861	\$ 63,233,611
Cash and Cash Equivalents:			
In Segregated Accounts	-	-	3,540
Receivables:			
Property Taxes	-	-	8,669,444
Other Local Taxes	-	-	269,504
Payments in Lieu of Taxes	-	7,363,052	7,363,052
Accounts	-	-	887,190
Due from Other Governments	-	2,292,689	16,023,491
Special Assessments	-	-	1,477,869
Loans	-	-	690,122
Due from Other Funds	-	-	445,122
Prepaid Items	-	-	284,388
Materials and Supplies Inventory	-	-	751,187
<b>Total Assets</b>	<b>\$ 45,502</b>	<b>\$ 16,986,602</b>	<b>\$ 100,098,520</b>
<b>Liabilities:</b>			
Accounts Payable	\$ -	\$ -	\$ 380,266
Contracts Payable	-	96,380	3,440,186
Accrued Wages and Benefits Payable	-	-	1,531,918
Due to Other Funds	-	-	87,107
Due to Other Governments	-	-	480,589
Advances from Other Funds	-	-	1,428,493
<b>Total Liabilities</b>	<b>-</b>	<b>96,380</b>	<b>7,348,559</b>
<b>Deferred Inflows of Resources</b>			
Property Taxes not Levied to Finance the Current Year Operations	-	-	8,374,396
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	7,239,492	7,239,492
Unavailable Revenue	-	2,416,249	16,584,850
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>9,655,741</b>	<b>32,198,738</b>
<b>Fund Balances</b>			
Nonspendable	-	-	1,725,697
Restricted	45,502	7,234,481	59,024,436
Unassigned (Deficit)	-	-	(198,910)
<b>Total Fund Balances(Deficit)</b>	<b>45,502</b>	<b>7,234,481</b>	<b>60,551,223</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 45,502</b>	<b>\$ 16,986,602</b>	<b>\$ 100,098,520</b>

**Butler County, Ohio**  
**Combining Balance Sheet**  
**Non-major Capital Projects Funds**  
**December 31, 2014**

	Technology	Other Capital Improvements	Road Improvements	Buildings Construction and Renovations	Total Non-major Capital Projects Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 309,157	\$ -	\$ -	\$ 74,243	\$ 383,400
Due from Other Governments	-	3,000	1,229,477	-	1,232,477
<b>Total Assets</b>	<b>\$ 309,157</b>	<b>\$ 3,000</b>	<b>\$ 1,229,477</b>	<b>\$ 74,243</b>	<b>\$ 1,615,877</b>
<b>Liabilities</b>					
Contracts Payable	\$ -	\$ -	\$ 1,195,915	\$ 290,000	\$ 1,485,915
Accrued Interest Payable	3,213	-	3,404	13,571	20,188
Notes Payable	1,512,000	-	2,670,000	10,644,000	14,826,000
<b>Total Liabilities</b>	<b>1,515,213</b>	<b>-</b>	<b>3,869,319</b>	<b>10,947,571</b>	<b>16,332,103</b>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	231,483	-	231,483
<b>Fund Balances</b>					
Restricted	-	3,000	-	-	3,000
Unassigned (Deficit)	(1,206,056)	-	(2,871,325)	(10,873,328)	(14,950,709)
<b>Total Fund Balances (Deficit)</b>	<b>(1,206,056)</b>	<b>3,000</b>	<b>(2,871,325)</b>	<b>(10,873,328)</b>	<b>(14,947,709)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 309,157</b>	<b>\$ 3,000</b>	<b>\$ 1,229,477</b>	<b>\$ 74,243</b>	<b>\$ 1,615,877</b>

**Butler County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended December 31, 2014**

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Non-major Bond Retirement Fund	Non-major Permanent Fund	Total Non-major Governmental Funds
Revenues					
Property Taxes	\$ 8,439,202	\$ -	\$ -	\$ -	\$ 8,439,202
Other Local Taxes	2,573,824	-	-	-	2,573,824
Charges for Services	21,643,041	176,133	-	-	21,819,174
Licenses and Permits	885,567	-	-	-	885,567
Fines and Forfeitures	854,027	-	-	-	854,027
Intergovernmental	29,176,872	7,232,861	-	-	36,409,733
Special Assessments	1,558,544	-	1,058,115	-	2,616,659
Payments in Lieu of Taxes	9,870,090	-	-	-	9,870,090
Investment Earnings	23,856	-	372,756	1,364	397,976
Other	375,280	-	11,000	8,925	395,205
<b>Total Revenues</b>	<b>75,400,303</b>	<b>7,408,994</b>	<b>1,441,871</b>	<b>10,289</b>	<b>84,261,457</b>
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,158,641	6,200	-	-	6,164,841
Legislative and Executive - Intergovernmental	8,220,239	-	-	-	8,220,239
Judicial	2,377,779	-	-	-	2,377,779
Public Safety	10,928,135	-	-	-	10,928,135
Public Works	18,212,216	5,841,811	-	-	24,054,027
Health	4,219,425	-	-	14,640	4,234,065
Human Services	23,070,210	-	-	-	23,070,210
Conservation and Recreation	39,013	-	-	-	39,013
Capital Outlay	-	1,337,215	-	-	1,337,215
Debt Service:					
Principal Retirement	234,374	-	8,301,853	-	8,536,227
Interest and Fiscal Charges	4,836	62,802	3,326,557	-	3,394,195
<b>Total Expenditures</b>	<b>73,464,868</b>	<b>7,248,028</b>	<b>11,628,410</b>	<b>14,640</b>	<b>92,355,946</b>
Excess of Revenues Over (Under) Expenditures	1,935,435	160,966	(10,186,539)	(4,351)	(8,094,489)
Other Financing Sources (Uses):					
Payment to Refunded Bond Escrow Agent	-	-	(8,030,000)	-	(8,030,000)
Transfers - In	135,595	1,604,970	10,159,906	-	11,900,471
Refunding Bonds Issued	-	-	7,520,000	-	7,520,000
Premium on Debt Issued	-	-	633,634	-	633,634
Transfers - Out	(2,539,424)	-	-	-	(2,539,424)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,403,829)</b>	<b>1,604,970</b>	<b>10,283,540</b>	<b>-</b>	<b>9,484,681</b>
Net Change in Fund Balances	(468,394)	1,765,936	97,001	(4,351)	1,390,192
Fund Balances (Deficit) at Beginning of Year	61,019,617	(16,713,645)	870,471	846,341	46,022,784
Fund Balances (Deficit) at End of Year	\$ 60,551,223	\$ (14,947,709)	\$ 967,472	\$ 841,990	\$ 47,412,976

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**Butler County, Ohio**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2014**

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety	Motor Vehicle
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	2,573,824
Charges for Services	2,248,161	3,968,066	2,630,567	4,877,298	1,471,547
Licenses and Permits	-	-	-	756,395	128,682
Fines and Forfeitures	-	599,878	57,032	34,403	162,714
Intergovernmental	-	-	2,003	4,633,268	10,336,807
Special Assessments	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-
Investment Earnings	-	4,270	156	-	12,966
Other	91	424	-	83,962	87,163
Total Revenues	<u>2,248,252</u>	<u>4,572,638</u>	<u>2,689,758</u>	<u>10,385,326</u>	<u>14,773,703</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	2,177,801	3,884,460	-	-	-
Legislative and Executive - Intergovernmental	-	-	-	-	-
Judicial	-	-	2,377,779	-	-
Public Safety	-	-	-	10,928,135	-
Public Works	-	-	-	-	13,834,191
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	222,038
Interest and Fiscal Charges	-	-	-	-	2,787
Total Expenditures	<u>2,177,801</u>	<u>3,884,460</u>	<u>2,377,779</u>	<u>10,928,135</u>	<u>14,059,016</u>
Excess of Revenues Over (Under) Expenditures	<u>70,451</u>	<u>688,178</u>	<u>311,979</u>	<u>(542,809)</u>	<u>714,687</u>
Other Financing Sources (Uses)					
Transfers - In	-	900	-	8,743	-
Transfers - Out	-	(1,000,000)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(999,100)</u>	<u>-</u>	<u>8,743</u>	<u>-</u>
Net Change in Fund Balance	70,451	(310,922)	311,979	(534,066)	714,687
Fund Balances at Beginning of Year	<u>2,926,457</u>	<u>3,420,064</u>	<u>3,559,646</u>	<u>5,028,976</u>	<u>11,665,027</u>
Fund Balances(Deficit) at End of Year	<u>\$ 2,996,908</u>	<u>\$ 3,109,142</u>	<u>\$ 3,871,625</u>	<u>\$ 4,494,910</u>	<u>\$ 12,379,714</u>

All Other Public Works	Child Support Enforcement	Alcohol and Drug Addiction	County Care Facility	Elderly Services Levy	All Other Human Services
\$ -	\$ -	\$ -	\$ -	\$8,439,202	\$ -
-	-	-	-	-	-
825,655	1,270,625	113,412	4,192,209	-	-
490	-	-	-	-	-
-	-	-	-	-	-
2,484,987	2,584,222	3,708,806	3,112,320	1,501,754	150,156
1,558,544	-	-	-	-	-
-	-	-	-	-	-
6,464	-	-	-	-	-
193,140	-	10,500	-	-	-
<u>5,069,280</u>	<u>3,854,847</u>	<u>3,832,718</u>	<u>7,304,529</u>	<u>9,940,956</u>	<u>150,156</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,378,025	-	-	-	-	-
-	-	4,219,425	-	-	-
-	4,436,895	-	7,476,982	10,985,976	170,357
-	-	-	-	-	-
-	-	-	12,336	-	-
-	-	-	2,049	-	-
<u>4,378,025</u>	<u>4,436,895</u>	<u>4,219,425</u>	<u>7,491,367</u>	<u>10,985,976</u>	<u>170,357</u>
<u>691,255</u>	<u>(582,048)</u>	<u>(386,707)</u>	<u>(186,838)</u>	<u>(1,045,020)</u>	<u>(20,201)</u>
-	-	110,000	-	-	15,952
-	-	-	-	-	-
-	-	110,000	-	-	15,952
691,255	(582,048)	(276,707)	(186,838)	(1,045,020)	(4,249)
<u>12,237,237</u>	<u>2,197,320</u>	<u>1,060,516</u>	<u>20,640</u>	<u>12,324,221</u>	<u>(17,386)</u>
<u>\$ 12,928,492</u>	<u>\$ 1,615,272</u>	<u>\$ 783,809</u>	<u>\$ (166,198)</u>	<u>\$ 11,279,201</u>	<u>\$ (21,635)</u>

(Continued)

**Butler County, Ohio**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2014 (Continued)**

	All Other Conservation and Recreation	Residential Incentive Districts and Tax Incremental Financings	Total Non-major Special Revenue Funds
Revenues			
Property Taxes	\$ -	\$ -	\$ 8,439,202
Other Local Taxes	-	-	2,573,824
Charges for Services	45,501	-	21,643,041
Licenses and Permits	-	-	885,567
Fines and Forfeitures	-	-	854,027
Intergovernmental	-	662,549	29,176,872
Special Assessments	-	-	1,558,544
Payments in Lieu of Taxes	-	9,870,090	9,870,090
Investment Earnings	-	-	23,856
Other	-	-	375,280
Total Revenues	<u>45,501</u>	<u>10,532,639</u>	<u>75,400,303</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	-	96,380	6,158,641
Legislative and Executive - Intergovernmental	-	8,220,239	8,220,239
Judicial	-	-	2,377,779
Public Safety	-	-	10,928,135
Public Works	-	-	18,212,216
Health	-	-	4,219,425
Human Services	-	-	23,070,210
Conservation and Recreation	39,013	-	39,013
Debt Service:			
Principal Retirement	-	-	234,374
Interest and Fiscal Charges	-	-	4,836
Total Expenditures	<u>39,013</u>	<u>8,316,619</u>	<u>73,464,868</u>
Excess of Revenues Over (Under) Expenditures	<u>6,488</u>	<u>2,216,020</u>	<u>1,935,435</u>
Other Financing Sources (Uses)			
Transfers - In	-	-	135,595
Transfers - Out	-	(1,539,424)	(2,539,424)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,539,424)</u>	<u>(2,403,829)</u>
Net Change in Fund Balance	6,488	676,596	(468,394)
Fund Balances at Beginning of Year	<u>39,014</u>	<u>6,557,885</u>	<u>61,019,617</u>
Fund Balances at End of Year	<u>\$ 45,502</u>	<u>\$ 7,234,481</u>	<u>\$ 60,551,223</u>



**Butler County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-major Capital Projects Funds**  
**For the Year Ended December 31, 2014**

	Technology	Other Capital Improvements	Road Improvements	Buildings Construction and Renovations	Total Non-major Capital Projects Funds
Revenues					
Charges for Services	\$ 176,133	\$ -	\$ -	\$ -	\$ 176,133
Intergovernmental	-	-	7,232,861	-	7,232,861
Total Revenues	<u>176,133</u>	<u>-</u>	<u>7,232,861</u>	<u>-</u>	<u>7,408,994</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,200	-	-	-	6,200
Public Works	-	-	5,841,811	-	5,841,811
Capital Outlay	-	-	1,337,215	-	1,337,215
Interest and Fiscal Charges	18,216	233	20,774	23,579	62,802
Total Expenditures	<u>24,416</u>	<u>233</u>	<u>7,199,800</u>	<u>23,579</u>	<u>7,248,028</u>
Excess of Revenues Over (Under) Expenditures	<u>151,717</u>	<u>(233)</u>	<u>33,061</u>	<u>(23,579)</u>	<u>160,966</u>
Other Financing Sources (Uses):					
Transfers-In	<u>749,616</u>	<u>101,404</u>	<u>84,986</u>	<u>668,964</u>	<u>1,604,970</u>
Net Change in Fund Balances	901,333	101,171	118,047	645,385	1,765,936
Fund Balances (Deficit) at Beginning of Year	<u>(2,107,389)</u>	<u>(98,171)</u>	<u>(2,989,372)</u>	<u>(11,518,713)</u>	<u>(16,713,645)</u>
Fund Balances (Deficit) at End of Year	<u>\$ (1,206,056)</u>	<u>\$ 3,000</u>	<u>\$ (2,871,325)</u>	<u>\$ (10,873,328)</u>	<u>\$ (14,947,709)</u>

## Internal Service Funds

The Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis. The following are descriptions of each Internal Service Fund:

Health Insurance – To account for monies received from governmental and proprietary funds and regional governmental agencies to pay for the actual expense of medical, dental and life insurance costs for employees.

Workers' Compensation – To account for funds received from governmental and proprietary funds and regional governmental agencies to pay for the actual expense of workers' compensation benefits.

**Butler County, Ohio**  
**Combining Statement of Fund Net Position**  
**Internal Service Funds**  
**December 31, 2014**

	Health Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 1,828,639	\$ 3,920,583	\$ 5,749,222
Receivables:			
Due from Other Funds	1,135	-	1,135
Prepaid Items	458	702	1,160
<b>Total Assets</b>	<b>1,830,232</b>	<b>3,921,285</b>	<b>5,751,517</b>
Liabilities			
Current Liabilities			
Contracts Payable	5,294	-	5,294
Accrued Wages and Benefits Payable	7,317	28,186	35,503
Due to Other Funds	-	1,052,350	1,052,350
Claims Payable	-	636,654	636,654
Compensated Absences Payable	6,164	7,544	13,708
<b>Total Current Liabilities</b>	<b>18,775</b>	<b>1,724,734</b>	<b>1,743,509</b>
Non-Current Liabilities			
Claims Payable	-	2,081,188	2,081,188
Compensated Absences Payable	12,485	18,532	31,017
<b>Total Non-Current Liabilities</b>	<b>12,485</b>	<b>2,099,720</b>	<b>2,112,205</b>
<b>Total Liabilities</b>	<b>31,260</b>	<b>3,824,454</b>	<b>3,855,714</b>
<b>Total Net Position</b>	<b>\$ 1,798,972</b>	<b>\$ 96,831</b>	<b>\$ 1,895,803</b>

**Butler County, Ohio**  
**Combining Statement of Revenues,**  
**Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2014**

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	Health Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 15,439,977	\$ 2,023,825	\$ 17,463,802
Operating Expenses			
Personal Services	138,033	264,871	402,904
Contractual Services	15,253,981	592,811	15,846,792
Claims and Judgments	-	735,279	735,279
Materials and Supplies	14,788	1,527	16,315
Other	305	-	305
Total Operating Expenses	15,407,107	1,594,488	17,001,595
Operating Income	32,870	429,337	462,207
Other Non-Operating Revenues	42,769	45,527	88,296
Change in Net Position	75,639	474,864	550,503
Net Position (Deficit) at Beginning of Year	1,723,333	(378,033)	1,345,300
Net Position at End of Year	\$ 1,798,972	\$ 96,831	\$ 1,895,803

**Butler County**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2014**

	Health Insurance	Workers' Compensation	Total
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Paid to Suppliers	\$ (15,264,494)	\$ (594,368)	\$ (15,858,862)
Cash Paid to Employees	(129,309)	(264,898)	(394,207)
Cash Received from Interfund Services Provided	15,450,958	2,023,825	17,474,783
Other Non-Operating Revenues	42,236	528,547	570,783
Cash Paid for Claims	-	(681,774)	(681,774)
Net Cash Provided by (Used for) Operating Activities	99,391	1,011,332	1,110,723
Net Increase (Decrease) in Cash and Cash Equivalents	99,391	1,011,332	1,110,723
Cash and Cash Equivalents at Beginning of Year	1,729,248	2,909,251	4,638,499
Cash and Cash Equivalents at End of Year	<u>\$ 1,828,639</u>	<u>\$ 3,920,583</u>	<u>\$ 5,749,222</u>
<u>Reconciliation of Operating (Loss) to Net</u>			
<u>Cash Provided by (Used For) Operating Activities:</u>			
Operating Income (Loss)	\$ 32,870	\$ 429,337	\$ 462,207
<u>Adjustments to Reconcile Operating (Loss) to Net Cash</u>			
<u>Provided by (Used For) Operating Activities:</u>			
Other Non-Operating Revenues	42,236	528,547	570,783
<u>(Increase)Decrease in Assets</u>			
Accounts Receivable	10,981	-	10,981
Accrued Wages and Benefits Payable	2,124	15,096	17,220
<u>Increase(Decrease) in Liabilities</u>			
Accounts Payable	(714)	-	(714)
Contracts Payable	5,294	-	5,294
Compensated Absences Payable	6,600	(15,123)	(8,523)
Claims Payable	-	53,475	53,475
Total Adjustments	66,521	581,995	648,516
Net Cash Provided by (Used for) Operating Activities	<u>\$ 99,391</u>	<u>\$ 1,011,332</u>	<u>\$ 1,110,723</u>

## Agency Funds

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results and operations. The following are the County's agency funds:

Undivided Tax – Accounts for various agency funds used for the collection and distribution of taxes by the County.

All Other Agency – Accounts for various individual agency funds combined for reporting purposes.

**Butler County, Ohio**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2014**

	Undivided Tax	All Other Agency	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 17,327,685	\$ 16,191,355	\$ 33,519,040
Cash and Cash Equivalents in Segregated Accounts	-	6,018,769	6,018,769
Property Taxes Receivable	432,177,755	-	432,177,755
Revenue in Lieu of Taxes Receivable	88,312,875	-	88,312,875
Special Assessments Receivable	12,311,111	-	12,311,111
Due from Other Governments	8,952,141	122,989	9,075,130
<b>Total Assets</b>	<b>\$ 559,081,567</b>	<b>\$ 22,333,113</b>	<b>\$ 581,414,680</b>
<b>Liabilities</b>			
Undistributed Monies	\$ -	\$ 21,977,064	\$ 21,977,064
Deposits Held and Due to Others	-	147,516	147,516
Due to Other Governments	559,081,567	125,815	559,207,382
Loans Payable	-	82,718	82,718
<b>Total Liabilities</b>	<b>\$ 559,081,567</b>	<b>\$ 22,333,113</b>	<b>\$ 581,414,680</b>

**Butler County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2014**

	Beginning Balance 12/31/13	Additions	Deductions	Ending Balance 12/31/14
<b>Undivided Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	16,910,661	\$ 504,400,438	\$ 503,983,414	\$ 17,327,685
Property Taxes Receivable	431,522,000	432,177,755	431,522,000	432,177,755
Revenue in Lieu of Taxes Receivable	45,882,828	42,430,047	-	88,312,875
Special Assessments Receivable	12,683,472	11,758,697	12,131,058	12,311,111
Due from Other Governments	10,208,218	8,952,141	10,208,218	8,952,141
<b>Total Assets</b>	<b>\$ 517,207,179</b>	<b>\$ 999,719,078</b>	<b>\$ 957,844,690</b>	<b>\$ 559,081,567</b>
<b>Liabilities</b>				
Due to Other Governments	\$ 517,207,179	\$ 497,030,425	\$ 455,156,037	\$ 559,081,567
<b>All Other Agency Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 12,170,338	\$ 45,937,587	\$ 41,916,570	\$ 16,191,355
Cash and Cash Equivalents				
In Segregated Accounts	6,193,157	-	174,388	6,018,769
Due from Other Governments	136,537	122,989	136,537	122,989
<b>Total Assets</b>	<b>\$ 18,500,032</b>	<b>\$ 46,060,576</b>	<b>\$ 42,227,495</b>	<b>\$ 22,333,113</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 18,146,053	\$ 4,157,601	\$ 326,590	\$ 21,977,064
Deposits Held and Due to Others	155,795	23,935	32,214	147,516
Due to Other Governments	125,815	-	-	125,815
Loans Payable	72,369	29,996	19,647	82,718
<b>Total Liabilities</b>	<b>\$ 18,500,032</b>	<b>\$ 4,211,532</b>	<b>\$ 378,451</b>	<b>\$ 22,333,113</b>

(Continued)



**Butler County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2014 (Continued)**

	Beginning Balance 12/31/13	Additions	Deductions	Ending Balance 12/31/14
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 29,080,999	\$ 550,338,025	\$ 545,899,984	\$ 33,519,040
Cash and Cash Equivalents				
In Segregated Accounts	6,193,157	-	174,388	6,018,769
Property Taxes Receivable	431,522,000	432,177,755	431,522,000	432,177,755
Revenue in Lieu of Taxes Receivable	45,882,828	42,430,047	-	88,312,875
Special Assessments Receivable	12,683,472	11,758,697	12,131,058	12,311,111
Due from Other Governments	10,344,755	9,075,130	10,344,755	9,075,130
Total Assets	<u>\$ 535,707,211</u>	<u>\$ 1,045,779,654</u>	<u>\$ 1,000,072,185</u>	<u>\$ 581,414,680</u>
Liabilities				
Undistributed Monies	\$ 18,146,053	\$ 4,157,601	\$ 326,590	\$ 21,977,064
Deposits Held and Due to Others	155,795	23,935	32,214	147,516
Due to Other Governments	517,332,994	497,030,425	455,156,037	559,207,382
Loans Payable	72,369	29,996	19,647	82,718
Total Liabilities	<u>\$ 535,707,211</u>	<u>\$ 501,241,957</u>	<u>\$ 455,534,488</u>	<u>\$ 581,414,680</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$12,550,000	\$12,550,000	\$12,465,725	\$ (84,275)
Sales Taxes	34,275,000	36,950,000	37,046,302	96,302
Charges for Services	17,879,796	19,149,134	19,255,414	106,280
Licenses and Permits	1,675,957	2,875,957	2,914,328	38,371
Fines and Forfeitures	1,247,800	1,247,800	1,148,788	(99,012)
Intergovernmental	9,245,525	9,645,525	10,316,065	670,540
Interest	1,000,000	1,000,000	1,080,079	80,079
Other	523,159	557,107	669,218	112,111
<b>Total Revenues</b>	<b>78,397,237</b>	<b>83,975,523</b>	<b>84,895,919</b>	<b>920,396</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<b>Information Services</b>				
Personal Services	1,474,137	1,474,137	1,352,215	121,922
Materials and Supplies	5,000	358,412	357,671	741
Contractual Services	746,928	884,279	843,696	40,583
<b>Total Information Services</b>	<b>2,226,065</b>	<b>2,716,828</b>	<b>2,553,582</b>	<b>163,246</b>
<b>Audit Services</b>				
Contractual Services	146,000	146,000	141,205	4,795
<b>Auditor</b>				
Personal Services	1,083,571	1,089,104	1,080,251	8,853
Materials and Supplies	16,619	13,085	13,057	28
Contractual Services	56,000	57,960	57,578	382
<b>Total Auditor</b>	<b>1,156,190</b>	<b>1,160,149</b>	<b>1,150,886</b>	<b>9,263</b>
<b>Commissioners</b>				
Personal Services	1,052,952	1,053,113	1,029,730	23,383
Materials and Supplies	13,800	81,240	80,871	369
Contractual Services	19,285	25,825	22,152	3,673
Other	31,043	31,043	30,543	500
<b>Total Commissioners</b>	<b>1,117,080</b>	<b>1,191,221</b>	<b>1,163,296</b>	<b>27,925</b>
<b>Department of Development</b>				
Personal Services	894,115	894,115	891,799	2,316
Materials and Supplies	5,196	24,943	19,128	5,815
Contractual Services	163,888	209,976	200,706	9,270
Other	1,000	1,250	250	1,000
<b>Total Department of Development</b>	<b>1,064,199</b>	<b>1,130,284</b>	<b>1,111,883</b>	<b>18,401</b>
<b>Mailroom</b>				
Personal Services	90,446	90,446	88,574	1,872
Materials and Supplies	551,799	553,053	514,909	38,144
Contractual Services	190	190	190	-
<b>Total Mailroom</b>	<b>\$ 642,435</b>	<b>\$ 643,689</b>	<b>\$ 603,673</b>	<b>\$ 40,016</b>

(continued)

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
General Fund (continued)  
Budget Basis  
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Maintenance				
Personal Services	\$ 203,395	\$ 203,395	\$ 200,408	\$ 2,987
Materials and Supplies	107,460	111,789	104,359	7,430
Contractual Services	1,652,030	2,109,351	2,083,074	26,277
Total Maintenance	1,962,885	2,424,535	2,387,841	36,694
Records Center				
Personal Services	261,013	262,061	260,419	1,642
Materials and Supplies	3,480	3,840	3,334	506
Contractual Services	26,235	25,425	24,073	1,352
Total Records Center	290,728	291,326	287,826	3,500
Insurance, Pension and Taxes				
Contractual Services	1,366,680	1,411,670	1,375,260	36,410
Other	629,373	630,978	571,525	59,453
Total Insurance, Pension and Taxes	1,996,053	2,042,648	1,946,785	95,863
Commissioners-Other				
Contractual Services	273,438	322,823	237,820	85,003
Other	6,400	36,396	36,396	-
Total Commissioners-Other	279,838	359,219	274,216	85,003
Central HR				
Personal Services	356,733	356,733	349,785	6,948
Materials and Supplies	2,000	2,800	1,723	1,077
Contractual Services	5,400	29,700	27,572	2,128
Total Central HR	364,133	389,233	379,080	10,153
Board of Elections				
Personal Services	2,331,621	2,226,621	2,116,744	109,877
Materials and Supplies	219,546	207,676	176,415	31,261
Contractual Services	336,742	494,977	455,573	39,404
Total Board of Elections	2,887,909	2,929,274	2,748,732	180,542
Prosecuting Attorney				
Personal Services	3,430,162	3,448,961	3,376,956	72,005
Materials and Supplies	31,200	35,216	27,502	7,714
Contractual Services	36,264	45,925	32,672	13,253
Other	57,851	57,851	57,851	-
Total Prosecuting Attorney	3,555,477	3,587,953	3,494,981	92,972
CSEA Prosecutor				
Personal Services	328,806	318,806	232,432	86,374
Materials and Supplies	1,800	1,800	917	883
Contractual Services	24,400	34,400	25,751	8,649
Total CSEA Prosecutor	\$ 355,006	\$ 355,006	\$ 259,100	\$ 95,906

(continued)

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**General Fund (continued)**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public Defender Area Courts				
Personal Services	\$ 224,891	\$ 207,014	\$ 206,021	\$ 993
Materials and Supplies	1,020	1,420	1,420	-
Contractual Services	1,282	1,282	956	326
Total Public Defender Area Courts	<u>227,193</u>	<u>209,716</u>	<u>208,397</u>	<u>1,319</u>
Public Defender Common Pleas				
Personal Services	793,340	828,740	820,982	7,758
Materials and Supplies	3,831	3,831	3,730	101
Contractual Services	1,425	1,425	730	695
Total Public Defender Common Pleas	<u>798,596</u>	<u>833,996</u>	<u>825,442</u>	<u>8,554</u>
Public Defender Municipal				
Personal Services	548,798	531,275	529,352	1,923
Materials and Supplies	2,650	2,650	2,650	-
Contractual Services	700	700	-	700
Total Public Defender Municipal	<u>552,148</u>	<u>534,625</u>	<u>532,002</u>	<u>2,623</u>
Recorder				
Personal Services	731,982	728,405	692,957	35,448
Materials and Supplies	2,000	4,100	2,301	1,799
Contractual Services	6,441	6,803	4,350	2,453
Total Recorder	<u>740,423</u>	<u>739,308</u>	<u>699,608</u>	<u>39,700</u>
Treasurer				
Personal Services	644,687	632,687	583,698	48,989
Materials and Supplies	1,678	1,678	1,678	-
Contractual Services	61,000	73,242	72,595	647
Other	-	12,000	12,000	-
Total Treasurer	<u>707,365</u>	<u>719,607</u>	<u>669,971</u>	<u>49,636</u>
Unclaimed Monies				
Other	5,000	5,000	-	5,000
Total General Government: Legislative and Executive	<u>21,074,723</u>	<u>22,409,617</u>	<u>21,438,506</u>	<u>971,111</u>
General Government: Judicial				
Area Courts				
Personal Services	911,248	903,248	868,397	34,851
Materials and Supplies	19,980	20,333	20,117	216
Contractual Services	77,194	89,262	80,898	8,364
Total Area Courts	<u>1,008,422</u>	<u>1,012,843</u>	<u>969,412</u>	<u>43,431</u>
Clerk of Courts				
Personal Services	1,472,555	1,446,055	1,313,912	132,143
Materials and Supplies	370,600	400,922	368,357	32,565
Contractual Services	28,318	28,318	25,717	2,601
Total Clerk of Courts	<u>1,871,473</u>	<u>1,875,295</u>	<u>1,707,986</u>	<u>167,309</u>
Common Pleas Court				
Personal Services	1,463,894	1,465,539	1,456,325	9,214
Materials and Supplies	23,000	21,122	17,813	3,309
Contractual Services	401,600	409,303	356,356	52,947
Capital Outlay	-	12,671	12,671	-
Other	-	1,572	1,572	-
Total Common Pleas Court	<u>\$ 1,888,494</u>	<u>\$ 1,910,207</u>	<u>\$ 1,844,737</u>	<u>\$ 65,470</u>

(continued)

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**General Fund (continued)**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Court Services				
Personal Services	\$ 341,021	\$ 341,421	\$ 340,364	\$ 1,057
Materials and Supplies	401	-	-	-
Total Court Services	341,422	341,421	340,364	1,057
Domestic Relations Court				
Personal Services	1,277,099	1,274,099	1,225,214	48,885
Materials and Supplies	11,690	12,418	12,131	287
Contractual Services	113,927	117,162	103,401	13,761
Other	504	504	-	504
Total Domestic Relations Court	1,403,220	1,404,183	1,340,746	63,437
Parenting Education				
Contractual Services	54,708	57,575	47,564	10,011
Other	54,708	57,575	47,564	10,011
Juvenile Court				
Personal Services	2,309,835	2,303,435	2,297,459	5,976
Materials and Supplies	36,400	36,599	36,327	272
Contractual Services	1,604,767	1,714,604	1,655,948	58,656
Other	600	-	-	-
Total Juvenile Court	3,951,602	4,054,638	3,989,734	64,904
Probate Court				
Personal Services	726,459	721,459	662,468	58,991
Materials and Supplies	21,500	18,573	18,397	176
Contractual Services	26,550	36,550	32,086	4,464
Total Probate Court	774,509	776,582	712,951	63,631
Court of Appeals				
Materials and Supplies	33,400	54,366	52,415	1,951
Contractual Services	514,480	543,632	519,005	24,627
Other	300	300	130	170
Total Court of Appeals	548,180	598,298	571,550	26,748
Municipal Courts				
Personal Services	408,680	415,391	415,391	-
Contractual Services	30,500	55,958	55,359	599
Total Municipal Courts	439,180	471,349	470,750	599
Total General Government:				
Judicial	12,281,210	12,502,391	11,995,794	506,597
Public Safety				
Adult Probation				
Personal Services	1,485,061	1,485,061	1,443,741	41,320
Materials and Supplies	13,000	29,900	26,900	3,000
Contractual Services	153,600	164,073	150,800	13,273
Total Adult Probation	\$ 1,651,661	\$ 1,679,034	\$ 1,621,441	\$ 57,593

(continued)

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**General Fund (continued)**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Coroner				
Personal Services	\$ 586,889	\$ 600,735	\$ 562,598	\$ 38,137
Materials and Supplies	7,500	8,515	6,729	1,786
Contractual Services	10,132	10,632	8,939	1,693
Total Coroner	604,521	619,882	578,266	41,616
Coroner's Morgue				
Materials and Supplies	22,000	25,618	20,703	4,915
Contractual Services	363,415	371,315	325,614	45,701
Total Coroner's Morgue	385,415	396,933	346,317	50,616
Juvenile Facilities				
Personal Services	1,824,390	1,857,390	1,852,149	5,241
Materials and Supplies	133,700	157,907	154,698	3,209
Contractual Services	111,652	119,538	112,177	7,361
Total Juvenile Facilities	2,069,742	2,134,835	2,119,024	15,811
Sheriff's Academy				
Materials and Supplies	9,325	8,843	8,843	-
Contractual Services	20,307	21,541	21,387	154
Total Sheriff's Academy	29,632	30,384	30,230	154
Sheriff's Resolutions				
Personal Services	682,100	682,100	571,835	110,265
Materials and Supplies	580,500	562,087	560,961	1,126
Contractual Services	2,179,496	2,512,283	2,510,664	1,619
Capital Outlay	56,500	554,657	552,988	1,669
Total Sheriff's Resolutions	3,498,596	4,311,127	4,196,448	114,679
Sheriff				
Personal Services	18,296,345	18,437,145	18,044,334	392,811
Materials and Supplies	628,800	800,475	800,412	63
Contractual Services	591,210	616,976	614,186	2,790
Capital Outlay		28,000	28,000	-
Other	212,585	254,254	254,235	19
Total Sheriff	19,728,940	20,136,850	19,741,167	395,683
Paramedics				
Personal Services	978,195	980,695	869,341	111,354
Materials and Supplies	356,603	436,434	436,434	-
Contractual Services	240,000	311,217	310,241	976
Other	4,000	4,000	4,000	
Total Paramedics	1,578,798	1,732,346	1,620,016	112,330
General Communications Sales Tax				
Personal Services	566,562	499,062	418,852	80,210
Materials and Supplies	103,865	190,431	190,431	-
Contractual Services	2,189,722	2,438,058	2,429,966	8,092
Other	6,800	6,800	6,749	51
Total General Communications Sales Tax	2,866,949	3,134,351	3,045,998	88,353
E911 Dispatch				
Personal Services	2,052,203	2,087,203	2,013,132	74,071
Materials and Supplies	40,060	50,451	50,429	22
Contractual Services	253,650	244,550	233,453	11,097
Other	18,750	18,808	18,727	81
Total Paramedics	2,364,663	2,401,012	2,315,741	85,271
Total Public Safety	\$ 34,778,917	\$ 36,576,754	\$ 35,614,648	\$ 962,106

(continued)

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**General Fund (continued)**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public Works				
Solid Waste Landfill				
Contractual Services	\$ 13,500	\$ 13,500	\$ 13,500	\$ -
Engineers-Plat Room				
Personal Services	158,138	161,715	157,374	4,341
Total Public Works	171,638	175,215	170,874	4,341
Health				
Other-Health				
Contractual Service	774,231	776,663	744,676	31,987
Registration Vital Statistics				
Other	3,650	3,650	849	2,801
Total Health	777,881	780,313	745,525	34,788
Human Services				
Veterans Memorial				
Materials and Supplies	6,636	6,636	4,211	2,425
Contractual Services	10,000	10,715	7,228	3,487
Total Veterans Memorial	16,636	17,351	11,439	5,912
Veterans Services				
Personal Services	832,773	795,273	755,247	40,026
Materials and Supplies	32,200	28,179	22,513	5,666
Contractual Services	947,900	1,034,224	902,921	131,303
Capital Outlay	-	61,667	61,667	-
Total Veterans Services	1,812,873	1,919,343	1,742,348	176,995
Total Human Services	\$ 1,829,509	\$ 1,936,694	\$ 1,753,787	\$ 182,907

(continued)

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**General Fund (continued)**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Conservation and Recreation				
Agricultural				
Contractual Services	\$ 900	\$ 900		\$ 900
Other	386,578	386,578	386,578	-
Total Agricultural	<u>387,478</u>	<u>387,478</u>	<u>386,578</u>	<u>900</u>
Emergency Management				
Other	80,000	80,000	50,000	30,000
Total Conservation and Recreation	<u>467,478</u>	<u>467,478</u>	<u>436,578</u>	<u>30,900</u>
Debt Service:				
Principal Retirement	550	607	607	-
Interest and Fiscal Charges	360	301	224	77
Total Debt Service	<u>910</u>	<u>908</u>	<u>831</u>	<u>77</u>
Total Expenditures	<u>71,382,266</u>	<u>74,849,370</u>	<u>72,156,543</u>	<u>2,692,827</u>
Excess of Revenues Over Expenditures	<u>7,014,971</u>	<u>9,126,153</u>	<u>12,739,376</u>	<u>3,613,223</u>
Other Financing Sources (Uses):				
Other Financing Sources	2,948,425	2,948,425	2,798,321	(150,104)
Advances - In	100,000	66,052	26,803	(39,249)
Advances - Out	(104,062)	(776,376)	(776,376)	-
Transfers - In	900,000	900,000	1,000,000	100,000
Transfers - Out	(11,519,438)	(14,282,697)	(11,190,758)	3,091,939
Total Other Financing Sources (Uses)	<u>(7,675,075)</u>	<u>(11,144,596)</u>	<u>(8,142,010)</u>	<u>3,002,586</u>
Net Change in Fund Balance	(660,104)	(2,018,443)	4,597,366	6,615,809
Fund Balance at Beginning of Year	12,452,303	12,452,303	12,452,303	-
Prior Year Encumbrances Appropriated	1,984,931	1,984,931	1,984,931	-
Fund Balance at End of Year	<u>\$ 13,777,130</u>	<u>\$ 12,418,791</u>	<u>\$ 19,034,600</u>	<u>\$ 6,615,809</u>



**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Developmental Disabilities-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 18,000,000	\$ 18,000,000	\$ 17,803,088	\$ (196,912)
Charges for Services	32,500	32,500	27,102	(5,398)
Intergovernmental	9,586,850	10,216,850	11,126,008	909,158
Other	10,400	10,400	87,736	77,336
Total Revenues	<u>27,629,750</u>	<u>28,259,750</u>	<u>29,043,934</u>	<u>784,184</u>
Expenditures:				
Current:				
Health				
Developmental Disabilities				
Personal Services	13,619,612	13,619,612	12,894,323	725,289
Materials and Supplies	607,896	710,458	560,047	150,411
Contractual Services	15,242,642	15,795,664	14,439,413	1,356,251
Capital Outlay	730,000	518,949	494,623	24,326
Other	8,000	73,725	68,452	5,273
Total Expenditures	<u>30,208,150</u>	<u>30,718,408</u>	<u>28,456,858</u>	<u>2,261,550</u>
Excess of Revenues Over (Under) Expenditures	(2,578,400)	(2,458,658)	587,076	3,045,734
Other Financing Sources	<u>120,830</u>	<u>120,830</u>	<u>59,195</u>	<u>(61,635)</u>
Net Change in Fund Balance	(2,457,570)	(2,337,828)	646,271	2,984,099
Fund Balance at Beginning of Year	31,097,222	31,097,222	31,097,222	-
Prior Year Encumbrances Appropriated	965,339	965,339	965,339	-
Fund Balance at End of Year	<u>\$ 29,604,991</u>	<u>\$ 29,724,733</u>	<u>\$ 32,708,832</u>	<u>\$ 2,984,099</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Job and Family Services/Children Services Agency-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 13,105,000	\$ 13,105,000	\$ 12,985,131	\$ (119,869)
Intergovernmental	21,685,332	17,883,904	19,202,188	1,318,284
Other	330,000	330,000	383,847	53,847
<b>Total Revenues</b>	<b>35,120,332</b>	<b>31,318,904</b>	<b>32,571,166</b>	<b>1,252,262</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Human Services</b>				
Job and Family/Children Services				
Personal Services	16,714,518	15,432,566	15,333,770	98,796
Materials and Supplies	295,850	343,495	306,005	37,490
Contractual Services	21,128,256	24,478,360	24,316,393	161,967
Capital Outlay	65,800	35,800	35,492	308
Other	3,099,735	1,164,054	1,141,418	22,636
<b>Total Human Services</b>	<b>41,304,159</b>	<b>41,454,275</b>	<b>41,133,078</b>	<b>321,197</b>
<b>Debt Service:</b>				
Principal Retirement	7,414	7,414	7,414	-
Interest and Fiscal Charges	1,128	1,128	1,128	-
<b>Total Debt Service</b>	<b>8,542</b>	<b>8,542</b>	<b>8,542</b>	<b>-</b>
<b>Total Expenditures</b>	<b>41,312,701</b>	<b>41,462,817</b>	<b>41,141,620</b>	<b>321,197</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(6,192,369)</b>	<b>(10,143,913)</b>	<b>(8,570,454)</b>	<b>1,573,459</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	3,492,235	4,316,021	2,482,506	(1,833,515)
Transfers - In	863,000	863,000	826,296	(36,704)
<b>Total Other Financing Sources</b>	<b>4,355,235</b>	<b>5,179,021</b>	<b>3,308,802</b>	<b>(1,870,219)</b>
<b>Net Change in Fund Balance</b>	<b>(1,837,134)</b>	<b>(4,964,892)</b>	<b>(5,261,652)</b>	<b>(296,760)</b>
Fund Balance at Beginning of Year	5,506,354	5,506,354	5,506,354	-
Prior Year Encumbrances Appropriated	426,029	426,029	426,029	-
<b>Fund Balance at End of Year</b>	<b>\$ 4,095,249</b>	<b>\$ 967,491</b>	<b>\$ 670,731</b>	<b>\$ (296,760)</b>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Mental Health-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,300,000	\$ 9,300,000	\$ 8,297,996	\$ (1,002,004)
Charges for Services	-	-	1,210	1,210
Intergovernmental	2,515,167	2,515,167	3,330,003	814,836
Other	-	-	200,105	200,105
Total Revenues	<u>11,815,167</u>	<u>11,815,167</u>	<u>11,829,314</u>	<u>14,147</u>
Expenditures:				
Current:				
Health				
Mental Health				
Personal Services	722,220	761,436	743,722	17,714
Materials and Supplies	28,300	33,765	26,642	7,123
Contractual Services	15,290,013	15,324,655	10,099,310	5,225,345
Other	3,200	3,200	-	3,200
Total Expenditures	<u>16,043,733</u>	<u>16,123,056</u>	<u>10,869,674</u>	<u>5,253,382</u>
Excess of Revenues Over (Under) Expenditures	(4,228,566)	(4,307,889)	959,640	5,267,529
Other Financing Sources:				
Other Financing Sources	-	-	135,209	135,209
Net Change in Fund Balance	(4,228,566)	(4,307,889)	1,094,849	5,402,738
Fund Balance at Beginning of Year	11,785,550	11,785,550	11,785,550	-
Prior Year Encumbrances Appropriated	151,424	151,424	151,424	-
Fund Balance at End of Year	<u>\$ 7,708,408</u>	<u>\$ 7,629,085</u>	<u>\$ 13,031,823</u>	<u>\$ 5,402,738</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenses, and**  
**Changes in Fund Equity-Budget and Actual**  
**Sewer-Enterprise Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 17,967,435	\$ 17,967,435	\$ 18,651,183	\$ 683,748
Contributed Capital	2,645,625	2,645,625	3,891,959	1,246,334
Special Assessments	52,092	52,092	64,906	12,814
Interest Income	-	-	3,183	3,183
Other Non-Operating Revenues	204,500	204,500	151,404	(53,096)
Other Operating Revenues	74,550	74,550	294,074	219,524
Premium on Debt Issued	-	711,155	711,155	-
Refunding Bonds Issued	-	9,640,000	9,640,000	-
Proceeds from Loans	-	661,535	661,535	-
<b>Total Revenues</b>	<b>20,944,202</b>	<b>31,956,892</b>	<b>34,069,399</b>	<b>2,112,507</b>
<b>Expenses:</b>				
Personal Services	5,721,764	5,721,764	5,499,305	222,459
Materials and Supplies	1,543,642	1,734,945	1,500,237	234,708
Contractual Services	3,637,586	5,042,414	4,720,872	321,542
Other Operating Expenses	719,990	627,415	492,358	135,057
Capital Outlay	6,687,849	12,019,208	8,591,623	3,427,585
<b>Debt Service:</b>				
Principal Retirement	4,151,892	4,457,794	3,992,689	465,105
Interest and Fiscal Charges	2,649,120	2,813,869	2,476,823	337,046
Payment to Refunded Escrow Agent	-	10,150,000	10,150,000	-
<b>Total Expenses</b>	<b>25,111,843</b>	<b>42,567,409</b>	<b>37,423,907</b>	<b>5,143,502</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(4,167,641)</b>	<b>(10,610,517)</b>	<b>(3,354,508)</b>	<b>7,256,009</b>
Transfers - In	2,822,715	118,565	-	(118,565)
Transfer - Out	(2,822,714)	(6,000,000)	-	6,000,000
	<u>1</u>	<u>(5,881,435)</u>	<u>-</u>	<u>5,881,435</u>
<b>Net Change in Fund Equity</b>	<b>(4,167,640)</b>	<b>(16,491,952)</b>	<b>(3,354,508)</b>	<b>13,137,444</b>
Fund Equity at Beginning of Year	27,134,185	27,134,185	27,134,185	-
Prior Year Encumbrances Appropriated	3,335,241	3,335,241	3,335,241	-
<b>Fund Equity at End of Year</b>	<b>\$ 26,301,786</b>	<b>\$ 13,977,474</b>	<b>\$ 27,114,918</b>	<b>\$ 13,137,444</b>

**Butler County, Ohio**  
**Schedule of Revenues, Expenses, and**  
**Changes in Fund Equity-Budget and Actual**  
**Water-Enterprise Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 19,967,723	\$ 19,967,723	\$ 20,343,101	\$ 375,378
Contributed Capital	1,780,950	1,780,950	3,004,947	1,223,997
Special Assessments	-	-	56,686	56,686
Other Non-Operating Revenues	335,000	57,328	65,984	8,656
Other Operating Revenues	77,000	77,000	35,623	(41,377)
Premium on Debt Issued	-	1,240,621	1,240,621	-
Refunding Bonds Issued	-	16,680,000	16,680,000	-
Proceeds from Loans	-	663,108	663,108	-
<b>Total Revenues</b>	<b>22,160,673</b>	<b>40,466,730</b>	<b>42,090,070</b>	<b>1,623,340</b>
<b>Expenses:</b>				
Personal Services	2,784,149	2,784,149	2,727,383	56,766
Materials and Supplies	618,890	685,758	571,014	114,744
Contractual Services	12,855,432	15,047,436	14,650,567	396,869
Other Operating Expenses	541,670	576,793	416,065	160,728
Capital Outlay	1,184,070	1,203,084	460,219	742,865
<b>Debt Service:</b>				
Principal Retirement	4,111,766	3,396,667	3,370,643	26,024
Interest and Fiscal Charges	2,417,068	2,457,970	2,456,084	1,886
Payment to Refunding Escrow Agent	-	18,670,191	18,670,191	-
<b>Total Expenses</b>	<b>24,513,045</b>	<b>44,822,048</b>	<b>43,322,166</b>	<b>1,499,882</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(2,352,372)</b>	<b>(4,355,318)</b>	<b>(1,232,096)</b>	<b>3,123,222</b>
<b>Transfers - In</b>	<b>-</b>	<b>3,415</b>	<b>3,415</b>	<b>-</b>
<b>Net Change in Fund Equity</b>	<b>(2,352,372)</b>	<b>(4,351,903)</b>	<b>(1,228,681)</b>	<b>3,123,222</b>
Fund Equity at Beginning of Year	9,876,334	9,876,334	9,876,334	-
Prior Year Encumbrances Appropriated	1,782,897	1,782,897	1,782,897	-
<b>Fund Equity at End of Year</b>	<b>\$ 9,306,859</b>	<b>\$ 7,307,328</b>	<b>\$ 10,430,550</b>	<b>\$ 3,123,222</b>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Real Estate Assessment-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,700,000	\$ 2,248,000	\$ 2,248,161	\$ 161
Other	-	-	91	91
Total Revenues	<u>2,700,000</u>	<u>2,248,000</u>	<u>2,248,252</u>	<u>252</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	1,940,238	1,961,580	1,899,975	61,605
Materials and Supplies	49,000	133,794	117,546	16,248
Contractual Services	351,333	510,839	426,025	84,814
Total Expenditures	<u>2,340,571</u>	<u>2,606,213</u>	<u>2,443,546</u>	<u>162,667</u>
Excess of Revenues Over (Under) Expenditures	359,429	(358,213)	(195,294)	162,919
Other Financing Sources:				
Other Financing Sources	-	-	16	16
Net Change in Fund Balance	359,429	(358,213)	(195,278)	162,935
Fund Balance at Beginning of Year	3,137,060	3,137,060	3,137,060	-
Prior Year Encumbrances Appropriated	9,793	9,793	9,793	-
Fund Balance at End of Year	<u>\$ 3,506,282</u>	<u>\$ 2,788,640</u>	<u>\$ 2,951,575</u>	<u>\$ 162,935</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**All Other Legislative and Executive-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 3,636,563	\$ 3,570,076	\$ 3,925,820	\$ 355,744
Fines and Forfeitures	550,150	550,150	597,720	47,570
Interest	3,600	3,600	4,270	670
Other	-	-	424	424
<b>Total Revenues</b>	<b>4,190,313</b>	<b>4,123,826</b>	<b>4,528,234</b>	<b>404,408</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<b>Other Legislative and Executive</b>				
Personal Services	2,554,720	2,632,497	2,481,615	150,882
Materials and Supplies	700,609	737,789	543,572	194,217
Contractual Services	864,197	1,048,884	829,417	219,467
Capital Outlay	15,482	28,154	12,672	15,482
Other	11,700	39,384	38,594	790
<b>Total Expenditures</b>	<b>4,146,708</b>	<b>4,486,708</b>	<b>3,905,870</b>	<b>580,838</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>43,605</b>	<b>(362,882)</b>	<b>622,364</b>	<b>985,246</b>
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	-	900	900
Transfers - Out	(1,000,000)	(1,000,000)	(1,000,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(999,100)</b>	<b>900</b>
<b>Net Change in Fund Balance</b>	<b>(956,395)</b>	<b>(1,362,882)</b>	<b>(376,736)</b>	<b>986,146</b>
<b>Fund Balance at Beginning of Year</b>	<b>3,221,235</b>	<b>3,221,235</b>	<b>3,221,235</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>97,547</b>	<b>97,547</b>	<b>97,547</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 2,362,387</b>	<b>\$ 1,955,900</b>	<b>\$ 2,942,046</b>	<b>\$ 986,146</b>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**All Other Judicial-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 2,317,960	\$ 2,249,060	\$ 2,665,167	\$ 416,107
Fines and Forfeitures	55,065	51,615	57,022	5,407
Intergovernmental	550	1,850	2,003	153
Interest	-	-	156	156
<b>Total Revenues</b>	<u>2,373,575</u>	<u>2,302,525</u>	<u>2,724,348</u>	<u>421,823</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
<b>Other Judicial</b>				
Personal Services	1,623,978	1,620,117	1,554,302	65,815
Materials and Supplies	247,760	257,081	171,268	85,813
Contractual Services	528,299	655,556	471,319	184,237
Capital Outlay	126,000	114,865	65,136	49,729
Other	125,000	100,000	-	100,000
<b>Total Expenditures</b>	<u>2,651,037</u>	<u>2,747,619</u>	<u>2,262,025</u>	<u>485,594</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(277,462)</u>	<u>(445,094)</u>	<u>462,323</u>	<u>907,417</u>
<b>Other Financing Sources:</b>				
Advances - In	-	-	5,406	5,406
<b>Net Change in Fund Balance</b>	<u>(277,462)</u>	<u>(445,094)</u>	<u>467,729</u>	<u>912,823</u>
Fund Balance at Beginning of Year	3,370,633	3,370,633	3,370,633	-
Prior Year Encumbrances Appropriated	84,475	84,475	84,475	-
<b>Fund Balance at End of Year</b>	<u>\$ 3,177,646</u>	<u>\$ 3,010,014</u>	<u>\$ 3,922,837</u>	<u>\$ 912,823</u>



**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**All Other Public Safety-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 5,057,896	\$ 4,152,986	\$ 4,169,449	\$ 16,463
Licenses and Permits	708,200	660,626	761,156	100,530
Fines and Forfeitures	28,945	28,456	33,503	5,047
Intergovernmental	4,737,432	4,783,785	4,827,376	43,591
Other	-	1,572	83,962	82,390
<b>Total Revenues</b>	<b>10,532,473</b>	<b>9,627,425</b>	<b>9,875,446</b>	<b>248,021</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
<b>Other Public Safety</b>				
Personal Services	8,416,390	8,865,292	8,375,847	489,445
Materials and Supplies	304,038	406,275	338,246	68,029
Contractual Services	1,808,332	1,747,900	1,189,048	558,852
Capital Outlay	152,000	159,235	54,271	104,964
Other	234,526	238,983	230,789	8,194
<b>Total Expenditures</b>	<b>10,915,286</b>	<b>11,417,685</b>	<b>10,188,201</b>	<b>1,229,484</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(382,813)</b>	<b>(1,790,260)</b>	<b>(312,755)</b>	<b>1,477,505</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	731,710	218,907	217,899	(1,008)
Advances - In	-	-	4,772	4,772
Transfers - In	7,932	8,743	8,743	-
<b>Total Other Financing Sources (Uses)</b>	<b>739,642</b>	<b>227,650</b>	<b>231,414</b>	<b>3,764</b>
<b>Net Change in Fund Balance</b>	<b>356,829</b>	<b>(1,562,610)</b>	<b>(81,341)</b>	<b>1,481,269</b>
Fund Balance at Beginning of Year	4,222,187	4,222,187	4,222,187	-
Prior Year Encumbrances Appropriated	368,558	368,558	368,558	-
<b>Fund Balance at End of Year</b>	<b>\$ 4,947,574</b>	<b>\$ 3,028,135</b>	<b>\$ 4,509,404</b>	<b>\$ 1,481,269</b>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Motor Vehicle-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Other Local Taxes	\$ 2,467,600	\$ 2,467,600	\$ 2,564,819	\$ 97,219
Charges for Services	345,924	1,303,000	1,414,008	111,008
License and Permits	-	-	128,682	128,682
Fines and Forfeitures	184,000	184,000	157,770	(26,230)
Intergovernmental	10,446,400	10,446,400	10,318,216	(128,184)
Interest	8,000	8,000	12,966	4,966
Other	28,000	28,000	85,779	57,779
<b>Total Revenues</b>	<b>13,479,924</b>	<b>14,437,000</b>	<b>14,682,240</b>	<b>245,240</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
<b>Motor Vehicle</b>				
Personal Services	6,349,729	6,371,905	5,458,134	913,771
Materials and Supplies	1,704,650	2,027,229	1,722,222	305,007
Contractual Services	10,159,189	10,862,598	6,405,710	4,456,888
Capital Outlay	385,000	455,038	426,811	28,227
Other	225,000	82,060	8,394	73,666
<b>Total Public Works</b>	<b>18,823,568</b>	<b>19,798,830</b>	<b>14,021,271</b>	<b>5,777,559</b>
<b>Debt Service:</b>				
Principal Retirement	222,500	222,175	222,038	137
Interest and Fiscal Charges	2,500	2,825	2,787	38
<b>Total Debt Service</b>	<b>225,000</b>	<b>225,000</b>	<b>224,825</b>	<b>175</b>
<b>Total Expenditures</b>	<b>19,048,568</b>	<b>20,023,830</b>	<b>14,246,096</b>	<b>5,777,734</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(5,568,644)</b>	<b>(5,586,830)</b>	<b>436,144</b>	<b>6,022,974</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	63,000	63,000	87,782	24,782
<b>Net Change in Fund Balance</b>	<b>(5,505,644)</b>	<b>(5,523,830)</b>	<b>523,926</b>	<b>6,047,756</b>
Fund Balance at Beginning of Year	9,451,880	9,451,880	9,451,880	-
Prior Year Encumbrances Appropriated	1,133,909	1,133,909	1,133,909	-
<b>Fund Balance at End of Year</b>	<b>\$ 5,080,145</b>	<b>\$ 5,061,959</b>	<b>\$ 11,109,715</b>	<b>\$ 6,047,756</b>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**All Other Public Works-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 783,780	\$ 792,680	\$ 866,490	\$ 73,810
Licenses and Permits	500	500	490	(10)
Intergovernmental	3,270,648	2,845,265	2,463,413	(381,852)
Special Assessments	1,540,000	1,536,918	1,558,544	21,626
Interest	6,000	6,000	6,464	464
Other	49,704	45,686	232,766	187,080
<b>Total Revenues</b>	<b>5,650,632</b>	<b>5,227,049</b>	<b>5,128,167</b>	<b>(98,882)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
<b>Other Public Works</b>				
Personal Services	973,968	1,020,469	926,742	93,727
Materials and Supplies	130,715	321,038	257,506	63,532
Contractual Services	4,506,643	3,917,352	3,265,886	651,466
Other	190,500	185,064	179,918	5,146
<b>Total Public Works</b>	<b>5,801,826</b>	<b>5,443,923</b>	<b>4,630,052</b>	<b>813,871</b>
<b>Total Expenditures</b>	<b>5,801,826</b>	<b>5,443,923</b>	<b>4,630,052</b>	<b>813,871</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(151,194)</b>	<b>(216,874)</b>	<b>498,115</b>	<b>714,989</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	-	-	1,960	1,960
Advances - In	55,000	55,000	506	(54,494)
<b>Total Other Financing Sources (Uses)</b>	<b>55,000</b>	<b>55,000</b>	<b>2,466</b>	<b>(52,534)</b>
<b>Net Change in Fund Balance</b>	<b>(96,194)</b>	<b>(161,874)</b>	<b>500,581</b>	<b>662,455</b>
Fund Balance at Beginning of Year	11,511,954	11,511,954	11,511,954	-
Prior Year Encumbrances Appropriated	299,745	299,745	299,745	-
<b>Fund Balance at End of Year</b>	<b>\$ 11,715,505</b>	<b>\$ 11,649,825</b>	<b>\$ 12,312,280</b>	<b>\$ 662,455</b>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Child Support Enforcement-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,225,000	\$ 1,225,000	\$ 1,262,439	\$ 37,439
Intergovernmental	3,420,845	2,551,682	2,497,011	(54,671)
Total Revenues	<u>4,645,845</u>	<u>3,776,682</u>	<u>3,759,450</u>	<u>(17,232)</u>
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	3,624,946	3,631,160	3,516,254	114,906
Materials and Supplies	127,830	143,830	123,777	20,053
Contractual Services	1,135,640	1,146,779	892,424	254,355
Other	109,000	162,079	161,854	225
Total Expenditures	<u>4,997,416</u>	<u>5,083,848</u>	<u>4,694,309</u>	<u>389,539</u>
Excess of Revenues Over (Under) Expenditures	(351,571)	(1,307,166)	(934,859)	372,307
Other Financing Sources:				
Other Financing Sources	11,000	11,000	29,453	18,453
Net Change in Fund Balance	(340,571)	(1,296,166)	(905,406)	390,760
Fund Balance at Beginning of Year	2,031,276	2,031,276	2,031,276	-
Prior Year Encumbrances Appropriated	151,889	151,889	151,889	-
Fund Balance at End of Year	<u>\$ 1,842,594</u>	<u>\$ 886,999</u>	<u>\$ 1,277,759</u>	<u>\$ 390,760</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Alcohol and Drug Addiction-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 114,461	\$ 114,461	\$ 113,412	\$ (1,049)
Intergovernmental	3,896,536	3,596,791	3,584,562	(12,229)
Other	-	-	10,500	10,500
<b>Total Revenues</b>	<b>4,010,997</b>	<b>3,711,252</b>	<b>3,708,474</b>	<b>(2,778)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Health</b>				
Alcohol and Drug Addiction				
Personal Services	574,430	559,977	541,699	18,278
Materials and Supplies	8,175	5,813	4,289	1,524
Contractual Services	3,665,359	3,757,701	3,569,999	187,702
Other	2,850	1,745	1,745	-
<b>Total Expenditures</b>	<b>4,250,814</b>	<b>4,325,236</b>	<b>4,117,732</b>	<b>207,504</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(239,817)</b>	<b>(613,984)</b>	<b>(409,258)</b>	<b>204,726</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	-	-	2,954	2,954
Transfers - In	110,000	110,000	110,000	-
<b>Total Other Financing Sources</b>	<b>110,000</b>	<b>110,000</b>	<b>112,954</b>	<b>2,954</b>
<b>Net Change in Fund Balance</b>	<b>(129,817)</b>	<b>(503,984)</b>	<b>(296,304)</b>	<b>207,680</b>
Fund Balance at Beginning of Year	1,144,058	1,144,058	1,144,058	-
Prior Year Encumbrances Appropriated	173,084	173,084	173,084	-
<b>Fund Balance at End of Year</b>	<b>\$ 1,187,325</b>	<b>\$ 813,158</b>	<b>\$ 1,020,838</b>	<b>\$ 207,680</b>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**County Care Facility-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 1,842,800	\$ 2,090,968	\$ 4,019,089	\$ 1,928,121
Intergovernmental	5,336,032	5,336,032	3,371,504	(1,964,528)
<b>Total Revenues</b>	<b>7,178,832</b>	<b>7,427,000</b>	<b>7,390,593</b>	<b>(36,407)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Human Services</b>				
<b>County Care Facility</b>				
Personal Services	5,119,008	5,229,024	5,155,820	73,204
Materials and Supplies	920,849	949,094	915,250	33,844
Contractual Services	777,152	1,060,503	1,005,712	54,791
Capital Outlay	22,800	14,500	14,148	352
Other	312,000	331,826	331,826	-
<b>Debt Service:</b>				
Principal Retirement	-	14,498	12,336	2,162
Interest and Fiscal Charges	-	2,049	2,049	-
<b>Total Expenditures</b>	<b>7,151,809</b>	<b>7,601,494</b>	<b>7,437,141</b>	<b>164,353</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>27,023</b>	<b>(174,494)</b>	<b>(46,548)</b>	<b>127,946</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	48,000	48,000	7,048	(40,952)
Advances In	-	500,000	750,000	250,000
<b>Total Other Financing Sources</b>	<b>48,000</b>	<b>548,000</b>	<b>757,048</b>	<b>209,048</b>
<b>Net Change in Fund Balance</b>	<b>75,023</b>	<b>373,506</b>	<b>710,500</b>	<b>336,994</b>
Fund Balance at Beginning of Year	140,947	140,947	140,947	-
Prior Year Encumbrances Appropriated	195,596	195,596	195,596	-
<b>Fund Balance at End of Year</b>	<b>\$ 411,566</b>	<b>\$ 710,049</b>	<b>\$ 1,047,043</b>	<b>\$ 336,994</b>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Elderly Services Levy-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 8,500,000	\$ 8,500,000	\$ 8,440,336	\$ (59,664)
Intergovernmental	1,150,000	1,150,000	1,501,754	351,754
Total Revenues	<u>9,650,000</u>	<u>9,650,000</u>	<u>9,942,090</u>	<u>292,090</u>
Expenditures:				
Current:				
Human Services				
Eldery Services Levy				
Personal Services	221,347	221,347	215,444	5,903
Materials and Supplies	2,000	2,000	1,111	889
Contractual Services	11,543,445	13,606,028	12,622,649	983,379
Total Expenditures	<u>11,766,792</u>	<u>13,829,375</u>	<u>12,839,204</u>	<u>990,171</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,116,792)</u>	<u>(4,179,375)</u>	<u>(2,897,114)</u>	<u>1,282,261</u>
Other Financing Sources:				
Other Financing Sources	-	-	2,000	2,000
Net Change in Fund Balance	(2,116,792)	(4,179,375)	(2,895,114)	1,284,261
Fund Balance at Beginning of Year	12,219,061	12,219,061	12,219,061	-
Prior Year Encumbrances Appropriated	1,762,583	1,762,583	1,762,583	-
Fund Balance at End of Year	<u>\$ 11,864,852</u>	<u>\$ 9,802,269</u>	<u>\$ 11,086,530</u>	<u>\$ 1,284,261</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**All Other Human Services-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 229,111	\$ 217,480	\$ 152,686	\$ (64,794)
Expenditures:				
Current:				
Human Services				
Other Human Services				
Personal Services	210,878	168,552	154,192	14,360
Materials and Supplies	7,550	8,726	4,452	4,274
Contractual Services	9,183	11,782	8,274	3,508
Total Expenditures	<u>227,611</u>	<u>189,060</u>	<u>166,918</u>	<u>22,142</u>
Excess of Revenues Over (Under) Expenditures	<u>1,500</u>	<u>28,420</u>	<u>(14,232)</u>	<u>(42,652)</u>
Other Financing Sources (Uses):				
Advances - In	-	181	15,692	15,511
Advances - Out	-	-	(26,803)	(26,803)
Transfers - In	22,500	15,952	15,952	-
Total Other Financing Sources (Uses)	<u>22,500</u>	<u>16,133</u>	<u>4,841</u>	<u>(11,292)</u>
Net Change in Fund Balance	24,000	44,553	(9,391)	(53,944)
Fund Balance at Beginning of Year	108,199	108,199	108,199	-
Prior Year Encumbrances Appropriated	623	623	623	-
Fund Balance at End of Year	<u>\$ 132,822</u>	<u>\$ 153,375</u>	<u>\$ 99,431</u>	<u>\$ (53,944)</u>



**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**All Other Conservation and Recreation-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 21,364	\$ 21,364	\$ 45,501	\$ 24,137
Expenditures:				
Current:				
Conversation and Recreation				
Contractual Services	21,000	39,013	39,013	-
Net Change in Fund Balance	364	(17,649)	6,488	24,137
Fund Balance at Beginning of Year	39,014	39,014	39,014	-
Fund Balance at End of Year	\$ 39,378	\$ 21,365	\$ 45,502	\$ 24,137

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Residential Incentive Districts and Tax Incremental Financings-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ -	\$ 662,000	\$ 662,549	\$ 549
Payments in Lieu of Taxes	4,869,563	9,493,088	9,870,090	377,002
Total Revenues	<u>4,869,563</u>	<u>10,155,088</u>	<u>10,532,639</u>	<u>377,551</u>
Expenditures:				
Current:				
Intergovernmental				
Contractual Services	3,480,146	10,803,017	10,755,090	47,927
Excess of Revenues Over Expenditures	1,389,417	(647,929)	(222,451)	425,478
Other Financing Uses:				
Transfers - Out	(438,321)	(1,540,109)	(1,539,424)	685
Net Change in Fund Balance	951,096	(2,188,038)	(1,761,875)	426,163
Fund Balance at Beginning of Year	7,596,477	7,596,477	7,596,477	-
Prior Year Encumbrances Appropriated	1,413,575	1,413,575	1,413,575	-
Fund Balance at End of Year	<u>\$ 9,961,148</u>	<u>\$ 6,822,014</u>	<u>\$ 7,248,177</u>	<u>\$ 426,163</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Technology-Capital Projects Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 300,000	\$ 300,000	\$ 176,133	\$ (123,867)
Expenditures:				
Capital Outlay:				
Contractual Services	-	13,900	13,900	-
Debt Service:				
Principal Retirement	2,115,000	2,115,000	2,115,000	-
Interest and Fiscal Charges	12,690	20,361	20,361	-
Total Expenditures	<u>2,127,690</u>	<u>2,149,261</u>	<u>2,149,261</u>	<u>-</u>
Excess of Revenues (Under) Expenditures	<u>(1,827,690)</u>	<u>(1,849,261)</u>	<u>(1,973,128)</u>	<u>(123,867)</u>
Other Financing Sources:				
Notes Issued	1,837,690	1,845,361	1,512,000	(333,361)
Transfer - In	290,000	290,000	749,616	459,616
Other Financing Sources	138,000	2,390	-	(2,390)
Total Other Financing Sources	<u>2,265,690</u>	<u>2,137,751</u>	<u>2,261,616</u>	<u>123,865</u>
Net Change in Fund Balance	438,000	288,488	288,488	-
Fund Balance at Beginning of Year	12,969	12,969	12,969	-
Prior Year Encumbrances Appropriated	7,700	7,700	7,700	0
Fund Balance at End of Year	<u>\$ 458,669</u>	<u>\$ 309,157</u>	<u>\$ 309,157</u>	<u>\$ -</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Other Capital Improvements - Capital Projects Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Debt Service:				
Principal Retirement	\$ 101,000	\$ 101,000	\$ 101,000	\$ -
Interest and Fiscal Charges	404	404	404	-
Total Expenditures	101,404	101,404	101,404	-
Excess of Revenues (Under) Expenditures	(101,404)	(101,404)	(101,404)	-
Other Financing Sources:				
Notes Issued	101,000	101,000	-	(101,000)
Transfers - In	404	404	101,404	101,000
Total Other Financing Sources	101,404	101,404	101,404	-
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -	\$ -

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Road Improvements-Capital Projects Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ -	\$ 6,514,768	\$ 6,514,768	\$ -
Expenditures:				
Road Improvement				
Contractual Services	-	6,514,768	6,514,768	-
Debt Service:				
Principal Retirement	2,715,000	2,733,000	2,733,000	-
Interest and Fiscal Charges	18,000	21,986	21,986	-
Total Debt Service Expenditures	2,733,000	2,754,986	2,754,986	-
Total Expenditures	2,733,000	9,269,754	9,269,754	-
Excess of Revenues Over (Under) Expenditures	(2,733,000)	(2,754,986)	(2,754,986)	-
Other Financing Sources:				
Notes Issued	2,733,000	2,754,986	2,670,000	(84,986)
Transfers - In	-	-	84,986	84,986
Total Other Financing Sources	2,733,000	2,754,986	2,754,986	-
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -	\$ -

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Buildings Construction and Renovations-Capital Projects Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Expenditures:				
Capital Outlay				
Buildings Construction and Renovations				
Contractual Services	\$ -	\$ 35,000	\$ 1,662	\$ 33,338
Debt Service:				
Principal Retirement	11,224,000	11,234,932	11,224,000	10,932
Interest and Fiscal Charges	44,896	88,964	88,964	-
Total Debt Service	11,268,896	11,323,896	11,312,964	10,932
Total Expenditures	11,268,896	11,358,896	11,314,626	44,270
Excess of Revenues Over (Under) Expenditures	(11,268,896)	(11,358,896)	(11,314,626)	44,270
Other Financing Sources:				
Notes Issued	11,227,860	11,268,040	10,644,000	(624,040)
Transfers - In	41,036	41,036	668,964	627,928
Total Other Financing Sources	11,268,896	11,309,076	11,312,964	3,888
Net Change in Fund Balance	-	(49,820)	(1,662)	48,158
Fund Balance at Beginning of Year	40,906	40,906	40,906	-
Prior Year Encumbrances Appropriated	35,000	35,000	35,000	-
Fund Balance at End of Year	\$ 75,906	\$ 26,086	\$ 74,244	\$ 48,158

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Bond Retirement-Debt Service Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Special Assessments	\$ 1,417,673	\$ 1,377,006	\$ 1,430,871	\$ 53,865
Other	-	-	11,000	11,000
Total Revenues	<u>1,417,673</u>	<u>1,377,006</u>	<u>1,441,871</u>	<u>64,865</u>
Debt Service:				
Principal Retirement	7,436,150	8,366,995	8,301,853	65,142
Interest and Fiscal Charges	3,260,734	3,381,929	3,326,557	55,372
Total Debt Service	<u>10,696,884</u>	<u>11,748,924</u>	<u>11,628,410</u>	<u>120,514</u>
Total Expenditures	<u>10,696,884</u>	<u>11,748,924</u>	<u>11,628,410</u>	<u>120,514</u>
Excess of Revenues Over (Under) Expenditures	<u>(9,279,211)</u>	<u>(10,371,918)</u>	<u>(10,186,539)</u>	<u>185,379</u>
Other Financing Sources (Uses):				
Refunding Bonds Issued	-	7,520,000	7,520,000	-
Premium on Debt Issued	-	633,634	633,634	-
Transfers - In	9,280,333	10,159,374	10,159,906	532
Payment to Refunded Bond Escrow Agent	-	(8,030,000)	(8,030,000)	-
Total Other Financing Sources	<u>9,280,333</u>	<u>10,283,008</u>	<u>10,283,540</u>	<u>532</u>
Net Change in Fund Balance	1,122	(88,910)	97,001	185,911
Fund Balance at Beginning of Year	908,172	908,172	908,172	-
Fund Balance at End of Year	<u>\$ 909,294</u>	<u>\$ 819,262</u>	<u>\$ 1,005,173</u>	<u>\$ 185,911</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Developmental Disabilities Trust-Permanent Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Interest	\$ 1,320	\$ 1,320	\$ 1,364	\$ 44
Other	-	-	8,925	8,925
Total Revenues	<u>1,320</u>	<u>1,320</u>	<u>10,289</u>	<u>8,969</u>
<b>Expenditures:</b>				
<b>Health</b>				
Materials and Supplies	5,000	5,550	5,502	48
Contractual Services	15,000	14,450	9,353	5,097
Total Health	<u>20,000</u>	<u>20,000</u>	<u>14,855</u>	<u>5,145</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>14,855</u>	<u>5,145</u>
Net Change in Fund Balance	(18,680)	(18,680)	(4,566)	14,114
Fund Balance at Beginning of Year	846,001	846,001	846,001	-
Prior Year Encumbrances Appropriated	340	340	340	-
Fund Balance at End of Year	<u>\$ 827,661</u>	<u>\$ 827,661</u>	<u>\$ 841,775</u>	<u>\$ 14,114</u>



**Butler County, Ohio**  
**Schedule of Revenues, Expenses, and**  
**Changes in Fund Equity-Budget and Actual**  
**Health Insurance-Internal Service Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$16,101,840	\$15,479,425	\$15,450,958	\$ (28,467)
Other Non-Operating Revenues	13,000	13,000	42,236	29,236
Total Revenues	<u>16,114,840</u>	<u>15,492,425</u>	<u>15,493,194</u>	<u>769</u>
Expenses:				
Personal Services	128,758	133,312	129,309	4,003
Materials and Supplies	10,000	15,715	14,788	927
Contractual Services	15,925,727	15,942,472	15,368,457	574,015
Other	-	500	305	195
Total Expenses	<u>16,064,485</u>	<u>16,091,999</u>	<u>15,512,859</u>	<u>579,140</u>
Net Change in Fund Balance	50,355	(599,574)	(19,665)	579,909
Fund Equity at Beginning of Year	1,652,756	1,652,756	1,652,756	-
Prior Year Encumbrances Appropriated	76,492	76,492	76,492	-
Fund Equity at End of Year	<u>\$ 1,779,603</u>	<u>\$ 1,129,674</u>	<u>\$ 1,709,583</u>	<u>\$ 579,909</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenses, and**  
**Changes in Fund Equity-Budget and Actual**  
**Workers' Compensation -Internal Service Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,017,500	\$ 2,017,500	\$ 2,023,825	\$ 6,325
Other Non Operating Revenues	13,375	13,375	514,323	500,948
Total Revenues	<u>2,030,875</u>	<u>2,030,875</u>	<u>2,538,148</u>	<u>507,273</u>
Expenses:				
Personal Services	257,329	265,304	264,898	406
Materials and Supplies	2,300	2,300	1,554	746
Contractual Services	907,330	899,355	650,303	249,052
Claims and Judgments	715,000	715,000	681,834	33,166
Total Expenses	<u>1,881,959</u>	<u>1,881,959</u>	<u>1,598,589</u>	<u>283,370</u>
Net Change in Fund Equity	148,916	148,916	939,559	790,643
Fund Equity at Beginning of Year	2,923,495	2,923,495	2,923,495	-
Fund Equity at End of Year	<u>\$ 3,072,411</u>	<u>\$ 3,072,411</u>	<u>\$ 3,863,054</u>	<u>\$ 790,643</u>

## Statistical Section

## Statistical Section

This part of Butler County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b>	<b>145-151</b>
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	<b>152-162</b>
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	<b>163-167</b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	<b>168-169</b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	<b>170-176</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

### **Sources:**

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

**Butler County, Ohio**  
**Net Position by Component**  
**Last Ten Years**  
**(accrual basis of accounting)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental Activities:</b>										
Invested in Capital Assets, Net of Related Debt	\$ 284,893,107	\$ 290,996,712	\$ 303,847,268	\$ 309,737,672	\$ 311,399,939	\$ 313,384,171	\$ 312,402,885	\$ 319,654,234	\$ 320,405,187	\$ 321,739,181
Restricted	94,009,926	113,494,538	143,098,392	117,767,313	149,211,906	151,719,352	159,827,217	148,423,905	147,496,497	140,605,100
Unrestricted (Deficit)	(2,854,954)	8,438,851	18,544,219	(3,264,872)	(19,510,956)	(25,202,909)	(27,286,822)	(17,588,530)	(7,656,325)	(18,187,011)
<b>Total Governmental Activities Net Position</b>	<b>376,048,079</b>	<b>412,930,101</b>	<b>465,489,879</b>	<b>424,240,113</b>	<b>441,100,889</b>	<b>439,900,614</b>	<b>444,943,280</b>	<b>450,489,609</b>	<b>460,245,359</b>	<b>444,157,270</b>
<b>Business-type Activities:</b>										
Invested in Capital Assets, Net of Related Debt	203,448,271	218,544,211	220,104,614	206,941,720	204,061,114	208,564,765	213,941,106	219,910,300	217,905,641	216,149,252
Restricted	12,406,549	12,615,860	11,791,705	11,551,342	6,000,000	6,000,000	6,000,000	6,000,000	4,840,083	5,300,000
Unrestricted	35,131,712	32,779,386	38,024,420	50,594,713	55,953,474	50,135,882	41,967,387	33,837,392	36,591,193	35,842,016
<b>Total Business-Type Activities Net Position</b>	<b>250,986,532</b>	<b>263,939,457</b>	<b>269,920,739</b>	<b>269,087,775</b>	<b>266,014,588</b>	<b>264,700,647</b>	<b>261,908,493</b>	<b>259,747,692</b>	<b>259,336,917</b>	<b>257,291,268</b>
<b>Primary Government:</b>										
Invested in Capital Assets, Net of Related Debt	488,341,378	509,540,923	523,951,882	516,679,392	515,461,053	521,948,936	526,343,991	539,564,534	538,310,828	537,888,433
Restricted	106,416,475	126,110,398	154,890,097	129,318,655	155,211,906	157,719,352	165,827,217	154,423,905	152,336,580	145,905,100
Unrestricted	32,276,758	41,218,237	56,568,639	47,329,841	36,442,518	24,932,973	14,680,565	16,248,862	28,934,868	17,655,005
<b>Total Primary Government Net Position</b>	<b>\$ 627,034,611</b>	<b>\$ 676,869,558</b>	<b>\$ 735,410,618</b>	<b>\$ 693,327,888</b>	<b>\$ 707,115,477</b>	<b>\$ 704,601,261</b>	<b>\$ 706,851,773</b>	<b>\$ 710,237,301</b>	<b>\$ 719,582,276</b>	<b>\$ 701,448,538</b>

**Butler County, Ohio**  
**Changes in Net Position of Governmental Activities**  
**Last Ten Years**  
**(accrual basis of accounting)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Program Revenues</b>										
Governmental Activities										
Charges for Services										
General Government:										
Legislative and Executive	\$ 26,096,369	\$ 25,539,301	\$ 25,761,198	\$ 18,925,412	\$ 16,307,020	\$ 16,543,682	\$ 17,354,615	\$ 18,451,250	\$ 17,827,364	\$ 19,035,974
Legislative and Executive - Intergovernmental	-	-	-	-	-	-	-	-	-	-
Judicial	4,171,246	5,405,269	5,818,814	6,016,149	6,440,735	5,770,050	5,766,642	5,358,438	5,572,420	5,197,203
Public Safety	4,435,139	9,018,145	12,368,985	13,631,099	14,803,587	11,749,950	11,621,031	11,900,127	12,888,000	12,822,245
Public Works	10,382,866	7,095,760	767,323	3,025,891	2,407,770	2,030,311	4,328,654	3,600,994	2,180,466	2,609,809
Public Works - Intergovernmental	-	-	-	-	-	-	-	-	-	-
Health	1,446,007	930,496	1,317,932	910,720	820,543	886,327	745,967	298,740	133,897	148,823
Human Services	1,928,863	2,336,047	2,448,406	3,160,525	3,051,966	3,076,694	3,717,823	3,326,763	3,489,232	5,747,498
Conservation and Recreation	-	-	26,784	40,890	13,620	14,800	14,095	22,778	39,013	45,501
Subtotal - Charges for Services	48,460,490	50,325,018	48,509,442	45,710,686	43,845,241	40,071,814	43,548,827	42,959,090	42,130,392	45,607,053
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	353,185	16,966	43,820	440,633	996,461	48,265	426,238	173,457	85,505	10,554
Judicial	1,186,715	1,246,084	986,906	1,230,555	1,682,162	1,182,265	1,284,349	1,350,570	1,586,682	1,487,685
Public Safety	7,086,662	7,661,085	7,087,851	4,309,488	5,306,196	5,066,305	6,205,311	6,054,411	5,924,949	4,906,247
Public Works	3,960,609	4,851,754	11,398,189	10,837,709	18,164,149	13,758,422	12,999,691	13,020,650	4,681,868	4,202,809
Health	30,622,659	36,549,354	32,777,452	31,433,888	36,860,053	36,458,047	39,240,707	27,027,523	18,287,740	18,710,118
Human Services	46,836,974	54,423,787	63,185,700	51,118,231	64,352,303	43,432,078	37,349,750	31,679,826	29,865,231	30,693,790
Subtotal - Operating Grants, Contributions and Interest	90,046,804	104,749,030	115,479,918	99,370,504	127,361,324	99,945,382	97,506,046	79,306,437	60,431,975	60,011,203
Capital Grants, Contributions and Interest										
General Government:										
Legislative and Executive	3,543,122	-	-	-	125,627	-	944,600	-	-	-
Judicial	89,041	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	15,785	-	25,000	66,163	-	-	-
Human Services	-	1,244,826	-	-	-	-	-	-	-	-
Public Works	16,317,031	11,062,312	6,785,122	13,920,646	8,999,202	5,748,244	5,315,428	11,367,854	15,660,335	18,375,011
Health	-	-	-	-	-	-	-	-	243,707	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Subtotal - Capital Grants, Contributions and Interest	19,949,194	12,307,138	6,785,122	13,936,431	9,124,829	5,773,244	6,326,191	11,367,854	15,904,042	18,375,011
Total Government Activities Program Revenue	158,456,488	167,381,186	170,774,482	159,017,621	180,331,394	145,790,440	147,381,064	133,633,381	118,466,409	123,993,267
Business-Type Activities										
Charges for Services										
Sewer	17,547,243	18,988,269	20,980,896	21,299,055	18,346,224	18,181,460	17,513,151	18,833,608	17,952,677	18,697,303
Water	21,836,928	21,956,744	26,065,961	23,456,446	20,204,971	20,765,879	20,423,347	20,824,694	20,073,131	20,317,487
GSC Parking Facility	172,315	169,805	158,869	156,404	146,206	132,052	113,194	-	-	-
Capital Grants, Contributions, and Interest	34,706,212	22,321,495	14,010,237	6,595,488	8,295,657	8,540,416	5,962,256	7,091,889	8,352,232	9,124,376
Total Business-Type Activities Program Revenues	74,262,698	63,436,313	61,215,963	51,507,393	46,993,058	47,619,807	44,011,948	46,750,191	46,378,040	48,139,166
Total Primary Governmental Program Revenues	\$ 232,719,186	\$ 230,817,499	\$ 231,990,445	\$ 210,525,014	\$ 227,324,452	\$ 193,410,247	\$ 191,393,012	\$ 180,383,572	\$ 164,844,449	\$ 172,132,433

(Continued)

**Butler County, Ohio**  
**Changes in Net Position of Governmental Activities**  
**Last Ten Years**  
**(accrual basis of accounting)**  
**(Continued)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses</b>										
Governmental Activities										
General Government:										
Legislative and Executive	\$ 29,973,286	\$ 31,211,969	\$ 35,086,479	\$ 37,260,435	\$ 27,727,443	\$ 29,955,984	\$ 29,823,465	\$ 26,369,763	\$ 26,478,363	\$ 26,611,419
Legislative and Executive - Intergovernmental	-	-	-	-	-	-	-	-	-	8,220,239
Judicial	15,310,560	15,952,902	16,766,093	16,978,319	17,732,020	16,189,897	14,869,492	13,545,194	13,543,957	14,147,921
Public Safety	39,391,890	44,865,490	51,218,782	48,709,320	46,897,900	41,154,980	44,980,435	47,294,271	46,095,345	48,432,082
Public Works	22,396,375	20,803,499	24,981,832	25,416,281	24,661,639	25,701,107	22,218,862	23,895,460	24,336,668	25,448,175
Public Works - Intergovernmental	-	-	-	-	-	-	-	-	-	29,572,347
Health	47,524,463	56,672,547	54,781,525	62,270,201	58,320,120	62,355,137	68,349,134	58,682,052	43,168,466	42,998,095
Human Services	78,630,914	82,199,251	89,695,591	93,725,373	90,877,303	72,649,003	66,342,441	63,415,959	61,432,102	62,154,796
Conservation and Recreation	517,825	589,151	686,496	587,061	571,952	593,168	453,611	426,186	463,733	475,591
Other	-	-	-	-	-	11,860	-	-	-	-
Intergovernmental	-	-	-	5,572,290	4,780,375	4,710,532	7,839,719	4,665,872	4,124,409	-
Interest and Fiscal Charges	4,546,165	5,351,240	5,459,844	5,822,661	4,886,734	4,884,161	4,321,857	4,891,571	3,623,988	3,431,350
Total Governmental Activities Expenses	238,291,478	257,646,049	278,676,642	296,341,941	276,455,486	258,205,829	259,199,016	243,186,328	223,267,031	261,492,015
Business-type Activities										
Sewer	26,013,574	26,108,534	27,027,272	26,429,926	24,587,715	23,256,101	23,474,260	23,083,649	22,536,707	24,186,307
Water	28,528,100	25,975,558	29,630,418	26,946,953	26,323,570	26,275,587	24,153,925	26,483,008	24,964,373	26,569,602
GSC Parking Garage	167,163	170,220	162,063	82,346	220,725	91,310	91,195	-	-	-
Total Business-type Activities Expenses	54,708,837	52,254,312	56,819,753	53,459,225	51,132,010	49,622,998	47,719,380	49,566,657	47,501,080	50,755,909
Total Primary Government Expenses	293,000,315	309,900,361	335,496,395	349,801,166	327,587,496	307,828,827	306,918,396	292,752,985	270,768,111	312,247,924
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(79,834,990)	(90,264,863)	(107,902,160)	(137,324,320)	(96,124,092)	(112,415,389)	(111,817,952)	(109,552,947)	(104,800,622)	(137,498,748)
Business-type Activities	19,553,861	11,182,001	4,396,210	(1,951,832)	(4,138,952)	(2,003,191)	(3,707,432)	(2,816,466)	(1,123,040)	(2,616,743)
Total Primary Government Net (Expense)/Revenue	(60,281,129)	(79,082,862)	(103,505,950)	(139,276,152)	(100,263,044)	(114,418,580)	(115,525,384)	(112,369,413)	(105,923,662)	(140,115,491)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	12,956,608	14,737,266	14,620,159	14,191,594	15,079,052	12,790,526	13,087,764	12,571,502	12,324,999	12,424,675
Health - Developmental Disabilities	18,467,802	20,014,999	19,665,938	19,073,043	19,323,359	17,194,685	17,754,189	17,833,937	17,557,248	17,741,486
Human Services - Children Services Agency	13,282,374	14,283,235	14,269,273	13,884,835	14,495,323	13,171,183	13,540,033	13,091,271	12,815,070	12,942,369
Health - Mental Health	1,995,109	2,239,541	9,343,505	9,023,904	8,240,166	8,284,372	8,540,022	8,173,776	8,178,273	8,266,486
Human Services - Elderly Services Levy	7,803,077	13,973,467	13,992,100	13,280,836	8,908,467	8,069,527	8,851,206	8,509,329	8,345,075	8,412,542
Animal Shelter	-	29,997	3,340,811	-	-	-	-	-	-	-
Sales Tax	22,607,425	40,662,394	41,317,071	33,408,493	31,843,586	30,225,506	30,779,103	32,955,898	35,170,710	37,838,169
Local Taxes	-	2,699,651	2,450,378	2,454,986	2,430,185	2,472,087	2,476,974	2,479,528	2,531,643	2,573,824
Payments in Lieu of Taxes (1)	-	93,487	3,620,542	4,438,718	3,981,481	6,129,462	9,911,360	7,529,320	6,145,695	7,677,467
Grants and Entitlements not										
Restricted to Specific Programs	11,954,539	6,276,571	7,659,749	7,664,080	6,603,883	8,370,821	6,771,385	8,122,035	8,594,227	10,151,118
Investment Earnings	4,921,808	10,119,758	14,879,642	10,362,722	3,875,844	3,380,084	2,889,678	2,066,480	622,879	1,647,518
Gain on Sale of Capital Assets	-	-	281,924	-	-	11,145	-	-	-	-
Other	4,847,763	3,277,088	5,238,068	3,707,444	4,278,573	2,679,825	2,192,682	1,769,005	2,270,553	1,738,420
Transfers	31,372	-	-	-	-	-	-	(2,805)	-	(3,415)
Total Governmental Activities	\$ 98,867,877	\$ 128,407,454	\$ 150,679,160	\$ 131,490,655	\$ 119,059,919	\$ 112,779,223	\$ 116,794,396	\$ 115,099,276	\$ 114,556,372	\$ 121,410,659

(Continued)

(1) In 2008, the County changed the accounting treatment applied to payment in lieu of taxes transactions. The County now views these transactions as exchange transactions, whereas in prior years, they were viewed as non-exchange transactions

**Butler County, Ohio**  
**Changes in Net Position of Governmental Activities**  
**Last Ten Years**  
**(accrual basis of accounting)**  
**(Continued)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Business-Type Activities:</b>										
Investment Earnings	\$ 781,251	\$ 635,202	\$ 462,058	\$ 125,300	\$ 468	\$ -	\$ -	\$ 1,419	\$ -	\$ 3,183
Gain on Sale of Capital Assets								14,079	-	-
Other	10,003,224	1,135,722	1,123,014	769,887	1,065,297	689,250	981,500	637,362	712,265	564,496
Transfers	(31,372)	-	-	-	-	-	-	2,805	-	3,415
<b>Total Business-Type Activities</b>	<b>10,753,103</b>	<b>1,770,924</b>	<b>1,585,072</b>	<b>895,187</b>	<b>1,065,765</b>	<b>689,250</b>	<b>981,500</b>	<b>655,665</b>	<b>712,265</b>	<b>571,094</b>
<b>Total Primary Government</b>	<b>109,620,980</b>	<b>130,178,378</b>	<b>152,264,232</b>	<b>132,385,842</b>	<b>120,125,684</b>	<b>113,468,473</b>	<b>117,775,896</b>	<b>115,754,941</b>	<b>115,268,637</b>	<b>121,981,753</b>
<b>Change in Net Position</b>										
Governmental Activities	19,032,887	38,142,591	42,777,000	(5,833,665)	22,935,827	363,834	4,976,444	5,546,329	9,755,750	(16,088,089)
Business-type Activities	30,306,964	12,952,925	5,981,282	(1,056,645)	(3,073,187)	(1,313,941)	(2,725,932)	(2,160,801)	(410,775)	(2,045,649)
<b>Total Primary Government Change in Net Position</b>	<b>\$ 49,339,851</b>	<b>\$ 51,095,516</b>	<b>\$ 48,758,282</b>	<b>\$ (6,890,310)</b>	<b>\$ 19,862,640</b>	<b>\$ (950,107)</b>	<b>\$ 2,250,512</b>	<b>\$ 3,385,528</b>	<b>\$ 9,344,975</b>	<b>\$ (18,133,738)</b>



**Butler County, Ohio**  
**Fund Balances, Governmental Funds**  
**Last Ten Years**  
**(modified accrual basis of accounting)**

	2005	2006	2007	2008	2009 (1)	2010 (1)	2011 (1)	2012(1)	2013(1)	2014(1)
<b>General Fund</b>										
Reserved	\$ 1,912,847	\$ 7,520,543	\$ 8,048,067	\$ 11,396,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, Designated	-	17,729,295	16,953,260	8,409,077	-	-	-	-	-	-
Unreserved, Undesignated	8,715,587	5,262,983	13,287,018	11,656,994	-	-	-	-	-	-
Restatements										
Nonspendable:										
Prepaid Items	-	-	-	-	454,547	454,547	594,255	594,255	594,255	594,255
Materials and Supplies Inventory	-	-	-	-	64,571	64,198	64,198	64,198	64,198	64,198
Loans Receivables	-	-	-	-	480,243	423,283	314,326	257,388	229,685	208,749
Advances to Other Funds	-	-	-	-	369,040	261,400	227,128	152,243	710,025	1,447,398
Long Term:										
Intergovernmental Receivables	-	-	-	-	4,265,000	4,075,000	-	-	-	-
Committed										
Other Purposes	-	-	-	-	2,400,467	729,254	369,363	85,102	4,575	-
Assigned	-	-	-	-	273,326	796,556	1,888,807	2,995,397	2,635,044	2,680,105
Unassigned	-	-	-	-	12,889,189	10,831,199	12,891,143	8,571,886	12,494,511	18,349,284
Total General Fund	10,628,434	30,512,821	38,288,345	31,462,713	21,196,383	17,635,437	16,349,220	12,720,469	16,732,293	23,343,989
<b>All Other Governmental Funds</b>										
Reserved	10,488,074	8,520,627	8,496,349	13,340,880	-	-	-	-	-	-
Unreserved, Undesignated, (Deficit) Reported In:										
Special Revenue Funds	49,050,968	60,449,732	75,216,379	66,039,506	-	-	-	-	-	-
Debt Service Funds	9,860,557	10,274,042	10,709,381	1,742,251	-	-	-	-	-	-
Capital Projects Funds	(4,329,568)	(5,673,702)	(21,970,837)	(25,582,374)	-	-	-	-	-	-
Restatements										
Nonspendable										
Prepaid Items	-	-	-	-	1,463,731	1,463,731	1,119,178	1,119,178	1,119,178	1,119,178
Materials and Supplies Inventory	-	-	-	-	674,546	646,318	780,362	784,544	784,544	784,544
Loans Receivables	-	-	-	-	320,966	320,966	700,214	622,267	556,391	690,122
Long Term:										
Developmental Disabilities Trust	-	-	-	-	761,517	761,305	761,305	761,305	755,683	751,332
Restricted for:										
Developmental Disabilities	-	-	-	-	29,188,851	31,672,581	33,478,752	30,815,747	32,576,317	34,973,022
Job and Family Services/Children Services	-	-	-	-	-	-	-	-	-	-
Agency	-	-	-	-	5,667,385	7,436,664	5,232,558	4,840,626	3,745,954	1,762,517
Mental Health	-	-	-	-	14,464,029	15,715,664	12,231,531	12,495,832	11,331,114	12,680,063
Elderly Services Levy	-	-	-	-	16,199,270	15,733,274	15,048,579	13,976,026	12,324,221	11,279,201
Motor Vehicle	-	-	-	-	7,403,582	7,741,238	11,352,723	8,875,549	11,665,027	11,698,318
All Other Public Works	-	-	-	-	5,704,597	8,669,799	9,999,695	11,765,724	10,983,631	12,187,831
Other Purposes	-	-	-	-	15,449,544	16,469,451	19,878,826	23,035,541	25,433,287	24,920,216
Committed										
Debt Service Payments	-	-	-	-	-	3,244	3,244	3,244	-	-
Unassigned (Deficit)	-	-	-	-	(27,655,793)	(17,964,933)	(18,008,152)	(17,537,514)	(16,479,275)	(15,149,619)
Total All Other Governmental Funds	65,070,031	73,570,699	72,451,272	55,540,263	69,642,225	88,669,302	92,578,815	91,558,069	94,796,072	97,696,725
Total Governmental Funds	\$ 75,698,465	\$ 104,083,520	\$ 110,739,617	\$ 87,002,976	\$ 90,838,608	\$ 106,304,739	\$ 108,928,035	\$ 104,278,538	\$ 111,528,365	\$ 121,040,714

Note 1: The change in fund balance accounts has occurred due to the implementation of GASB 54 for 2010, 2011, 2012, 2013 and 2014

**Butler County, Ohio**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Years**  
**(modified accrual basis of accounting)**  
**(Continued)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Revenues</b>										
Property Taxes	\$ 54,548,053	\$ 63,587,785	\$ 74,811,809	\$ 69,674,972	\$ 66,870,321	\$ 58,738,278	\$ 60,757,076	\$ 61,338,933	\$ 60,103,315	\$ 59,986,895
Sales Taxes (2)	21,013,937	40,557,333	41,256,564	34,238,835	29,479,864	29,655,211	33,161,633	29,951,357	34,813,101	37,289,664
Other Local Taxes (1)	-	-	2,450,378	2,454,986	2,430,185	2,472,087	2,476,974	2,479,528	2,531,643	2,573,824
Charges for Services	39,599,181	50,623,535	45,676,573	42,536,158	41,316,620	37,075,325	38,380,844	37,054,922	39,021,515	40,443,544
Licenses and Permits	576,368	578,800	528,432	741,296	690,948	775,503	2,128,229	2,214,987	2,667,383	3,799,895
Fines and Forfeitures	1,596,855	1,990,868	2,123,869	2,231,081	2,090,293	2,875,370	2,573,506	2,135,277	2,155,184	2,001,844
Intergovernmental	121,141,697	115,942,192	127,289,857	119,929,792	128,666,114	118,933,561	104,796,723	98,805,479	82,320,578	82,872,890
Special Assessments	4,069,049	4,769,460	3,797,896	2,578,575	2,586,571	2,578,775	2,521,458	2,537,425	2,634,512	2,616,659
Payments in Lieu of Taxes	98,044	93,487	3,371,248	4,063,662	3,981,481	5,952,578	9,874,906	7,446,940	5,088,099	9,870,090
Investment Earnings	4,753,193	9,875,014	14,863,587	10,371,186	4,190,583	3,485,998	3,063,178	2,074,377	641,654	1,560,226
Contributions and Donations	57,442	-	-	-	-	-	-	-	-	-
Other	4,733,899	3,324,541	5,238,068	4,312,857	4,343,465	2,747,025	2,229,039	1,834,969	1,872,417	1,387,914
<b>Total Revenues</b>	<b>252,187,718</b>	<b>291,343,015</b>	<b>321,408,281</b>	<b>293,133,400</b>	<b>286,646,445</b>	<b>265,289,711</b>	<b>261,963,566</b>	<b>247,874,194</b>	<b>233,849,401</b>	<b>244,403,445</b>
<b>Expenditures</b>										
Current:										
General Government:										
Legislative and Executive	32,422,732	28,864,871	33,006,531	34,806,814	25,460,279	27,443,929	27,459,038	24,937,200	24,512,248	24,725,581
Judicial	14,903,814	15,614,805	16,293,690	16,701,077	17,584,347	15,714,806	14,413,062	13,440,985	13,277,907	13,932,405
Public Safety	37,831,821	48,197,839	60,514,200	56,351,505	50,753,912	40,499,329	41,027,667	44,404,141	44,131,231	45,194,689
Public Works	24,075,562	22,258,619	30,092,525	26,885,234	25,174,244	26,508,452	23,817,489	25,751,081	18,747,459	24,231,779
Health	46,791,219	55,828,433	54,243,058	61,761,021	57,606,967	61,607,948	65,519,364	58,659,569	42,827,854	42,509,194
Human Services	78,182,733	82,122,458	89,324,671	93,732,570	91,078,866	72,220,003	66,298,451	63,706,610	61,907,564	62,192,995
Conservation and Recreation	517,825	589,151	686,496	587,061	571,952	593,168	453,611	426,186	463,733	475,591
Other	-	-	-	-	-	11,860	-	-	-	-
Intergovernmental	-	-	-	5,572,290	4,780,375	4,710,532	7,839,719	4,665,872	4,124,409	1,337,215
Capital Outlay	702,757	748,995	4,254,031	10,115,027	2,388,023	-	730,315	5,041,559	5,253,315	8,220,239
Debt Service:										
Principal Retirement	19,421,622	21,760,855	5,943,125	6,770,900	7,410,684	7,673,850	7,879,589	9,475,040	8,023,609	8,544,307
Interest and Fiscal Charges	4,463,136	5,735,766	5,454,896	5,730,483	4,996,253	4,560,525	4,405,341	4,154,955	3,585,073	3,395,564
Issuance Costs	555,185	245,108	210,797	60,948	65,618	292,023	-	-	-	-
Current Refunding	-	-	-	-	-	192,750	-	-	-	-
<b>Total Expenditures</b>	<b>259,868,406</b>	<b>281,966,900</b>	<b>300,024,020</b>	<b>319,074,930</b>	<b>287,871,520</b>	<b>262,029,175</b>	<b>259,843,646</b>	<b>254,663,198</b>	<b>226,854,402</b>	<b>234,759,559</b>
Excess of Revenues Over (Under) Expenditures	\$ (7,680,688)	\$ 9,376,115	\$ 21,384,261	\$ (25,941,530)	\$ (1,225,075)	\$ 3,260,536	\$ 2,119,920	\$ (6,789,004)	\$ 6,994,999	\$ 9,643,886

(Continued)

**Butler County, Ohio**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Years**  
**(modified accrual basis of accounting)**  
**(Continued)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Other Financing Sources (Uses)</b>										
General Obligation Bonds Issued	\$ -	\$ 17,500,000	\$ -	\$ -	\$ 1,935,000	\$ 11,410,000	\$ -	\$ -	\$ -	\$ -
Premium on Debt Issued	2,042,726	578,718	960,332	83,744	30,433	682,746	-	979,990	-	633,634
Discount on Debt Issued	-	-	-	-	-	(49,894)	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	118,942	-	-	19,064	35,754	21,594	-	-
Notes Issued	17,105,000	-	-	-	-	-	-	-	-	-
Refunding Bonds Issued	29,365,000	-	17,095,000	-	-	7,200,000	-	8,885,000	-	7,520,000
Special Assessment Bonds Issued	1,144,000	-	-	3,315,000	-	-	-	-	-	-
Proceeds of Loans	-	-	374,761	-	773,396	651,103	368,646	50,699	-	-
Accrued Interest Received on Debt Issued	-	-	-	-	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	32,908,080	-	(17,836,926)	-	-	(7,707,424)	-	(7,873,107)	-	(8,030,000)
Inception of Capital Lease	2,862,332	83,878	1,532,939	1,218,866	1,476,982	-	-	78,136	3,072	-
Transfers - In	7,071,258	7,928,785	2,803,627	3,089,344	3,211,274	11,362,283	11,983,359	12,531,641	13,501,104	13,726,767
Transfers - Out	(7,039,886)	(7,928,785)	(2,803,627)	(3,089,344)	(3,211,274)	(11,362,283)	(11,954,797)	(12,534,446)	(13,501,104)	(13,730,182)
<b>Total Other Financing Sources</b>	<b>85,458,510</b>	<b>18,162,596</b>	<b>2,245,048</b>	<b>4,617,610</b>	<b>4,215,811</b>	<b>12,205,595</b>	<b>432,962</b>	<b>2,139,507</b>	<b>3,072</b>	<b>120,219</b>
Prior Year Restatement of Fund Balance	-	-	(16,973,312)	(2,412,721)	844,896	-	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>\$ 77,777,822</b>	<b>\$ 27,538,711</b>	<b>\$ 6,655,997</b>	<b>\$ (23,736,641)</b>	<b>\$ 3,835,632</b>	<b>\$ 15,466,131</b>	<b>\$ 2,552,882</b>	<b>\$ (4,649,497)</b>	<b>\$ 6,998,071</b>	<b>\$ 9,764,105</b>
Debt Service as a Percentage of Noncapital Expenditures	9.53%	10.10%	4.12%	4.22%	4.49%	4.95%	4.73%	5.51%	5.30%	5.13%

\*Prior to 2007 Other Local Taxes was included with Property Taxes revenue.

\*\* .50 Sales Tax imposed in 2006 and in January 2008 .25 of the Sales Tax was removed.

**Butler County, Ohio  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years**

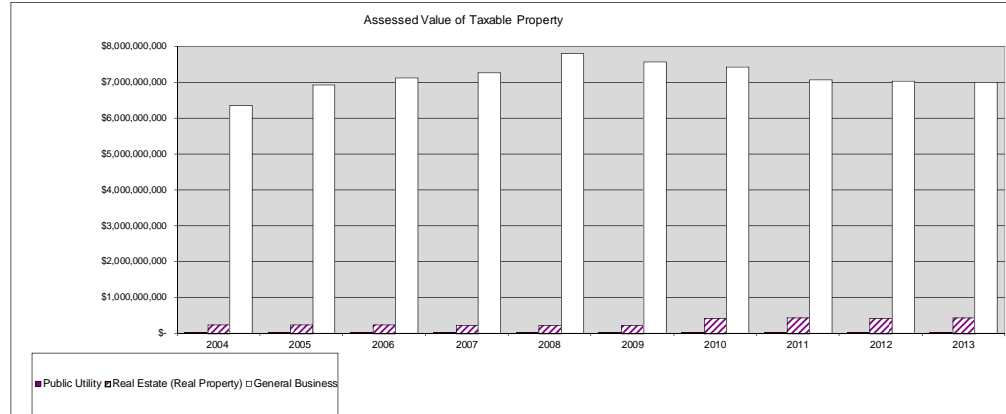
Collection Year	Real Property			Tangible Personal Property				Total		Ratio	Weighted Average Tax Rate
	Assessed Value		Estimated Actual Value	General Business		Public Utility		Assessed Value	Estimated Actual Value		
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
2005	\$ 4,942,502,150	\$ 1,420,219,660	\$ 18,179,205,171	\$ 744,780,872	\$ 3,238,177,704	\$ 251,886,670	\$ 286,234,852	\$ 7,359,389,352	\$ 21,703,617,728	33.91%	6.98
2006	5,425,220,650	1,510,667,250	19,816,822,571	756,743,427	4,035,964,944	244,863,700	278,254,205	7,937,495,027	24,131,041,720	32.89%	8.65
2007	5,593,932,480	1,530,799,300	20,356,376,514	604,188,591	4,833,508,728	236,656,000	268,927,272	7,965,576,371	25,458,812,514	31.29%	10.11
2008	5,686,682,890	1,583,855,220	20,772,966,029	463,957,189	742,331,502	221,175,070	251,335,307	7,955,670,369	21,766,632,838	36.55%	9.57
2009	5,993,230,710	1,803,864,330	22,277,414,400	15,192,330	151,923,300	224,151,810	254,717,966	8,036,439,180	22,684,055,666	35.43%	8.64
2010	5,719,180,580	1,844,459,770	21,610,401,000	8,135,430	162,708,600	229,648,530	260,964,239	7,801,424,310	22,034,073,839	35.41%	8.93
2011	5,713,922,440	1,720,761,670	21,241,954,600	-	-	431,183,570	489,981,330	7,865,867,680	21,731,935,930	36.19%	9.05
2012	5,495,218,860	1,569,213,370	20,184,092,086	-	-	436,885,180	496,460,432	7,501,317,410	20,680,552,518	36.27%	9.19
2013	5,496,566,970	1,537,812,480	20,098,227,000	-	-	424,274,100	482,129,659	7,458,653,550	20,580,356,659	36.24%	9.22
2014	5,468,390,880	1,531,688,470	20,000,226,714	-	-	437,041,790	496,638,398	7,437,121,140	20,496,865,112	36.28%	9.23

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and zero for 2009. Effective for 2009, telecommunications is the only remaining type of personal property tax. This will be phased out by 2011. The percentages for telecommunications are 10% for 2009, 5% for 2010 and zero for 2011.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, and 2 1/2% and homestead exemptions before being billed.

Source: Butler County Auditor



**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
**(Per \$1,000 Assessed Value)**  
**Last Ten Years**

Collection Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Unvoted Millage</b>										
Operating	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000
Miami Conservancy	0.020000	0.020000	0.030000	0.030000	0.030000	0.025000	0.000000	0.000000	0.000000	0.000000
<b>Voted Millage - by levy</b>										
2000 Developmental Disabilities										
Residential/Agricultural Real	1.680580	1.574030	1.562380	1.557960	1.491100	1.571612	1.491100	1.647328	1.651984	1.656632
Commercial/Industrial and Public Utility Real	1.898520	1.866870	1.889570	1.879520	1.690228	1.771412	1.690230	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2004 Mental Retardation Board										
Residential/Agricultural Real	0.992330	0.929410	0.922533	0.919930	0.880446	0.927985	0.880440	0.972693	0.975442	0.978186
Commercial/Industrial and Public Utility Real	1.000000	0.983330	0.995289	0.989994	0.890289	0.933051	0.890290	1.000000	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1985 Mental Health Board										
Residential/Agricultural Real	0.242180	0.226820	0.225140	0.224507	0.214873	0.226475	0.214873	0.237386	0.238057	0.238728
Commercial/Industrial and Public Utility Real	0.303890	0.298820	0.302460	0.300847	0.270548	0.283543	0.270548	0.322558	0.331246	0.334759
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Mental Health Board										
Residential/Agricultural Real	0.000000	0.000000	0.992597	0.989791	0.947314	0.998464	0.947314	1.000000	1.000000	1.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	1.000000	0.994679	0.894502	0.937466	0.894502	1.000000	1.000000	1.000000
General Business and Public Utility Personal	0.000000	0.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2006 Animal Shelter										
Residential/Agricultural Real	0.000000	0.000000	0.496298	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.500000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.500000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1989 Childrens Services Agency										
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2008 Childrens Services Agency										
Residential/Agricultural Real	1.978300	1.852870	1.839160	1.833960	1.910580	2.000000	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	1.966660	1.990580	1.979990	1.800000	1.884962	1.943610	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000

**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
**(Per \$1,000 Assessed Value)**  
**Last Ten Years**  
**(Continued)**

Collection Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>2001 Senior Citizens</b>										
Residential/Agricultural Real	1.105428	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.234037	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	1.300000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>2005 Senior Citizens</b>										
Residential/Agricultural Real	0.000000	1.873200	1.805933	1.854074	1.153429	1.215708	1.300000	1.300000	1.300000	1.300000
Commercial/Industrial and Public Utility Real	0.000000	1.966660	1.990580	1.979988	1.157376	1.212966	1.300000	1.300000	1.300000	1.300000
General Business and Public Utility Personal	0.000000	2.000000	2.000000	2.000000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
<b>Total voted millage by type of property</b>										
Residential/Agricultural Real	5.998818	6.456330	7.897440	7.380220	6.601330	6.940244	7.291217	7.157407	7.165483	7.173545
Commercial/Industrial and Public Utility Real	6.436447	7.082340	8.668480	8.125020	6.701520	7.023400	7.030946	7.622558	7.631246	7.634759
General Business and Public Utility Personal	6.800000	7.500000	9.000000	8.500000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
<b>Total millage by type of property</b>										
Residential/Agricultural Real	7.938818	8.396330	9.847440	9.330210	8.551330	8.885244	8.950946	9.077407	9.085483	9.093545
Commercial/Industrial and Public Utility Real	8.376447	9.022340	10.618480	10.075010	8.651517	8.968400	9.211217	9.542558	9.551246	9.554759
General Business and Public Utility Personal	8.740000	9.440000	10.950000	10.450000	9.750000	9.745000	9.720000	9.720000	9.720000	9.720000
<b>Total Weighted Average Tax Rate</b>										
	6.980000	8.650000	10.110000	9.570000	8.640000	8.930000	9.050000	9.190000	9.220000	9.230000
<b>Rates by Taxing District</b>										
<b>Cities</b>										
<b>Fairfield</b>										
Residential/Agricultural Real	5.349340	5.022210	5.012060	5.005792	4.883836	5.103153	5.107734	5.233149	5.239598	5.251479
Commercial/Industrial and Public Utility Real	5.584060	5.374590	5.429240	5.422343	4.993511	5.227276	5.280825	5.633398	5.732364	5.689086
General Business and Public Utility Personal	5.940000	5.940000	5.940000	5.940000	5.940000	5.940000	5.940000	5.940000	5.940000	5.940000
<b>Hamilton</b>										
Residential/Agricultural Real	6.834730	6.694920	6.689172	6.688394	6.654314	6.739920	6.394930	6.512534	6.522906	6.531444
Commercial/Industrial and Public Utility Real	7.145890	7.090280	7.119230	7.141428	6.944668	7.038468	6.736200	6.810000	6.810000	6.810000
General Business and Public Utility Personal	7.160000	7.160000	7.160000	7.160000	7.160000	7.160000	6.810000	6.810000	6.810000	6.810000
<b>Middletown</b>										
Residential/Agricultural Real	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	6.900000	6.900000
Commercial/Industrial and Public Utility Real	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	6.900000	6.900000
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	6.900000	6.900000
<b>Monroe</b>										
Residential/Agricultural Real	6.987370	7.018950	6.181140	6.143540	5.922472	4.909746	4.906790	6.297308	6.288710	4.965216
Commercial/Industrial and Public Utility Real	10.003930	10.030010	8.519890	8.552396	8.071304	6.984608	7.160564	8.967780	9.004830	7.771596
General Business and Public Utility Personal	11.170000	11.170000	9.320000	9.320000	9.320000	8.000000	8.000000	9.320000	9.320000	8.000000

**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
**(Per \$1,000 Assessed Value)**  
**Last Ten Years**  
**(Continued)**

Collection Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Oxford</b>										
Residential/Agricultural Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000
Commercial/Industrial and Public Utility Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000
General Business and Public Utility Personal	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000
<b>Trenton</b>										
Residential/Agricultural Real	3.240000	3.240000	3.240000	3.240000	3.240000	3.240000	3.240000	3.240000	5.760000	5.760000
Commercial/Industrial and Public Utility Real	3.240000	3.240000	3.240000	3.240000	3.240000	3.240000	3.240000	3.240000	5.760000	5.760000
General Business and Public Utility Personal	3.240000	3.240000	3.240000	3.240000	3.240000	3.240000	3.240000	3.240000	5.760000	5.760000
<b>Villages</b>										
<b>College Corner</b>										
Residential/Agricultural Real	5.500950	5.493570	5.492928	5.492701	4.817569	4.972263	11.968741	12.050696	12.065509	12.123845
Commercial/Industrial and Public Utility Real	6.842040	6.383660	6.383665	6.383665	6.254188	6.254188	13.254188	13.439252	13.439252	13.453521
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000	14.400000	14.400000	21.400000	21.400000	21.400000	21.400000
<b>Jacksonburg</b>										
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
<b>Millville</b>										
Residential/Agricultural Real	2.300000	2.300000	2.300000	2.300000	2.300000	2.300000	5.300000	4.798710	5.300000	5.300000
Commercial/Industrial and Public Utility Real	2.300000	2.300000	2.300000	2.300000	2.300000	2.300000	5.300000	4.800000	5.300000	5.300000
General Business and Public Utility Personal	2.300000	2.300000	2.300000	2.300000	2.300000	2.300000	5.300000	4.800000	5.300000	5.300000
<b>New Miami</b>										
Residential/Agricultural Real	7.302590	7.054630	7.057468	3.300000	3.137033	6.733900	6.744869	6.899237	8.010550	8.061295
Commercial/Industrial and Public Utility Real	7.515910	7.173600	7.055503	3.300000	3.193293	6.797783	6.821690	7.407265	8.444300	8.464560
General Business and Public Utility Personal	8.300000	8.300000	8.300000	3.300000	3.300000	8.300000	8.300000	8.300000	9.300000	9.300000
<b>Sevenmile</b>										
Residential/Agricultural Real	5.157520	7.054640	3.705286	3.706631	3.615387	2.730000	2.730000	2.730000	5.730000	5.730000
Commercial/Industrial and Public Utility Real	6.082690	7.179360	4.709944	4.709945	4.569314	2.730000	2.730000	2.730000	5.730000	5.730000
General Business and Public Utility Personal	6.720000	6.720000	5.420000	5.420000	5.420000	2.730000	2.730000	2.730000	5.730000	5.730000
<b>Somerville</b>										
Residential/Agricultural Real	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	7.090000
Commercial/Industrial and Public Utility Real	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	7.090000
General Business and Public Utility Personal	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	3.090000	7.090000

**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
**(Per \$1,000 Assessed Value)**  
**Last Ten Years**  
**(Continued)**

Collection Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Townships</b>										
<b>Fairfield</b>										
Residential/Agricultural Real	5.938660	5.693140	5.634990	5.620972	5.400695	5.613072	5.617184	5.858677	5.867840	5.874011
Commercial/Industrial and Public Utility Real	5.169530	5.754300	6.075460	5.338238	5.566851	5.814574	5.739544	5.676597	5.866064	5.887646
General Business and Public Utility Personal	7.190000	7.190000	7.190000	7.190000	7.190000	7.190000	7.190000	7.190000	7.190000	7.190000
<b>Fairfield - Fire District</b>										
Residential/Agricultural Real	9.876160	9.423640	9.315810	9.289817	8.884015	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	8.370580	9.476440	10.081580	8.696778	9.130686	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	12.190000	12.190000	12.190000	12.190000	12.190000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>Hanover</b>										
Residential/Agricultural Real	2.720000	2.720000	4.463410	4.457841	4.394456	4.470000	4.470000	4.470000	4.470000	4.470000
Commercial/Industrial and Public Utility Real	2.720000	2.720000	4.458660	4.459544	4.364491	4.463079	4.470000	4.470000	4.470000	4.470000
General Business and Public Utility Personal	2.720000	2.720000	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000
<b>Liberty</b>										
Residential/Agricultural Real	8.298120	8.080190	9.072858	9.037356	8.883259	10.013705	10.558480	10.668367	10.662295	10.664601
Commercial/Industrial and Public Utility Real	8.515520	8.744240	9.765146	9.527537	8.767764	8.933331	10.171996	10.349200	10.477753	10.505728
General Business and Public Utility Personal	10.590000	10.590000	11.090000	11.090000	11.090000	11.090000	11.590000	11.590000	11.590000	11.590000
<b>Madison</b>										
Residential/Agricultural Real	1.670620	1.625840	1.626605	1.626586	1.621594	1.642768	3.643671	3.646562	3.648490	3.650379
Commercial/Industrial and Public Utility Real	1.869080	1.849530	1.852322	1.848355	1.808983	1.809461	3.818551	3.848440	3.868866	3.865775
General Business and Public Utility Personal	2.260000	2.260000	2.260000	2.260000	2.260000	2.260000	4.260000	4.260000	4.260000	4.260000
<b>Milford</b>										
Residential/Agricultural Real	4.494460	4.323200	6.325170	6.310499	5.947213	6.089780	6.093804	6.250048	6.252813	6.255158
Commercial/Industrial and Public Utility Real	4.996770	4.926520	6.887879	6.857308	6.336943	6.338946	6.389011	6.830722	6.853778	6.853778
General Business and Public Utility Personal	5.740000	5.740000	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000
<b>Morgan</b>										
Residential/Agricultural Real	5.457310	5.126850	5.588967	5.584894	6.066668	6.183757	6.188990	6.911653	6.919726	7.948553
Commercial/Industrial and Public Utility Real	5.298200	5.230220	5.684251	5.684251	5.974980	6.124875	6.115224	6.922000	6.922000	7.970000
General Business and Public Utility Personal	5.720000	5.720000	5.720000	5.720000	6.220000	6.220000	6.220000	6.970000	6.970000	7.970000
<b>Oxford</b>										
Residential/Agricultural Real	6.952110	6.178240	6.172409	6.148158	5.761907	6.016532	6.031050	6.067536	6.066469	6.065240
Commercial/Industrial and Public Utility Real	8.239000	7.641700	6.480600	6.216652	3.556455	3.556455	3.590540	3.633912	3.633912	3.633912
General Business and Public Utility Personal	9.590000	9.590000	9.590000	9.590000	9.590000	9.590000	9.590000	9.590000	9.590000	9.590000



**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
**(Per \$1,000 Assessed Value)**  
**Last Ten Years**  
**(Continued)**

Collection Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Reily</b>										
Residential/Agricultural Real	7.369150	7.052330	7.045005	7.042639	7.012669	7.202841	7.206026	7.063216	7.073807	6.640000
Commercial/Industrial and Public Utility Real	7.390000	7.327890	7.327889	7.327889	7.351738	7.291594	7.291594	7.390000	7.390000	6.640000
General Business and Public Utility Personal	7.390000	7.390000	7.390000	7.390000	7.390000	7.390000	7.390000	7.390000	7.390000	6.640000
<b>Ross</b>										
Residential/Agricultural Real	6.337140	6.002720	6.578420	6.567461	6.165227	6.316230	6.322609	6.438277	6.440503	8.343982
Commercial/Industrial and Public Utility Real	6.474850	6.226000	6.652570	6.644201	6.020518	6.123685	6.124436	6.305091	6.329339	8.229349
General Business and Public Utility Personal	6.720000	6.720000	6.720000	6.720000	6.720000	6.720000	6.720000	6.720000	6.720000	8.470000
<b>St Clair</b>										
Residential/Agricultural Real	4.468510	4.441450	4.445978	4.445095	4.158202	4.249082	4.253621	4.305582	4.311927	7.818704
Commercial/Industrial and Public Utility Real	4.466890	4.452910	4.444570	4.449051	4.419493	4.470000	4.470000	4.470000	4.470000	7.970000
General Business and Public Utility Personal	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	7.970000
<b>Wayne</b>										
Residential/Agricultural Real	4.761640	4.601550	4.596910	3.456438	3.368540	4.729232	4.731047	4.732366	4.735551	4.737237
Commercial/Industrial and Public Utility Real	4.777660	4.812740	4.812741	3.550552	3.460201	4.770201	4.770201	4.787191	4.787191	4.890000
General Business and Public Utility Personal	4.880000	4.880000	4.880000	3.580000	3.580000	4.890000	4.890000	4.890000	4.890000	4.890000
<b>West Chester</b>										
Residential/Agricultural Real	11.205488	10.869220	13.298642	13.246766	12.602738	13.028126	14.419072	14.590000	14.590000	14.590000
Commercial/Industrial and Public Utility Real	12.034369	12.226040	14.429398	14.245764	12.696286	13.165746	14.262004	14.590000	14.590000	14.590000
General Business and Public Utility Personal	13.090000	13.090000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000
<b>Joint Vocational Schools</b>										
<b>Butler County JVS</b>										
Residential/Agricultural Real	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000
Commercial/Industrial and Public Utility Real	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000
General Business and Public Utility Personal	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000
<b>Great oaks JVS</b>										
Residential/Agricultural Real	2.108827	2.000000	2.000000	2.000000	2.000000	2.015685	2.030848	2.199458	2.215053	2.219959
Commercial/Industrial and Public Utility Real	2.376635	2.236930	2.219364	2.210809	2.113835	2.138073	2.213681	2.407903	2.434979	2.458407
General Business and Public Utility Personal	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
<b>Miami Valley Tech JVS</b>										
Residential/Agricultural Real	2.275391	2.108440	2.098318	2.066068	2.039676	2.053296	2.053789	2.443774	2.444678	2.445961
Commercial/Industrial and Public Utility Real	2.348741	2.254050	2.259504	2.239154	2.165135	2.190694	2.219158	2.511325	2.517462	2.520872
General Business and Public Utility Personal	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000
<b>Schools</b>										
<b>Edgewood City</b>										
Residential/Agricultural Real	30.039707	35.280720	35.280013	35.130009	32.630020	36.802972	35.715764	36.738135	36.502051	36.653753
Commercial/Industrial and Public Utility Real	33.389481	39.834270	39.807444	39.712012	36.101977	40.731181	40.172190	41.404253	41.182151	43.260425
General Business and Public Utility Personal	43.760000	50.640000	50.640000	50.490000	47.990000	50.990000	49.876000	50.435000	50.157000	50.258000

**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
**(Per \$1,000 Assessed Value)**  
**Last Ten Years**  
**(Continued)**

Collection Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Fairfield City</b>										
Residential/Agricultural Real	33.238181	31.550480	31.401270	31.351328	28.714319	29.740269	29.842606	37.191046	37.428749	36.978252
Commercial/Industrial and Public Utility Real	36.817828	35.693840	36.141470	35.823366	31.666282	32.972128	33.336082	41.681090	42.387252	41.560544
General Business and Public Utility Personal	58.660000	58.600000	58.600000	58.600000	56.590000	56.520000	56.600000	63.100000	63.300000	62.800000
<b>Hamilton City</b>										
Residential/Agricultural Real	27.400021	27.200010	32.607930	32.607554	32.486564	33.681083	33.742977	35.218492	35.344503	35.641596
Commercial/Industrial and Public Utility Real	33.929301	32.967340	38.679349	38.964789	36.448336	37.690444	38.378912	41.591945	41.926297	42.972815
General Business and Public Utility Personal	48.210000	48.010000	53.420000	53.420000	53.310000	53.420000	53.420000	53.420000	53.420000	53.610000
<b>Lakota Local</b>										
Residential/Agricultural Real	32.928702	37.611330	37.012536	36.845748	35.757201	36.683458	37.227670	38.668826	38.693566	44.012824
Commercial/Industrial and Public Utility Real	35.710490	41.818480	41.906875	41.339911	37.509908	38.455457	40.307800	43.329024	44.218176	49.750789
General Business and Public Utility Personal	60.040000	65.640000	65.390000	65.390000	65.340000	65.340000	65.840000	65.840000	65.840000	71.140000
<b>Madison Local</b>										
Residential/Agricultural Real	29.100005	36.500020	36.537476	36.043960	36.350004	37.856213	38.142340	38.934774	39.415847	39.604506
Commercial/Industrial and Public Utility Real	30.352334	37.177640	37.291347	36.644537	36.350016	36.868837	37.472410	39.555174	40.743020	40.813495
General Business and Public Utility Personal	31.940000	39.340000	39.340000	38.850000	39.190000	39.690000	39.940000	40.540000	40.940000	41.040000
<b>Middletown City</b>										
Residential/Agricultural Real	34.893822	41.940000	41.940000	42.576939	42.861275	45.669670	45.716950	47.162000	48.949000	49.079000
Commercial/Industrial and Public Utility Real	35.836170	45.522610	42.201794	43.004439	42.560003	44.522186	44.917230	46.713362	48.825403	49.079000
General Business and Public Utility Personal	38.080000	45.130000	45.130000	45.750000	45.750000	47.000000	46.994000	47.162000	48.949000	49.079000
<b>Monroe Local</b>										
Residential/Agricultural Real	36.620008	36.890010	41.440008	40.850008	40.100008	38.934155	37.463740	40.137006	43.452006	45.798006
Commercial/Industrial and Public Utility Real	37.678024	38.012130	42.290586	41.780025	40.100008	38.206936	38.185060	40.762571	44.223622	46.882715
General Business and Public Utility Personal	40.050000	40.320000	44.870000	44.280000	43.530000	41.038000	39.580000	41.537000	44.852000	47.198000
<b>New Miami Local</b>										
Residential/Agricultural Real	24.295220	24.241560	24.241093	24.240991	24.174075	25.316237	25.393200	26.017594	24.667746	24.801294
Commercial/Industrial and Public Utility Real	24.302314	24.286610	24.277540	24.276447	24.227391	24.517561	24.549360	25.009944	23.614310	23.665125
General Business and Public Utility Personal	29.420000	29.420000	29.420000	29.420000	29.420000	29.570000	29.570000	29.570000	28.090000	28.090000
<b>Ross Local</b>										
Residential/Agricultural Real	28.647428	26.719950	26.700024	26.500011	26.180016	25.650243	25.379749	25.644102	25.665714	25.692156
Commercial/Industrial and Public Utility Real	31.125162	29.848490	29.874938	29.648716	26.882420	26.181202	26.004626	26.733007	26.910336	26.996802
General Business and Public Utility Personal	51.980000	51.730000	51.730000	51.530000	51.210000	50.030000	49.730000	49.730000	49.730000	49.730000

**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
**(Per \$1,000 Assessed Value)**  
**Last Ten Years**  
**(Continued)**

Collection Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Talawanda City</b>										
Residential/Agricultural Real	25.371832	23.170020	23.170026	23.150032	27.820025	28.754159	28.733986	28.774471	28.864147	28.680309
Commercial/Industrial and Public Utility Real	26.868961	25.521640	25.638202	25.656717	28.002809	29.551230	30.583940	32.014534	32.410679	32.259141
General Business and Public Utility Personal	51.490000	51.470000	51.470000	51.450000	56.120000	56.170000	56.130000	56.130000	56.130000	55.800000
<b>Out-of-County School Districts</b>										
<b>College Corner Local</b>										
Residential/Agricultural Real	24.331136	24.376750	24.384300	24.383859	23.699491	24.161005	24.265730	25.944728	25.975432	26.104764
Commercial/Industrial and Public Utility Real	25.236190	24.764910	24.764910	24.764913	24.662707	24.662707	24.559660	27.111058	27.111058	27.146472
General Business and Public Utility Personal	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000
<b>Mason Local</b>										
Residential/Agricultural Real	37.590621	43.747320	41.001409	42.491636	42.419539	45.489175	45.506050	45.524206	47.157071	47.176742
Commercial/Industrial and Public Utility Real	42.083885	48.179000	43.762300	45.158847	44.952516	43.980983	44.161320	45.012027	47.640296	48.079396
General Business and Public Utility Personal	74.110000	80.650000	81.760000	83.450000	83.450000	83.450000	83.450000	83.450000	83.970000	83.970000
<b>Northwest Local</b>										
Residential/Agricultural Real	26.802634	23.967400	23.823540	27.684315	28.158611	28.190966	28.258058	31.003183	36.441259	36.527471
Commercial/Industrial and Public Utility Real	30.765299	28.336620	27.989296	31.568016	31.648585	32.084438	32.804058	35.933239	42.231033	42.367443
General Business and Public Utility Personal	49.640000	49.640000	49.500000	53.390000	53.560000	53.570000	53.600000	54.220000	59.570000	59.570000
<b>Preble Shawnee Local</b>										
Residential/Agricultural Real	23.440863	23.398180	23.399192	23.399040	23.374305	23.374884	23.375830	23.096386	23.096524	23.096538
Commercial/Industrial and Public Utility Real	23.481721	23.440910	23.442185	23.442186	23.432161	23.432091	23.431880	23.180055	23.200000	23.200000
General Business and Public Utility Personal	23.490000	23.490000	23.490000	23.490000	23.490000	23.490000	23.490000	23.200000	23.200000	23.200000
<b>Princeton Local</b>										
Residential/Agricultural Real	25.977801	23.481060	23.423617	23.428671	23.534428	23.664862	25.193000	26.967911	37.493144	37.555856
Commercial/Industrial and Public Utility Real	31.901807	30.134730	30.370811	29.929559	29.123722	29.745365	33.112690	35.370055	46.322503	46.804232
General Business and Public Utility Personal	49.030000	49.030000	49.030000	49.030000	48.990000	48.990000	50.480000	50.830000	61.280000	61.280000
<b>Southwest Local</b>										
Residential/Agricultural Real	24.945052	24.468310	23.620010	23.620025	23.460014	23.350033	23.048470	24.018820	24.077998	24.087677
Commercial/Industrial and Public Utility Real	28.993897	27.081580	26.131420	26.080145	25.007211	24.917567	24.856550	25.295877	26.063800	26.163730
General Business and Public Utility Personal	47.080000	46.680000	45.300000	45.300000	45.140000	44.980000	44.680000	44.180000	44.180000	44.180000

**The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.**

**Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.**

**Real property is reappraised every six years and property values are updated in the third year following each reappraisal.**

**Rates may only be raised by obtaining the approval of a majority of the voters at a public election.**

**Source: Butler County Auditor**

**Butler County, Ohio**  
**Property Tax Levies and Collections (1)**  
**Last Ten Years**

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2005	\$ 53,335,484	\$ 51,293,478	96.17	\$ 1,741,707	\$ 53,035,185	99.44
2006	61,493,150	58,964,700	95.89	2,096,044	61,060,744	99.30
2007	80,547,889	74,545,921	92.55	2,937,556	77,483,477	96.20
2008	14,994,183	14,059,974	93.77	246,243	14,306,217	95.41
2009	69,043,097	64,983,254	94.12	2,629,019	67,612,273	97.93
2010	69,597,356	65,714,900	94.42	1,640,881	67,355,781	96.78
2011	71,186,424	67,414,921	94.70	2,638,007	70,052,928	98.41
2012	72,912,802	66,248,675	90.86	2,373,181	68,621,856	94.11
2013	72,497,141	66,524,422	91.76	2,004,961	68,529,383	94.53
2014	72,289,179	68,398,293	94.62	2,145,050	70,543,343	97.58

**Source:** Butler County Auditor

**(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.**

**(2) The County does not identify delinquent tax collections by tax year.**

**Note: Resources have not been externally restricted for the repayment of debt.**

**Butler County, Ohio  
Principal Taxpayers  
Real Estate Tax  
2014 and 2006 (1)**

Name of Taxpayer	2014	
	Assessed Value	Percent of Real Property Assessed Value
Duke Realty Ohio	\$ 13,703,780	0.20%
MillerCoors LLC	12,143,180	0.17%
Meijer Stores LTD PRT	11,367,410	0.16%
Boymel Sam TR	11,121,320	0.16%
AK Steel Corporation	10,769,410	0.15%
US Industrial REIT III Midwest	9,065,000	0.13%
First Industrial LP	8,791,470	0.13%
Dugan Financing LLC	8,727,540	0.12%
DCT Port Union LLC	8,640,870	0.12%
Cincinnati Lesaint Industrial	8,050,000	0.11%
<b>Totals</b>	<b>\$ 102,379,980</b>	<b>1.45%</b>
<b>Total Assessed Valuation</b>	<b>\$ 7,000,079,350</b>	
	2006	
Name of Taxpayer	Assessed Value	Percent of Real Property Assessed Value
Cincinnati Gas & Electric	\$ 185,038,750	2.67%
Miller Brewing Co	21,045,150	0.30%
Cincinnati Financial Insurance	16,913,280	0.24%
AK Steel Corp	15,965,410	0.23%
Cincinnati Bell	12,500,650	0.18%
Meijer	12,451,050	0.18%
Ohio Casualty Insurance	11,139,210	0.16%
Butler Rural Electric	8,979,560	0.13%
Walmart Real Estate Business Trust	8,849,240	0.13%
Fath-Village Park Apartments	7,763,210	0.11%
<b>Totals</b>	<b>\$ 300,645,510</b>	<b>4.33%</b>
<b>Total Assessed Valuation</b>	<b>\$ 6,935,887,900</b>	

**Source: Butler County Auditor**

**(1) The amounts presented represent the assessed values upon which 2014 and 2006 collections were based.**

**Butler County, Ohio  
Principal Taxpayers  
Public Utilities Personal Property Tax  
2014 and 2006(1)**

Name of Taxpayer	2014	
	Assessed Value	Percent of Public Utility Assessed Value
Duke Energy Ohio Inc.	\$ 221,770,490	50.74%
Rockies Express Pipeline LLC	113,141,750	25.89%
Duke Energy Indiana	38,182,700	8.74%
Duke Energy Kentucky Inc	32,211,850	7.37%
Butler Rural Electric	12,367,260	2.83%
Texas Eastern Transmission Corp	6,335,630	1.45%
Dayton Power and Light	4,110,250	0.94%
Texas Gas Transmission LLC	3,314,050	0.76%
Bank of America Leasing	3,034,640	0.69%
Glenwood Energy of Oxford	1,167,770	0.27%
Ohio Power	608,570	0.14%
<b>Total</b>	<b>\$ 436,244,960</b>	<b>99.82</b>
<b>Total Assessed Valuation</b>	<b>\$ 437,041,790</b>	
Name of Taxpayer	2006	
	Assessed Value	Percent of Public Utility Assessed Value
Cincinnati Gas & Electric	\$ 62,768,830	25.63%
Cincinnati Bell Telephone	4,375,210	1.79%
Butler Rural Electric	2,912,140	1.19%
Texas Eastern Transmission	2,257,860	0.92%
CSX Transportation	1,260,000	0.51%
Norfolk Southern Combined	1,068,060	0.44%
Dayton Power & Light Co	1,036,530	0.42%
Cincinnati Gas Transmission	885,960	0.36%
Verizon North	545,840	0.22%
New Par	534,860	0.22%
<b>Total</b>	<b>\$ 77,645,290</b>	<b>31.70%</b>
<b>Total Assessed Valuation</b>	<b>\$ 244,863,700</b>	

**(1) The amounts presented represent the assessed values upon which 2014 and 2006 collections were based.**

**Source: Butler County Auditor**

**Butler County, Ohio**  
**Ratios of Outstanding Debt By Type**  
**Last Ten Years**

Year	Governmental Activities						Business-Type Activities						Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Sales Tax Bonds	Special Assessment Bonds	Loans Payable	Capital Leases	Long-Term Notes	General Obligation Bonds	Water Judgement Bonds	Revenue Bonds	Loans Payable	Capital Leases				
2005	\$ 49,038,755	\$ 28,445,588	\$ 10,510,000	\$ 1,802,025	\$ 2,810,544	\$ 17,105,000	\$ 838,574	\$ 34,747,118	\$ 98,674,880	\$ 4,610,110	\$ -	\$ 248,582,594	2.16	713	
2006	64,630,026	27,749,172	10,003,310	1,627,870	1,999,412	-	3,793,870	34,110,351	97,204,913	5,209,474	-	246,328,398	2.05	696	
2007	61,605,330	26,532,756	9,466,643	1,824,765	2,532,262	-	4,656,680	32,976,751	91,499,366	5,883,636	-	236,978,189	1.89	662	
2008	58,498,514	24,751,340	12,305,218	1,643,071	2,512,592	-	4,630,087	31,904,658	85,567,039	5,696,103	-	227,508,622	1.78	631	
2009	57,022,131	22,909,924	11,658,332	2,119,417	2,704,140	-	18,205,306	30,677,565	60,427,852	8,422,166	-	214,146,833	1.71	590	
2010	72,648,168	13,267,896	10,930,900	2,488,072	1,461,478	-	15,117,345	29,405,472	58,026,745	12,476,499	-	215,822,575	1.67	586	
2011	68,653,423	11,290,746	10,167,413	2,553,276	439,631	-	11,908,086	28,083,379	55,543,608	12,885,469	-	201,525,031	1.49	545	
2012	64,899,037	9,652,942	9,418,701	2,276,076	70,526	-	8,845,716	27,387,066	54,512,826	18,838,194	10,475	195,911,559	1.44	529	
2013	59,897,578	7,404,735	8,573,963	1,923,516	53,030	-	8,100,518	25,686,379	49,909,388	29,861,697	8,391	191,419,195	1.41	516	
2014	54,437,763	5,046,499	7,703,585	1,701,478	31,911	-	7,343,250	23,970,692	45,955,125	29,950,717	5,935	176,146,955	1.21	471	

(1) See page 168 for personal income and population data.

Source: Butler County Auditor

**Butler County, Ohio**  
**Ratio of General Bonded Debt Outstanding**  
**Last Ten Years**

Year	General Obligation Bonds	Total Estimated Actual Value	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
2005	\$ 49,877,329	\$ 21,703,617,728	0.23	\$ 143.15
2006	68,423,896	24,131,041,720	0.28	193.35
2007	66,262,010	25,458,812,514	0.26	185.03
2008	63,128,601	21,766,632,838	0.29	174.99
2009	75,227,437	22,684,055,666	0.33	207.13
2010	87,765,513	22,034,073,839	0.40	238.41
2011	80,561,509	21,731,935,930	0.37	217.73
2012	73,744,753	20,680,522,518	0.36	198.99
2013	67,998,096	20,580,356,659	0.33	183.15
2014	61,781,013	20,496,865,112	0.30	165.12

**Source: Butler County Auditor**



**Butler County, Ohio**  
**Computation of Legal Debt Margin**  
**Last Ten Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Tax Valuation	\$ 7,359,389,352	\$ 7,937,495,027	\$ 7,965,576,371	\$ 7,955,670,369	\$ 8,036,439,180	\$ 7,801,424,310	\$ 7,865,867,680	\$ 7,501,317,410	\$ 7,458,653,550	\$ 7,437,121,140
Debt Limit (1)	\$ 182,484,734	\$ 196,937,376	\$ 197,639,409	\$ 197,391,759	\$ 199,410,980	\$ 193,535,608	\$ 195,146,692	\$ 186,032,935	\$ 184,966,339	\$ 184,428,029
Amount of Debt Applicable to Debt Limit										
General Obligation Bonds	20,495,000	30,780,000	30,213,576	28,524,099	26,367,977	35,532,759	33,098,058	30,558,472	27,646,367	15,001,367
General Obligation Notes	14,885,000	7,205,000	15,355,000	15,995,000	15,900,000	13,855,000	14,605,000	13,475,000	12,354,000	11,217,000
General Obligation Loans	-	137,346	458,768	403,310	529,136	396,852	264,568	132,284	-	-
Less Amount Available in Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount of Debt Subject to Limit	35,380,000	38,122,346	46,027,344	44,922,409	42,797,113	49,784,611	47,967,626	44,165,756	40,000,367	26,218,367
Legal Debt Margin	\$ 147,104,734	\$ 158,815,030	\$ 151,612,065	\$ 152,469,350	\$ 156,613,867	\$ 143,750,997	\$ 147,179,066	\$ 141,867,179	\$ 144,965,972	\$ 158,209,662
Legal Debt Margin as a Percentage of the										
Unvoted Debt Limit (2)	\$ 73,593,894	\$ 79,374,950	\$ 79,655,764	\$ 79,556,704	\$ 80,364,392	\$ 78,014,243	\$ 78,658,677	\$ 75,013,174	\$ 74,586,536	\$ 74,371,211
Amount of Debt Subject to Limit	35,380,000	38,122,346	46,027,344	44,922,409	42,797,113	49,784,611	47,967,626	44,165,756	40,000,367	26,218,367
Unvoted Legal Debt Margin	\$ 38,213,894	\$ 41,252,604	\$ 33,628,420	\$ 34,634,295	\$ 37,567,279	\$ 28,229,632	\$ 30,691,051	\$ 30,847,418	\$ 34,586,169	\$ 48,152,844
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	51.93%	51.97%	42.22%	43.53%	46.75%	36.19%	39.02%	41.12%	46.37%	64.75%

(1) Ohio Bond Law sets a limit calculated as follows:  
Three percent of the first \$100,000,000 of the tax valuation  
One and one-half percent of the next \$200,000,000 of the tax valuation  
Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Butler County Auditor

**Butler County, Ohio  
Pledged Revenue Coverage  
Last Ten Years**

Sewer Pledged Revenue											
Year	Operating Revenues	Less: Operating Expenses (1)	Net Operating Revenue	Capacity Fees	Non-Operating Revenue (Expenses) Other (2)	Net Non-Operating Rev (Exp) (3)	Net Available Revenue (4)	Debt Service (5)			Coverage
								Principal (6)	Interest (6)	Total	
2005	\$ 18,451,160	\$ 14,517,963	\$ 3,933,197	\$ 9,196,888	\$ 10,040,054	\$ 19,236,942	\$ 23,170,139	\$ 3,645,000	\$ 2,772,472	\$ 6,417,472	3.61
2006	19,238,592	14,220,210	5,018,382	5,654,267	560,847	6,215,114	11,233,496	3,800,000	1,752,062	5,552,062	2.02
2007	21,011,439	14,409,447	6,601,992	3,952,630	561,743	4,514,373	11,116,365	3,980,580	2,639,131	6,619,711	1.68
2008	21,385,170	12,766,850	8,618,320	3,388,044	141,025	3,529,069	12,147,389	4,132,360	2,486,488	6,618,848	1.84
2009	18,759,922	11,551,662	7,208,260	3,310,028	675,006	3,985,034	11,193,294	1,354,220	1,871,886	3,226,106	3.47
2010	18,311,915	10,339,223	7,972,692	2,779,677	75,781	2,855,458	10,828,150	1,475,687	1,779,554	3,255,241	3.33
2011	17,771,799	10,937,193	6,834,606	4,166,615	69,839	4,236,454	11,071,060	1,526,471	1,727,360	3,253,831	3.40
2012	19,077,592	10,410,274	8,667,318	3,477,323	47,365	3,524,688	12,192,006	1,583,932	1,675,847	3,259,779	3.74
2013	18,362,995	10,862,894	7,500,101	3,669,666	104,781	3,774,447	11,274,548	3,155,845	1,625,176	4,781,021	2.36
2014	18,991,377	12,044,125	6,947,252	3,891,959	158,484	4,050,443	10,997,695	3,941,127	2,324,855	6,265,982	1.76

Water Pledged Revenue											
Year	Operating Revenues	Less: Operating Expenses (1)	Net Operating Revenue	Capacity Fees	Non-Operating Revenue (Expenses) Other (2)	Net Non-Operating Rev (Exp) (3)	Net Available Revenue (4)	Debt Service (5)			Coverage
								Principal (6)	Interest (6)	Total	
2005	\$ 22,029,345	\$ 18,879,165	\$ 3,150,180	\$ 4,629,241	\$ 9,158,934	\$ 13,788,175	\$ 16,938,355	\$ 1,485,000	\$ 1,370,366	\$ 2,855,366	5.93
2006	22,186,770	16,636,338	5,550,432	2,923,530	729,728	3,653,258	9,203,690	1,900,000	1,814,159	3,714,159	2.48
2007	26,395,879	20,168,090	6,227,789	2,265,660	660,300	2,925,960	9,153,749	2,113,882	1,900,573	4,014,455	2.28
2008	23,839,865	17,094,090	6,745,775	1,953,742	284,638	2,238,380	8,984,155	2,217,533	1,823,212	4,040,745	2.22
2009	20,468,437	16,456,494	4,011,943	1,688,432	534,571	2,223,003	6,234,946	1,195,000	1,064,913	2,259,913	2.76
2010	20,939,038	16,810,215	4,128,823	1,226,297	320,381	1,546,678	5,675,501	1,493,896	1,187,180	2,681,076	2.12
2011	20,567,888	14,807,125	5,760,763	1,211,259	320,770	1,532,029	7,292,792	1,683,197	1,191,859	2,875,056	2.54
2012	20,917,124	16,120,625	4,796,499	1,518,623	(210,130)	1,308,493	6,104,992	1,804,215	562,281	2,366,496	2.58
2013	20,163,511	15,594,563	4,568,948	2,213,341	(280,390)	1,932,951	6,501,899	1,887,844	1,125,737	3,013,581	2.16
2014	20,353,110	17,556,781	2,796,329	3,004,947	79,498	3,084,445	5,880,774	1,024,266	1,094,848	2,119,114	2.78

- (1) Operating expenses are shown exclusive of depreciation, per bond covenant.
- (2) Non-Operating Revenue (Expense) Other excludes capital grants ,contributions, and transfers
- (3) Net non-operating Rev(exp) are shown exclusive of interest and fiscal charges, per bond covenant.
- (4) Net Available Revenue includes Net Operating Revenue combined with Net Non-Operating Rev(exp).
- (5) Debt Service per bond redemption schedules for revenue bonds and loans.
- (6) Principal and Interest Expense shown are less amounts for current refunding bonds

(Continued)

Source: Butler County Auditor

**Butler County, Ohio**  
**Pledged Revenue Coverage**  
**Last Ten Years**  
**(continued)**

Year	Sales Tax Revenue Bonds					Special Assessment Bonds				
	Sales Tax Revenues	Debt Service		Total Debt	Coverage	Special Assessment Collections	Debt Service		Total Debt	Coverage
		Principal	Interest				Principal	Interest		
2005	\$ 19,503,113	\$ 1,100,000	\$ 700,434	\$ 1,800,434	10.83	\$ 1,380,252	\$ 615,000	\$ 509,519	\$ 1,124,519	1.23
2006	40,662,394	680,000	1,266,775	1,946,775	20.89	1,374,653	506,690	531,040	1,037,730	1.32
2007	41,317,071	1,200,000	1,242,975	2,442,975	16.91	1,405,765	610,170	505,912	1,116,082	1.26
2008	33,408,493	1,765,000	1,200,975	2,965,975	11.26	1,101,044	570,670	434,080	1,004,750	1.10
2009	31,843,586	1,825,000	1,134,100	2,959,100	10.76	1,234,683	653,200	607,958	1,261,158	0.98
2010	30,225,506	9,600,000	1,075,325	10,675,325	2.83	1,553,034	733,740	530,357	1,264,097	1.23
2011	30,779,103	1,965,000	614,225	2,579,225	11.93	1,484,639	759,300	497,674	1,256,974	1.18
2012	32,955,898	2,070,000	535,625	2,605,625	12.65	1,362,387	784,900	468,039	1,252,939	1.09
2013	35,170,710	2,124,971	457,998	2,582,969	13.62	1,434,618	830,510	477,712	1,308,222	1.10
2014	37,838,169	2,235,000	351,750	2,586,750	14.63	1,430,871	856,150	443,330	1,299,480	1.10

Source: Butler County Auditor

**Butler County, Ohio**  
**Demographic and Economic Statistics**  
**Last Ten Years**

Year	Population (1)	Total Personal Income	Per Capita Personal Income (3)	Unemployment Rate (2)
2005	348,425	\$ 11,491,404,925	\$ 32,981	5.3%
2006	353,888	12,034,315,328	34,006	5.6%
2007	358,116	12,561,634,932	35,077	5.1%
2008	360,775	12,811,481,025	35,511	5.9%
2009	363,184	12,534,206,208	34,512	9.3%
2010	368,130	12,935,351,940	35,138	9.3%
2011	369,999	12,585,955,000	36,590	8.6%
2012	370,589	13,559,851,510	36,590	7.1%
2013	371,272	13,584,842,480	36,590	6.9%
2014	374,158	14,536,786,616	38,852	4.2%

**Note 1: Bureau of Economic Analysis. The 2004 through 2009 and 2011 through 2013 population is estimated. The 2010 population reflects data collected by the United States Census Bureau**

**Note 2: Unemployment figures are derived from Ohio Labor Market Information. These numbers are estimates and are prepared in cooperation with the Bureau of Labor Statistics, are determined by place of residence, and are not seasonally adjusted.**

**Note 3: (-) Ohio Development Services Agency is source for per capita income 2011 - 2013. Information has not been updated since 2014 Unemployment Data derived from U.S. Department of Labor's Bureau of Labor Statistics (BLS)**

**Butler County, Ohio  
Principal Employers  
2014 and 2006**

Employer	Nature of Business	2014		
		Number of Employees	Rank	Percentage of Total Employment
Miami University	Education	3,282	1	1.85 %
Cincinnati Financial Corp.	Financial	3,280	2	1.85
AK Steel	Steel Manufacturing	2,412	3	1.36
GE Aviation	Aerospace	2,000	4	1.13
Lakota Local School District	Education	1,827	5	1.03
Butler County Government	Government	1,700	6	0.96
Mercy Regional Hospital	Health Care	1,210	7	0.68
Ohio Casualty Insurance Group	Insurance	1,209	8	0.68
Hamilton City Schools	Education	1,150	9	0.65
Ft. Hamilton Hospital	Health Care	1,017	10	0.57
Total		<u>19,087</u>		<u>10.76</u> %
Total Employment within the County		<u>177,300</u>		

Employer	Nature of Business	2006		
		Number of Employees	Rank	Percentage of Total Employment
Miami University	Education	4,200	1	2.10 %
AK Steel	Steel Manufacturing	4,100	2	2.05
Cincinnati Financial Corp.	Financial	2,600	3	1.30
Middletown Regional Hospital	Medical Care	1,470	4	0.74
Ohio Casualty Insurance Group	Insurance	1,300	5	0.65
Ft. Hamilton Hospital	Medical Care	1,250	6	0.63
Cornerstone/Frontgate	Distribution	1,000	7	0.50
FKI Logistix	Manufacturing	871	8	0.44
Pierre Foods	Distribution	659	9	0.33
Smart Papers	Manufacturing	650	10	0.33
Total		<u>18,100</u>		<u>9.07</u> %
Total Employment within the County		<u>200,000</u>		

**Source: Census Bureau  
Butler County Department of Development as of 12/31/14**

**Butler County, Ohio**  
**County Government Employees by Function/Activity**  
**Last Ten Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Government</b>										
<b>Legislative and Executive</b>										
Auditor	21	22	21	18	16	14	11	13	15	13
Auditor Administration	-	-	-	-	5	6	4	3	2	2
Auditor Bureau of Motor Vehicles	10	11	9	8	-	-	-	-	-	-
Auditor Consumer Services	5	6	6	4	1	2	2	3	2	2
Auditor Dog and Kennel	2	2	2	2	1	1	1	1	1	1
Auditor Elected Official	1	1	1	1	1	1	1	1	1	1
Auditor GIS	-	-	-	6	5	4	2	2	2	2
Auditor Health Insurance	1	1	1	1	1	1	1	1	1	1
Auditor Information Services	34	21	21	1	1	1	1	1	1	1
Auditor Real Estate	31	35	38	33	28	26	22	26	28	25
Board of Elections	34	44	57	97	85	91	109	116	110	98
* Board of Elections Election Pay	-	-	-	-	1,735	2,672	3,071	4,121	4,482	3,202
Commissioners	12	11	12	11	9	10	11	11	17	20
Commissioners Criminal Justice Board	1	1	1	-	-	-	-	-	-	-
Commissioners Department of Development	27	26	25	23	16	12	11	11	12	11
Commissioners Dog and Kennel	4	4	5	5	5	5	4	4	4	-
Commissioners Entitlement	4	5	5	6	6	6	7	6	4	3
Commissioners Information Services	-	-	-	25	23	19	19	19	18	18
Commissioners Mail Room	3	3	3	3	2	2	2	2	2	2
Commissioners Maintenance	6	6	6	7	6	4	5	5	4	5
Commissioners Parking Garage	4	3	3	3	3	3	3	2	2	2
Commissioners Records Center	11	12	12	9	4	3	4	3	3	3
Commissioners Regional Airport	1	1	1	1	1	1	1	1	1	1
Commissioners Tax Abatement	1	1	1	1	-	-	-	-	-	-
Prosecuting Attorney	47	52	52	55	54	51	53	52	51	53
Prosecuting Attorney CSEA	4	4	4	5	4	4	3	4	4	5
Prosecuting Attorney Domestic Violence	2	1	1	1	1	-	-	-	-	-
Prosecuting Attorney DTAC	6	6	6	6	7	6	7	6	3	3
Prosecuting Attorney Elected Official	1	1	1	1	1	1	1	1	1	1
Prosecuting Attorney Gun Control Grant	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney Juvenile VOCA	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney VOCA	3	3	3	3	3	3	3	3	3	3
Public Defender	-	-	-	-	-	6	38	42	42	46
Recorder	16	17	17	17	17	14	13	13	13	12
Recorder Elected Official	1	1	1	1	1	1	1	1	1	1
Treasurer	20	18	16	17	11	11	10	10	10	10
Treasurer DTAC	3	4	5	4	8	8	8	8	7	7
Treasurer Duplicate Bill	5	-	-	-	-	-	-	-	-	-
Treasurer Elected Official	1	1	1	1	1	1	1	1	1	1
Treasurer PPTax Collector	3	2	2	1	1	-	-	-	-	-
Treasurer Prepayment Interest	1	3	1	1	1	-	-	2	-	2
<b>Judicial</b>										
Area Courts	25	24	26	26	27	16	20	14	15	16
Area Courts Elected Official	3	3	3	4	4	4	3	3	3	3
Area Courts Special Projects	19	20	23	21	21	20	18	18	19	21
Clerk of Courts	46	50	46	43	39	36	41	36	35	36
Clerk of Courts Elected Official	1	1	1	1	1	1	1	1	1	1
Clerk of Courts Title	38	31	36	38	43	43	30	31	31	43
Common Pleas Asbestos Litigation	-	-	-	-	-	-	-	-	-	-
Common Pleas Court	23	29	29	31	31	29	30	25	23	3
Common Pleas Drug Court	7	8	8	8	7	7	6	6	6	6
Common Pleas Elected Official	6	6	7	7	7	7	7	7	6	8
Common Pleas General Division Special Projects	6	7	8	8	8	8	7	9	9	9
Common Pleas Jury Commission	2	2	2	2	2	2	2	2	2	2
Common Pleas Law Library	2	2	2	2	2	4	4	3	3	3
Domestic Relations Court	26	29	29	32	27	24	22	21	25	23
Domestic Relations Elected Official	2	2	2	2	2	2	3	1	2	2
Domestic Relations Special Projects	1	1	-	-	-	-	-	-	-	-
Juvenile Court	56	52	53	59	53	47	46	46	44	53
Juvenile Court Driver Improvement	-	1	1	-	-	-	-	-	-	-
Juvenile Court Elected Official	2	2	2	2	2	2	3	2	2	2
Juvenile Court Special Projects	-	-	1	2	2	2	2	2	3	3
Juvenile Detention	51	51	52	54	45	37	39	39	41	49
Juvenile Family Drug Court	-	1	2	-	-	-	-	-	-	-
Juvenile JAIBG Grant	-	-	-	-	-	-	-	-	-	-
Juvenile Reclaim Grant	19	26	26	26	21	22	24	23	22	34

**Butler County, Ohio**  
**County Government Employees by Function/Activity**  
**Last Ten Years**  
**(Continued)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Judicial (Continued)</b>										
Juvenile Rehab	45	47	49	46	41	38	39	39	40	40
Juvenile Subsidy Grant	11	8	9	9	8	-	-	-	-	-
Municipal Court	28	32	36	39	39	40	42	41	20	21
Municipal Court Criminal Prosecutors	1	1	1	1	1	-	-	-	-	-
Municipal Court Elected Official	5	5	5	5	5	5	4	4	3	3
Probate Court	18	18	17	17	14	15	14	15	14	14
Probate Court Computer Fees	3	2	2	2	2	1	1	1	1	1
Probate Court Elected Official	1	1	1	1	1	1	1	1	1	1
<b>Public Safety</b>										
Adult Probation	37	35	34	33	34	32	32	38	38	48
Adult Probation ISP Grant	9	11	12	11	10	14	12	12	13	11
Adult Probation Misdemeanor	-	-	-	-	-	1	1	1	1	1
Adult Probation Services	3	1	4	8	8	5	4	4	4	4
Coroner	7	9	7	8	13	11	9	10	10	8
Coroner Elected Official	1	1	1	1	1	1	1	1	1	1
Coroner Lab and Morgue	2	2	2	2	2	1	1	1	1	2
Emergency Management	4	4	3	4	4	5	5	5	5	5
Sheriff	256	288	336	337	320	268	326	317	334	340
Sheriff Elected Official	1	1	1	1	1	1	1	1	1	1
Sheriff Paramedic	27	35	35	37	34	34	37	39	26	9
Sheriff Resolutions	-	-	-	-	-	-	-	-	-	-
Sheriff VOCA	1	1	1	1	3	2	2	1	2	1
Sheriffs Victim Assistance Program	1	1	1	1	1	1	1	1	1	2
Sheriff Dog and Kennel	-	-	-	-	-	-	-	-	-	7
<b>Public Works</b>										
Engineers	81	89	87	91	87	97	90	95	94	101
Engineers Elected Official	1	1	1	1	1	1	1	1	1	1
Engineers Plat Room	3	3	3	3	3	3	3	3	3	5
Water And Sewer	156	157	156	144	131	114	126	101	97	107
<b>Health</b>										
Alcohol and Drug Addiction	5	5	6	6	5	7	8	7	6	8
Board of Developmental Disabilities	319	302	297	256	243	233	242	221	227	235
Mental Health Board	9	8	10	10	10	8	9	8	8	8
<b>Human Services</b>										
Child Support Enforcement Agency	93	84	89	83	81	75	67	62	66	75
Children Services Board	184	197	205	183	177	176	172	154	160	204
County Care Facility	180	180	179	173	172	172	161	170	157	191
Job and Family Services	190	191	195	187	167	150	102	90	102	125
Job and Family Services SYEP	-	-	-	-	8	-	-	-	1	-
Veteran Services	9	10	10	10	10	10	11	10	12	14
Veteran Services Commissioners	5	5	4	5	5	5	5	5	5	6
<b>Internal Service</b>										
Commissioners Workers Compensation	4	5	4	4	3	3	3	3	4	3
<b>Agency</b>										
** Court of Appeals - 12th District	23	22	22	26	25	25	24	24	24	-
Health Department	38	38	37	35	60	66	67	67	75	53
Metro Parks	15	27	29	42	36	34	52	53	57	76
Regional Transit Authority	12	13	12	17	-	-	-	-	-	-
Soil and Water Conservation	5	6	6	7	7	3	4	4	4	7
<b>Total</b>	<b>2,454</b>	<b>2,536</b>	<b>2,621</b>	<b>2,593</b>	<b>4,181</b>	<b>4,961</b>	<b>5,418</b>	<b>6,394</b>	<b>6,762</b>	<b>5,613</b>

\* Board of Elections Election Pay individuals began being treated as employees in 2009. Not included in employment numbers for Principal Employers

\*\* Court of Appeals - 12th District employees are employees paid by the State and not by Butler County beginning in 2014.

NOTE: This report counts employees not positions. Large fluctuations are often a result of employee turnover.

Source: Butler County Auditor

**Butler County, Ohio**  
**Operating Indicators by Function/Program**  
**Last Ten Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Government</b>										
Legislative and Executive										
Commissioners										
Number of resolutions	2,538	2,415	2,377	2,361	2,250	1,942	6,257	7,154	5,610	5,536
Number of meetings	68	59	56	61	73	68	75	59	60	59
Auditor										
Number of exempt conveyances	6,318	5,618	5,261	5,128	4,885	4,622	4,525	4,798	5,303	5,045
Number of real estate transfers	11,799	10,284	8,497	6,525	6,181	5,678	5,708	6,694	7,824	7,219
Number of parcels billed	-	-	147,558	148,658	156,579	156,951	150,361	150,306	150,480	150,480
Number of appropriation checks issued	72,445	73,636	75,060	75,873	69,643	61,656	56,240	48,394	58,636	37,250
Number of electronic vendor payments issued	-	-	-	-	-	-	-	-	-	4,909
Number of payroll checks issued	17,909	15,953	12,693	15,702	13,051	11,050	8,410	6,130	1,341	2,185
Number of direct deposits issued	-	-	-	-	-	-	-	-	-	64,298
Number of purchase orders issued	28,967	30,129	31,355	30,304	22,927	20,914	20,067	17,888	17,180	11,052
BMV										
Number of tags issued	68,842	64,279	62,552	60,583	-	-	-	-	-	-
Treasurer										
Number of parcels collected	152,470	151,239	159,465	151,189	144,157	151,806	144,727	147,151	144,686	147,296
Prosecuting Attorney										
Number of cases - criminal	2,380	2,411	2,485	2,456	2,138	2,064	2,379	2,373	2,373*	2,144
Number of registered voters	230,873	232,187	238,219	262,380	236,598	240,541	227,868	239,993	232,711	236,500
Number of voters last general election	83,090	119,521	65,797	175,132	88,097	121,742	109,965	205,413	63,279	88,508
Percentage of register voters that voted	35.98	51.48	28.00	66.75	37.23	50.61	48	86	27	37.42
Recorder										
Number of deeds recorded	20,252	17,981	16,128	13,512	12,586	11,740	10,626	12,117	13,975	13,081
Number of mortgages recorded	32,709	27,392	21,965	15,827	18,425	16,459	13,914	17,010	16,359	11,333
Number of military discharges recorded	32	43	35	30	35	32	15	13	12	11
Community and Economic Development										
Number of projects	79	37	51	124	123	152	149	26	40	16
Number of jobs created	7	10	105	-	-	-	821	1,620	1,915	852
<b>Judicial</b>										
Common Pleas Court										
Number of civil cases filed	4,176	2,343	2,215	5,617	5,617	5,246	5,928	5,277	4,039	3,280
Number of criminal cases filed	3,391	4,787	5,022	2,244	2,137	2,064	2,451	2,054	2,069	1,966
Probate Court										
Number of civil cases filed	52	50	47	54	41	39	43	56	51	38
Juvenile Court										
Number of civil cases filed	3,536	3,819	3,591	2,623	2,806	2,640	2,401	-	-	3,082
Number of criminal cases filed	4,540	4,778	4,914	4,886	3,905	3,533	3,055	-	-	3,029
Number of adjudged delinquent cases filed	2,739	2,757	2,582	2,216	1,913	1,706	1,446	-	-	1,439
Area Courts										
Number of civil cases filed	2,613	2,985	3,284	3,558	3,267	3,795	3,351	4,233	2,644	2,870
Number of criminal cases filed	24,021	25,552	25,569	21,097	20,264	18,475	17,814	19,276	20,706	19,538
Number of small claims cases filed	424	488	423	311	360	386	290	281	298	332
Clerk of Courts										
Number of civil cases filed	4,176	4,782	5,022	5,617	5,708	5,246	4,558	4,586	3,557	3,281
Number of criminal cases filed	2,374	2,343	2,215	2,244	2,138	2,064	2,151	2,063	2,068	1,966
Domestic Relations										
Number of divorce cases files	1,493	1,567	1,559	1,547	1,516	1,515	1,449	1,416	1,301	1,286
Number of motions files	4,139	4,153	12,499	19,794	17,106	10,206	9,748	10,023	9,580	9,916
Number of protective orders	1,365	1,584	1,482	1,555	1,781	1,573	1,269	1,084	1,014	987
Out of county bed days used	-	-	4,320	3,564	4,254	23,105	8,035	2,575	4,843	4,993



**Butler County, Ohio**  
**Operating Indicators by Function/Program**  
**Last Ten Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Enforcement</b>										
Number of incidents reported	5,568	7,593	9,464	9,524	7,986	5,888	6,961	7,195	7,195*	3,277
Number of citations issued	5,724	5,452	5,812	5,967	3,460	2,173	2,987	3,074	3,074*	2,995
<b>Concealed Weapons Permit</b>										
Number of permits issued	969	992	1,104	1,031	2,061	1,755	1,608	2,117	2,320	4,077
<b>Adult Probation</b>										
Offenders supervised	1,985	2,227	2,311	2,649	2,698	2,666	2,865	3,041	3,041*	3,302
<b>Coroner</b>										
Number of cases investigated	362	322	360	338	330	325	344	325	339	400
Number of autopsies performed	221	196	224	219	230	228	207	168	222	220
<b>Public Works</b>										
<b>Engineer</b>										
Miles of roads resurfaced	46	33	11	9	29	14	17	19	62	13
Number of bridges replaced/improved	6	4	28	10	4	7	8	10	3	3
Number of culverts built/replaced/improved	25	16	19	13	22	22	16	11	22	24
<b>Building Department</b>										
Number of permits issued	3,854	3,627	4,176	3,820	3,325	3,182	3,241	3,685	3,644	3,929
Number of inspections performed	31,427	25,127	19,302	15,642	11,292	10,237	10,245	10,539	11,672	13,176
<b>Sewer District</b>										
Average daily sewage treated	17	18	17	18	17	18	22	18	19	19
Number of tap-ins	1,863	1,443	1,055	535	518	378	383	432	542	592
Number of customers	38,293	41,448	40,444	41,573	42,338	42,720	43,272	42,773	43,659	44,158
<b>Water District</b>										
Average daily water distributed	13	12	13	13	12	13	12	13	13	13
Average daily water billed	57,883	58,529	69,388	63,914	57,296	57,707	57,777	-	10,182	10,171
Number of tap-ins	1,273	970	632	357	287	256	383	286	384	445
Number of customers	35,089	36,259	36,244	36,967	37,294	37,576	37,719	37,942	38,842	38,759
<b>Health</b>										
<b>ADAS</b>										
Average Client Count	2,033	1,352	2,168	1,204	1,270	1,290	1,207	1,197	902	1,140
Tx Episodes	2,033	2,238	2,235	1,804	1,651	1,699	1,690	1,308	1,017	1,120
<b>BCDD</b>										
<b>Number of Children Served</b>										
Early intervention program	669	750	870	1,026	1,099	1,100	1,100	1,077	767	1,009
Preschool	291	47	-	-	-	-	-	-	-	-
School age	582	617	400	446	440	483	464	372	514	514
<b>Number of Adults Served</b>										
Served directly	743	462	439	432	238	223	196	127	134	134
Served indirectly	-	218	274	270	290	326	364	457	440	457
<b>Number Served in Residential</b>										
Supported living services	7	7	10	4	1	-	-	-	-	876
Individual options waiver	231	233	247	268	295	311	302	318	342	342
Level one waiver	98	196	179	216	280	324	359	371	435	435
ICFMR	202	196	190	167	146	146	146	158	10	10
Member receiving support coordination services	874	1,028	1,030	1,004	1,005	1,096	1,085	1,161	1,432	1,432
Member receiving family support services	451	465	533	552	716	688	731	731	756	756
<b>Mental Health</b>										
Average client count - intensive	2,070	2,214	2,230	2,694	2,830	3,187	3,493	-	-	-
Average client count - non-intensive	736	896	1,328	2,394	2,227	2,498	2,619	-	-	-
Average client count - early intervention	1,794	2,161	2,471	2,502	2,600	2,929	3,291	-	-	-

**Butler County, Ohio**  
**Operating Indicators by Function/Program**  
**Last Ten Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Human Services</b>										
Jobs and Family Services										
Average client count - food stamps	23,781	25,767	26,652	29,798	39,380	46,176	48,758	48,346	50,603	47,781
Average client count - Medicaid	85,461	89,851	42,851	45,015	50,013	54,858	56,582	61,944	66,092	76,321
Average client count - day care	1,534	1,607	1,779	1,926	2,112	2,313	2,476	1,943	2,371	2,542
Average client count - WIA	582	413	434	567	712	652	937	634	326	326
Average client count - job placement	218	-	-	-	276	132	32	236	344	344
Children's Services										
Average client count - foster care	370	388	355	359	324	346	331	369	369*	455
Average client count - adoption	55	40	36	39	51	52	98	48	48*	56
Child Support Enforcement Agency										
Average number of active support orders	18,875	20,950	17,974	17,710	19,199	19,168	19,782	19,389	19,072	18,962
Percentage collected	72.8%	71.3%	71.3%	69.9%	69.0%	68.0%	69.25%	70.29%	70.20%	69.77%
Veteran Services										
Number of veterans and/or dependents served	12,850	12,195	10,508	17,568	15,877	13,327	11,002	10,611	5,353	5,729
Amount of benefits paid to county veterans	606,175	631,546	616,469	824,332	869,962	711,824	581,882	473,448	473,448	839,686
Community and Economic Development										

**Note: (-) Information not available.**

**Source: Butler County Auditor**

**Butler County, Ohio**  
**Capital Asset Statistics by Function/Activity**  
**Last Eight Years**

	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Government</b>								
<b>Legislative and Executive</b>								
Commissioners								
Administrative office space (sq. ft.)	9,480	9,480	9,480	9,480	9,480	9,480	9,480*	9,480
Information Services								4,824
Auditor								
Administrative office space	16,072	16,072	16,072	16,072	16,072	16,072	16,072	16,072
Treasurer								
Administrative office space	5,096	5,096	5,096	5,096	5,096	5,096	5,096	5,096
Prosecuting Attorney								
Administrative office space	16,320	16,320	16,320	16,320	16,320	16,320	16,320*	3,498
Board of Elections								
Administrative office space	\$ 9,304	\$ 27,241	\$ 27,241	\$ 27,241	\$ 27,241	\$ 27,241	27,241*	27,241*
Voting machines	1,599	1,668	1,668	1,668	1,688	1,688	1,688*	1,688*
Recorder								
Administrative office space	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728
Buildings and Grounds								
Administrative office space	600	600	600	600	600	600	600*	600
<b>Judicial</b>								
Number of court rooms	7	7	7	7	7	7	7*	7
Probate Court								
Number of court rooms	2	2	2	2	2	2	2*	2
Juvenile Court								
Number of court rooms	7	7	7	7	8	8	8*	8
Clerk of Courts								
Administrative office space	11,016	11,016	11,016	11,016	11,016	11,016	11,016*	11,016
Domestic Relations								
Administrative office space	24,128	24,128	24,128	24,128	24,128	24,128	24,128*	24,128
<b>Public Works</b>								
Engineer								
Centerline miles of roads	268	275	275	267	267	267	267*	268
Number of bridges	376	395	396	401	399	399	399*	404
Number of culverts	1,072	1,062	1,061	1,024	1,023	1,023	1,023*	1,025
Number of traffic signs	7,513	7,697	7,607	7,601	7,530	7,530	7,530*	7,530*
Building Department								
Administrative office space	2,344	2,344	2,344	2,344	2,344	2,344	2,344*	2,344*
<b>Human Services</b>								
Jobs and Family Services								
Administrative office space	32,640	32,640	32,640	32,640	32,640	32,640	32,640*	12,309
Child Support Enforcement Agency								
Administrative office space	16,320	16,320	16,320	16,320	16,320	16,320	16,320*	16,320
Veteran Services								
Administrative office space	3,136	3,136	3,136	3,136	3,136	3,136	3,136*	3,136
<b>Enterprise</b>								
Sewer District								
Number of treatment facilities	6	6	6	6	6	6	6*	6*
Number of pumping stations	34	34	30	30	30	30	30*	30*
Miles of sewer lines	720	731	733	725	739	739	739*	736
Water District								
Administrative office space				7275	7,275	7,275	7,275*	7,275*
<b>Public Safety</b>								
Sheriff								
Administrative office space	-	-	-	8500	8,500	8,500	8,500*	8,500
Coroner								
Administrative office space	2,550	2550	2550	2550	2,550	2,550	2,550*	2,550*

Note: Information prior to 2006 not available.

(-) Information not available.

(\*) 2012 data used

Source: Butler County Auditor

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# Dave Yost • Auditor of State

## BUTLER COUNTY FINANCIAL CONDITION

### BUTLER COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
OCTOBER 20, 2015