

Butler County Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2020

Butler County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2020

Prepared by the Butler County Auditor's Office

Roger Reynolds, CPA
Butler County Auditor

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPARepor@ohioauditor.gov
(800) 282-0370

Board of County Commissioners
Butler County
315 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, 2020 through December 31, 2020. 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 cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 04, 2021

Introductory Section

BUTLER COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2020

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Office Phone: 513-887-3154
130 High Street
Hamilton, Ohio 45011
www.butlercountyauditor.org



July 29, 2021

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 for the year ended December 31, 2020.

The Comprehensive Annual Financial Report is prepared in conformance with generally accepted accounting principles as set forth by the Governmental 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 2020. 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, 2020. 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 and 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

Seventh largest among the state's 88 counties, Butler County's estimated 2020 population of 385,648 is up 2,514 from 2019 and reflects an increase of 17,518 people since the 2010 Census – the fourth largest increase among all the state's counties. Ranking 183rd in population out of 3,143 counties in the nation, Butler is among the top six percent of all U.S. counties in terms of total population. Served by rail lines, interstate highways, two nearby international airports and high-speed fiber-optic data communications, Butler County is an ideal location for businesses to locate and prosper.

Taxpayers continue to benefit from the County's bond rating. Moody's Investors Service upgraded Butler County to its highest level, Aaa, in late 2018. The County continues to maintain this same rating in 2020. This bond rating – comparable to an 800-level personal credit score – allows the County to get favorable interest rates on new capital projects like roads and buildings and on refinancing existing debt.

Heading into 2020, staffing firm Manpower reported that 26 percent of Butler County-area companies surveyed said they planned to hire more employees between January and March. Only four percent planned to reduce payrolls during that period of time. But by early March, state government implemented lockdowns to stem the tide of the pandemic and layoffs began in earnest. Fortunately, this trend did not last long.

Butler County's unemployment rate was 4.3 percent in February, 5.0 percent in March, 13.5 percent in April, 13.2 percent in May and was back down to single digits at 9.3 percent in June. By October 2020, Butler County's unemployment rate matched February's, at 4.3 percent. It dipped to 4.1 percent in November and closed the year at 4.3 percent in December. The annual unemployment rate for the county in 2020 was 7.2 percent, up from 3.8 percent in 2019.

According to the latest data from the U.S. Bureau of Labor Statistics (BLS), the average weekly wage in Butler County increased 5.4 percent from third quarter 2019 to third quarter 2020, to \$996. However, the BLS also reported that Butler County's third quarter 2020 employment total was 149,542, down 5.6 percent from third quarter 2019.

Butler County was again well represented on the 2020 Deloitte Cincinnati USA Top 100 list of the largest privately owned businesses in the Cincinnati region (based on 2019 revenue).

Performance Automotive Network of Fairfield rose one spot to 3rd on the list and remained the top ranked Butler County business. Reported revenue grew from \$1.48 billion in 2019 to \$1.59 billion in 2020. This marked the 35th year that Performance Automotive Network landed in the Top 100.

Baker Concrete Construction of Monroe, up one spot at 7.

Lithko Contracting of West Chester Township, up from 21 to 16

Hightowers Petroleum of Middletown, up from 28 to 25

Cohen Recycling of Middletown, down from 25 to 28

Totes Isotoner of West Chester, up one to 36

Pilot Chemical Co. of West Chester, down from 33 to 37

Republic Wire, down from 40 to 47

ODW Logistics & Transportation Services LLC of Hamilton, remained at 98

One of four Rising Star award winners was 80 Acre Farms, the indoor farming company which relies on robots and artificial intelligence to increase yield. Its corporate headquarters is in Hamilton. The award is based on company achievement and potential for continued success.

Ohio repeated as the top-rated state in the nation in its ability to attract new economic development per capita, according to Site Selection magazine's Governor's Cup 2020. Ohio also earned the No. 2 spot for total projects overall. The state held off Texas for the top spot per capita in 2020 based on criteria that measures new business projects with significant impact, including headquarters, manufacturing plants, R&D operations and logistics sites.

In 2020, SitesUSA estimated West Chester Township has 3,610 businesses employing nearly 51,600 people, making West Chester the second largest center of commerce in the Tri-State area. Only Cincinnati proper is larger. The township, with 1,600 hotel rooms available for personal and business travelers, continues to see an increase in this industry with 600 more hotel rooms under construction. West Chester will have a total of 1.36 million square feet of hotel space to offer business travelers by 2021. In all, West Chester Township added in excess of 1.7 million square feet of new commercial projects totaling more than \$67.1 million in new capital investment in 2020. These projects brought with them 574 new jobs and retained 904 jobs in the township.

Amazon, the giant e-commerce company, which built a 1.3 million-square-foot facility in Monroe, announced in mid-2019 that it was hiring for more than 750 positions. At the same time, Kroger and Ocado celebrated the official groundbreaking for the first-ever U.S. high-tech customer fulfillment center in Monroe.

The 335,000-square-foot facility with digital and robotic capabilities is a collaboration between the company, America's largest grocery retailer, and U.K.-based Ocado, which is one of the world's largest dedicated online grocery retailers. Referred to as "the shed" the \$55 million facility will be the first of 20 in America. Construction continued throughout 2020. It is expected to create more than 400 new jobs when it opens in spring 2021.

While many eastern Butler County communities are benefitting from Interstate 75, they are not alone in attracting development that's geared toward the consumer shift to online retail and ordering.

In October, Home Depot opened a new distribution hub in a newly-built Hamilton warehouse. This expansion of online ordering and home delivery services by the company has resulted in more than 115 jobs, according to the company. In a similar vein, Carvana is constructing an approximately 200,000-square-foot "automotive processing facility" in Trenton. No retail sales will take place on site but the facility will bring 200 jobs the first year and 400 by the third. At full employment, annual payroll will exceed \$13 million annually. Construction is expected to be completed in December 2021. Each Carvana pickup location allows customers to shop more than 25,000 vehicles on Carvana.com, finance, purchase, trade in and schedule as-soon-as-next-day Car Vending Machine pickup or home delivery of that vehicle.

The non-profit Regional Economic Development Initiative (REDI) Cincinnati that provides business support in the region, reports that supply chain jobs continue to grow – up 40 percent in the region since 2014 – and southwest Ohio is taking advantage. With more retail product moving around, there is new demand for boxes. Spain-based Saica Group, a leading corrugated-paper, box-making company, is opening its first North American facility in Hamilton's Enterprise Park. The new 350,000-square-foot manufacturing facility is expected to create 64 jobs and, per media reports, become the 6th-largest user of electricity from Hamilton's electric utility, 2nd-largest user of natural gas from the city, and 7th-largest consumer of the municipal utility's water.

While some companies expanded during 2020, others needed help to overcome an economy made worse by government shutdowns during the early stages of the pandemic. According to media reports at mid-year, more than 3,800 loans were made to Butler County businesses through the Paycheck Protection Program (PPP), helping those businesses retain 45,557 jobs. There were 531 loans made to Butler County businesses for \$150,000 or more. With 70 percent of the funding required to be devoted to payroll, the loans prevented unemployment totals from soaring even higher than they did. Many of these loans ended up being forgiven.

Although many businesses are receiving tax incentives and taking advantage of taxpayer-funded infrastructure improvements, perhaps the project with the most government entanglement is the Spooky Nook at Champion Mill indoor sports complex and convention center in Hamilton. It's expected to open in December 2021 as the largest indoor sports complex in North America, employing 100 full-time staff, plus more than 400 part-timers. The entire 1 million-square-foot Spooky Nook project is estimated to cost \$165 million— including more than \$26 million investment by Hamilton for loans, construction, utility and road improvements, and more. The Hamilton Community Foundation also pledged \$13 million of its investment assets to help Spooky Nook secure a bank loan. In August 2019 the Butler County Visitors Bureau approved a \$1.5 million contribution to the project to be paid out over 15 years. The Butler County Commissioners pledged to invest \$2.5 million in 2021 toward the project, which is expected to contain 230,000 square feet of convention space, a 200-room hotel, restaurants and retail space. The convention space would be the second largest in the region, behind only the Duke Energy Convention Center in downtown Cincinnati. The county is also helping the project through the Port Authority. Estimates are the developer can save about \$3.8 million in sales tax on construction materials with the port's help. In turn the port is expecting to collect about \$770,000 in fees from the deal. The Hamilton project will be similar to Spooky Nook Sports, which opened in 2013 near Lancaster, Pa. That site had a nearly \$55 million economic impact, including \$15.5 million in revenue and \$39.2 million in off-site ancillary spending by multi-day attendees in 2017, according to an economic impact summary. The facility served 1.4 million people in 2019, according to the company.

MAJOR INITIATIVES

Water System

The water system serves more than 120,000 residential and commercial users in the southeast portion of Butler County, including West Chester, 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 660 miles of water lines.

Projects during 2020 included the commencement of construction to replace the failing cast iron water main along the streets of Bluebird and Goldfinch as well as the connecting streets in West Chester Township. Other projects included the design of an additional pump for the Dimmick pump station.

Sewer System

The sewer system consists of 798 miles of sewer mains, 31 pumping stations, three satellite treatment plants, and two regional reclamation facilities (WRF). This system transports and treats wastewater and returns clean water to our rivers and streams.

Improvements during 2020 included the completion of construction to replace over 2,000 feet of the Todhunter Road sanitary trunk sewer, the JEDD and Shafor sewer lift stations for the West Fairfield Pump Station Project and the installation of the CleanB biosolids treatment system at the Upper Mill Creek WRF.

Recycling Programs

Butler County Recycling & Solid Waste District operates according to its Ohio EPA approved solid waste management plan that includes annual provision of recycling programs for hard to manage materials including Freon appliances, household hazardous waste (HHW), E-Waste and waste tires. In addition to these 2020 special collection programs, Butler County Recycling provided ongoing education to residents about managing seasonal waste, prescription medications, shredding opportunities, and disposing of latex paint. To maintain compliance with Ohio EPA's 'Access to Recycling Goal', Butler County Recycling provides year round community recycling drop off at no cost to consumers at (28) public recycling sites which accept common household recyclables - paper, glass, plastic and cardboard. Information about the above programs is distributed through digital and print media and via the Butler County Recycling website and Facebook page.

USEPA made competitive funding available in 2020 to support its goal of food waste reduction. Butler County partnered with other area solid waste districts to secure a grant award valued at \$23,000 to support technical assistance from the Center for EcoTechnology (CET). CET has worked in communities across the U.S. and will provide expert guidance on infrastructure for reducing food waste in Southwest Ohio and will provide

recommendations to address weaknesses in the food rescue system. Butler County participating businesses include Miami University, Shared Harvest Foodbank, SugarCreek, 80 Acres Farm, and Jungle Jim's.

To fund solid waste management plan implementation, Butler County Recycling relies on a solid waste generation fee. Effective January 1, 2020 the generation fee increased by \$0.18/ton bringing the solid waste generation fee to \$1.00/ton. This 'just in time' funding increase was approved by elected officials and Ohio EPA in 2018.

Capital Improvements

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

In 2020, the County continued it's focus to improve the infrastructure within the County and completed many projects including bridge replacements, culvert replacements, roadway improvements such as the Liberty Fairfield Road which was expanded to 3 lanes for additional capacity, and intersection improvements which included many new roundabouts throughout Butler County. The I-75 corridor in Butler County continues to be a focus of development with many new hospitals and medical facilities that opened in 2020. In addition to these businesses, Butler County continues to be a hot spot for corporate and industrial development. This growth is attributed to the great infrastructure within Butler County and the many improvements done to create access to the various areas within Butler County. Every year the County continues to improve it's infrastructure to improve capacity and create more public friendly transportation access in and out of various communities.

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 it's 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 custodial funds. All disbursements and transfers of cash between funds, other than custodial funds, require appropriation authority from the County 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 any 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 should not drop below 10 percent.

In 2020, the Board of County Commissioners established a Budget Stabilization reserve funding at an \$14,000,000 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 percent unencumbered cash balance recommended for the General Fund reserve.

The 2020 general fund reserve ratio was 19.4 percent excluding the Budget Stabilization reserve fund. The General Fund reserve level is within the recommended policy guidelines of 15 -20 percent.

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 reserve policy reflects management's intentions with regard to minimum cash or fund balances, consistent with covenants detailed in the various, applicable revenue bond indentures. 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 2020 was \$12.7 million and the total cash balance of the water and sewer funds was \$66,708,251.

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, 2020. An independent audit of the County's financial statements is part of the annual preparation of the Comprehensive Annual Financial Report. 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, 2019. 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.

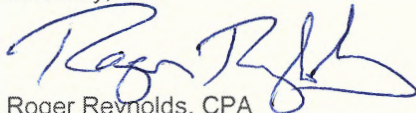
Acknowledgments

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 group, 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 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, 2020. 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 blue ink, appearing to read "Roger Reynolds".

Roger Reynolds, CPA
Butler County Auditor

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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, 2019

Christopher P. Morill

Executive Director/CEO

BUTLER COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2020

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 Michael A Oster Jr
General Division Judge	Honorable Gregory S Stephens
General Division Judge	Honorable Keith Spaeth
General Division Judge	Honorable Gregory Howard
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

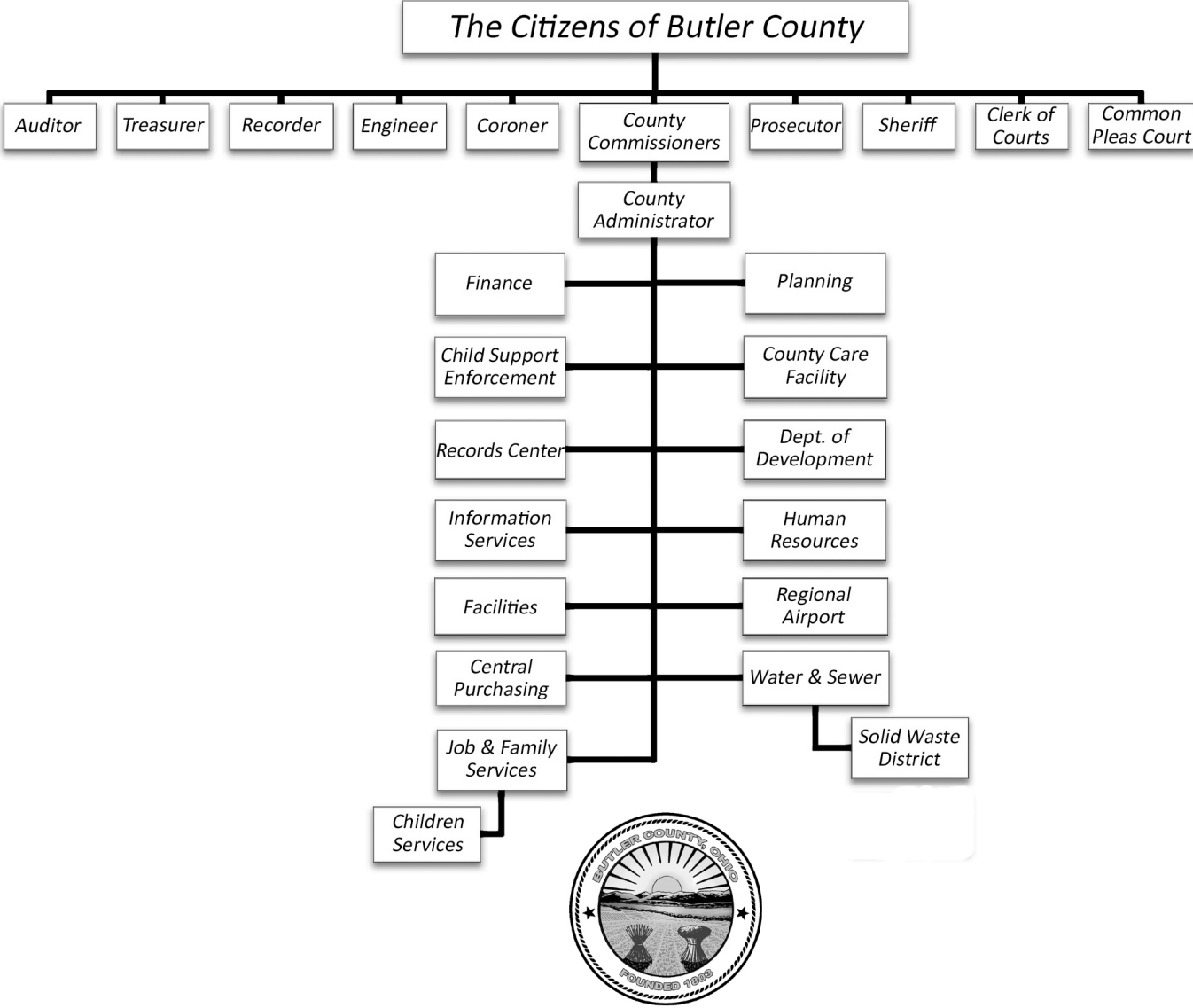
Public Safety Elected Officials

Sheriff	Richard Jones
Coroner	Lisa Mannix MD

Public Works Elected Officials

Engineer	Gregory Wilkens, PE, PS
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Government of Butler County, Ohio



EX Officio and Appointed Boards

Board of Elections	Board of Revision	Board of Zoning Appeals	Budget Commission	Rural Zoning Commission	Planning Commission
Veterans Service Commission	Records Commission	Mental Health/Alcohol Rehab. Board	Developmental Disabilities Board	Emergency Management Agency	Microfilm Board

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Financial Section

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Independent Auditor's Report

Butler County
315 High Street
6th Floor
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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Butler County, Ohio, as of and for the year ended December 31, 2020, 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 the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Butler County Port Authority, which represent 81.68 percent, 28.70 percent, and 30.10 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Butler County Port Authority, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Butler County, Ohio, as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the general, mental health and addiction recovery services board, developmental disabilities, job and family services/children services agency, and residential incentive districts and tax incremental financings funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As described in Note 3 to the financial statements, in 2020, Butler County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. As described in Note 25 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of Butler County. Our opinions are not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis*, *schedules for infrastructure assets accounted for using the modified approach*, and *schedules of net pension and other postemployment benefit assets and liabilities and pension and other postemployment benefit contributions* listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Butler County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2021, on our consideration of Butler County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Butler County's 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.
July 29, 2021

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

Management's Discussion and Analysis offers an introspective look at the finances of Butler County for the year ended December 31, 2020 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 2020 are as follows:

- The net position for the County increased \$34.2 million in 2020. The increase is attributed to a reduction in expenses and slightly higher program revenues.
- The overall financial position for Butler County's operating fund, the General Fund, increased by \$23.3 million in 2020 primarily due to reduction in expenditures and minor increases in various revenue categories. General fund expenditures decreased \$6.4 million in 2020 primarily due to public safety expenses and personal services paid from other nonmajor governmental funds grants instead of the General Fund in 2020.
- At December 31, 2020, governmental funds ending balance of \$269.5 million was higher than the same balance one year ago. Increases can be attributed to an increase in revenue in property taxes, other local taxes and other revenue.
- Total governmental funds expenditures increased in 2020 by \$9.9 million due primarily to defeasing \$7.4 million in bonds and returning over 3 million dollars of real estate assessment fund dollars to the local taxing districts.
- At December 31, 2020, Butler County had a total of \$69.2 million in outstanding long-term debt, 19% lower than the prior year. Governmental activities accounted for \$15.8 million, while \$53.4 million helped fund business type activities.

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 pension and 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 deferred outflows of resources and liabilities and deferred inflows of resources 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.

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.

BUTLER COUNTY, OHIO
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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 - activities associated with maintaining roads in Butler County where the County is using local or grant funds to improve township or state owned roads.

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. Also activities associated with lodging and recreational activities.

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.

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.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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(Unaudited)

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.

Butler County maintains numerous individual governmental funds, the following of which are considered major funds: General, Mental Health and Addiction Recovery Services Board, Developmental Disabilities, Job and Family Services/Children Services Agency and Residential Incentive Districts and Tax Incremental Financings. 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 30 of this report.

Fiduciary Funds - Fiduciary funds are used to account for assets held by the County in a purely custodial capacity. 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 34 of this report.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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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 36 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 a \$34.2 million increase in total net position in 2020 due to governmental and business-type activities. Governmental activities increased \$20.7 million while business-type activities increased \$13.5 million. Capital assets are used to provide services to residents and do not represent assets that may be used for future spending.

Assets						
Current and Other Assets	\$ 425,661,723	\$ 393,287,120	\$ 73,655,242	\$ 64,147,050	\$ 499,316,965	\$ 457,434,170
Capital Assets, Net	384,993,444	387,574,523	298,497,060	301,420,398	683,490,504	688,994,921
Total Assets	810,655,167	780,861,643	372,152,302	365,567,448	1,182,807,469	1,146,429,091
Deferred Outflows of Resources						
Deferred Charges on Refunding	3,273	284,623	321,496	429,899	324,769	714,522
Pension	19,224,435	51,152,082	1,290,868	3,978,494	20,515,303	55,130,576
OPEB	13,536,282	6,768,809	904,393	524,464	14,440,675	7,293,273
Total Deferred Outflows on Resources	32,763,990	58,205,514	2,516,757	4,932,857	35,280,747	63,138,371
Liabilities						
Current and Other Liabilities	24,904,016	18,081,099	3,003,553	3,038,619	27,907,569	21,119,718
Long-Term Liabilities:						
Due Within One Year	8,930,393	15,405,934	7,485,135	7,259,550	16,415,528	22,665,484
Due in More than One Year	50,506,415	59,308,604	46,588,934	54,105,577	97,095,349	113,414,181
Net Pension Liability	120,901,734	170,632,436	8,060,112	13,271,410	128,961,846	183,903,846
Net OPEB Liability	83,693,734	80,400,398	5,579,584	6,253,366	89,273,318	86,653,764
Total Liabilities	288,936,292	343,828,471	70,717,318	83,928,522	359,653,610	427,756,993
Deferred Inflows of Resources						
Deferred Charge on Refunding	55,613	68,412	-	-	55,613	68,412
Property Taxes	72,089,551	71,347,976	-	-	72,089,551	71,347,976
Payment In Lieu of Taxes	13,837,220	13,358,556	-	-	13,837,220	13,358,556
Pension	27,612,279	2,717,583	2,753,046	211,366	30,365,325	2,928,949
OPEB	12,738,238	317,971	1,367,876	24,731	14,106,114	342,702
Total Deferred Inflows	126,332,901	87,810,498	4,120,922	236,097	130,453,823	88,046,595
Net Position						
Net Investment in Capital Assets	381,574,987	374,395,156	245,422,638	241,107,066	626,997,625	615,502,222
Restricted:						
Capital Projects	531,013	1,431,791	-	-	531,013	1,431,791
Debt Service	3,240,328	3,905,770	-	-	3,240,328	3,905,770
Replacement and Improvement	-	-	5,300,000	5,300,000	5,300,000	5,300,000
Other Purposes	159,783,134	155,965,356	-	-	159,783,134	155,965,356
Unrestricted (Deficit)	(116,979,498)	(128,269,885)	49,108,181	39,930,620	(67,871,317)	(88,339,265)
Total Net Position	\$ 428,149,964	\$ 407,428,188	\$ 299,830,819	\$ 286,337,686	\$ 727,980,783	\$ 693,765,874

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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(Unaudited)

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2020, and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,". For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability (asset) and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting.

BUTLER COUNTY, OHIO
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Total assets increased \$36.4 million in 2020 as shown in table 1. Current and other assets increased \$41.9 million in 2020, while capital assets net, saw a decrease of \$5.5 million. Total liabilities decreased \$68.1 million primarily due to a decrease in the net pension liability. Total deferred inflows of resources increased \$42.4 million due to an increase in the net pension and OPEB, as well as an increase in real estate tax receivables in 2020.

The significant decrease in total deferred outflow of resources in 2020 was due to the difference between projected and actual earning on investments related to the County's net pension liability for OPERS. The net pension decrease represents the County's proportionate share of the OPERS traditional and combined plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

Governmental Activities: Total governmental assets increased \$29.8 million in 2020. Current and other assets were increased \$32.4 million due primarily to an increase in the overall cash and cash equivalents in governmental activities. Capital assets net, saw a decrease of \$2.6 million due to depreciation exceeding additions from capital projects. Total liabilities saw a decrease of \$54.9 million due primarily due to depreciation exceeding additions.

The County's governmental program expenses exceeded program revenues in 2020 by \$131.2 million, and with an infusion of \$151.9 million of general revenues. Program revenues supporting governmental activities decreased slightly during 2020 to \$148.4 million. Operating Grants increased in 2020 to 72.7 million. Capital Grants decreased to \$18.9 million. In 2020 there was an increase in Charges for Service in the amount of \$2.8 million. The increases in grant dollars are due to additional federal dollars received in 2020.

In addition, expenses decreased \$2.4 million in 2020, with the largest areas of decrease being in Health and Public Safety. These decreases were 2.6 million and 5.3 million respectively. These decreases were offset by increases in Legislative and Executive, Public Works Intergovernmental, and Human Services.

General revenues increased \$6.6 million in 2020. Other revenue had the largest increase of \$4.9 million primarily due to multiple refunds from the Ohio Bureau of Workers Compensation. Local Taxes had the second largest increase at \$3.3 million. In addition, Property Taxes, Sales Tax, and Payments in Lieu of Taxes saw an increase in 2020 while Grants and Entitlements and Investment Earnings saw decreases in 2020.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	2019
Revenues						
Program Revenues:						
Charges for Services	\$ 56,865,979	\$ 54,103,176	\$ 42,746,107	\$ 41,855,984	\$ 99,612,086	\$ 95,959,160
Operating Grants, Contributions and Interest	72,703,782	66,138,583	-	-	72,703,782	66,138,583
Capital Grants, Contributions and Interest	18,868,563	28,291,344	14,585,268	12,288,427	33,453,831	40,579,771
Program Revenues Subtotal	148,438,324	148,533,103	57,331,375	54,144,411	205,769,699	202,677,514
General Revenues:						
Property Taxes	65,469,457	65,250,389	-	-	65,469,457	65,250,389
Sales Taxes	44,597,552	41,709,699	-	-	44,597,552	41,709,699
Local Taxes	6,140,174	2,799,949	-	-	6,140,174	2,799,949
Payments in Lieu of Taxes	14,281,578	12,445,768	-	-	14,281,578	12,445,768
Grants and Entitlements Not Restricted to Specific Programs	8,886,537	10,008,708	-	-	8,886,537	10,008,708
Investment Earnings	2,958,612	8,336,679	-	-	2,958,612	8,336,679
Other	9,600,940	4,736,805	462,649	328,814	10,063,589	5,065,619
General Revenues Subtotal	151,934,850	145,287,997	462,649	328,814	152,397,499	145,616,811
Total Revenues	\$ 300,373,174	\$ 293,821,100	\$ 57,794,024	\$ 54,473,225	\$ 358,167,198	\$ 348,294,325

(Continued)

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

Table 2 (Continued)
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	2019
Program Expenses						
General Government:						
Legislative and Executive	\$ 41,274,141	\$ 35,673,634	\$ -	\$ -	\$ 41,274,141	\$ 35,673,634
Legislative and Executive - Intergovernmental	7,680,844	10,296,587	-	-	7,680,844	10,296,587
Judicial	18,723,779	20,003,257	-	-	18,723,779	20,003,257
Public Safety	68,335,329	73,662,884	-	-	68,335,329	73,662,884
Public Works	24,297,402	24,270,803	-	-	24,297,402	24,270,803
Public Works - Intergovernmental	6,637,695	1,553,298	-	-	6,637,695	1,553,298
Health	43,101,206	45,757,661	-	-	43,101,206	45,757,661
Human Services	67,295,485	69,012,680	-	-	67,295,485	69,012,680
Conservation and Recreation	1,659,770	514,163	-	-	1,659,770	514,163
Interest and Fiscal Charges	645,747	1,287,297	-	-	645,747	1,287,297
Sewer	-	-	21,461,243	23,616,387	21,461,243	23,616,387
Water	-	-	22,839,648	22,644,359	22,839,648	22,644,359
Total Expenses	279,651,398	282,032,264	44,300,891	46,260,746	323,952,289	328,293,010
Change in Net Position	20,721,776	11,788,836	13,493,133	8,212,479	34,214,909	20,001,315
Restatement Prior Year Net Position		10,238,159			10,238,159	
Net Position at Beginning of Year	407,428,188	395,639,352	286,337,686	278,125,207	693,765,874	673,764,559
Net Positions at End of Year	\$ 428,149,964	\$ 407,428,188	\$ 299,830,819	\$ 286,337,686	\$ 727,980,783	\$ 693,765,874

Business-Type Activities: The County's sewer and water operations constitute the business-type activities. In 2020, the Water and Sewer combined funds net position increased \$13.5 million from 2019.

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 \$269.5 million was higher than the same balance just one year ago, a \$26.1 million increase overall. Total governmental fund expenditures increased from \$267.9 million in 2019 to \$277.7 million in 2020.

The overall financial position for Butler County's operating fund, the General Fund, increased by \$23.3 million in 2020 due to a proactive reduction of expenditures in 2020 and better than expected revenues from the State. The expenditure reductions were due to the unknown effect of the COVID pandemic and the revenues exceeded expectation during this time. General Fund expenditures decreased \$6.4 million in 2020 primarily due to public safety expenses in personal services for staff paid from the coronavirus relief fund. Legislative and Executive and Judicial expenses increased from 2019. Transfers out decreased \$2.3 million as the General Fund contributed less money to other funds primarily for matching grant dollars.

Mental Health and Addiction Recovery Services Board – This fund is being reported as a major fund due to grants and additional funding for mental health issues as well as addiction recovery services in 2020. The Mental Health and Addiction Recovery Services Board fund balance saw a minor decrease in 2020 from 18.6 million to 18.4 million.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

The Butler County Developmental Disabilities (BCDD) Fund increased \$3.5 million as Health expenditures decreased in contractual services for 2020 while revenues continue to outpace expenditures. As a result of the increase cash reserves over the years, the Developmental Disabilities Board reduced the property tax rate by 0.5 mills for tax year 2020 to be collected in 2021.

The Job and Family Services/Children Services Agency Fund increased 2.7 million in 2020. This increase is attributed to other revenue received for workers compensation refunds as well as increased grants and property tax revenues in 2020. Revenues rose slightly to 42.6 in 2020 from 41.9 in 2019. Expenditures increased in 2020 by 1 million but were still lower than revenues.

The Residential Incentive Districts and Tax Incremental Financing Fund, revenues came in at \$14.3 million for 2020 due to increased values. Expenditures were \$12.9 million in 2020. The fund balance decrease in 2020 is due to the increase in expenditures for public works – intergovernmental for road construction projects at Tylersville Road Phase II and State Route 129/I-75.

Only a portion of the \$269.5 million fund balance in the governmental funds is available for spending in next year's budget. The funds that are not available to spend are referred to as restricted, committed and assigned fund balance, and at December 31, 2020, the restricted, committed, and assigned fund balances for the governmental funds had increased to \$165.1 million.

The nonspendable fund balance of \$5.0 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 \$3.6 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 \$39.9 million in current assets at the end of 2020, which is principally comprised of \$36.5 million in equity in pooled cash and cash equivalents, as compared with current liabilities of \$4.4 million at year-end, leaving a \$35.4 million safety margin of working capital (current assets less current liabilities) for ongoing operations, additional debt service, and contingencies.

Operating revenues during 2020 were \$20 million, while operating expenses were \$20.7 million resulting in an operating loss of \$.7 million for 2020. In comparing 2020 to 2019, depreciation and amortization expense continues to be the largest category and, for 2020, at \$9.7 million, remain fairly consistent. The next-largest category, personal services, comprising employees' salaries and fringe benefits, decreased slightly in 2020 from \$7.4 million in 2019 to \$5.5 million. Contractual services decreased also from \$4.3 million in 2019 to \$3.1 million in 2020 and materials and supplies remained fairly consistent at \$1.9 million..

Water Fund: The Water Fund's current assets of \$28.3 million consisted largely of equity in pooled cash and cash equivalents at \$24.8 million. The current assets of \$28.3 million compared to current liabilities of \$5.9 million which leave a safety margin of working capital of \$22.3 million for ongoing operations, additional debt service, and contingencies.

Operating revenues during 2020 were \$22.8 million. Operating expenses were \$21.8 million resulting in operating income of \$.9 million for 2020. Contractual services made up the largest category of operating expenses at \$10 million for 2020. Depreciation and amortization expense increased to \$8.1 million. Personal services, comprised of employees' salaries and fringe benefits, decreased slightly to \$2.8 million in 2020. Overall net position increased \$5.5 million as expenses were short of revenues in 2020.

General Fund Budget Analysis

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of receipts, disbursements, and encumbrances. Several events influenced the budgetary process and actual results for the year of 2020. The General Fund's final 2020 appropriation budget, at \$100.1 million excluding other financing uses,

BUTLER COUNTY, OHIO
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FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

was 4.1% higher than the original appropriation budget. The final budget included an additional \$3.0 million for legislative and executive and an additional \$.6 million for public safety. The increases in budget were due primarily due to the addition of budget for unclaimed monies expenditures and excess proceeds that were claimed in 2020. In addition, increases to legislative and executive were also due to capital purchases for software upgrades and computers that were not included in the original budget. The Public Safety increase was due primarily to vehicle purchases.

Actual expenditures and other financing uses were less than final budgeted expenditures and other financing uses by \$16.1 million. The significant difference in lower expenditures related to public safety and Legislative and Executive costs that were included in the general fund final budget for 2020 but were later determined to be eligible expenses for the county coronavirus relief fund. Lower expenditures plus higher than anticipated revenues of \$3.4 million in taxes and other revenue from worker compensation refunds contributed to the County's ending general fund balance of \$20.5 million above the final budgeted amount.

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 amount to \$683.5 million as of December 31, 2020. Table 3 contains a summary of capital assets as of December 31, 2020, compared to assets owned by the County at year-end 2019.

Table 3
Butler County Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land and Easements	\$ 17,963,387	\$ 17,344,637	\$ 1,544,056	\$ 1,544,056	\$ 19,507,443	\$ 18,888,693
Land Improvements	8,526,949	9,116,811	378,523	519,129	8,905,472	9,635,940
Buildings and Improvements	47,037,646	50,825,942	68,287,447	71,163,504	115,325,093	121,989,446
Furniture, Fixtures and Equipment	37,175,179	41,038,857	27,204,257	25,679,878	64,379,436	66,718,735
Vehicles	3,794,886	3,828,764	919,848	824,478	4,714,734	4,653,242
Infrastructure	270,423,046	261,967,384	-	-	270,423,046	261,967,384
Water Rights	-	-	4,556,232	6,511,800	4,556,232	6,511,800
Water and Sewer Mains	-	-	184,758,487	178,440,396	184,758,487	178,440,396
Construction in Progress	72,351	3,452,128	10,848,210	16,737,157	10,920,561	20,189,285
Total	\$ 384,993,444	\$ 387,574,523	\$ 298,497,060	\$ 301,420,398	\$ 683,490,504	\$ 688,994,921

Significant capital asset activity occurring during 2020. See note 10 for additional capital asset disclosure.

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 2020, the County budgeted \$13.7 million for roads, \$3.3 million for bridges and \$1.2 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 seventeen-year paving plan is developed in order to keep the County's roads at condition levels established per policy. Actual maintenance

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spending on county roads in 2020 was \$11.4 million and the most recent roadway system assessment (2020) 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 \$2.7 million in 2020 to maintain the bridges and the most recent bridge system assessment (2020) indicates that 95% 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 \$1.0 million in 2020 to maintain culverts and the most recent culvert system assessment (2020) indicates that 86% 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 106 for additional infrastructure information.

Long-Term Debt

At December 31, 2020, Butler County had a total of \$67.5 million (excluding premiums and discounts) in outstanding long-term debt, 19% lower than the prior year. Funded governmental activities accounted for \$15.5 million, while \$52.0 million helped fund business type activities. Governmental activities long-term debt dropped \$8.9 million due to scheduled maturities and the County's aggressive debt extinguishment plan. Business-type activities long-term debt decreased by \$6.9 million during 2020 due to the difference between scheduled maturity payments. See Note 17 for additional debt disclosure.

Table 4
Butler County Outstanding Long-Term Debt

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$ 10,005,000	\$ 20,109,000	\$ 3,097,870	\$ 3,162,420	\$ 13,102,870	\$ 23,271,420
General Obligation Notes	-	-	-	-	-	-
Special Assessment debt with Governmental Commitment	2,812,770	3,293,350	-	-	2,812,770	3,293,350
Long-term Loans	968,924	1,030,592	23,230,813	24,720,917	24,199,737	25,751,509
Revenue Bonds	1,700,000	-	12,528,260	16,124,070	14,228,260	16,124,070
Water Judgment Bonds	-	-	13,120,000	14,900,000	13,120,000	14,900,000
Total	\$ 15,486,694	\$ 24,432,942	\$ 51,976,943	\$ 58,907,407	\$ 67,463,637	\$ 83,340,349

The County's long-term debt consisted of \$29.0 million in obligations backed by the full faith and credit of Butler County, including \$13.1 million in general obligation bonds, \$13.1 million in water judgment bonds, and \$2.8 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 \$38.4 million of the total outstanding debt represent bonds secured by specified revenue sources, including water and sewer and motor vehicle fund 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, 2020 was \$208.9 million. The County's unvoted direct debt limit was \$84.2 million and the unvoted direct debt margin was \$84.2 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.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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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.

In 2018, Butler County taxpayers benefited from the County's upgraded bond rating. Moody's Investors Service upgraded Butler County to its highest level, Aaa, in late 2019. Butler County continued to maintain this rating in 2020. Butler County's general obligation bond issues are rated at Aa1 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 claims payable, compensated absences payable and long term contracts payable. Claims payable at year-end was \$.6 million representing outstanding workers' compensation claims against the County. Compensated absences payable at year-end was \$9.7 million for governmental activities and \$0.7 million for business-type activities. The total liability for claims, and compensated absences payable for governmental and business-type activities was \$11 million at December 31, 2020.

Contracts payable represent long term agreements for the payment of bonds issued by the Butler County Transportation Improvement District, Liberty Community Authority, 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 2020 for these contracts is \$33.4 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

2020 presented many unique challenges in Butler County. The entire country was in the grips of a worldwide pandemic and businesses in the County were impacted at various levels. The County was fortunate during this time to have the financial structure and personnel in place to allow the County offices to continue business as usual and actually flourished in this unique time. While some companies expanded during 2020, others needed help to overcome an economy made worse by government shutdowns during the early stages of the pandemic. According to media reports at mid-year, more than 3,800 loans were made to Butler County businesses through the Paycheck Protection Program (PPP), helping those businesses retain 45,557 jobs. There were 531 loans made to Butler County businesses for \$150,000 or more. With 70 percent of the funding required to be devoted to payroll, the loans prevented unemployment totals from soaring even higher than they did. Many of these loans ended up being forgiven.

During 2020, the County was able to extinguish various GO debt issues which only helps to improve the financial profile of the County. In addition to the debt extinguishment the County was also able to finish many infrastructure projects that help the County draw and attract new businesses in the future and allows for continued growth in the County.

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.

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Butler County, Ohio
Statement of Net Position
December 31, 2020

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 275,391,663	\$ 66,707,751	\$ 342,099,414	\$ 4,319,244
Cash and Cash Equivalents:				
In Segregated Accounts	2,143,072	500	2,143,572	-
With Fiscal Agents	2,685,989	-	2,685,989	1,521,202
Accounts Receivable	743,538	6,191,101	6,934,639	205,921
Facility Charges Receivable	-	-	-	87,840
Due from Other Governments	37,733,000	60,166	37,793,166	-
Accrued Interest Receivable	513,504	-	513,504	-
Prepaid Items	686,037	106,148	792,185	21,379
Internal Balances	475	(475)	-	-
Materials and Supplies Inventory	1,231,052	142,976	1,374,028	-
Property Taxes Receivable	73,397,265	-	73,397,265	-
Sales Tax Receivable	7,720,161	-	7,720,161	-
Other Local Taxes Receivable	1,103,099	-	1,103,099	-
Payments in Lieu of Taxes Receivable	13,837,220	-	13,837,220	-
Loans Receivable	497,671	-	497,671	-
Special Assessments Receivable	6,732,527	364,045	7,096,572	-
Receivables from Conduit Debt Recipients	-	-	-	189,747,971
Assets Held for Resale	-	-	-	293,698
Net Pension Asset	1,245,450	83,030	1,328,480	-
Capital Assets:				
Nondepreciable Capital Assets	288,458,784	12,392,266	300,851,050	2,333,662
Depreciable Capital Assets, net	96,534,660	286,104,794	382,639,454	36,603,220
Total Assets	810,655,167	372,152,302	1,182,807,469	235,134,137
Deferred Outflows of Resources				
Deferred Charge on Refunding	3,273	321,496	324,769	-
Pension	19,224,435	1,290,868	20,515,303	-
OPEB	13,536,282	904,393	14,440,675	-
Total Deferred Outflows of Resources	32,763,990	2,516,757	35,280,747	-
Liabilities				
Accounts Payable	1,226,062	523,586	1,749,648	28,590
Contracts Payable	7,482,484	1,165,674	8,648,158	-
Accrued Wages and Benefits	3,849,675	233,724	4,083,399	-
Employee Benefits Payable	834,688	48,825	883,513	-
Due to Other Governments	1,971,135	541,211	2,512,346	-
Due to Developer-Noncurrent	-	-	-	1,676,632
Matured Bonds Payable	13,250	-	13,250	-
Matured Interest Payable	5,543	-	5,543	-
Accrued Interest Payable	44,051	355,048	399,099	228,377
Claims Payable	2,551,584	-	2,551,584	-
Refundable Deposits	-	135,485	135,485	-
Unearned Revenue	6,925,544	-	6,925,544	72,620
Long-Term Liabilities:				
Due Within One Year	8,930,393	7,485,135	16,415,528	920,193
Due In More Than One Year:				
Net Pension Liability (See Note 12)	120,901,734	8,060,112	128,961,846	-
Net OPEB Liability (See Note 13)	83,693,734	5,579,584	89,273,318	-
Other Amounts	50,506,415	46,588,934	97,095,349	224,137,834
Total Liabilities	288,936,292	70,717,318	359,653,610	227,064,246
Deferred Inflows of Resources				
Deferred Charge on Refunding	55,613	-	55,613	-
Property Taxes not Levied to Finance Current Year Operations	72,089,551	-	72,089,551	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	13,837,220	-	13,837,220	-
Pension	27,612,279	2,753,046	30,365,325	-
OPEB	12,738,238	1,367,876	14,106,114	-
Total Deferred Inflows of Resources	126,332,901	4,120,922	130,453,823	-
Net Position				
Net Investment in Capital Assets	381,574,987	245,422,638	626,997,625	9,740,924
Restricted for:				
Capital Outlay	531,013	-	531,013	-
Debt Service	3,240,328	-	3,240,328	-
Replacement and Improvement	-	5,300,000	5,300,000	-
Mental Health and Addiction Recovery Services	21,428,258	-	21,428,258	-
Developmental Disabilities	44,007,972	-	44,007,972	-
Nonexpendable	967,800	-	967,800	-
Expendable	111,693	-	111,693	-
Job and Family/Children Services Agency	24,284,153	-	24,284,153	-
Elderly Services Levy	10,515,642	-	10,515,642	-
Motor Vehicle	19,280,221	-	19,280,221	-
All Other Public Works	21,431,969	-	21,431,969	-
Other Purposes	17,755,426	-	17,755,426	300,000
Unrestricted (Deficit)	(116,979,498)	49,108,181	(67,871,317)	(1,971,033)
Total Net Position	\$ 428,149,964	\$ 299,830,819	\$ 727,980,783	\$ 8,069,891

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Program Revenues		
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest
Governmental Activities			
General Government:			
Legislative and Executive	\$ 41,274,141	\$ 22,612,744	\$ 99,980
Legislative and Executive - Intergovernmental	7,680,844	-	-
Judicial	18,723,779	4,568,761	2,737,572
Public Safety	68,335,329	20,236,789	18,034,986
Public Works	24,297,402	3,357,407	3,736,466
Public Works - Intergovernmental	6,637,695	-	-
Health	43,101,206	85,491	13,825,982
Human Services	67,295,485	5,975,193	34,268,796
Conservation and Recreation	1,659,770	29,594	-
Interest and Fiscal Charges	645,747	-	-
Total Governmental Activities	279,651,398	56,865,979	72,703,782
Business-Type Activities			
Sewer	21,461,243	19,971,035	-
Water	22,839,648	22,775,072	-
Total Business-Type Activities	44,300,891	42,746,107	-
Total Primary Government	\$ 323,952,289	\$ 99,612,086	\$ 72,703,782
Component Units	\$ 4,976,489	\$ 2,514,373	\$ 1,553,397

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

Change in Net Position

Net Position at Beginning of Year (Restated - See Note 3)

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 Units
	Governmental Activities	Business-Type Activities	Total	
\$ 338,339	\$ (18,223,078)	\$ -	\$ (18,223,078)	\$ -
-	(7,680,844)	-	(7,680,844)	-
-	(11,417,446)	-	(11,417,446)	-
-	(30,063,554)	-	(30,063,554)	-
18,530,224	1,326,695	-	1,326,695	-
-	(6,637,695)	-	(6,637,695)	-
-	(29,189,733)	-	(29,189,733)	-
-	(27,051,496)	-	(27,051,496)	-
-	(1,630,176)	-	(1,630,176)	-
-	(645,747)	-	(645,747)	-
<u>18,868,563</u>	<u>(131,213,074)</u>	<u>-</u>	<u>(131,213,074)</u>	<u>-</u>
9,178,083	-	7,687,875	7,687,875	-
5,407,185	-	5,342,609	5,342,609	-
<u>14,585,268</u>	<u>-</u>	<u>13,030,484</u>	<u>13,030,484</u>	<u>-</u>
<u>\$ 33,453,831</u>	<u>(131,213,074)</u>	<u>13,030,484</u>	<u>(118,182,590)</u>	<u>-</u>
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(908,719)</u>
	14,365,453	-	14,365,453	-
	8,954,842	-	8,954,842	-
	19,165,895	-	19,165,895	-
	13,929,257	-	13,929,257	-
	9,054,010	-	9,054,010	-
	44,597,552	-	44,597,552	-
	6,140,174	-	6,140,174	-
	14,281,578	-	14,281,578	-
	8,886,537	-	8,886,537	-
	2,958,612	-	2,958,612	-
	9,600,940	462,649	10,063,589	150,328
	<u>151,934,850</u>	<u>462,649</u>	<u>152,397,499</u>	<u>150,328</u>
	20,721,776	13,493,133	34,214,909	(758,391)
	<u>407,428,188</u>	<u>286,337,686</u>	<u>693,765,874</u>	<u>8,828,282</u>
	<u>\$ 428,149,964</u>	<u>\$ 299,830,819</u>	<u>\$ 727,980,783</u>	<u>\$ 8,069,891</u>

Butler County, Ohio
Balance Sheet
Governmental Funds
December 31, 2020

	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 97,565,358	\$ 18,824,091	\$ 41,356,939	\$ 18,943,857
Cash and Cash Equivalents:				
In Segregated Accounts	848,195	-	-	-
With Fiscal Agents	-	-	1,706,139	-
Receivables:				
Property Taxes	18,456,075	10,254,861	18,465,369	15,896,696
Sales Taxes	7,720,161	-	-	-
Other Local Taxes	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Accounts	344,298	-	-	-
Due from Other Governments	10,033,103	3,161,571	2,576,990	9,110,963
Accrued Interest	513,504	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Due from Other Funds	89,124	-	-	-
Prepaid Items	387,476	50,000	93,007	19,820
Materials and Supplies Inventory	140,055	1,206	5,115	14,010
Advances to Other Funds	13,700	-	-	-
Restricted Cash and Cash Equivalents	2,105,592	-	-	-
Total Assets	\$ 138,216,641	\$ 32,291,729	\$ 64,203,559	\$ 43,985,346
Liabilities				
Accounts Payable	\$ 621,846	\$ 7,943	\$ 108,659	\$ 34,757
Contracts Payable	1,191,728	565,417	366,247	2,078,840
Accrued Wages and Benefits Payable	2,042,657	49,415	325,308	484,453
Employee Benefits Payable	461,206	14,406	79,673	105,676
Due to Other Funds	-	-	-	3,108
Due to Other Governments	887,523	29,583	323,667	140,817
Advances from Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Matured Bonds Payable	-	-	-	-
Matured Interest Payable	-	-	-	-
Total Liabilities	5,204,960	666,764	1,203,554	2,847,651
Deferred Inflows of Resources				
Property Taxes not Levied to Finance the Current Year Operations	18,183,753	10,042,109	18,110,783	15,613,027
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	-	-	-
Unavailable Revenue	9,238,491	3,137,696	2,678,993	6,710,335
Total Deferred Inflows of Resources	27,422,244	13,179,805	20,789,776	22,323,362
Fund Balances				
Nonspendable	2,646,823	51,206	98,122	33,830
Restricted	-	18,393,954	42,112,107	18,780,503
Assigned	3,555,924	-	-	-
Unassigned	99,386,690	-	-	-
Total Fund Balances	105,589,437	18,445,160	42,210,229	18,814,333
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 138,216,641	\$ 32,291,729	\$ 64,203,559	\$ 43,985,346

See accompanying notes to the basic financial statements

Residential Incentive Districts and Tax Incremental Financings	Non Major Governmental Funds	Total Governmental Funds
\$ 13,676,375	\$ 73,506,503	\$ 263,873,123
-	1,294,877	2,143,072
-	727,963	2,434,102
-	10,324,264	73,397,265
-	-	7,720,161
-	1,103,099	1,103,099
13,837,220	-	13,837,220
-	399,240	743,538
2,608,059	10,240,072	37,730,758
-	-	513,504
-	6,732,527	6,732,527
-	497,671	497,671
-	-	89,124
-	135,717	686,020
-	1,070,666	1,231,052
-	-	13,700
-	-	2,105,592
<u>\$ 30,121,654</u>	<u>\$ 106,032,599</u>	<u>\$ 414,851,528</u>
\$ -	\$ 452,833	\$ 1,226,038
-	3,029,118	7,231,350
-	939,259	3,841,092
-	171,090	832,051
-	85,541	88,649
158,918	428,326	1,968,834
-	13,700	13,700
-	6,925,544	6,925,544
-	13,250	13,250
-	5,543	5,543
<u>158,918</u>	<u>12,064,204</u>	<u>22,146,051</u>
-	10,139,879	72,089,551
13,837,220	-	13,837,220
-	15,543,557	37,309,072
<u>13,837,220</u>	<u>25,683,436</u>	<u>123,235,843</u>
-	2,174,183	5,004,164
16,125,516	66,127,553	161,539,633
-	-	3,555,924
-	(16,777)	99,369,913
<u>16,125,516</u>	<u>68,284,959</u>	<u>269,469,634</u>
<u>\$ 30,121,654</u>	<u>\$ 106,032,599</u>	<u>\$ 414,851,528</u>

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Butler County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2020

Total Governmental Fund Balances \$269,469,634

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. 384,993,444

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. 6,221,423

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	1,307,714	
Sales Taxes	3,840,103	
Special Assessments	6,732,527	
Due From Other Governments	23,833,776	
Charges for Services	768,994	
Interest Revenue	315,448	
Other	510,510	
<u>Total</u>	<u>37,309,072</u>	37,309,072

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

Deferred Outflow	3,273	
Deferred Inflow	(55,613)	
	<u>(52,340)</u>	(52,340)

The net pension/OPEB liabilities are not due and payable in the current period; therefore, the liabilities (asset) and related deferred inflows/outflows are not reported in governmental funds:

Net Pension Asset	1,245,450	
Deferred Outflows - Pension	19,224,435	
Deferred Outflows - OPEB	13,536,282	
Deferred Inflows - Pension	(27,612,279)	
Deferred Inflows - OPEB	(12,738,238)	
Net Pension Liability	(120,901,734)	
Net OPEB Liability	(83,693,734)	
	<u>(210,939,818)</u>	(210,939,818)

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	(44,051)	
Bonds	(14,809,847)	
Loans	(968,924)	
Long Term Contracts Payable	(33,388,036)	
Compensated absences	(9,640,593)	
<u>Total</u>	<u>(58,851,451)</u>	(58,851,451)

Net Position of Governmental Activities \$428,149,964

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, 2020

	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency
Revenues				
Property Taxes	\$ 14,382,183	\$ 8,967,912	\$ 19,262,953	\$ 13,946,684
Sales Taxes	44,779,598	-	-	-
Other Local Taxes	-	-	-	-
Charges for Services	28,588,355	76,465	9,026	-
Licenses and Permits	2,641,410	-	-	-
Fines and Forfeitures	971,368	-	-	-
Intergovernmental	13,537,198	7,550,108	7,004,923	27,547,799
Special Assessments	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Investment Earnings	3,648,763	-	-	-
Other	5,992,728	360,188	503,387	1,129,480
Total Revenues	114,541,603	16,954,673	26,780,289	42,623,963
Expenditures				
Current:				
General Government:				
Legislative and Executive	27,640,967	-	-	-
Legislative and Executive - Intergovernmental	-	-	-	-
Judicial	14,109,373	-	-	-
Public Safety	35,491,424	-	-	-
Public Works	207,786	-	-	-
Public Works - Intergovernmental	-	-	-	-
Health	552,003	17,228,988	23,317,106	-
Human Services	1,972,734	-	-	40,734,290
Conservation and Recreation	379,051	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Payment to Bond Escrow Agent	-	-	-	-
Total Expenditures	80,353,338	17,228,988	23,317,106	40,734,290
Excess of Revenues Over (Under) Expenditures	34,188,265	(274,315)	3,463,183	1,889,673
Other Financing Sources (Uses):				
Revenue Bonds Issued	-	-	-	-
Transfers - In	442,620	110,000	-	837,474
Transfers - Out	(11,297,213)	-	-	-
Total Other Financing Sources (Uses)	(10,854,593)	110,000	-	837,474
Net Change in Fund Balance	23,333,672	(164,315)	3,463,183	2,727,147
Fund Balances at Beginning of Year (Restated - See Note 3)	82,255,765	18,609,475	38,747,046	16,087,186
Fund Balances at End of Year	\$ 105,589,437	\$ 18,445,160	\$ 42,210,229	\$ 18,814,333

See accompanying notes to the basic financial statements

Residential Incentive Districts and Tax Incremental Financings	Non Major Governmental Funds	Total Governmental Funds
\$ -	\$ 9,065,337	\$ 65,625,069
-	-	44,779,598
-	6,152,982	6,152,982
-	20,819,765	49,493,611
-	1,130,405	3,771,815
-	1,275,351	2,246,719
-	44,495,020	100,135,048
-	1,969,704	1,969,704
14,348,356	-	14,348,356
-	326,244	3,975,007
-	1,615,157	9,600,940
14,348,356	86,849,965	302,098,849
-	8,191,330	35,832,297
8,939,335	-	8,939,335
-	3,021,198	17,130,571
-	24,413,229	59,904,653
-	25,105,723	25,313,509
3,990,492	3,377,948	7,368,440
-	21,225	41,119,322
-	22,212,342	64,919,366
-	1,280,719	1,659,770
-	3,657,667	3,657,667
-	3,646,248	3,646,248
-	850,212	850,212
-	7,405,627	7,405,627
12,929,827	103,183,468	277,747,017
1,418,529	(16,333,503)	24,351,832
-	1,700,000	1,700,000
-	12,675,188	14,065,282
(2,325,449)	(442,620)	(14,065,282)
(2,325,449)	13,932,568	1,700,000
(906,920)	(2,400,935)	26,051,832
17,032,436	70,685,894	243,417,802
\$ 16,125,516	\$ 68,284,959	\$ 269,469,634

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, 2020

Net Change in Fund Balances - Total Governmental Funds		\$26,051,832
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	7,421,870	
Current Year Depreciation	<u>(9,653,048)</u>	(2,231,178)
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		(349,901)
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	(155,612)	
Sales Taxes	(182,046)	
Payment in Lieu of Taxes	(66,778)	
Due From Other Governments	323,834	
Other Local Taxes	(12,808)	
Special Assessments	(342,320)	
Charges for Services	(273,550)	
Interest Revenue	<u>(1,016,395)</u>	(1,725,675)
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	3,104,000	
Special assessment principal retirement	480,580	
Payment to Bond Escrow Agent	7,405,627	
Loan principal retirement	<u>61,668</u>	11,051,875
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	128,726	
Amortization of Gain/Loss on Refunding	(256,055)	
Amortization of Bond Premiums/Discounts	<u>331,794</u>	204,465
Total		
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.		
Bonds Proceeds		(1,700,000)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension	12,416,512	
OPEB	<u>108,615</u>	12,525,127
Total		
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability (asset) are reported as pension expense in the statement of activities.		
Pension	(18,957,531)	
OPEB	<u>(9,054,745)</u>	(28,012,276)
Total		
Some items reported in the statement of activities do not require the expenditures in governmental funds. These activities consist of:		
Compensated Absences	20,024	
Long Term Contracts Payable	<u>1,989,236</u>	2,009,260
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.		
		2,898,247
Change in Net Position of Governmental Activities		<u>\$20,721,776</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,911,319	\$ 13,911,319	\$ 14,486,030	\$ 574,711
Sales Taxes	44,056,603	44,056,603	44,635,928	579,325
Charges for Services	28,401,386	28,443,489	28,628,131	184,642
Licenses and Permits	2,513,050	2,513,050	2,641,410	128,360
Fines and Forfeitures	1,040,479	1,040,479	880,607	(159,872)
Intergovernmental	12,656,855	12,685,451	13,231,906	546,455
Investment Earnings	5,500,000	5,500,000	5,527,945	27,945
Other	696,690	1,049,690	2,557,221	1,507,531
Total Revenues	<u>108,776,382</u>	<u>109,200,081</u>	<u>112,589,178</u>	<u>3,389,097</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	30,734,462	33,671,050	31,284,694	2,386,356
Judicial	15,295,281	15,574,179	14,791,913	782,266
Public Safety	45,564,014	46,221,120	36,756,398	9,464,722
Public Works	255,674	245,648	208,522	37,126
Health	829,567	929,567	829,567	100,000
Human Services	3,040,283	3,011,333	2,271,788	739,545
Conservation and Recreation	473,493	484,963	389,073	95,890
Total Expenditures	<u>96,192,774</u>	<u>100,137,860</u>	<u>86,531,955</u>	<u>13,605,905</u>
Excess of Revenues Over Expenditures	<u>12,583,608</u>	<u>9,062,221</u>	<u>26,057,223</u>	<u>16,995,002</u>
Other Financing Sources (Uses):				
Other Financing Sources	2,917,757	2,917,757	2,950,519	32,762
Advances - In	258,337	258,337	812,801	554,464
Advances - Out	(325,000)	(325,000)	(4,976)	320,024
Transfers - In	-	1	442,620	442,619
Transfers - Out	(15,656,397)	(13,473,965)	(11,297,213)	2,176,752
Total Other Financing Sources (Uses)	<u>(12,805,303)</u>	<u>(10,622,870)</u>	<u>(7,096,249)</u>	<u>3,526,621</u>
Net Change in Fund Balance	(221,695)	(1,560,649)	18,960,974	20,521,623
Fund Balance at Beginning of Year	74,437,939	74,437,939	74,437,939	-
Prior Year Encumbrances Appropriated	3,555,924	3,555,924	3,555,924	-
Fund Balance at End of Year	<u>\$ 77,772,168</u>	<u>\$ 76,433,214</u>	<u>\$ 96,954,837</u>	<u>\$ 20,521,623</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 and Addiction Recovery Services Board
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,509,800	\$ 9,509,800	\$ 9,032,378	\$ (477,422)
Charges for Services	968,661	838,080	76,465	(761,615)
Intergovernmental	4,870,509	5,613,558	7,607,690	1,994,132
Other	250	250	360,947	360,697
Total Revenues	<u>15,349,220</u>	<u>15,961,688</u>	<u>17,077,480</u>	<u>1,115,792</u>
Expenditures:				
Current:				
Health	<u>17,915,785</u>	<u>20,261,625</u>	<u>19,046,507</u>	<u>1,215,118</u>
Excess of Revenues Over(Under)Expenditures	<u>(2,566,565)</u>	<u>(4,299,937)</u>	<u>(1,969,027)</u>	<u>2,330,910</u>
Other Financing Sources:				
Other Financing Sources	-	-	37,685	37,685
Transfers - In	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Total Other Financing Sources	<u>110,000</u>	<u>110,000</u>	<u>147,685</u>	<u>37,685</u>
Net Change in Fund Balance	(2,456,565)	(4,189,937)	(1,821,342)	2,368,595
Fund Balance at Beginning of Year	17,253,683	17,253,683	17,253,683	-
Prior Year Encumbrances Appropriated	<u>1,303,779</u>	<u>1,303,779</u>	<u>1,303,779</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 16,100,897</u>	<u>\$ 14,367,525</u>	<u>\$ 16,736,120</u>	<u>\$ 2,368,595</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)
Developmental Disabilities Fund
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 19,306,273	\$ 19,306,273	\$ 19,457,565	\$ 151,292
Charges for Services	5,000	5,000	9,026	4,026
Intergovernmental	8,567,603	8,393,603	8,332,154	(61,449)
Other	-	-	508,517	508,517
Total Revenues	<u>27,878,876</u>	<u>27,704,876</u>	<u>28,307,262</u>	<u>602,386</u>
Expenditures:				
Current:				
Health	<u>28,814,963</u>	<u>29,474,794</u>	<u>25,754,225</u>	<u>3,720,569</u>
Excess of Revenues Over(Under)Expenditures	<u>(936,087)</u>	<u>(1,769,918)</u>	<u>2,553,037</u>	<u>4,322,955</u>
Other Financing Sources:				
Other Financing Sources	<u>80,000</u>	<u>80,000</u>	<u>188,204</u>	<u>108,204</u>
Net Change in Fund Balance	(856,087)	(1,689,918)	2,741,241	4,431,159
Fund Balance at Beginning of Year	35,770,620	35,770,620	35,770,620	-
Prior Year Encumbrances Appropriated	<u>816,945</u>	<u>816,945</u>	<u>816,945</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 35,731,478</u>	<u>\$ 34,897,647</u>	<u>\$ 39,328,806</u>	<u>\$ 4,431,159</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,750,000	\$ 13,750,000	\$ 14,046,765	\$ 296,765
Intergovernmental	28,880,584	27,751,233	28,506,396	755,163
Other	384,500	384,500	1,137,508	753,008
Total Revenues	<u>43,015,084</u>	<u>41,885,733</u>	<u>43,690,669</u>	<u>1,804,936</u>
Expenditures:				
Current:				
Human Services	47,763,777	45,141,177	43,621,864	1,519,313
Excess of Revenues Over (Under) Expenditures	<u>(4,748,693)</u>	<u>(3,255,444)</u>	<u>68,805</u>	<u>3,324,249</u>
Other Financing Sources:				
Other Financing Sources	532,000	532,000	620,726	88,726
Transfers - In	845,209	845,208	837,474	(7,734)
Total Other Financing Sources	<u>1,377,209</u>	<u>1,377,208</u>	<u>1,458,200</u>	<u>80,992</u>
Net Change in Fund Balance	(3,371,484)	(1,878,236)	1,527,005	3,405,241
Fund Balance at Beginning of Year	11,843,648	11,843,648	11,843,648	-
Prior Year Encumbrances Appropriated	2,147,849	2,147,849	2,147,849	-
Fund Balance at End of Year	<u>\$ 10,620,013</u>	<u>\$ 12,113,261</u>	<u>\$ 15,518,502</u>	<u>\$ 3,405,241</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)
Residential Incentive Districts and Tax Incremental Financings Fund
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Payments in Lieu of Taxes	\$ 12,562,217	\$ 12,549,000	\$ 14,100,412	\$ 1,551,412
Other	3,390,682	1,686,392	-	(1,686,392)
Total Revenues	<u>15,952,899</u>	<u>14,235,392</u>	<u>14,100,412</u>	<u>(134,980)</u>
Expenditures:				
Current:				
Legislative and Executive - Intergovernmental	12,488,185	15,400,768	11,767,101	3,633,667
Public Works - Intergovernmental	3,000,000	3,831,574	4,175,393	(343,819)
Total Expenditures	<u>15,488,185</u>	<u>19,232,342</u>	<u>15,942,494</u>	<u>3,289,848</u>
Excess of Revenues Over (Under) Expenditures	<u>464,714</u>	<u>(4,996,950)</u>	<u>(1,842,082)</u>	<u>3,154,868</u>
Other Financing Sources (Uses):				
Other Financing Sources	-	-	219,707	219,707
Transfers - Out	(2,807,392)	(2,807,392)	(2,325,449)	481,943
Total Other Financing Sources (Uses)	<u>(2,807,392)</u>	<u>(2,807,392)</u>	<u>(2,105,742)</u>	<u>701,650</u>
Net Change in Fund Balance	(2,342,678)	(7,804,342)	(3,947,824)	3,856,518
Fund Balance at Beginning of Year	16,675,786	16,675,786	16,675,786	-
Prior Year Encumbrances Appropriated	356,652	356,652	356,652	-
Fund Balance at End of Year	<u>\$ 14,689,760</u>	<u>\$ 9,228,096</u>	<u>\$ 13,084,614</u>	<u>\$ 3,856,518</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 36,475,377	\$ 24,796,889	\$ 61,272,266	\$ 9,412,948
Cash and Cash Equivalents in Segregated Accounts	250	250	500	-
Cash and Cash Equivalents with Fiscal Agent	-	-	-	251,887
Receivables:				
Accounts	2,830,369	3,360,732	6,191,101	-
Due from Other Governments	41,644	18,522	60,166	2,242
Special Assessments	312,272	51,773	364,045	-
Prepaid Items	64,846	41,302	106,148	17
Materials and Supplies Inventory	130,333	12,643	142,976	-
Total Current Assets	39,855,091	28,282,111	68,137,202	9,667,094
Noncurrent Assets				
Net Pension Asset	55,354	27,676	83,030	-
Non-Depreciable Capital Assets	10,530,446	1,861,820	12,392,266	-
Depreciable Capital Assets	179,253,720	106,851,074	286,104,794	-
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	4,000,000	1,435,485	5,435,485	-
Total Noncurrent Assets	193,839,520	110,176,055	304,015,575	-
Total Assets	233,694,611	138,458,166	372,152,777	9,667,094
Deferred Outflows of Resources				
Deferred Charges on Refunding	72,509	248,987	321,496	-
Pension	863,660	427,208	1,290,868	-
OPEB	603,586	300,807	904,393	-
Total Deferred Outflows of Resources	1,539,755	977,002	2,516,757	-
Liabilities				
Current Liabilities				
Accounts Payable	401,056	122,530	523,586	24
Contracts Payable	365,742	799,932	1,165,674	251,134
Accrued Wages and Benefits Payable	162,970	70,754	233,724	8,583
Employee Benefits Payable	34,775	14,050	48,825	2,637
Due to Other Funds	285	190	475	-
Due to Other Governments	126,849	414,362	541,211	2,301
Accrued Interest Payable	274,590	80,458	355,048	-
General Obligation Bonds Payable	67,350	-	67,350	-
Revenue Bonds Payable	1,848,910	1,815,000	3,663,910	-
Judgement Bonds Payable	-	1,845,000	1,845,000	-
Loans Payable	934,221	717,332	1,651,553	-
Claims Payable	-	-	-	2,713,721
Compensated Absences Payable	200,958	56,364	257,322	7,703
Total Current Liabilities	4,417,706	5,935,972	10,353,678	2,986,103
Noncurrent Liabilities				
Refundable Deposits	-	135,485	135,485	-
Claims Payable	-	-	-	451,116
Compensated Absences Payable	301,655	119,174	420,829	8,452
General Obligation Bonds Payable	3,030,520	-	3,030,520	-
Revenue Bonds Payable	5,652,919	4,373,917	10,026,836	-
Judgement Bonds Payable	-	11,531,489	11,531,489	-
Loans Payable	14,421,343	7,157,917	21,579,260	-
Net Pension Liability	5,373,407	2,686,705	8,060,112	-
Net OPEB Liability	3,719,722	1,859,862	5,579,584	-
Total Noncurrent Liabilities	32,499,566	27,864,549	60,364,115	459,568
Total Liabilities	36,917,272	33,800,521	70,717,793	3,445,671
Deferred Inflows of Resources				
Pension	2,139,440	613,606	2,753,046	-
OPEB	1,084,804	283,072	1,367,876	-
Total Deferred Inflows of Resources	3,224,244	896,678	4,120,922	-
Net Position				
Net Investment in Capital Assets	163,901,412	81,521,226	245,422,638	-
Restricted for:				
Replacement and Improvement	4,000,000	1,300,000	5,300,000	-
Unrestricted	27,191,438	21,916,743	49,108,181	6,221,423
Total Net Position	\$ 195,092,850	\$ 104,737,969	\$ 299,830,819	\$ 6,221,423

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, 2020

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Operating Revenues:				
Charges for Services	\$ 19,971,035	\$ 22,775,072	\$ 42,746,107	\$ 25,518,073
Other Operating Revenues	41,387	588	41,975	257,584
Total Operating Revenues	20,012,422	22,775,660	42,788,082	25,775,657
Operating Expenses:				
Personal Services	5,513,399	2,775,041	8,288,440	293,151
Contractual Services	3,149,501	9,982,770	13,132,271	5,270,692
Claims and Judgments	-	-	-	17,391,544
Materials and Supplies	1,936,679	631,298	2,567,977	5,016
Depreciation and Amortization Expense	9,675,631	8,058,601	17,734,232	-
Other	456,325	380,378	836,703	-
Total Operating Expenses	20,731,535	21,828,088	42,559,623	22,960,403
Operating Income (Loss)	(719,113)	947,572	228,459	2,815,254
Non-Operating Revenues (Expenses)				
Other Non-Operating Revenues	216,891	203,783	420,674	72,361
Investment Earnings	-	-	-	10,632
Interest and Fiscal Charges	(729,708)	(1,011,560)	(1,741,268)	-
Total Non-Operating Revenues (Expenses)	(512,817)	(807,777)	(1,320,594)	82,993
Income (Loss) Before Contributions	(1,231,930)	139,795	(1,092,135)	2,898,247
Capital Contributions	9,178,083	5,407,185	14,585,268	-
Change in Net Position	7,946,153	5,546,980	13,493,133	2,898,247
Net Position at Beginning of Year	187,146,697	99,190,989	286,337,686	3,323,176
Net Position at End of Year	<u>\$ 195,092,850</u>	<u>\$ 104,737,969</u>	<u>\$ 299,830,819</u>	<u>\$ 6,221,423</u>

See accompanying notes to the basic financial statements

Butler County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	<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	\$ 19,888,848	\$ 22,912,110	\$ 42,800,958	\$ -
Cash Received from Other Operating Sources	-	-	-	296,024
Cash Paid to Suppliers	(5,275,278)	(10,447,002)	(15,722,280)	(3,784,795)
Cash Paid to Employees	(5,504,290)	(2,418,888)	(7,923,178)	(295,199)
Cash Received from Interfund Services Provided	-	-	-	25,518,073
Other Operating Revenues	41,387	588	41,975	-
Other Operating Expenses	(456,325)	(380,378)	(836,703)	-
Other Non-Operating Revenues	219,607	204,991	424,598	71,053
Cash Paid for Claims	-	-	-	(18,409,107)
Net Cash Provided by Operating Activities	<u>8,913,949</u>	<u>9,871,421</u>	<u>18,785,370</u>	<u>3,396,049</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Principal Paid on Loans	(892,940)	(597,164)	(1,490,104)	-
Interest Paid on Loans	(469,732)	(130,204)	(599,936)	-
Interest Paid on General Obligation Bonds	(137,139)	-	(137,139)	-
Principal Paid on General Obligation Bonds	(64,550)	-	(64,550)	-
Interest and Fiscal Charges on Revenue Bonds	(326,621)	(314,429)	(641,050)	-
Principal Paid on Revenue Bonds	(1,795,810)	(1,800,000)	(3,595,810)	-
Interest Paid on Judgement Bonds	-	(732,125)	(732,125)	-
Principal Paid on Judgement Bonds	-	(1,780,000)	(1,780,000)	-
Acquisition and Construction of Capital Assets	(4,781,643)	(3,122,230)	(7,903,873)	-
Cash Received from Special Assessments	23,759	17,059	40,818	-
Capital Contributions by Other Governments - Capital Grants	-	271,007	271,007	-
Capital Contributions by Customers	4,719,049	2,369,013	7,088,062	-
Net Cash Used for Capital and Related Financing Activities	<u>(3,725,627)</u>	<u>(5,819,073)</u>	<u>(9,544,700)</u>	<u>-</u>
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	-	-	10,632
Net Increase(decrease) in Cash and Cash Equivalents	5,188,322	4,052,348	9,240,670	3,406,681
Cash and Cash Equivalents at Beginning of Year	<u>35,287,305</u>	<u>22,180,276</u>	<u>57,467,581</u>	<u>6,258,154</u>
Cash and Cash Equivalents at End of Year	<u>\$ 40,475,627</u>	<u>\$ 26,232,624</u>	<u>\$ 66,708,251</u>	<u>\$ 9,664,835</u>

(continued)

Butler County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020 (Continued)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Totals	
Reconciliation of Operating Income (Loss) to Net Income				
<u>Cash Provided by Operating Activities:</u>				
Operating Income (Loss)	\$ (719,113)	\$ 947,572	\$ 228,459	\$ 2,663,291
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation and Amortization	9,675,631	8,058,601	17,734,232	-
Other Non-Operating Revenues	216,891	203,783	420,674	72,361
<u>(Increase)Decrease in Assets</u>				
Materials and Supplies Inventory	(5,476)	101,528	96,052	-
Accounts Receivable	(82,187)	137,038	54,851	36,985
Due from Other Governments	(41,644)	(18,522)	(60,166)	(2,242)
Due from Other Funds	44,360	19,730	64,090	2,389
Prepaid Items	-	-	-	1,244,048
Deferred Outflows Pension	1,300,541	579,661	1,880,202	-
Deferred Outflows OPEB	538,635	267,730	806,365	-
Net Pension Asset	(8,050)	(4,027)	(12,077)	-
<u>Increase(Decrease) in Liabilities</u>				
Accounts Payable	29,291	4,269	33,560	24
Contracts Payable	(139,456)	323,444	183,988	246,841
Accrued Wages and Benefits Payable	24,881	6,644	31,525	1,541
Compensated Absences Payable	49,515	6,740	56,255	(3,158)
Due to Other Funds	(343)	(228)	(571)	-
Due to Other Governments	(72,909)	(262,639)	(335,548)	77
Payroll Withholdings	(1,785)	(700)	(2,485)	(508)
Deferred Inflows Pension	(1,570,563)	(491,143)	(2,061,706)	-
Deferred Inflows OPEB	(672,353)	(182,101)	(854,454)	-
Net Pension Liability	121,734	60,867	182,601	-
Net OPEB Liability	226,349	113,174	339,523	-
Claims Payable	-	-	-	(865,600)
Total Adjustments	9,633,062	8,923,849	18,556,911	732,758
Net Cash Provided by Operating Activities	\$ 8,913,949	\$ 9,871,421	\$ 18,785,370	\$ 3,396,049

Non-Cash capital and related financing activities:
Capital Contributions from Customers of \$164,710 for the Sewer Fund
Capital Contributions from Customers of \$154,468 for the Water Fund
Developers during the year donated \$4,294,324 of sewer lines to the Sewer fund.
Developers during the year donated \$2,612,697 of water lines to the Water fund.

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

	<u>Total</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 28,948,436
Cash and Cash Equivalents in Segregated Accounts	2,798,225
Property Taxes Receivable	449,832,763
Revenue in Lieu of Taxes Receivable	39,066,924
Special Assessments Receivable	9,474,411
Due from Other Governments	8,070,030
Total Assets	<u>538,190,789</u>
Liabilities	
Accounts Payable and Other Liabilities	3,360,434
Due to Other Governments	38,309,664
Total Liabilities	<u>41,670,098</u>
Deferred Inflows of Resources	
Property Taxes not Levied to Finance the Current Year Operations	440,915,970
Payment in Lieu of Taxes not Levied to Finance Current Year Operations	39,066,924
Total Deferred Inflows of Resources	<u>479,982,894</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	<u>\$ 16,537,797</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

	<u>Total</u>
Additions	
Intergovernmental	\$ 70,384,212
Amounts Received as Fiscal Agent	14,476,960
Licenses, Permits and Fees for Other Governments	1,986,680
Fines and Forfeitures for Other Governments	115,264,270
Property Tax Collections for Other Governments	387,883,679
Payments in Lieu of Taxes Collections for Other Governments	3,258,612
Special Assessment Collections for Other Governments	9,552,145
Sheriff Sale Collections for Other Governments	6,859,474
Amounts Received for Others	362,689
Miscellaneous	2,203,418
Total Additions	<u>612,232,139</u>
Deductions	
Distributions of State Funds to Other Governments	70,384,212
Fines and Forfeitures Distributions to Other Governments	340,829
Property Taxes Distributions for Other Governments	382,955,967
Payments in Lieu of Taxes Distributions for Other Governments	3,633,922
Special Assessment Distributions to Other Governments	9,521,183
Distributions to the State of Ohio	106,204,184
Distributions to Individuals	19,785,874
Distributions as Fiscal Agent	11,955,585
Miscellaneous	2,314,203
Total Deductions	<u>607,095,959</u>
Change in Net Position	5,136,180
Net Position Beginning of Year (Restated-See Note 3)	<u>11,401,617</u>
Net Position End of Year	<u>\$ 16,537,797</u>

See accompanying notes to the basic financial statements

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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 Mental Health and Addiction Recovery Services, the Veterans Service Board, the Board of Elections, Emergency Management Agency, 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.

Discretely Presented Component Units

The component units column in the entity-wide financial statements identify the financial data of the County's component units, Butler County Land Reutilization Corporation, Liberty Community Authority, Butler County Port Authority and the Butler County Visitors Bureau. They are reported separately to emphasize that they are 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, 10th floor, Hamilton, Ohio 45011. Disclosures can be found in NOTE 26.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Liberty Community Authority

The Liberty Community Authority (the "Authority") is a community authority created pursuant to Chapter 349 of the Ohio Revised Code (ORC). Liberty Center Holdings, LLC (the Developer) filed a petition for creation of the Authority with the Butler County Commissioners. The petition was accepted on August 22, 2013. The Authority was organized as a body corporate for the purpose of fostering development of a mixed use retail space known as Liberty Center located in Butler County.

The Butler County Commissioners appoint four of the seven voting members of the Liberty Community trustees. In addition, Butler County has agreed to pledge remaining TIF dollars to the repayment of the Liberty community issued OWDA loans. This pledge is a secondary source and will only be used if the Authority does not have sufficient revenues for payment. Because the County appoints a voting majority of the board and a financial benefit/burden relationship exists the Liberty Community Authority is being disclosed as a discretely presented component unit. Separately issued financial statements can be obtained from the Authority's Treasurer, 7100 Foundry Row, Suite 204, Liberty Township, Ohio 45069. Disclosures can be found in NOTE 27.

Butler County Port Authority

The Butler County Commissioners established the Butler County Port Authority pursuant to section 4582.22 of the Ohio Revised code in September of 2004. The Port authority is a body corporate and politic established to undertake various projects that would create or preserve jobs and employment opportunities within the County. The Port Authority Board consists of seven voting members of which four members must have businesses or places of employment within Butler County. The remaining three members of the board need not possess either of the preceding qualifications.

The Butler County Commissioners appoint four of the seven voting members of the Butler County Port Authority Board. In addition, Butler County entered into a contractual agreement to be the primary payee on the Port Authority issued \$11,085,000 Liberty Center Project Series A bonds. These bonds are being paid from Butler County TIF revenues. Because the County appoints a voting majority of the board and a financial benefit/burden relationship exists the Butler County Port Authority is being disclosed as a discretely presented component unit. Separately issued financial statements can be obtained from the Butler County Port Authority, 315 High Street, Hamilton, Ohio 45011. Disclosures can be found in NOTE 28.

Butler County Visitors Bureau

The Butler County Visitors Bureau was 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 responsible for the administration and allocation of the tax. Because the County appoints a voting majority of the board and a financial benefit/burden relationship exists the Butler County Visitors Bureau is being disclosed as a discretely presented component unit. Complete financial statements can be obtained from the Butler County Visitors Bureau, 8756 Union Centre Blvd., West Chester, Ohio 45069. Disclosures can be found in NOTE 29.

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, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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)
Jefferson Health Plan
Regional Transit Authority (RTA)
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 custodial funds within the County's financial statements:

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.

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 a custodial 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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 accounting principles generally accepted in the United States of America (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.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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.

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

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.

Residential Incentive Districts and Tax Incremental Financing – This fund accounts for and reports the countywide TIF/RID revenues and expenses restricted for development, construction, and maintenance of various development projects within 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Fiduciary Funds

The County's only fiduciary funds are custodial funds. The County's Custodial funds account for amounts collected and distributed on behalf of another government or organization. The County's custodial 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 Workforce Policy Board, General Health District, Soil and Water Conservation District, Metroparks, Twelfth District Court of Appeals, 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.

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 and deferred inflows 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 and fiduciary funds 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. In fiduciary funds, a liability to the beneficiaries of the fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities, other than those to beneficiaries are recognized using the economic resources measurement focus.

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. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

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.

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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 (see NOTE 8). 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), charges for services, licenses and permits, fines and forfeitures, grants, interest.

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The County recognizes unearned revenue for intergovernmental revenue from grants received before the eligibility requirements are met.

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 are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB. 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. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

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 deferred charge on refunding, property taxes, payments in Lieu of taxes, pension, OPEB, and unavailable revenue. Property taxes and payments in Lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 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, income taxes, special assessments and intergovernmental grants.

BUTLER COUNTY, OHIO
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These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balance to net position of governmental activities found on page 21. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See NOTES 12 and 13)

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 2020, investments were limited to, U.S. Treasury Note, Federal Agency Securities, Commercial Paper, Negotiable CD's and Municipal Bonds. Investments, except for commercial paper, are reported at fair value which is based on quoted market prices. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year. NOTE 6 provides a detailed disclosure regarding cash, cash equivalents and investments held by the County.

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 2020 amounted to \$3,648,763, which includes \$326,244 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.

The County also maintains cash with a fiscal agent at US Bank for the Liberty Community Authority backed OWDA loans as well as the Butler County Port Authority issued 2014 Series C bonds. These dollars are held in escrow as secondary pledge for these pieces of debt. "Cash and cash equivalents with fiscal agents" can be found on the statement of net position- government wide and also found on the fund financial statements in the Bond Retirement-Debt Service Fund.

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.

BUTLER COUNTY, OHIO
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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

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies.

Restricted equity in pooled cash and cash equivalents in enterprise funds 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.

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 acquisition 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

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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.

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, 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.

Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 prepaid items, materials and supplies inventory, long-term interfund loans, developmental disabilities trust and unclaimed monies.

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 committed for use in satisfying those contractual requirements.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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.

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.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

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 custodial 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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.

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:

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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	Net Change in Fund Balance				
	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency	Residential Incentive Districts and Tax Incremental Financing
GAAP Basis	\$ 23,333,672	\$ (164,315)	\$ 3,463,183	\$ 2,727,147	\$ (906,920)
Revenue Accruals	(3,019,940)	57,792	1,424,837	958,374	(3)
Expenditure Accruals	370,740	130,084	(846,246)	676,652	(2,449,141)
Encumbrances	(3,598,838)	(1,909,918)	(1,402,669)	(2,943,500)	(343,819)
2019 increase in Fair Value of Investments	(1,175,147)	-	-	-	-
2020 increase in Fair Value of Investments	2,920,643	-	-	-	-
2019 Custodial Fund Allocation	(2,037,918)	242,734	735,204	590,190	-
2020 Custodial Fund Allocation	1,359,937	(177,719)	(633,068)	(481,858)	(247,941)
Advances	807,825	-	-	-	-
Budget Basis	<u>\$ 18,960,974</u>	<u>\$ (1,821,342)</u>	<u>\$ 2,741,241</u>	<u>\$ 1,527,005</u>	<u>\$ (3,947,824)</u>

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPALS AND RESTATEMENT OF FUND BALANCES AND NET POSITION

For 2020, the County implemented GASB Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 84, *Fiduciary Activities*, and Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.

GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
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The implementation of GASB Statement No. 84 had the following effect on fund balance as of December 31, 2019:

	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency
Fund Balances, December 31, 2019	\$ 75,489,430	\$ 18,609,475	\$ 38,747,046	\$ 16,087,186
GASB Statement No. 84 Adjustment	6,766,335	-	-	-
Restated Fund Balances, December 31, 2019	<u>\$ 82,255,765</u>	<u>\$ 18,609,475</u>	<u>\$ 38,747,046</u>	<u>\$ 16,087,186</u>

	Residential Incentive Districts and Tax Incremental Financing	Nonmajor Governmental	Total Governmental
Fund Balances, December 31, 2019	\$ 17,032,436	\$ 67,520,157	\$ 233,485,730
GASB Statement No. 84 Adjustment	-	3,165,737	9,932,072
Restated Fund Balances, December 31, 2019	<u>\$ 17,032,436</u>	<u>\$ 70,685,894</u>	<u>\$ 243,417,802</u>

The implementation of GASB Statement No. 84 had the following effect on net position as of December 31, 2019:

	Governmental Activities	Business Type Activities
Net Position, December 31, 2019	\$397,190,029	\$286,337,686
Adjustments:		
GASB Statement No. 84	10,238,159	0
Restated Net Position, December 31, 2019	<u>\$407,428,188</u>	<u>\$286,337,686</u>

At December 31, 2019, the County's agency funds reported assets and liabilities of \$652,162,776. Due to the implementation of GASB Statement No. 84, the new classification of custodial fund assets were offset by liabilities, resulting in a restated net position of \$11,401,617.

The beginning unencumbered fund balance for the general fund was adjusted due to the implementation of GASB84, which increased the beginning balance by \$5,996,604 from \$68,441,335 to \$74,437,939

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Fund Balances	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family / Children Services Agency	Residential Incentive Districts and Tax Incremental Financings	Non Major Governmental Funds	Total
Nonspendable							
Prepaid Items	\$ 387,476	\$ 50,000	\$ 93,007	\$ 19,820	\$ -	\$ 135,717	\$ 686,020
Materials and Supplies	140,055	1,206	5,115	14,010	-	1,070,666	1,231,052
Interfund Loans	13,700	-	-	-	-	-	13,700
Unclaimed Monies	2,105,592	-	-	-	-	-	2,105,592
Developmental Disabilities Trust	-	-	-	-	-	967,800	967,800
Total Nonspendable	2,646,823	51,206	98,122	33,830	-	2,174,183	5,004,164
Restricted for							
Mental Health and Addiction Recovery Services Board	-	18,393,954	-	-	-	-	18,393,954
Developmental Disabilities	-	-	42,112,107	-	-	-	42,112,107
Job and Family/Children Services	-	-	-	18,780,503	-	-	18,780,503
Residential Incentive Districts and Tax Incremental Financing	-	-	-	-	16,125,516	-	16,125,516
Elderly Services	-	-	-	-	-	9,731,439	9,731,439
Motor Vehicle	-	-	-	-	-	15,686,531	15,686,531
Public Works	-	-	-	-	-	17,340,990	17,340,990
Real Estate Assessment	-	-	-	-	-	2,841,014	2,841,014
Legislative and Executive	-	-	-	-	-	2,400,456	2,400,456
Child Support Enforcement Agency	-	-	-	-	-	3,073,206	3,073,206
Public Safety	-	-	-	-	-	6,736,884	6,736,884
Judicial	-	-	-	-	-	5,865,793	5,865,793
Other Purposes	-	-	-	-	-	2,451,240	2,451,240
Total Restricted	-	18,393,954	42,112,107	18,780,503	16,125,516	66,127,553	161,539,633
Assigned							
Purchases on Order - Material/Supplies	1,033,691	-	-	-	-	-	1,033,691
Purchases on Order - Contract Services	1,826,144	-	-	-	-	-	1,826,144
Purchases on Order - Other	696,089	-	-	-	-	-	696,089
Total Assigned	3,555,924	-	-	-	-	-	3,555,924
Unassigned (Deficit)	99,386,690	-	-	-	-	(16,777)	99,369,913
Total Fund Balance	\$ 105,589,437	\$ 18,445,160	\$ 42,210,229	\$ 18,814,333	\$ 16,125,516	\$ 68,284,959	\$ 269,469,634

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, 2020 is \$14,000,000.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 5- ACCOUNTABILITY

At year-end the, All Other Conservation and Recreation non-major special revenue fund and Road Improvements non-major capital projects fund, had deficit fund balances of \$438 and \$16,339 respectively.

The deficit in both funds relate to revenues received outside of the available period on a modified accrual basis of accounting. These revenues are shown as unavailable revenue under deferred inflows of resources while the expenditures are shown as a liability, causing the negative fund balance on an accrual basis.

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 active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, 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 obligations 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 and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. 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 or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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9. Up to forty percent of the County's average portfolio, if training requirements have been met in either 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, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent 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, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement, 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. 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

DEPOSITS

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

INVESTMENTS

As of December 31, 2020, the County had the following investments:

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Maturity</u>	<u>Standard & Poors Rating</u>	<u>Percent of Total Investments</u>
Amortized Cost				
Commercial Paper	\$ 29,479,080	Less than one year	A-1	10.66%
Fair Value-Level One Inputs				
Municipal Bonds	10,740,287	More than five years	NA	NA
Negotiable CD's	5,895,130	Less than five years	NA	NA
Total Fair Value -Level One Inputs	16,635,417			
Fair Value-Level Two Inputs				
U.S. Treasury Note	20,210,221	Less than three years	AA+	7.31%
Federal Farm Credit Bank Bonds	56,963,799	Less than five years	AA+	20.60%
Federal Home Loan Mortgage Corporation Bonds	5,505,460	Less than five years	AA+	1.99%
Federal Home Loan Bank Bonds	23,191,985	Less than five years	AA+	8.39%
Government Sponsored Enterprises Fannie Mae/Freddie Mac	124,564,405	Less than five years	AA+	45.03%
Total Fair Value - Level Two Inputs	230,435,870			
Total Investments	\$ 276,550,367			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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 U.S. Treasury Note, Federal Farm Credit Bank Bonds, Federal Home Loan Mortgage Corporation Bonds, Federal Home Loan Bank Bonds, and Government Sponsored Enterprises Fannie Mae/Freddie Mac. All issues are currently rated AA+ by Standards and Poor's and Aaa by Moody's with the exception of the commercial paper. All commercial paper issues have a minimum credit rating of A-1 by Standard and Poor's and P-1 by Moody's. The County's investment policy limits investments to those authorized by the State statute.

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 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

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. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, was \$9.72 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2020 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 7,851,207,000
Public Utility Personal Property	564,654,600
Total	<u>\$ 8,415,861,600</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 & Addition Recovery Services 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	C/I	
Developmental Disabilities Board	2000	2.00	1.55	1.85	Continuing
Developmental Disabilities Board	2004	1.00	0.917	0.93	Continuing
Mental Health Board	1985	0.50	0.22	0.32	2024
Mental Health Board	2006	1.00	0.93	0.93	2025
Children Services Agency	2008	2.00	1.85	1.85	2022
Senior Citizens	2010	1.30	1.20	1.20	2024
Total		<u>7.80</u>	<u>6.67</u>	<u>7.08</u>	

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 custodial 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, 2020, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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 2020, \$44,779,598 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, 2020, consisted of taxes, payments in lieu of taxes, accounts including unpaid utilities, intergovernmental receivables arising from grants, entitlements, and shared revenues, accrued interest, special assessments, loans, and interfund receivables. Loans receivable represent 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, 2020 totaled \$128,871. The following are receivables expected to be collected in more than one year: Special Assessments \$5,150,422.

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BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

A summary of intergovernmental receivables follows:

Governmental Activities:	Amount
Public Assistance	\$ 5,772,552
Property Tax Rollbacks	4,289,378
Worker's Comp Refund	3,709,545
Motor Vehicle License Tax	3,272,714
TID Receivables	2,608,059
All Children Services Grants	2,587,800
All MHARS Board Grants	2,570,546
Sherriff Mis Receivables	2,056,045
CDBG/Home Grants	1,947,173
Developmental Disability Grants	1,417,330
Undivided Local Government	1,356,227
Child Support Grants	1,282,511
Casino Tax	1,112,183
Indigent Attorney Reimbursement	786,217
Boarding of Prisoners	778,045
Shelter Care Plus	640,539
Workforce Development Grant	531,720
Felony Non Res Grants	390,754
County Care Facility Receivables	299,788
PSI Grants	132,080
Other	191,794
Total Governmental Activities	<u>\$ 37,733,000</u>

Business Type Activities

Miscellaneous Receivables	<u>\$60,166</u>
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Custodial Activities	Amount
Library Local Government	\$ 5,534,412
Local Government	1,775,472
Motor Vehicle License Tax	760,146
Total Custodial Activities	<u>\$ 8,070,030</u>

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 10- CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2020, was as follows:

	Balance At 12/31/2019	Additions	Deletions	Balance At 12/31/2020
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land and Easements	\$ 17,344,637	\$ 618,750	\$ -	\$ 17,963,387
Infrastructure:				
Roads	179,526,545	5,853,232	-	185,379,777
Bridges	75,484,295	2,631,251	(283,001)	77,832,545
Culverts	6,956,544	321,080	(66,900)	7,210,724
Construction in Progress	3,452,128	-	(3,379,777)	72,351
Total Capital Assets, Not Being Depreciated	282,764,149	9,424,313	(3,729,678)	288,458,784
Depreciable Capital Assets:				
Land Improvements	14,289,916	-	-	14,289,916
Buildings and Improvements	127,757,836	-	-	127,757,836
Furniture, Fixtures and Equipment	92,963,305	582,272	-	93,545,577
Vehicles	10,141,615	795,062	(345,616)	10,591,061
Total Depreciable Capital Assets	245,152,672	1,377,334	(345,616)	246,184,390
Total Capital Assets At Historical Cost	527,916,821	10,801,647	(4,075,294)	534,643,174
Less Accumulated Depreciation:				
Land Improvements	(5,173,105)	(589,862)	-	(5,762,967)
Buildings and Improvements	(76,931,894)	(3,788,296)	-	(80,720,190)
Furniture, Fixtures and Equipment	(51,924,448)	(4,445,950)	-	(56,370,398)
Vehicles	(6,312,851)	(828,940)	345,616	(6,796,175)
Total Accumulated Depreciation	(140,342,298)	(9,653,048)	345,616	(149,649,730)
Total Depreciable Capital Assets, Net	104,810,374	(8,275,714)	-	96,534,660
Total Governmental Activities Capital Assets, Net	\$ 387,574,523	\$ 1,148,599	\$ (3,729,678)	\$ 384,993,444

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 3,626,743
Judicial	355,432
Public Safety	4,047,329
Public Works	899,902
Health	537,190
Human Services	186,452
Total Depreciation Expense	<u>\$ 9,653,048</u>

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Business Type capital asset activity for the year ended December 31, 2020, was as follows:

	Balance At 12/31/2019	Additions	Deletions	Balance 12/31/2020
Business Type Activities				
Capital Assets Not Being Depreciated				
Land	\$ 1,544,056	\$ -	\$ -	\$ 1,544,056
Construction in Progress	16,737,157	7,579,892	(13,468,839)	10,848,210
Total Capital Assets Not Being Depreciated	18,281,213	7,579,892	(13,468,839)	12,392,266
Depreciable Capital Assets:				
Land Improvements	2,944,373	-	-	2,944,373
Building and Improvements	123,607,920	481,551	-	124,089,471
Furniture, Fixtures and Equipment	98,835,109	5,105,726	-	103,940,835
Vehicles	2,059,067	219,606	(40,396)	2,238,277
Water Rights	38,896,324	-	-	38,896,324
Water and Sewer Main	361,797,960	14,892,958	-	376,690,918
Total Depreciable Capital Assets	628,140,753	20,699,841	(40,396)	648,800,198
Total Capital Assets At Historical Cost	646,421,966	28,279,733	(13,509,235)	661,192,464
Less Accumulated Depreciation for:				
Land Improvements	(2,425,244)	(140,606)	-	(2,565,850)
Building and Improvements	(52,444,416)	(3,357,608)	-	(55,802,024)
Furniture, Fixtures and Equipment	(73,155,231)	(3,581,347)	-	(76,736,578)
Vehicles	(1,234,589)	(124,236)	40,396	(1,318,429)
Water Rights	(32,384,524)	(1,955,568)	-	(34,340,092)
Water and Sewer Main	(183,357,564)	(8,574,867)	-	(191,932,431)
Total Accumulated Depreciation	(345,001,568)	(17,734,232)	40,396	(362,695,404)
Total Depreciable Capital Assets, Net	283,139,185	2,965,609	-	286,104,794
Total Business Activities Capital Assets, Net	\$ 301,420,398	\$ 10,545,501	\$ (13,468,839)	\$ 298,497,060

Additions to business-type capital assets being depreciated include \$6,907,021 in assets donated by property developers.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

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 2020, 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:

<u>Category</u>	<u>Amount (Each Occurrence)</u>
Property Coverage:	
Building Contents and Equipment	\$623,970,909
Flood	100,000,000
Earthquake	100,000,000
Liability Coverage:	
Automobile Liability	1,000,000
Uninsured Motorist	250,000
General Liability	1,000,000
Stop Gap Liability	1,000,000
Law Enforcement Liability	1,000,000
Errors and Omissions Liability	1,000,000
Medical Professional Liability	3,000,000
Medical Professional Liability-(County Home)	3,000,000
Cyber Liability	2,000,000
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	2,500,000
Deductible:	
Auto Liability, General, Law Enforcement, Cyber, Medial Profession and Error and Omissions	100,000
Property Coverage, Auto Physical Damage, Crimes, Boiler and Machinery	100,000

Settled claims have not exceeded coverage in any of the last three years. The County had no significant decrease in coverage in 2020.

The County has workers' compensation coverage for all employees. The County Commissioners and Butler County Developmental Disabilities Board provides medical coverage for their employees through self-insurance plans. The claims liabilities reported in the Health Insurance, Workers' Compensation and Jefferson Health Plan internal service funds at December 31, 2020, are 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
 NOTES TO THE BASIC FINANCIAL STATEMENTS
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The historical changes in claims payable (based on 12/31/20 maximum premium) during years December 31, 2019 and 2020 are as follows:

Health Insurance

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2019	\$ 3,885,413	\$ 17,356,610	\$ 17,984,916	\$ 3,257,107
2020	3,257,107	15,935,559	16,850,506	2,342,160

Workers Compensation

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2019	\$ 1,006,460	\$ (160,241)	\$ 232,966	\$ 613,253
2020	613,253	-	-	613,253

Jefferson Health Plan

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2019	\$ 223,337	\$ 1,541,888	\$ 1,453,185	\$ 312,040
2020	312,040	1,455,985	1,558,601	209,424

NOTE 12 - DEFINED BENEFIT PENSION PLANS

NET PENSION LIABILITY

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions/OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees).

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The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a net pension/OPEB asset or a long-term net pension/OPEB liability on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County Employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Comprehensive Annual Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public

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service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2020 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2020 Actual Contribution Rates			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- *** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- **** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2020, the County's contractually required contribution was \$12,867,381 for the traditional plan, \$376,898 for the combined plan and \$289,639 for the member-directed plan. Of these amounts, \$456,486 is reported as due to other governments for the traditional plan, \$12,187 for the combined plan, and \$9,358, for the member-directed plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

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	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.65245344%	0.63708768%	
Prior Measurement Date	<u>0.67147668%</u>	<u>0.66969576%</u>	
Change in Proportionate Share	<u>-0.01902324%</u>	<u>-0.03260808%</u>	
Proportionate Share of the:			
Net Pension Liability	\$128,961,846	\$0	\$128,961,846
Net Pension Asset	0	(1,328,480)	(1,328,480)
Pension Expense	19,618,883	155,435	19,774,318

2020 pension expense for the member-directed defined contribution plan was \$405,495. The aggregate pension expense for all pension plans was \$20,179,813 for 2020.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Deferred Outflows of Resources			
Changes of assumptions	\$ 6,888,072	\$ 136,979	\$ 7,025,051
Changes in proportion and differences between County contributions and proportionate share of contributions	212,673	33,300	245,973
County contributions subsequent to the measurement date	<u>12,867,381</u>	<u>376,898</u>	<u>13,244,279</u>
Total Deferred Outflows of Resources	<u>\$19,968,126</u>	<u>\$547,177</u>	<u>\$20,515,303</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$1,630,540	\$311,886	\$1,942,426
Net difference between projected and actual earnings on pension plan investments	25,724,991	172,309	25,897,300
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>2,506,298</u>	<u>19,301</u>	<u>2,525,599</u>
Total Deferred Inflows of Resources	<u>\$29,861,829</u>	<u>\$503,496</u>	<u>\$30,365,325</u>

\$13,244,279 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS	OPERS	Total
	Traditional Plan	Combined Plan	
2021	(4,408,628)	(83,155)	(4,491,783)
2022	(9,203,205)	(79,920)	(9,283,125)
2023	1,065,265	(31,874)	1,033,391
2024	(10,214,516)	(94,958)	(10,309,474)
2025	0	(16,497)	(16,497)
Thereafter	0	(26,813)	(26,813)
Total	<u>(\$22,761,084)</u>	<u>(\$333,217)</u>	<u>(\$23,094,301)</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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The most recent experience study was completed for the five year period ended December 31, 2015.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

Discount Rate

The discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability(asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

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	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$212,699,821	\$128,961,846	\$53,683,869
OPERS Combined Plan	(802,730)	(1,328,480)	(1,707,395)

NOTE 13 – DEFINED BENEFIT OPEB PLANS

See Note 12 for a description of the net OPEB liability.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The 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 trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Compensated Annual Finance Report referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.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 Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The

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employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$115,856 for 2020. Of this amount, \$3,743 is reported as due to other governments.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportion of the Net OPEB Liability:	
Current Measurement Date	0.64631800%
Prior Measurement Date	<u>0.66464300%</u>
Change in Proportionate Share	<u>-0.01832500%</u>
Proportionate Share of the Net Pension OPEB Liability	\$89,273,318
OPEB Expense	\$9,353,420

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Differences between expected and actual experience	\$2,395
Changes of assumptions	14,131,017
Changes in proportion and differences between County contributions and proportionate share of contributions	191,407
County contributions subsequent to the measurement date	<u>115,856</u>
Total Deferred Outflows of Resources	<u>\$14,440,675</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$7,935,821
Net difference between projected and actual earnings on OPEB plan investments	4,774,408
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,395,885</u>
Total Deferred Inflows of Resources	<u>\$14,106,114</u>

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\$115,856 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	<u>OPERS</u>
2021	1,645,015
2022	512,523
2023	3,619
2024	<u>(1,942,452)</u>
Total	<u>\$218,705</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Prior Measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively.

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Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate

A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

BUTLER COUNTY, OHIO
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Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	-2.16%	-3.16%	-4.16%
County's proportionate share of the net OPEB liability	\$116,828,456	\$89,273,318	\$67,210,617

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$86,638,939	\$89,273,318	\$91,874,115

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

NOTE 14- LEASES

Operating Leases

The County leases equipment and buildings for County services under non-cancelable operating leases. The total costs in 2020 were \$147,192 in the governmental funds. The future minimum lease payments for these leases are as follows:

Year	Amount
2021	139,788
2022	31,500
2023	15,500
2024	47,500
	<u>\$ 234,288</u>

BUTLER COUNTY, OHIO
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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 a self insurance plan for employee medical/surgical benefits through United Healthcare. 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 Jefferson Health Plan.

The Commissioners provided both a high deductible health care plans (HDHP) and a preferred provider organization (PPO) plan for health benefits in 2020. The chart below identifies the dollars contributed by the Commissioners and the employees per month.

Level	Employee Contribution	County Contribution	Total Contribution
High Deductible Plan			
Employee	\$ 129.14	\$ 621.56	\$ 750.70
Employee plus Spouse	280.14	1,301.48	1,581.62
Employee plus Children	184.24	1,116.94	1,301.18
Family	359.80	1,772.30	2,132.10
Preferred Provider Organization			
Employee	188.28	625.90	814.18
Employee plus Spouse	410.46	1,311.02	1,721.48
Employee plus Children	290.54	1,124.72	1,415.26
Family	537.26	1,785.30	2,322.56

The Butler County Board Development Disabilities (BCBDD) participated in the Jefferson Health Plan during 2020. BCBDD provides health insurance to its employees through a self-insurance plan. BCBDD pays \$612.80 per month for employees enrolled in a single plan and \$1,694.70 per month for employees enrolled in a family plan, with the employees paying \$75.75 per month for single coverage, and \$209.44 per month for family coverage.

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, 2020, the bonds listed were unmatured and unpaid.

Defeasance from Debt	Original Issue	Unmatured and Unpaid at 12/31/20
Water Revenue		
Dated April 1, 1996	\$ 14,075,000	\$ 1,205,000
Sewer		
Dated June 1, 1996	16,645,000	1,155,000
Sewer		
Dated June 1, 1998	5,490,000	1,445,000
Water Judgement Bonds		
Dated July 23, 2002	35,030,000	15,335,000
Adult Detention Facility		
Dated October 1, 2002	29,875,000	4,405,000
Fiber Optic Ring		
Dated October 1, 2002	2,745,000	400,000

Defeasance from Existing Resources	Amount Defeased	Unmatured and Unpaid at 12/31/20
Adult Detention Facility		
Dated June 6, 2012	\$2,135,000	\$2,135,000
Dated June 6, 2012	2,055,000	2,055,000
Airport Bonds		
Dated August 05, 2010	1,225,000	-
Various Purpose		
Dated August 12, 2014	50,000	25,000
Various Purpose		
Dated August 22, 2015	3,670,000	2,485,000

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 17- LONG-TERM OBLIGATIONS

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2020 were as follows:

Debt Issue	Balance as of 12/31/19	Increases	Decreases	Balance as of 12/31/20	Due Within One Year
General Obligation Bonds					
2010 2.00-5.00% \$1,870,000					
Airport Improvement	\$ 1,225,000	\$ -	\$ 1,225,000	\$ -	\$ -
Discount on Debt Issued	(11,668)	-	(11,668)	-	
2010 2.00-4.25% \$9,540,000					
Various Purpose	7,270,000	-	430,000	6,840,000	445,000
Premium on Debt Issued	9,831	-	894	8,937	-
Discount on Debt Issued	(15,249)	-	(1,386)	(13,863)	-
2012 1.00-5.00% \$7,100,000					
Adult Detention Facility	2,055,000	-	2,055,000	-	-
Premium on Debt Issued	195,906	-	195,906	-	-
2014 1.50-5.00% \$7,520,000					
Various Purpose	3,315,000	-	665,000	2,650,000	625,000
Premium on Debt Issued	316,819	-	63,363	253,456	-
2015 2.00-5.00% \$10,015,000					
Various Purpose	3,670,000	-	3,670,000	-	-
Premium on Debt Issued	350,794	-	350,794	-	-
2017 2.00-4.00% \$3,865,000					
Various Purpose	1,940,000	-	1,940,000	-	-
Premium on Debt Issued	137,786	-	137,786	-	-
<u>Direct Placement</u>					
2019 1.916-1.916% \$634,000					
By-Pass 4	634,000	-	119,000	515,000	125,000
Total General Obligation Bonds	\$ 21,093,219	\$ -	\$ 10,839,689	\$ 10,253,530	\$ 1,195,000

BUTLER COUNTY, OHIO
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Debt Issue	Balance as of 12/31/19	Increases	Decreases	Balance as of 12/31/20	Due Within One Year
Special Assessment Bonds					
2005 4.125% \$1,144,000					
Venice Gardens Sewer	\$ 928,350	\$ -	\$ 20,580	\$ 907,770	\$ 21,430
2007 4.00-5.00% \$4,790,000					
Various Purpose	95,000	-	95,000	-	-
2008 3.00-5.50% \$3,315,000					
Various Purpose	1,875,000	-	170,000	1,705,000	200,000
Premium on Debt Issued	37,687	-	4,187	33,500	-
2012 1.00-4.00% \$1,785,000					
2001 Union Ctr I and III	395,000	-	195,000	200,000	200,000
Premium on Debt Issued	20,088	-	10,041	10,047	-
Total Special Assessment Bonds	\$ 3,351,125	\$ -	\$ 494,808	\$ 2,856,317	\$ 421,430
Revenue Bonds					
<u>Direct Placement</u>					
2020 1.98% \$1,700,000					
Hamilton Mason Road	\$ -	\$ 1,700,000	\$ -	\$ 1,700,000	\$ 115,000
Total Revenue Bonds	\$ -	\$ 1,700,000	\$ -	\$ 1,700,000	\$ 115,000

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Debt Issue	Balance as of 12/31/19	Increases	Decreases	Balance as of 12/31/20	Due Within One Year
Direct Borrowings					
Long-Term Loans					
2005 0.00% \$789,748					
OPWC Cincinnati Dayton Rd.	\$ 197,439	\$ -	\$ 19,744	\$ 177,695	\$ 39,488
2009 0.00% \$329,549					
OPWC Tylersville Rd.	156,540	-	8,239	148,301	16,478
2009 0.00% \$157,188					
OPWC Hamilton Eaton Slip	82,527	-	3,930	78,597	7,860
2010 0.00% \$305,000					
OPWC Reily Millville Slip Phase I	167,750	-	7,625	160,125	15,250
2010 0.00% \$416,498					
OPWC Reily Millville Slip Phase II	208,246	-	13,883	194,363	27,766
2011 0.00% \$348,950					
OPWC Trenton and Busenbark Rd.	218,090	-	8,247	209,843	17,448
Total Long-Term Loans From Direct Borrowings	<u>\$ 1,030,592</u>	<u>\$ -</u>	<u>\$ 61,668</u>	<u>\$ 968,924</u>	<u>\$ 124,290</u>
Other Long-Term Obligations					
Claims Payable	\$ 613,253	\$ -	\$ -	\$ 613,253	\$ 162,137
Compensated Absences Payable	9,679,930	4,620,585	4,643,767	9,656,748	4,625,712
Contracts Payable - TID	15,646,666	210,780	944,271	14,913,175	996,599
Contracts Payable - Port Authority	9,200,000	-	525,000	8,675,000	555,000
Contracts Payable -LCA Obligations	10,530,606	-	730,745	9,799,861	735,225
Net Pension Liability-OPERS	170,632,436	-	49,730,702	120,901,734	-
Net OPEB Liability-OPERS	80,400,398	3,293,336	-	83,693,734	-
Total Other Long-Term Obligations	<u>296,703,289</u>	<u>8,124,701</u>	<u>56,574,485</u>	<u>248,253,505</u>	<u>7,074,673</u>
Total Governmental Activities	<u>\$ 322,178,225</u>	<u>\$ 9,824,701</u>	<u>\$ 67,970,650</u>	<u>\$ 264,032,276</u>	<u>\$ 8,930,393</u>

BUTLER COUNTY, OHIO
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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 using unvoted general property tax revenues. The County currently retires all general obligation bonds from the bond retirement fund which is funded through general fund transfers. In the event of default, the lender could force the County to redirect inside millage to cover the debt.

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. In September 2020, the County chose to defease the final bond payment by placing \$1,252,868 of County funds with an escrow agent. As a result, \$1,225,000 of the bonds were considered defeased and the liability for the bonds has been removed from the County's financial statements. The County also incurred an accounting loss of \$27,868 (difference between the amount paid to the escrow agent and the net carrying amount).

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 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 December 2017 and September 2020, the County chose to defease the future bond payments by placing \$2,432,047 and \$2,175,473, respectively, of County funds with an escrow agent. As a result, \$2,135,000 and \$2,055,000, respectively, of the bonds are considered defeased and the liability for the bonds has been removed from the County's financial statements. The County also incurred an accounting loss of \$120,473 (difference between the amount paid to the escrow agent and the net carrying amount) on the September 2020 defeasance.

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 will mature in December 2024. In September 2020, the County chose to defease the future bond payments by placing \$51,055 of County funds with an escrow agent. As a result, \$50,000 of the bonds were considered defeased and the liability for the bonds has been removed from the County's financial statements. The County also incurred an accounting loss of \$1,055 (difference between the amount paid to the escrow agent and the net carrying amount).

In May 2015, the County issued \$10,015,000 in general obligation bonds for the purpose of advance refunding \$10,180,000 of 2006 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 2022. In September 2020, the County chose to defease the future bond payments by placing \$3,926,231 of County funds with an escrow agent. As a result, \$3,670,000 of the bonds were considered defeased and the liability for the bonds has been removed from the County's financial statements. The County also incurred an accounting loss of \$256,231 (difference between the amount paid to the escrow agent and the net carrying amount).

In October 2017, the County issued \$3,865,000 in general obligation bonds for the purpose of current refunding \$3,975,000 of the 2007 various purpose bonds, in order to take advantage of lower interest rates. These bonds are paid from the bond retirement fund and matured in December 2020.

In November 2019, the County issued \$634,000 in General Obligation Bonds to current fund \$1,340,000 of the 2009 By Pass 4 General Obligation Bonds. The bonds were issued for a five year period, with final maturity in December 2024. This debt is a direct placement as indicated on the debt table.

BUTLER COUNTY, OHIO
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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 Bond Retirement Fund using special assessment revenues. In the event of default, the lender could force the County to redirect inside millage to cover the debt.

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 County has pledged future special assessment revenues, net of operating expenses to repay the general obligation bonds in the General Fund. The total interest and principal remaining on the bonds is \$3,827,161 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 \$655,257 and \$532,288 respectively.

REVENUE BONDS

In 2020, the County bonded its Hamilton Mason TIF note by issuing \$1,700,000 in Revenue bonds which will mature in 2032.

LONG-TERM LOANS

The County's outstanding OPWC loans from direct borrowings contain provisions that in an event of default, OPWC may (1) apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's Office for collection, and as provided by law, OPWC may require that such payments be taken from the County's share of the undivided local government fund, and the outstanding amounts shall, and (3) at OPWC's option, become immediately due and payable.

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 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 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
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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 \$348,950 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 revenue

OTHER PAYABLES

Claims payable represent the County's liability for workers compensation. 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 Fund. For additional information relating to the claims liability, see Note 11.

Compensated absences will be paid from the General Fund, Developmental Disabilities, Mental Health and Addiction Recovery Service, Children Services and Elderly Services Funds. There is no repayment schedule for the net pension/OPEB liability. However, employer pension contributions are made from the following funds: General Fund, Developmental Disabilities, Job and Family Services, Children Services, Road Improvement, Real Estate Assessment, Motor Vehicle, Mental Health and Addiction Recovery Service, County Care Facility, Child Support Enforcement and Elderly Services. For additional information related to the net pension/OPEB liability see Note 12 and Note 13.

Contracts payable represent long-term contractual agreements for the payment of bonds issued by the Butler County Transportation Improvement District (TID), Liberty Community Authority, 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 \$14,913,175, the estimated portion of the bonds to be paid by the net TIF revenues. The County paid \$944,271 on the bonds in 2020.

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(LCA) 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.

BUTLER COUNTY, OHIO
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The Series C Bonds will be paid from the pledged revenues from the Liberty Community Authority. LCA revenues are the Assessed Valuation Charge, the Facilities Charge and the Core Retail Assessed Valuation Charge imposed by the Liberty Community Authority pursuant to the declaration. The Assessed Valuation Charge is an annual charge based on the assessed value of each parcel within the site that is not owned by a political subdivision. The Facilities Charge is a retail sales charge in the maximum amount of one-half of one percent (0.5%) of the price paid by each customer on the retail sales in the development. For purposes of the Series C bonds, the Core Retail Assessed Valuation Charge shall not be levied and collected unless the Assessed Valuation Charges and Facilities Charges are insufficient to cover the debt service on the Series C Bonds. 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. The bonds mature in 2032.

The Liberty Community Authority, a component unit of the County, has issued \$12,237,111 in OWDA loans to construct certain public infrastructure projects at the Liberty Center Project. The first principal payment due on the loans was scheduled to start in January 2019 with semiannual payments expected to be paid through July 2037. The County has agreed to assign to the LCA the Available County Revenues in an amount sufficient to secure the repayment of debt service payable on of the OWDA Loan to the extent the County OWDA Obligation amounts have not been expended for payment of debt service on the Series C Bonds, provided that County OWDA Obligation amounts shall be used to pay debt service on the OWDA Loan only if available and Liberty Community Authority Revenues are insufficient to pay such debt service. The County is required to send approximately \$825,000 each year from 2017 through 2031 to a bank account to be held by the trust agent if the Liberty Community Authority revenues are insufficient to cover the OWDA loan obligation. The total sent to this trust account shall not exceed \$12,363,500, which is considered the maximum liability Butler County can incur for the OWDA loan and the Series C Bonds.

In 2020, The Liberty Community Authority had insufficient revenues to make their payment on the OWDA loan obligation and the Series C Bonds. In accordance with the financial guarantees provided by Butler County, \$730,745 of Butler County TIF revenues was used by the fiscal agent for payment of the Liberty Community Authority OWDA obligations and the Series C Bonds. Because of the high likelihood that Butler County will continue to make these payments, we have recognized a Long Term Contractual Obligation. The Contractual Obligation is shown on the Statement of Activities as Public Works – Intergovernmental and on the Statement of Net Position as Long Term Liabilities Due within One year and Due in More than One Year. The liability at the end of 2020 is \$9,799,861 with no expectation of repayment from the Liberty Community Authority at this time.

BUTLER COUNTY, OHIO
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Annual debt service requirements to maturity for general obligation bonds, special assessment bonds and loans for all governmental activities are as follows:

Year	General Obligation Bonds		General Obligation Bonds Direct Placement		Loans Direct Borrowings Principal
	Principal	Interest	Principal	Interest	
	2021	\$ 1,070,000	\$ 389,437	\$ 125,000	
2022	1,100,000	391,833	128,000	7,472	124,288
2023	1,155,000	394,285	130,000	5,020	124,288
2024	1,210,000	396,775	132,000	2,530	124,292
2025	600,000	202,438			104,544
2026-2030	3,375,000	632,113			304,419
2031-2034	980,000	106,250			62,803
Total	\$ 9,490,000	\$ 2,513,131	\$ 515,000	\$ 24,890	\$ 968,924

Year	Special Assessment Bonds		Revenue Bond Direct Placement		Loans Direct Borrowings Principal
	Principal	Interest	Principal	Interest	
	2021	\$ 421,430	\$ 135,936	\$ 115,000	
2022	187,320	118,772	130,000	31,383	124,288
2023	218,240	109,341	135,000	28,809	124,288
2024	229,190	97,657	135,000	26,136	124,292
2025	240,200	85,384	140,000	23,463	104,544
2026-2030	867,440	233,073	730,000	75,042	304,419
2031-2035	174,350	120,042	315,000	9,405	62,803
2036-2040	213,400	80,992	-	-	
2041-2045	261,200	33,194	-	-	
Total	\$ 2,812,770	\$ 1,014,391	\$ 1,700,000	\$ 240,612	\$ 968,924

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Changes in long-term obligations reported in the business-type activities of the County during 2020 were as follows:

Debt Issue	Balance as of 12/31/2019	Increases	Decreases	Balance as of 12/31/2020	Due Within One Year
General Obligation Bonds					
2005 4.125% \$600,000 Venice Garden Sewer	\$ 486,900	\$ -	\$ 10,800	\$ 476,100	\$ 11,240
2006 4.375% \$3,200,000 USDA New Miami Sewer	2,675,520	-	53,750	2,621,770	56,110
				-	
Total General Obligation Bonds	\$ 3,162,420	\$ -	\$ 64,550	\$ 3,097,870	\$ 67,350
Water Judgement Bonds					
2007 4.00-5.25% \$24,135,000 Water Judgement	\$ 9,350,000	\$ -	\$ -	\$ 9,350,000	\$ -
2017 2.00-5.00% \$7,370,000 Premium on Debt Issued	5,550,000 384,735	- -	1,780,000 128,246	3,770,000 256,489	1,845,000 -
Total Judgement Bonds	\$ 15,284,735	\$ -	\$ 1,908,246	\$ 13,376,489	\$ 1,845,000

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BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Debt Issue	Balance as of 12/31/19	Increases	Decreases	Balance as of 12/31/20	Due Within One Year
Revenue Bonds					
2005 3.20-5.10% \$19,575,000					
Sewer	\$ 1,730,000	\$ -	\$ 400,000	\$ 1,330,000	\$ 425,000
Premium on Debt Issued	418,809	-	104,704	314,105	-
2006 3.50-5.00% \$4,000,000					
USDA Sewer	3,309,070	-	70,810	3,238,260	73,910
2014 2.00-4.00% \$9,640,000					
Sewer	3,660,000	-	1,325,000	2,335,000	1,350,000
Premium on Debt Issued	355,579	-	71,115	284,464	-
2014 0.30-3.00% \$7,335,000					
Water	1,975,000	-	1,000,000	975,000	975,000
2014 1.50-5.00% \$9,345,000					
Water	5,450,000	-	800,000	4,650,000	840,000
Premium on Debt Issued	676,701	-	112,784	563,917	-
Total Revenue Bonds	<u>\$ 17,575,159</u>	<u>\$ -</u>	<u>\$ 3,884,413</u>	<u>\$ 13,690,746</u>	<u>\$ 3,663,910</u>

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BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Debt Issue	Balance as of 12/31/19	Increases	Decreases	Balance as of 12/31/20	Due Within One Year
Direct Borrowings					
Long-Term Loans					
2005 4.19% \$4,634,892 Cincinnati Waterworks	\$ 1,751,590	\$ -	\$ 273,667	\$ 1,477,923	\$ 285,356
2006 0.00% \$700,871 OPWC Cast Iron Watermain	332,908	-	17,522	315,386	35,045
2006 0.00% \$874,581 OPWC Watermain Improvements	371,697	-	21,865	349,832	43,730
2009 0.00% \$470,318 OPWC Cast Iron Watermain	329,224	-	7,838	321,386	15,678
2009 3.52% \$3,158,694 OWDA Polybutylene Water Line	2,078,322	-	149,474	1,928,848	154,782
2009 3.42% \$849,987 OWDA Shaker Creek Sewer	496,370	-	42,411	453,959	43,874
2009 3.42% \$1,153,728 OWDA Big Monroe Sewer	675,008	-	57,566	617,442	59,561
2009 2.65% \$1,587,221 (ARRA) OWDA Lesourdsville Sewer	60,626	-	5,301	55,325	5,442
2010 0.00% \$2,466,203 (ARRA) OWDA Liberty-Fairfield Water Tank	779,458	-	70,859	708,599	70,860
2010 0.00% \$510,468 OPWC Sharon Creek Sewer	365,832	-	8,508	357,324	17,016
2010 0.00% \$600,000 OPWC Cast Iron Watermain	450,000	-	10,000	440,000	20,000
2011 3.71% \$35,500,000 OWDA Lesourdsville Phase 2	14,650,668	-	779,154	13,871,514	808,328

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Debt Issue	Balance as of 12/31/19	Increases	Decreases	Balance as of 12/31/20	Due Within One Year
2011 0.00% \$201,000					
OPWC West Chester Road					
Watermain Replacement	\$ 120,323	\$ -	\$ 2,616	\$ 117,707	\$ 5,235
2011 0.00% \$580,000					
OPWC Polybutylene	473,668	-	9,667	464,001	19,334
2012 0.00% \$169,873					
OPWC Liberty-Fairfield					
Watermain Replacement	133,070	-	2,831	130,239	5,662
2013 0.00% \$1,275,000					
OPWC Polybutylene	1,126,250	-	21,250	1,105,000	42,500
2014 0.00% \$308,512					
OPWC Liberty-FF WM Replace	277,660	-	5,142	272,518	10,284
2017 0.00% \$265,975					
OPWC Polybutylene	248,243	-	4,433	243,810	8,866
Total Long-Term Loans From Direct Borrowings	\$ 24,720,917	\$ -	\$ 1,490,104	\$ 23,230,813	\$ 1,651,553
Other Long-Term Obligations					
Compensated Absences	\$ 621,896	\$ 330,137	\$ 273,882	\$ 678,151	\$ 257,322
Net Pension Liability-OPERS	13,271,410	-	5,211,298	8,060,112	-
Net OPEB Liability-OPERS	6,253,366	-	673,782	5,579,584	-
Total Other Long-Term Obligations	\$ 20,146,672	\$ 330,137	\$ 6,158,962	\$ 14,317,847	\$ 257,322
Total Business-Type Activities	\$ 80,889,903	\$ 330,137	\$ 13,506,276	\$ 67,713,765	\$ 7,485,135

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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 the event of default, the lender could force the County to redirect inside millage to cover the debt.

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.

WATER JUDGEMENT BONDS

In the event of default, the lender can choose to accelerate the payments on the Water Judgement Bond debt.

The 2007 and 2017 Water Judgement Bonds are general obligation bonds that were court ordered to settle the water contract dispute between Butler County and the City of Hamilton. The County received Water Rights assets as part of the settlement agreement. See Capital Assets Note 10 for additional information. The principal and interest are paid from the Water fund.

In April 2007, the County issued \$24,135,000 in Water Judgement 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 October 2017, the County issued \$7,370,000 in general obligation bonds for the purpose of current refunding \$7,820,000 of the 2007 Water Judgement bonds, in order to take advantage of lower interest rates. These bonds are paid from the water fund and will mature in December 2022.

REVENUE BONDS

In the event of default, the lender can choose to accelerate the payments on the Revenue Bond debt.

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.

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. All refunded bonds have been repaid.

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

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Water Revenue Bonds were considered defeased and the liability for the refunded bonds have been removed from the county's financial statements. All refunded bonds have been repaid.

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. All refunded bonds have been repaid.

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 2046. The purpose, terms and balances outstanding are identified above. Annual Principal and Interest payments on debt are expected to require 25% of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$14,782,601. Of this total \$6,366,000 is for the revenue bonds, \$1,700,758 for the Cincinnati Waterworks, and \$6,715,843 for the OPWC/OWDA loans. Principal and interest paid for the current year and total net revenues were \$2,841,797 and \$11,578,969 respectively.

Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$2,114,429, \$342,633 for the Cincinnati Waterworks loan and \$384,735 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 2046. The purpose, terms and balances outstanding are identified above. Annual Principal and interest payments on debt are expected to require 26% of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$29,582,898. Of this total \$9,362,800 is for the revenue bonds and \$20,220,098 is for the OPWC/OWDA loans.

Principal and interest paid for the current year and total net revenues were \$3,485,103 and \$13,352,458 respectively. Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$2,122,431 and \$1,362,672 for the OPWC/OWDA loans.

LONG-TERM LOANS

The County's outstanding OPWC loans from direct borrowings contain provisions that in an event of default, OPWC may (1) apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's Office for collection, and as provided by law, OPWC may require that such payments be taken from the County's share of the undivided local government fund, and the outstanding amounts shall, and (3) at OPWC's option, become immediately due and payable.

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. This loan matures in October 2025.

In 2006, the County entered into a loan with the 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 the 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, 2020

In 2009, the County entered into a loan with the 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 the 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 the OWDA for \$1,587,221 to construct a new sewage receiving facility, a new vactor 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 the 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 the 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 the OPWC for \$600,000 to replace over 15,000 feet of failing cast iron watermains 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 the 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. 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 the 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 the 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 in 2043. 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 2013, the County entered into a loan with the OPWC for \$1,275,000 for polybutylene water line replacement. The 2013 project was completed in 2015 with a loan payoff date in 2045. The loan will be paid from the Water Fund revenues.

In 2014, the County entered into a loan with the OPWC for \$308,512 for Liberty Fairfield Rd water main replacement. The 2014 project was completed in 2016 with a loan payoff date in 2046. The loan will be paid from the Water Fund revenues.

In 2017, the County entered into a loan with the OPWC for \$265,975 for Polybutylene water line services . The loan will be paid from the Water Fund Revenues. The loan matures in 2048.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

OTHER PAYABLES

Compensated absences will be paid from the Water and Sewer enterprise funds. There is no repayment schedule for the net pension/OPEB liability. However, employer pension contributions are made from the Water and Sewer funds. For additional information related to the net pension/OPEB liability see Note 12 and Note 13.

Annual debt service requirements to maturity for general obligation bonds, judgment bonds, revenue bonds and revenue bonds and loans are as follow:

Year	General Obligation Bonds		Judgment Bonds	
	Principal	Interest	Principal	Interest
2021	\$ 67,350	\$ 134,342	\$ 1,845,000	\$ 170,050
2022	70,250	131,423	1,925,000	96,250
2023	73,310	128,379	2,160,000	490,875
2024	76,490	125,202	2,275,000	377,475
2025	79,800	121,887	2,395,000	258,038
2026-2030	453,970	554,466	2,520,000	132,300
2031-2035	561,240	447,185	-	-
2036-2040	693,910	314,539	-	-
2041-2045	857,900	150,526	-	-
2046	163,650	7,160	-	-
Total	\$ 3,097,870	\$ 2,115,109	\$ 13,120,000	\$ 1,524,988

Year	Revenue Bonds		Loans	
	Principal	Interest	Principal	Interest
2021	\$ 3,663,910	\$ 563,324	\$ 1,651,553	\$ 707,358
2022	1,772,150	413,590	1,703,201	660,270
2023	1,810,520	328,615	1,756,842	611,379
2024	1,389,040	241,892	1,812,535	560,516
2025	1,057,720	176,366	1,794,295	507,909
2026-2030	955,054	578,293	8,116,473	1,660,571
2031-2035	618,910	459,009	5,112,486	686,653
2036-2040	311,246	311,246	722,852	11,230
2041-2045	949,710	128,205	480,505	-
2046-2048	-	-	80,071	-
Total	\$ 12,528,260	\$ 3,200,540	\$ 23,230,813	\$ 5,405,886

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, 2020 was \$88,385,000.

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, 2020 is \$4,000,000.

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, 2020 was \$656,775,000.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020 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, 2020 are an overall debt margin of \$208,896,540 and unvoted debt margin of \$84,158,616.

NOTE 18- SHORT-TERM OBLIGATIONS

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

Fund Type	Balance 12/31/19	Increase	Decrease	Balance 12/31/20
Capital Projects				
0.30% Hutsepiller Hamilton Mason TIF	1,815,000	-	1,815,000	-
Motorolla Radio Purchase	2,600,000	-	2,600,000	-
Total Governmental Funds	<u>\$ 4,415,000</u>	<u>\$ -</u>	<u>\$ 4,415,000</u>	<u>\$ -</u>

NOTE 19- INTERFUND BALANCES AND ACTIVITY

Transfers In/Transfers Out activity for 2020 consisted of the following:

Transfers To	Transfers From			Total
	General	Residential Incentive Districts and Tax Incremental Financings	Non Major Governmental	
General Fund	\$ -	\$ -	\$ 442,620	\$ 442,620
Mental Health and Addiction Recovery Services Board	110,000	-	-	110,000
Job and Family Services / Children Services Agency	837,474	-	-	837,474
Non Major Governmental	10,349,739	2,325,449	-	12,675,188
Total	<u>\$ 11,297,213</u>	<u>\$ 2,325,449</u>	<u>\$ 442,620</u>	<u>\$ 14,065,282</u>

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Due From/Due To balances at December 31, 2020 consist of the following individual fund receivables and payables:

<u>Due To (Payable)</u>	<u>Due From (Receivable)</u>
	<u>General</u>
Job and Family Services/Children Services Agency	\$ 3,108
Non Major Governmental Sewer	85,541
Water	285
	<u>190</u>
Total	<u>\$ 89,124</u>

Advances From/Advances To balances at December 31, 2020 consist of the following individual fund receivables and payables:

<u>Advances To</u>	<u>Advances From</u>
	<u>General</u>
Non Major Governmental	\$ 13,700

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. The Non-major governmental amount was transferred by County Commissioner resolution and court orders as allowable by statute 5705.14 to the General Fund in 2020. Non-major funds received transfers from the General Fund and the Residential Incentive Districts and Tax Incremental Financings Fund to pay principal and interest on various County issued notes and bonds.

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 \$13,700 due to the General Fund from 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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

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. 6th 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.

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 2020, 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-five 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

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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 2020 was \$636,466.

JEFFERSON HEALTH PLAN

The Butler County Board Development Disabilities (BCBDD) participated in the Jefferson Health Plan during 2020. BCBDD provides health insurance to its employees through a self-insurance plan. BCBDD pays \$612.80 per month for employees enrolled in a single plan and \$1,694.70 per month for employees enrolled in a family plan, with the employees paying \$75.75 per month for single coverage, and \$209.44 per month for family coverage.

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.

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.

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NOTE 22– CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrances accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next fiscal year were as follows:

Governmental Funds:	
General	\$ 3,598,838
Mental Health and Addiction Recovery Services Board	1,909,918
Developmental Disabilities	1,402,669
Job and Family Services/Children Services	2,943,500
Residential Incentive Districts and Tax Incremental Financing	343,819
Nonmajor Governmental Funds	<u>4,684,554</u>
Total Governmental Funds	<u>\$ 14,883,298</u>
Proprietary Funds:	
Sewer	2,066,518
Water	<u>2,616,070</u>
Total Proprietary Funds	<u>\$ 4,682,588</u>

The County has several outstanding contracts for construction and professional services. The following amounts remain on these contracts as of December 31, 2020.

Contractor	Outstanding Balance
Ford Development	\$ 1,228,731
Shook Construction	559,888
Jones Warner Consultants	17,263
Stantec Consulting Service	15,408
Fishbeck Thompson Carr & Huber Inc	9,174
Barge	8,939
Total	<u>\$ 1,839,403</u>

BUTLER COUNTY, OHIO
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NOTE 23 – TAX ABATEMENTS

For 2020, County property taxes were reduced by \$389,994 under community reinvestment areas and enterprise tax zone exemption agreements entered into by various municipalities as summarized below.

<u>Overlapping Government</u>	<u>Amount of 2020 Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
City of Fairfield	\$137,222
City of Hamilton	3,802
City of Monroe	<u>158,609</u>
Total Community Reinvestment Areas	<u>299,633</u>
<i>Enterprise Zone Exemptions:</i>	
City of Hamilton	76,218
City of Middletown	<u>14,143</u>
Total Enterprise Zone Exemptions	<u>90,361</u>
Total Abatements	<u><u>\$389,994</u></u>

NOTE 24 – ASSET RETIREMENT OBLIGATIONS

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. Any ARO associated with these public safety issues are not reasonably estimable. Currently, there is significant uncertainty as to what public safety items would need addressed; therefore, a reliable estimated amount could not be determined.

NOTE 25 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding in the amount of \$18,791,739. Of the amounts received, \$1,629,144 was sub-granted to other governments and organizations, and \$9,991,382 was spent on equipment and personnel necessary to combat the spread of the Coronavirus Disease. These amounts are reflected as general government expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.

BUTLER COUNTY, OHIO
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NOTE 26- BUTLER COUNTY LAND REUTILIZATION CORPORATION

Reporting Entity

The Butler County Land Reutilization Corporation (the "Corporation") is a county land reutilization corporation that was formed on June 15, 2012, when the Butler County Board of Commissioners authorized the incorporation of the Corporation under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The Corporation is a component unit of Butler County. The purpose of the Corporation is to strengthen neighborhoods in Butler County (the "County") by returning vacant and abandoned properties to productive use. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

Basis of Accounting

The basic financial statements of the Corporation have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Land Reutilizations' accounting policies are described below:

General Fund - The general fund is the Corporation's only governmental fund. This fund accounts for all financial resources that are received from the County Treasurer from penalties collected on delinquent property taxes and interest on those delinquencies. The general fund receives 1% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund. The general fund also receives various other grants, primarily the NIP Grant. The general fund balance is available to the Corporation for any purpose provided it is expended or transferred according to the general laws of Ohio. In addition, the fund receives State grant revenues.

Measurement Focus

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets, all deferred outflows of resources, all liabilities and all deferred inflows of resources associated with the operation of the Corporation 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.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the government-wide statement of net position will 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. There were no deferred outflows of resources at December 31, 2020.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements 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 Corporation, deferred inflows of resources include unavailable revenue. 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 Corporation, unavailable revenue includes intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. There were no deferred inflows of resources at December 31, 2020.

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 governmental funds.

BUTLER COUNTY, OHIO
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Budgetary Process

The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for purely governmental entities.

Federal Income Tax

The Corporation is exempt from federal income tax under Section 115(1) of the Internal Revenue Code.

Cash and Cash Equivalents

All monies received by the Corporation are deposited in a demand deposit account. The Corporation had no investments during the year or at the end of the year.

Prepayments

Certain payments to vendors reflect the costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. These items are reported as assets on the balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expenditure/expense is reported in the year in which services are consumed. At year end, because prepayments are not available to finance future governmental fund expenditures, a nonspendable fund balance is recorded by an amount equal to the carrying value of the asset on the fund financial statements.

Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon the purchase price plus any costs of maintenance, rehabilitation, or demolition of homes on the properties. For donated or forfeited properties, the asset is reported at fair value. The Corporation holds the properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished. Properties with demolished homes could be transferred to the city or township they are in after demolition, until those parcels may be merged with adjacent parcels for development or green space projects, or the Corporation may sell other lots to the owners of adjacent parcels for a nominal cost.

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2020.

Intergovernmental Revenue

The Corporation receives operating income through Butler County. This money represents the penalties and interest on current unpaid and delinquent property taxes once these taxes are paid. Pursuant to ORC 321.263, these penalty and interest monies are collected by the County when taxes are paid and then are paid to the Corporation upon the Corporation's written request. In addition, the Corporation receives State grant funding.

Estimates

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

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria has been satisfied. The unearned revenue for the Corporation is from Fairfield Township for future acquisition costs.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Deposits and Investments

At December 31, 2020, the carrying amount of all Corporation deposits was \$1,046,188. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2020, \$250,000 of the Corporation's bank balance of \$1,046,188 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining amount was either covered by the Ohio Pooled Collateral System (OPCS) or exposed to custodial credit risk as described below.

Custodial credit risk is the risk that, in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the Corporation's and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2020, the Corporation's financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Corporation to a successful claim by the FDIC

Transactions with Butler County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Butler County Board of Commissioners to receive 1% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. At December 31, 2020, the Corporation recognized revenues of \$126,038 for these fees that were collected by the County in 2020.

During 2020, the Corporation paid \$68,283 in various costs to various Butler County departments.

NOTE 27- LIBERTY COMMUNITY AUTHORITY

Reporting Entity

The Liberty Community Authority, Butler County, Ohio (the "Authority") is a community authority created pursuant to Chapter 349 of the Ohio Revised Code (ORC) and is a component unit of Butler County. Liberty Center Holdings, LLC (the Developer) filed a petition (the Petition) for creation of the Authority with the Board of County Commissioners of Butler County, Ohio, and the Petition was accepted by Resolution No. 13-08-03783 of the Board of County Commissioners of Butler County on August 22, 2013. The Petition, which may be subject to amendment or change, defines the boundaries of the Authority and allows the Authority to finance the costs of publicly owned and operated improvements and community facilities with Community Development Charges.

The Authority includes approximately 65 acres of land located in Liberty Township, Butler County, Ohio with a mixed use commercial project known as Liberty Center including retail space, office space, hospitality components and residential units. Liberty Center's grand opening was in October 2015.

Measurement Focus, Basis of Accounting and Basis of Presentation

The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows.

Operating revenues are those revenues that are generated from the primary activity of the Authority and consist of both assessed valuation charges and facility charges. Operating expenses consist of administrative expenses and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

BUTLER COUNTY, OHIO
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Cash and Cash Equivalents

The Authority considers all highly liquid investments with an original maturity of three months or less at the time they are purchased to be cash and cash equivalents.

Capital Assets and Depreciation

Capital assets, including parking garages and infrastructure, are recorded at historical cost for assets acquired or constructed and fair value for contributed infrastructure. Expenses that increase values or extend the useful life of the respective assets are capitalized while the costs of maintenance and repairs are charged to operating expenses. Interest costs related to the construction are capitalized. Depreciation is calculated on a straightline basis over the estimated useful life of the various classes of assets. The useful life for computing depreciation is 50 years for parking garages and infrastructure.

Bonds Payable and Discounts

Bonds payable are reported net of the unamortized bond discount which is deferred and amortized over the term of the bonds. Issuance costs are expensed as incurred.

Due to Developer

The amounts reported as Due to Developer represent administrative and constructions costs funded by the Developer in accordance with the master agreement to be reimbursed by the Authority.

Net Position

Net position represents the difference between assets and liabilities. 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 improvement 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 Authority or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Authority applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a custodial risk policy. Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the Authority places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). Financial institutions participating in the Ohio Pooled Collateral System (OPCS), a centralized collateral system monitored by the Ohio Treasurer of State, must pledge eligible securities equal to at least 102% of the carrying value of all public deposits held by each institution. Financial institutions choosing not to participate in the OPCS must pledge eligible securities equal to at least 105% of the carrying value of the all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

As of December 31, 2020 and 2019, the carrying amount and bank balance of the Authority's deposits was \$40,440, and \$23,406, respectively. These balances were covered by the FDIC.

Assessed Valuation Charge

The Assessed Valuation Charge is an annual charge on each chargeable parcel of land within the Authority based on the Assessed Valuation of each parcel which may be expressed as a number of mills. In 2020 and 2019, the Assessed Valuation Charge was the full 10 mills on the total Assessed Valuation. In 2020 and 2019, the Authority also assessed a Core Retail Valuation Charge of 2.43 mills and 3.06 mills, respectively.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
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Facility Charge

The Authority has levied a Facility Charge upon all retail sales conducted within the Authority of one half one percent (0.5%) of the price paid by each consumer in connection with such retail sales. The Facility Charge is collected by tenants from consumers and remitted on a monthly basis.

Restricted Assets

Restricted assets consist of cash with fiscal agent whose use has been restricted by bond indenture for a debt service reserve, a capitalized interest fund to pay debt service during construction and a project construction fund. Restricted assets at December 31, 2020 and 2019 were \$1,521,202 and \$1,565,539 respectively.

Capital Assets

Capital Assets Activity for the year ended December 31, 2020 was as follows:

	Balance 1/1/20	Increases	Decreases	Balance 12/31/2020
Capital assets not being depreciated:				
Land	\$ 2,333,662	\$ -	\$ -	\$ 2,333,662
Capital assets being depreciated:				
Parking garages	27,025,015	-	-	27,025,015
Infrastructure	13,871,256	-	-	13,871,256
Total Capital Assets Not Depreciated	40,896,271	-	-	40,896,271
Less accumulated depreciation:				
Parking garages	(2,297,125)	(540,500)	-	(2,837,625)
Infrastructure	(1,179,056)	(277,425)	-	(1,456,481)
Total accumulated depreciation	(3,476,181)	(817,925)	-	(4,294,106)
Capital assets, net	\$ 39,753,752	\$ (817,925)	\$ -	\$ 38,935,827

LONG-TERM DEBT

In November 2014, the Authority entered into a funding agreement with the Butler County Port Authority for the issuance of public infrastructure revenue bonds in the amount of \$20,180,000 for the primary purpose of financing the cost of construction of parking garages and water, sewer and storm water system improvements. The proceeds were also used to fund capitalized interest on the bonds through the June 1, 2016 payment date, fund a debt service reserve and pay costs of issuance. The bonds were issued at discount and pay interest at rates ranging from 5% to 6% and fully mature on December 1, 2043.

The Authority has pledged its community development charges, including both Assessed Valuation Charges and Facility Charges, for the payment of principal and interest on the bonds.

The bond issuance was a portion of a partnership with Butler County and Liberty Township for the construction of public parking garages and infrastructure for the Liberty Center project. The constructed assets belong to the 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 will be paid solely from the pledged amounts identified in the funding agreement and the Port Authority shall never be required to use its own funds to make such payments. The County pledged revenues for the \$11,085,000 Series A bonds. 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 Authority as noted above.

In November 2014, the Authority entered into a debt financing arrangement with the Ohio Water Development Authority (OWDA) in the amount of \$12,000,000 to finance the construction of a storm water collection system throughout the Liberty Center site. This loan is considered a direct borrowing. Direct borrowings have terms negotiated directly between the Authority and the lender and are not offered for public sale. In the event of default, the OWDA may declare the full amount of the then unpaid original loan amount to be immediately due and payable and/or require the Authority to pay any fines, penalties, interest, or late charges associated with the default.

BUTLER COUNTY, OHIO
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The loan was modified in 2020 to allow the Authority to skip its July payment. The loan matures on January 1, 2038 and pays annual interest at 2.5%. The interest capitalization period ran through June 30, 2017.

Debt activity for the year ended December 31, 2020 was as follows:

	Balance 1/1/20	Additions	Reductions	Balance 12/31/20	Due Within One Year
2014 Revenue Bonds	\$ 19,020,000	\$ -	\$ (390,000)	\$ 18,630,000	\$ 410,000
Less deferred amount for issuance discounts	(375,766)	-	15,657	(360,109)	-
Total Revenue Bonds	18,644,234	-	(374,343)	18,269,891	410,000
OWDA Loan Development Subordinate Bond	11,296,115	-	(250,382)	11,045,733	510,193
	3,311,942	117,644		3,429,586	
Total Long Term Obligations	<u>\$ 33,252,291</u>	<u>\$ 117,644</u>	<u>\$ (624,725)</u>	<u>\$ 32,745,210</u>	<u>\$ 920,193</u>

In accordance with the Construction Services Agreement between the Authority and the Developer for the construction of community facilities by the Developer, the Authority agreed to issue notes or bonds to the Developer to evidence the Authority's obligation to reimburse the Developer for public infrastructure costs funded by the Developer. The Developer incurred additional development costs that were included in the Public Infrastructure Scope that exceeded the amounts paid for by the Bond Issuance and the OWDA loan that could be reimbursable to the Developer after all other obligations are fulfilled per the Funding and Trust Agreements. In 2016, the Developer submitted cost certificates to the Authority which were approved by the Board for reimbursement of costs. Thus, in November 2016, the Authority issued a Development Subordinate Bond payable to the Developer in the principal amount of \$2,941,091. In 2020 and 2019, there was \$117,644 and in capitalized interest on the bond.

The bond matures 40 years from the date of issuance in 2056 and bears interest at a rate of 4% per year. Principal and interest payments shall be payable on each February 1 and August 1 until the principal has been paid provided that interest and principal shall be payable only to the extent of available pledged revenues after the payment of revenue bonds, OWDA loan and operating costs. Thus, no specific repayment schedule is provided.

Under funding agreements, Butler County has pledged tax increment financing (TIF) revenues in the event assessed valuation and facility charges are insufficient to pay debt service on the revenue bonds or OWDA loan. During 2020 and 2019, Butler County provided \$452,078 and \$783,168, respectively, in TIF revenues to use toward OWDA loan debt service and \$278,398 and \$211,460 respectively, in TIF revenues to pay towards the revenue bonds debt service. A liability for these amounts have been recorded on the statement of net position as Due to the County.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
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A summary of the annual debt service requirements for the bonds payable as of December 31, 2020 follows:

	Principal	Interest	Total
2021	410,000	1,083,662	1,493,662
2022	430,000	1,063,162	1,493,162
2023	455,000	1,041,662	1,496,662
2024	475,000	1,018,912	1,493,912
2025	500,000	995,162	1,495,162
2026-2030	2,985,000	4,508,913	7,493,913
2031-2035	3,980,000	3,542,626	7,522,626
2036-2040	5,340,000	2,216,100	7,556,100
2041-2043	4,055,000	496,500	4,551,500
Total	<u>\$ 18,630,000</u>	<u>\$ 15,966,699</u>	<u>\$ 34,596,699</u>

Annual debt service Requirements for the OWDA Loan as of December 31, 2020 follows:

	Principal	Interest	Total
2021	510,193	272,975	783,168
2022	523,027	260,140	783,167
2023	536,184	246,982	783,166
2024	549,673	233,494	783,167
2025	563,500	219,666	783,166
2026-2030	3,037,404	878,429	3,915,833
2031-2035	3,439,166	476,670	3,915,836
2036-2038	1,886,586	71,332	1,957,918
Total	<u>\$ 11,045,733</u>	<u>\$ 2,659,688</u>	<u>\$ 13,705,421</u>

Related Party Transactions

Under an agreement with the Authority, the Developer was responsible for overseeing the construction and development of the public infrastructure projects. In addition, the Developer will fulfill certain administrative and operational functions for the Authority on an ongoing basis. The Developer has paid operating costs on behalf of the Authority for which it is eligible for reimbursement. At a minimum, the Authority will pay the Developer \$225,000 per year to reimburse these costs. However, the agreement also allows for additional reimbursements to the Developer after debt obligations are paid if surplus revenues exist. Thus, the Authority has reported amounts due to the Developer for operating costs incurred on its behalf by the Developer.

During 2020 and 2019, the Authority only paid the Developer \$117,068 and \$0, respectively, as required, due to insufficient resources available.

By law, the Authority is governed by a seven-member board of trustees. At inception, the Board of County Commissioners of Butler County appointed four of the trustees and the remaining three trustees were appointed by the Developer. The trustees appointed by the Developer are employees of a related party to the Developer. During 2018, the three trustees of the Developer were replaced by three trustees from the new property manager of Liberty Center. During 2019, these trustees were again replaced by three trustees from a new property manager.

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Risk Management

The Authority is exposed to various risks of loss related to torts and liability, damage to and theft of or destruction of assets; errors and omissions; and natural disasters. The Authority maintains comprehensive insurance coverage with private carriers for property and general liability insurance. Claim payments have not exceeded coverage in the past three years. There was no decline in the level of coverage from the prior year.

Contingent Liabilities

There are no claims and lawsuits pending against the Authority.

Subsequent Events

Butler County provided TIF funds to pay \$391,584 for OWDA loan debt service in January 2021.

Covid-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Community Authority. The Community Authority's investment portfolio are subject to increased market volatility, which could result in a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined.

NOTE 28- BUTLER COUNTY PORT AUTHORITY

Reporting Entity

The Butler County Port Authority (the "Port Authority") is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority was established in September 2004 pursuant to section 4582.22 of the Ohio Revised Code by resolution of Butler County. The seven voting member Board of Directors directs the Port Authority. The Port Authority is a component unit of Butler County.

The Port Authority provides services that are enumerated in Sections 4582.21 to 4582.29 of the Ohio Revised Code. The services include but are not limited to the power to purchase, construct, reconstruct, enlarge, improve, equip, develop, sell, exchange, lease, convey other interest in, and operate Port Authority facilities.

Basis of Presentation

Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise accounting uses a flow of economic resources measurement focus. With this measurement focus, all asset and all liabilities are included on the statement of net position. Equity (i.e., net position) consists of retained earnings. The operating statement presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The accrual basis of accounting is utilized for reporting purposes. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Budgetary Data

Ohio Revised Code Section 4582.39 requires the port authority to annually prepare a budget.

Ohio Revised Code Section 5705(B)(2)(a) requires the Port Authority, on or before the fifteenth day of July each year, to adopt an operating budget for the ensuing fiscal year. The operating budget should include an estimate of receipts from all sources, a statement of all taxing unit expenses that are anticipated to occur, and the amount required for debt charges during the fiscal year. The operating budget is not required to be filed with the county auditor or the county budget commission. Ohio Revised Code Section 5705(B)(2)(b) requires the Port Authority to certify beginning balances on or about the first day of each fiscal year; certify revenue

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

available for appropriation; adopt appropriations within available resources; certify the availability of funds prior to incurring obligations; and, limit expenditures to appropriations for each fund. However, documents prepared in accordance with such Sections are not required to be filed with the county auditor or county budget commission.

Cash and Cash Equivalents

The Port Authority maintains a cash management program whereby cash is deposited with a banking institution in Butler County. The agreements restrict activity to certain deposits. These deposits are stated at cost which approximates market value. Investment procedures are restricted by the provisions of the Ohio Revised Code.

During 2020, the Port Authority invested in STAR Ohio. For purposes of the statement of cash flows and for the presentation on the statement of net position, the funds in the cash management pool are considered to be cash equivalents.

Operating and Non-Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly by the Port Authority's primary mission. For the Port Authority, operating revenues include intergovernmental contributions to fund operations and local business contributions to work on grant applications, as well as administrative fees charged to cover operating expenses. Operating expenses are necessary costs incurred to support the Port Authority's primary mission. Non-operating revenues and expenses are those that are not generated directly by the Port Authority's primary mission. Various state grants, local government contributions, interest income and expenses comprise the non-operating revenues and expenses of the Port Authority.

Accrued Liabilities

In general, payables and accrued liabilities are reported as obligations regardless of whether they will be liquidated with current resources.

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Port Authority applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Conduit Debt Financing

One of the Port Authority's main functions is to provide Butler County companies and organizations with the ability to issue debt at a tax-exempt rate. These companies may use the Port Authority's tax-exempt status for such offerings by issuing conduit revenue bonds backed by reimbursement agreements with the Port Authority and trustee. The Port Authority has recognized both a *Receivable from Conduit Debt Recipients* and a *Payable to Conduit Debt Financial Institution Trustees* for the approximate, aggregate amount of principal outstanding on conduit debt at year end.

Deposits and Investments

In accordance with state statute, active deposits are designated as public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the Port Authority Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

The Port Authority has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the Port Authority or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Conduit Debt

The Port Authority has issued various debt obligations on behalf of other entities that constitute conduit debt. While the Port Authority has no obligation for the conduit debt, the aggregate amount of conduit debt outstanding at year end has been recognized as a *Payable to Conduit Debt Financial Institution Trustees* in the Port Authority's Statement of Net Position in addition to an offsetting *Receivable from Conduit Debt Recipients*.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Conduit debt outstanding at December 31, 2020 consisted of the following:

Greater Miami Valley YMCA	\$ 12,503,900
Liberty Center Project Series A	8,675,000
Liberty Center Project Series B	5,715,000
Liberty Center Project Series C	18,630,000
Colonial Senior Services, Inc.	5,470,000
Mother Teresa Catholic Elementary School	2,900,682
Northpoint	19,406,481
Storypoint	42,140,000
NorthPoint Rinck	43,306,908
NorthPoint Brate	31,000,000
	<u>\$ 189,747,971</u>

The Greater Miami Valley YMCA conduit debt was issued for the purpose of constructing a new facility in ordination with the Middletown Regional Hospital's Atrium Facility along Interstate 75 and the refinancing of outstanding debt on other YMCA facilities in Butler County.

The Liberty Center Project Series A, B and C conduit debt was issued for the purpose of acquiring and constructing certain public infrastructure improvements in relation to the Liberty Center Project.

The Colonial Senior Services, Inc. conduit debt was issued for the purpose of constructing a new rehabilitation facility in the City of Hamilton.

The Mother Teresa Catholic Elementary School conduit debt was issued for the purpose of expanding the Mother Teresa Catholic Elementary School in Liberty Township.

The NorthPoint Seward conduit debt was issued for the purpose of constructing two new modern distribution buildings in the City of Fairfield.

The StoryPoint conduit debt was issued for the purpose of constructing a new assisted living complex in Fairfield Township.

The NorthPoint Rinck conduit debt was issued for the purpose of constructing two new modern distribution buildings in West Chester Township.

The NorthPoint Brate conduit debt was issued for the purpose of constructing three new modern distribution buildings in West Chester Township.

NOTE 29- BUTLER COUNTY VISITORS BUREAU

Reporting Entity

The Butler County Visitors Bureau (the "BCVB") was organized in 2007 for the purpose of spotlighting Butler County as a unique travel and tourism destination through target marketing, sales and development efforts. The BCVB also promotes the community as a successful meeting, conference, convention and event destination. All levels of sporting events, statewide and nationwide, are actively solicited and secured by the BCVB. The BCVB receives financial support from Butler County through revenues collected from the hotel/motel room tax.

Basis of Accounting

The financial statements of the BCVB have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The financial statements are presented in accordance with FASB ASC 958, Financial Statements for Not-for-Profit Organizations. Under this standard, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

net assets with donor restrictions. In addition, the BCVB is required to present a statement of cash flows when a statement of financial position and a statement of activities are reported upon.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the BCVB's management and the Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and granters. Some donor restrictions are temporary in nature; those restrictions will be met by the actions of the BCVB or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Contributions

Unconditional promises to give are recognized as revenue when the underlying promises are received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions; depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Fair Value

The carrying amount of financial instruments, including cash and accounts receivable approximated fair value due to the short maturity of these instruments.

Accounts Receivable

The BCVB uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2020. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

Property & Equipment

Property and equipment are valued at cost if purchased and fair value if contributed. Property and equipment over \$500 are capitalized. Depreciation is computed using the modified accelerated cost recovery system (MACRS) based upon the estimated useful lives of the assets. Computer equipment, computer software and office equipment are generally depreciated over 3 to 7 years. Depreciation expense for the year ended December 31, 2020 was \$38,129.

Revenue Recognition

Revenue and expenses are recorded on the accrual basis. Hotel and motel room tax is recognized as earned in the period in which applicable tax receipts are collected by Butler County.

Income Taxes

The BCVB is exempt from Federal income taxes under Section 501(c)(6) of the Internal Revenue Code, except for advertising revenue and program administration fees which are subject to unrelated business income tax. There is no provision for unrelated business income taxes at December 31, 2020. The BCVB's federal income tax returns for 2018, 2019 and 2020 are subject to examination by the IRS, generally for three years after they were filed. Management has evaluated the effect of accounting guidance regarding uncertain income tax

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

positions and concluded that the BCVB has no significant financial statement exposure to uncertain tax positions. The BCVB is not currently under audit by any tax jurisdiction.

Advertising Costs

Advertising Costs are expensed as incurred and amounted to \$342,231 for the year ended December 31, 2020.

Subsequent Events

Subsequent Events have been evaluated through July 29, 2021, which is the date of this report.

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BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 30- CONDENSED COMPONENT UNIT STATEMENTS

Condensed Component Unit Statement of Net Position

	Butler County Land Reutilization Corporation	Liberty Community Authority	Butler County Port Authority	Butler County Visitors Bureau	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 1,046,188	\$ 191,921	\$ 2,287,864	\$ 793,271	\$ 4,319,244
Cash and Cash Equivalents:					
With Fiscal Agents	-	1,521,202	-	-	1,521,202
Facility Charges Receivable	-	87,840	-	-	87,840
Accounts Receivable	-	-	28,530	177,391	205,921
Prepaid Items	21,379	-	-	-	21,379
Receivables from Conduit Debt Receipts	-	-	189,747,971	-	189,747,971
Assets Held for Resale	293,698	-	-	-	293,698
Capital Assets:					
Nondepreciable Capital Assets	-	2,333,662	-	-	2,333,662
Depreciable Capital Assets, net	-	36,602,165	-	1,055	36,603,220
Total Assets	1,361,265	40,736,790	192,064,365	971,717	235,134,137
Liabilities					
Accounts Payable	-	28,530	60	-	28,590
Accrued Interest Payable	-	228,377	-	-	228,377
Unearned Revenue	72,620	-	-	-	72,620
Due To Developer - Noncurrent	-	1,676,632	-	-	1,676,632
Long-Term Liabilities:					
Due Within One Year	-	920,193	-	-	920,193
Due In More Than One Year	-	34,389,863	189,747,971	-	224,137,834
Total Liabilities	72,620	37,243,595	189,748,031	-	227,064,246
Net Position					
Net Investment in Capital Assets	-	9,740,924	-	-	9,740,924
Restricted	300,000	-	-	-	300,000
Unrestricted (Deficit)	988,645	(6,247,729)	2,316,334	971,717	(1,971,033)
Total Net Position	\$ 1,288,645	\$ 3,493,195	\$ 2,316,334	\$ 971,717	\$ 8,069,891

Condensed Component Unit Statement of Activities

	Butler County Land Reutilization Corporation	Liberty Community Authority	Butler County Port Authority	Butler County Visitors Bureau	Total
Expenses:	\$ 580,073	\$ 2,673,036	\$ 117,665	\$ 1,605,715	\$ 4,976,489
Program Revenues:					
Charges for Services	-	1,254,170	1,260,203	-	2,514,373
Operating Grants, Contributions, and Interest	47,291	-	-	1,506,106	1,553,397
Total Program Revenues	47,291	1,254,170	1,260,203	1,506,106	4,067,770
Net Program Revenue (Expenses)	(532,782)	(1,418,866)	1,142,538	(99,609)	(908,719)
Other General Revenues	133,579	7,312	9,437	-	150,328
Change in Net Position	(399,203)	(1,411,554)	1,151,975	(99,609)	(758,391)
Net Position at Beginning of Year	1,687,848	4,904,749	1,164,359	1,071,326	8,828,282
Net Position at End of Year	\$ 1,288,645	\$ 3,493,195	\$ 2,316,334	\$ 971,717	\$ 8,069,891

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, 2020

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 2020, 2017, and 2014. 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 17-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 2020, 2017, and 2014:

Road Condition	2020		2017		2014	
	Road Miles	% of Total	Road Miles	% of Total	Road Miles	% of Total
<i>Fair or Better</i>	263	94%	257	95%	254	95%
<i>Less than Fair</i>	16	6%	13	5%	14	5%
<i>Total</i>	279	100%	270	100%	268	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, 2020

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2020	\$13,745,989	\$11,385,964	\$2,360,025
2019	16,618,092	18,705,201	2,087,109
2018	19,731,975	17,765,600	1,966,375
2017	6,241,041	6,241,041	0
2016	3,187,007	3,187,007	0
2015	1,939,082	1,869,777	69,305
2014	6,078,718	5,171,078	907,640

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, 2020

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 2020, 2017, and 2014:*

Bridge Condition	2020		2017		2014	
	Number of Bridges	% of Total	Number of Bridges	% of Total	Number of Bridges	% of Total
Fair or Better	386	94%	384	94%	368	92%
Less than Fair	25	6%	23	6%	30	8%
Total	411	100%	407	100%	398	100%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2020	\$3,275,496	\$2,713,132	\$562,664
2019	1,978,112	2,226,550	248,438
2018	743,591	684,674	58,917
2017	1,439,933	1,439,933	0
2016	1,973,078	1,973,078	0
2015	1,970,084	1,970,084	0
2014	2,761,500	2,357,403	404,097

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, 2020

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 2020, 2017, and 2014:

Culvert Condition	2020		2017		2014	
	Number of Culverts	% of Total	Number of Culverts	% of Total	Number of Culverts	% of Total
Fair or Better	843	84%	816	83%	798	78%
Less than Fair	161	16%	166	17%	222	22%
Total	1,004	100%	982	100%	1,020	100%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2020	\$1,179,391	\$976,904	\$202,487
2019	153,689	172,991	13,302
2018	250,000	152,189	97,811
2017	225,682	225,682	0
2016	108,845	108,845	0
2015	50,000	33,689	16,311
2014	109,842	76,045	33,798

BUTLER COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM—TRADITIONAL PLAN
LAST SEVEN YEARS⁽¹⁾

	CALENDAR YEAR						
	2020	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.65245344%	0.67147668%	0.66753751%	0.67092475%	0.67466323%	0.67328450%	0.67328450%
County's Proportionate Share of the Net Pension Liability	\$ 128,961,846	\$ 183,903,846	\$ 104,723,692	\$ 152,355,600	\$ 116,860,173	\$ 81,205,636	\$ 79,371,471
County's Covered Payroll	\$ 89,499,105	\$ 87,527,186	\$ 84,967,683	\$ 83,513,607	\$ 79,521,898	\$ 79,995,262	\$ 80,024,500
County's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	144.09%	210.11%	123.25%	182.43%	146.95%	101.51%	99.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

⁽¹⁾Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date, which is the prior year end.

**BUTLER COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM-COMBINED PLAN
LAST THREE YEARS ⁽¹⁾**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's Proportion of the Net Pension Liability	0.63708768%	0.66969576%	0.64686778%
County's Proportionate Share of the Net Pension Asset	(\$1,328,480)	(\$748,870)	(\$880,598)
County's Covered Payroll	\$ 2,865,557	\$ 2,848,221	\$ 2,664,423
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	46.36%	26.29%	33.05%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	145.28%	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

**BUTLER COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - OPEB PLAN
LAST FOUR YEARS (1)**

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.64631808%	0.66464303%	0.65946400%	0.66248100%
County's Proportionate Share of the Net OPEB Liability	\$89,273,318	\$86,653,764	\$71,612,955	\$66,912,822
County's Covered Payroll	\$ 95,424,537	\$ 93,311,107	\$ 90,384,381	\$ 88,695,482
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	93.55%	92.87%	79.23%	75.44%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

BUTLER COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM—TRADITIONAL AND COMBINED PLANS
LAST EIGHT YEARS⁽¹⁾

NET PENSION LIABILITY - TRADITIONAL PLAN

	CALENDAR YEAR							
	2020	2019	2018	2017	2016	2015	2014	2013
Contractually Required Contribution	\$ 12,867,381	\$ 12,971,652	\$ 12,681,651	\$ 11,462,506	\$ 10,425,715	\$ 9,878,226	\$ 9,955,602	\$ 10,783,088
Contributions in Relation to the Contractually Required Contribution	(12,867,381)	(12,971,652)	(12,681,651)	(11,462,506)	(10,425,715)	(9,878,226)	(9,955,602)	(10,783,088)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 88,745,008	\$ 89,499,105	\$ 87,527,186	\$ 84,967,683	\$ 83,513,607	\$ 79,521,898	\$ 79,995,262	\$ 80,024,500
Contributions as a Percentage of Covered Payroll	14.50%	14.49%	14.49%	13.49%	12.48%	12.42%	12.45%	13.47%

NET PENSION LIABILITY - COMBINED PLAN

	CALENDAR YEAR				
	2020	2019	2018	2017	2016
Contractually Required Contribution	\$ 376,898	\$ 401,178	\$ 398,751	\$ 346,375	\$ 297,147
Contributions in Relation to the Contractually Required Contribution	(376,898)	(401,178)	(398,751)	(346,375)	(297,147)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 2,692,129	\$ 2,865,557	\$ 2,848,221	\$ 2,664,423	\$ 2,476,225
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.00%	12.00%

NET OPEB LIABILITY - OPEB PLAN

	CALENDAR YEAR				
	2020	2019	2018	2017	2016
Contractually Required Contribution	\$ 115,856	\$ 122,395	\$ 117,428	\$ 986,412	\$ 1,828,022
Contributions in Relation to the Contractually Required Contribution	(115,856)	(122,395)	(117,428)	(986,412)	(1,828,022)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 94,333,537	\$ 95,424,537	\$ 93,311,107	\$ 90,384,381	\$ 88,695,482
Contributions as a Percentage of Covered Payroll	0.12%	0.13%	0.13%	1.09%	2.06%

(1) Information prior to 2013 is not available for the traditional plan. Information prior to 2016 is not available for the combined plan.

(2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

Butler County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2020

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Butler County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2020

Changes in Assumptions – OPERS Pension – Combined Plan

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

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 grant money as well as 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.

County Care Facility – To account for the collection of restricted state and federal 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.

County Coronavirus Relief Fund – To account for and report monies received from the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, whose use is restricted to local Coronavirus relief.

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.

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 restricted note, bond, loan or grant proceeds used to finance the cost of County technology activities.

Road Improvements – To account for restricted note, bond, loan or grant proceeds used to finance the cost of projects related to the construction of roads.

Buildings Construction and Renovations – To account for restricted note, bond, loan or grant proceeds used to finance the cost of 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, 2020

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Non-major Bond Retirement Fund	Non-major Permanent Fund	Total Non-major Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 71,651,446	\$ 526,880	\$ 248,684	\$ 1,079,493	\$ 73,506,503
Cash and Cash Equivalents:					
In Segregated Accounts	1,294,877	-	-	-	1,294,877
With Fiscal Agents	-	-	727,963	-	727,963
Receivables:					
Property Taxes	10,324,264	-	-	-	10,324,264
Other Local Taxes	1,103,099	-	-	-	1,103,099
Accounts	399,240	-	-	-	399,240
Due from Other Governments	10,116,485	123,587	-	-	10,240,072
Special Assessments	1,502,750	-	5,229,777	-	6,732,527
Loans	497,671	-	-	-	497,671
Prepaid Items	131,584	4,133	-	-	135,717
Materials and Supplies Inventory	1,070,666	-	-	-	1,070,666
Total Assets	\$ 98,092,082	\$ 654,600	\$ 6,206,424	\$ 1,079,493	\$ 106,032,599
Liabilities					
Accounts Payable	\$ 452,833	\$ -	\$ -	\$ -	\$ 452,833
Contracts Payable	2,905,531	123,587	-	-	3,029,118
Accrued Wages and Benefits Payable	939,259	-	-	-	939,259
Employee Benefits Payable	171,090	-	-	-	171,090
Due to Other Funds	85,541	-	-	-	85,541
Due to Other Governments	428,326	-	-	-	428,326
Advances from Other Funds	10,174	-	3,526	-	13,700
Unearned Revenue	6,925,544	-	-	-	6,925,544
Matured Bonds Payable	-	-	13,250	-	13,250
Matured Interest Payable	-	-	5,543	-	5,543
Total Liabilities	11,918,298	123,587	22,319	-	12,064,204
Deferred Inflows of Resources					
Property Taxes not Levied to Finance the Current Year Operations	10,139,879	-	-	-	10,139,879
Unavailable Revenue	10,297,441	16,339	5,229,777	-	15,543,557
Total Deferred Inflows of Resources	20,437,320	16,339	5,229,777	-	25,683,436
Fund Balances					
Nonspendable	1,202,250	4,133	-	967,800	2,174,183
Restricted	64,534,652	526,880	954,328	111,693	66,127,553
Unassigned (Deficit)	(438)	(16,339)	-	-	(16,777)
Total Fund Balances (Deficit)	65,736,464	514,674	954,328	1,079,493	68,284,959
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 98,092,082	\$ 654,600	\$ 6,206,424	\$ 1,079,493	\$ 106,032,599

Butler County, Ohio
Combining Balance Sheet
Non-major Special Revenue Funds
December 31, 2020

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,031,694	\$ 2,414,086	\$ 5,605,049	\$ 5,176,019
Cash and Cash Equivalents:				
In Segregated Accounts	-	80,602	429,070	767,933
Receivables:				
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Other Governments	14,547	6,534	16,289	1,972,682
Special Assessments	-	-	-	-
Loans	-	-	-	-
Prepaid Items	39,423	9,343	36,689	23,328
Materials and Supplies Inventory	5,925	711	4,970	-
Total Assets	\$ 3,091,589	\$ 2,511,276	\$ 6,092,067	\$ 7,939,962
Liabilities				
Accounts Payable	\$ 8,861	\$ 17,686	\$ 26,838	\$ 65,014
Contracts Payable	99,312	47,761	55,884	31,785
Accrued Wages and Benefits Payable	74,140	24,058	69,038	270,036
Employee Benefits Payable	10,394	4,754	12,634	59,632
Due to Other Funds	-	-	1,176	2,804
Due to Other Governments	12,520	6,507	17,595	86,433
Advances from Other Funds	-	-	1,450	-
Unearned Revenue	-	-	-	-
Total Liabilities	205,227	100,766	184,615	515,704
Deferred Inflows of Resources				
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	-
Unavailable Revenue	-	-	-	664,046
Total Deferred Inflows of Resources	-	-	-	664,046
Fund Balances				
Nonspendable	45,348	10,054	41,659	23,328
Restricted	2,841,014	2,400,456	5,865,793	6,736,884
Unassigned (Deficit)	-	-	-	-
Total Fund Balances (Deficit)	2,886,362	2,410,510	5,907,452	6,760,212
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 3,091,589	\$ 2,511,276	\$ 6,092,067	\$ 7,939,962

Motor Vehicle	All Other Public Works	Child Support Enforcement	County Care Facility	Elderly Services Levy
\$ 15,632,738	\$ 16,672,029	\$ 3,243,977	\$ 1,124,414	\$ 11,364,006
150	100	16,622	400	-
-	-	-	-	10,324,264
559,898	385,156	-	-	-
-	-	-	399,240	-
3,320,640	2,595,707	1,416,093	154,378	611,182
-	1,502,750	-	-	-
-	497,671	-	-	-
11,088	6,399	1,728	3,138	448
1,033,175	70	13,532	12,283	-
<u>\$ 20,557,689</u>	<u>\$ 21,659,882</u>	<u>\$ 4,691,952</u>	<u>\$ 1,693,853</u>	<u>\$ 22,299,900</u>

\$ 75,427	\$ 6,538	\$ 9,774	\$ 217,300	\$ 25
382,511	74,676	86,432	274,527	1,534,964
184,408	30,241	96,301	87,487	96,301
36,824	7,160	21,007	16,544	1,096
245	7	75,671	160	-
59,320	50,617	31,790	43,584	1,353
-	-	-	-	-
-	-	-	-	-
<u>738,735</u>	<u>169,239</u>	<u>320,975</u>	<u>639,602</u>	<u>1,633,739</u>

-	-	-	-	10,139,879
3,088,160	4,143,184	1,282,511	299,788	794,395
<u>3,088,160</u>	<u>4,143,184</u>	<u>1,282,511</u>	<u>299,788</u>	<u>10,934,274</u>

1,044,263	6,469	15,260	15,421	448
15,686,531	17,340,990	3,073,206	739,042	9,731,439
-	-	-	-	-
<u>16,730,794</u>	<u>17,347,459</u>	<u>3,088,466</u>	<u>754,463</u>	<u>9,731,887</u>

<u>\$ 20,557,689</u>	<u>\$ 21,659,882</u>	<u>\$ 4,691,952</u>	<u>\$ 1,693,853</u>	<u>\$ 22,299,900</u>
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(Continued)

Butler County, Ohio
Combining Balance Sheet
Non-major Special Revenue Funds (Continued)
December 31, 2020

	All Other Human Services	County Coronavirus Relief Fund	All Other Conservation and Recreation	Total Non-major Special Revenue Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 167,936	\$ 7,176,598	\$ 42,900	\$ 71,651,446
Cash and Cash Equivalents:				
In Segregated Accounts	-	-	-	1,294,877
Receivables:				
Property Taxes	-	-	-	10,324,264
Other Local Taxes	-	-	158,045	1,103,099
Accounts	-	-	-	399,240
Due from Other Governments	8,433	-	-	10,116,485
Special Assessments	-	-	-	1,502,750
Loans	-	-	-	497,671
Prepaid Items	-	-	-	131,584
Materials and Supplies Inventory	-	-	-	1,070,666
Total Assets	<u>\$ 176,369</u>	<u>\$ 7,176,598</u>	<u>\$ 200,945</u>	<u>\$ 98,092,082</u>
Liabilities:				
Accounts Payable	\$ -	\$ 25,370	\$ -	\$ 452,833
Contracts Payable	32,005	108,553	177,121	2,905,531
Accrued Wages and Benefits Payable	7,249	-	-	939,259
Employee Benefits Payable	1,045	-	-	171,090
Due to Other Funds	-	-	5,478	85,541
Due to Other Governments	1,476	117,131	-	428,326
Advances from Other Funds	8,724	-	-	10,174
Unearned Revenue	-	6,925,544	-	6,925,544
Total Liabilities	<u>50,499</u>	<u>7,176,598</u>	<u>182,599</u>	<u>11,918,298</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	10,139,879
Unavailable Revenue	6,573	-	18,784	10,297,441
Total Deferred Inflows of Resources	<u>6,573</u>	<u>-</u>	<u>18,784</u>	<u>20,437,320</u>
Fund Balances				
Nonspendable	-	-	-	1,202,250
Restricted	119,297	-	-	64,534,652
Unassigned (Deficit)	-	-	(438)	(438)
Total Fund Balances (Deficit)	<u>119,297</u>	<u>-</u>	<u>(438)</u>	<u>65,736,464</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 176,369</u>	<u>\$ 7,176,598</u>	<u>\$ 200,945</u>	<u>\$ 98,092,082</u>

Butler County, Ohio
Combining Balance Sheet
Non-major Capital Projects Funds
December 31, 2020

	Technology	Road Improvements	Buildings Construction and Renovations	Total Non-major Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 226,541	\$ -	\$ 300,339	\$ 526,880
Due from Other Governments	-	123,587	-	123,587
Prepaid Items	4,133	-	-	4,133
Total Assets	\$ 230,674	\$ 123,587	\$ 300,339	\$ 654,600
Liabilities and Fund Balances				
Liabilities				
Contracts Payable	\$ -	\$ 123,587	\$ -	\$ 123,587
Total Liabilities	-	123,587	-	123,587
Deferred Inflows of Resources				
Unavailable Revenue	-	16,339	-	16,339
Total Deferred Inflows of Resources	-	16,339	-	16,339
Fund Balances				
Nonspendable	4,133	-	-	4,133
Restricted	226,541	-	300,339	526,880
Unassigned (Deficit)	-	(16,339)	-	(16,339)
Total Fund Balances (Deficit)	230,674	(16,339)	300,339	514,674
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 230,674	\$ 123,587	\$ 300,339	\$ 654,600

Butler County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2020

	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	\$ 9,065,337	\$ -	\$ -	\$ -	\$ 9,065,337
Other Local Taxes	6,152,982	-	-	-	6,152,982
Charges for Services	20,819,765	-	-	-	20,819,765
Licenses and Permits	1,130,405	-	-	-	1,130,405
Fines and Forfeitures	1,275,351	-	-	-	1,275,351
Intergovernmental	39,048,316	5,446,704	-	-	44,495,020
Special Assessments	1,606,765	-	362,939	-	1,969,704
Investment Earnings	143,746	-	170,645	11,853	326,244
Other	1,615,157	-	-	-	1,615,157
Total Revenues	80,857,824	5,446,704	533,584	11,853	86,849,965
Expenditures					
Current:					
General Government:					
Legislative and Executive	8,135,130	56,200	-	-	8,191,330
Judicial	3,021,198	-	-	-	3,021,198
Public Safety	24,413,229	-	-	-	24,413,229
Public Works	24,998,475	107,248	-	-	25,105,723
Public Works - Intergovernmental	958,963	1,688,510	730,475	-	3,377,948
Health	-	-	-	21,225	21,225
Human Services	22,212,342	-	-	-	22,212,342
Conservation and Recreation	1,280,719	-	-	-	1,280,719
Capital Outlay	-	3,657,667	-	-	3,657,667
Debt Service:					
Principal Retirement	61,668	-	3,584,580	-	3,646,248
Interest and Fiscal Charges	-	27,783	822,429	-	850,212
Payment to Bond Escrow Agent	-	-	7,405,627	-	7,405,627
Total Expenditures	85,081,724	5,537,408	12,543,111	21,225	103,183,468
Excess of Revenues (Under) Expenditures	(4,223,900)	(90,704)	(12,009,527)	(9,372)	(16,333,503)
Other Financing Sources (Uses):					
Revenue Bonds Issued	-	1,700,000	-	-	1,700,000
Transfers - In	1,012,543	171,179	11,491,466	-	12,675,188
Transfers - Out	(35,944)	(97,592)	(309,084)	-	(442,620)
Total Other Financing Sources (Uses)	976,599	1,773,587	11,182,382	-	13,932,568
Net Change in Fund Balances	(3,247,301)	1,682,883	(827,145)	(9,372)	(2,400,935)
Fund Balances (Deficit) at Beginning of Year	68,983,765	(1,168,209)	1,781,473	1,088,865	70,685,894
Fund Balances (Deficit) at End of Year	\$ 65,736,464	\$ 514,674	\$ 954,328	\$ 1,079,493	\$ 68,284,959

Butler County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Non-major Special Revenue Funds
For the Year Ended December 31, 2020

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-
Charges for Services	4,540,641	969,165	1,925,199	5,669,362
Licenses and Permits	-	-	-	817,643
Fines and Forfeitures	-	383,091	115,624	611,521
Intergovernmental	-	338,339	401,144	4,999,244
Special Assessments	-	-	-	-
Investment Earnings	-	34,449	29	-
Other	63,703	30,853	60,220	394,788
Total Revenues	<u>4,604,344</u>	<u>1,755,897</u>	<u>2,502,216</u>	<u>12,492,558</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,236,546	1,798,604	-	-
Judicial	-	-	2,932,869	-
Public Safety	-	-	-	12,827,729
Public Works	-	-	-	-
Public Works - Intergovernmental	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Total Expenditures	<u>6,236,546</u>	<u>1,798,604</u>	<u>2,932,869</u>	<u>12,827,729</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,632,202)</u>	<u>(42,707)</u>	<u>(430,653)</u>	<u>(335,171)</u>
Other Financing Sources (Uses)				
Transfers - In	-	-	-	75,728
Transfers - Out	-	-	-	(4,545)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,183</u>
Net Change in Fund Balance	(1,632,202)	(42,707)	(430,653)	(263,988)
Fund Balances at Beginning of Year	<u>4,518,564</u>	<u>2,453,217</u>	<u>6,338,105</u>	<u>7,024,200</u>
Fund Balances(Deficit) at End of Year	<u>\$ 2,886,362</u>	<u>\$ 2,410,510</u>	<u>\$ 5,907,452</u>	<u>\$ 6,760,212</u>

Motor Vehicle	All Other Public Works	Child Support Enforcement	County Care Facility	Elderly Services Levy
\$ -	\$ -	\$ -	\$ -	\$ 9,065,337
2,698,172	2,294,352	-	-	-
190,626	1,061,520	2,621,791	3,755,918	-
300,716	12,046	-	-	-
165,115	-	-	-	-
13,104,370	2,516,353	2,639,499	1,762,504	1,210,149
118,087	1,488,678	-	-	-
101,222	2,660	-	-	-
247,424	478,564	119,027	138,761	72,943
<u>16,925,732</u>	<u>7,854,173</u>	<u>5,380,317</u>	<u>5,657,183</u>	<u>10,348,429</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
16,408,577	8,492,126	-	-	-
958,963	-	-	-	-
-	-	5,401,159	5,592,650	10,868,014
-	-	-	-	-
<u>61,668</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>17,429,208</u>	<u>8,492,126</u>	<u>5,401,159</u>	<u>5,592,650</u>	<u>10,868,014</u>
<u>(503,476)</u>	<u>(637,953)</u>	<u>(20,842)</u>	<u>64,533</u>	<u>(519,585)</u>
-	433,445	-	300,000	-
-	(380)	-	-	-
-	<u>433,065</u>	-	<u>300,000</u>	-
(503,476)	(204,888)	(20,842)	364,533	(519,585)
<u>17,234,270</u>	<u>17,552,347</u>	<u>3,109,308</u>	<u>389,930</u>	<u>10,251,472</u>
<u>\$ 16,730,794</u>	<u>\$ 17,347,459</u>	<u>\$ 3,088,466</u>	<u>\$ 754,463</u>	<u>\$ 9,731,887</u>

(Continued)

Butler County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Non-major Special Revenue Funds (Continued)
For the Year Ended December 31, 2020

	All Other Human Services	County Coronavirus Relief Fund	All Other Conservation and Recreation	Total Non-major Special Revenue Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ 9,065,337
Other Local Taxes	-	-	1,160,458	6,152,982
Charges for Services	55,949	-	29,594	20,819,765
Licenses and Permits	-	-	-	1,130,405
Fines and Forfeitures	-	-	-	1,275,351
Intergovernmental	210,519	11,866,195	-	39,048,316
Special Assessments	-	-	-	1,606,765
Investment Earnings	-	5,386	-	143,746
Other	8,874	-	-	1,615,157
Total Revenues	<u>275,342</u>	<u>11,871,581</u>	<u>1,190,052</u>	<u>80,857,824</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	99,980	-	8,135,130
Judicial	-	88,329	-	3,021,198
Public Safety	-	11,585,500	-	24,413,229
Public Works	-	97,772	-	24,998,475
Public Works - Intergovernmental	-	-	-	958,963
Human Services	350,519	-	-	22,212,342
Conservation and Recreation	-	-	1,280,719	1,280,719
Debt Service:				
Principal Retirement	-	-	-	61,668
Total Expenditures	<u>350,519</u>	<u>11,871,581</u>	<u>1,280,719</u>	<u>85,081,724</u>
Excess of Revenues Over (Under) Expenditures	<u>(75,177)</u>	<u>-</u>	<u>(90,667)</u>	<u>(4,223,900)</u>
Other Financing Sources (Uses)				
Transfers - In	203,370	-	-	1,012,543
Transfers - Out	(31,019)	-	-	(35,944)
Total Other Financing Sources (Uses)	<u>172,351</u>	<u>-</u>	<u>-</u>	<u>976,599</u>
Net Change in Fund Balance	97,174	-	(90,667)	(3,247,301)
Fund Balances at Beginning of Year	<u>22,123</u>	<u>-</u>	<u>90,229</u>	<u>68,983,765</u>
Fund Balances(Deficit) at End of Year	<u>\$ 119,297</u>	<u>\$ -</u>	<u>\$ (438)</u>	<u>\$ 65,736,464</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, 2020

	Technology	Road Improvements	Buildings Construction and Renovations	Total Non-major Capital Projects Funds
Revenues				
Intergovernmental	-	5,446,704	-	5,446,704
Total Revenues	-	5,446,704	-	5,446,704
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,200	-	50,000	56,200
Public Works	-	107,248	-	107,248
Public Works - Intergovernmental	-	1,688,510	-	1,688,510
Capital Outlay	-	3,657,667	-	3,657,667
Debt Service:				
Interest and Fiscal Charges	-	-	27,783	27,783
Total Expenditures	6,200	5,453,425	77,783	5,537,408
Excess of Revenues Under Expenditures	(6,200)	(6,721)	(77,783)	(90,704)
Other Financing Sources (Uses):				
Revenue Bonds Issued	-	1,700,000	-	1,700,000
Transfers-In	-	171,179	-	171,179
Transfers-Out	-	-	(97,592)	(97,592)
Total Other Financing Sources (Uses)	-	1,871,179	(97,592)	1,773,587
Net Change in Fund Balances	(6,200)	1,864,458	(175,375)	1,682,883
Fund Balances (Deficit) at Beginning of Year	236,874	(1,880,797)	475,714	(1,168,209)
Fund Balances (Deficit) at End of Year	\$ 230,674	\$ (16,339)	\$ 300,339	\$ 514,674

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 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.

Jefferson Health Plan – To account for medical claims and premiums for Butler County Developmental Disabilities Board for their self-insured employee medical coverage. The medical and claims activity for this plan occurred in an outside bank account, therefore no budgetary statements are presented.

Butler County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2020

	Health Insurance	Workers' Compensation	Jefferson Health Plan	Total
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,889,697	\$ 5,523,251	\$ -	\$ 9,412,948
Cash and Cash Equivalents with Fiscal Agent	-	-	251,887	251,887
Due from Other Governments	1,366	876	-	2,242
Prepaid Items	17	-	-	17
Total Assets	3,891,080	5,524,127	251,887	9,667,094
Liabilities				
Current Liabilities				
Accounts Payable	-	24	-	24
Contracts Payable	251,134	-	-	251,134
Accrued Wages and Benefits Payable	4,989	3,594	-	8,583
Due to Other Governments	1,305	996	-	2,301
Employee Benefits Payable	1,932	705	-	2,637
Claims Payable	2,342,160	162,137	209,424	2,713,721
Compensated Absences Payable	3,826	3,877	-	7,703
Total Current Liabilities	2,605,346	171,333	209,424	2,986,103
Non-Current Liabilities				
Claims Payable	-	451,116	-	451,116
Compensated Absences Payable	5,041	3,411	-	8,452
Total Non-Current Liabilities	5,041	454,527	-	459,568
Total Liabilities	2,610,387	625,860	209,424	3,445,671
Total Net Position	\$ 1,280,693	\$ 4,898,267	\$ 42,463	\$ 6,221,423

Butler County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2020

	Health Insurance	Workers' Compensation	Jefferson Health Plan	Total
Operating Revenues				
Charges for Services	\$ 21,480,537	\$ 2,254,316	\$ 1,783,220	\$ 25,518,073
Other Operating Revenues	46,862	-	210,722	257,584
Total Operating Revenues	<u>21,527,399</u>	<u>2,254,316</u>	<u>1,993,942</u>	<u>25,775,657</u>
Operating Expenses				
Personal Services	186,794	106,357	-	293,151
Contractual Services	3,294,740	1,446,102	529,850	5,270,692
Claims and Judgments	15,935,559	-	1,455,985	17,391,544
Materials and Supplies	3,862	1,154	-	5,016
Total Operating Expenses	<u>19,420,955</u>	<u>1,553,613</u>	<u>1,985,835</u>	<u>22,960,403</u>
Operating Income	<u>2,106,444</u>	<u>700,703</u>	<u>8,107</u>	<u>2,815,254</u>
Non-Operating Revenues				
Other Non-Operating Revenues	50,233	22,128	-	72,361
Investment Earnings	-	-	10,632	10,632
Total Non-Operating Revenues	<u>50,233</u>	<u>22,128</u>	<u>10,632</u>	<u>82,993</u>
Change in Net Position	2,156,677	722,831	18,739	2,898,247
Net Position (Deficit) at Beginning of Year	<u>(875,984)</u>	<u>4,175,436</u>	<u>23,724</u>	<u>3,323,176</u>
Net Position at End of Year	<u>\$ 1,280,693</u>	<u>\$ 4,898,267</u>	<u>\$ 42,463</u>	<u>\$ 6,221,423</u>

Butler County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

	Health Insurance	Workers' Compensation	Jefferson Health	Total
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>				
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Other Operating Sources	\$ 85,302	\$ -	\$ 210,722	\$ 296,024
Cash Paid to Suppliers	(3,047,468)	(207,477)	(529,850)	(3,784,795)
Cash Paid to Employees	(188,343)	(106,856)	-	(295,199)
Cash Received from Interfund Services Provided	21,480,537	2,254,316	1,783,220	25,518,073
Other Non-Operating Revenues	48,867	22,186	-	71,053
Cash Paid for Claims	(16,850,506)	-	(1,558,601)	(18,409,107)
Net Cash Provided by(Used For) Operating Activities	<u>1,528,389</u>	<u>1,962,169</u>	<u>(94,509)</u>	<u>3,396,049</u>
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	-	10,632	10,632
Net Increase(Decrease) in Cash and Cash Equivalents	1,528,389	1,962,169	(83,877)	3,406,681
Cash and Cash Equivalents at Beginning of Year	<u>2,361,308</u>	<u>3,561,082</u>	<u>335,764</u>	<u>6,258,154</u>
Cash and Cash Equivalents at End of Year	<u>\$ 3,889,697</u>	<u>\$ 5,523,251</u>	<u>\$ 251,887</u>	<u>\$ 9,664,835</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided(Used For) by Operating Activities:</u>				
Operating Income (Loss)	<u>\$ 2,106,444</u>	<u>\$ 700,703</u>	<u>\$ (143,856)</u>	<u>\$ 2,663,291</u>
<u>Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by(Used For) Operating Activities:</u>				
Other Non-Operating Revenues	50,233	22,128	-	72,361
<u>(Increase)Decrease in Assets</u>				
Accounts Receivable	36,985	-	-	36,985
Due from Other Funds	1,455	934	-	2,389
Due from other Governments	(1,366)	(876)	-	(2,242)
Prepaid Items	-	1,244,048	-	1,244,048
<u>Increase(Decrease) in Liabilities</u>				
Accounts Payable	-	24	-	24
Contracts Payable	251,134	(4,293)	-	246,841
Accrued Wages and Benefits Payable	886	655	-	1,541
Compensated Absences Payable	(1,938)	(1,220)	-	(3,158)
Due to Other Governments	39	38	-	77
Claims Payable	(914,947)	-	49,347	(865,600)
Payroll Withholdings	(536)	28	-	(508)
Total Adjustments	<u>(578,055)</u>	<u>1,261,466</u>	<u>49,347</u>	<u>732,758</u>
Net Cash Provided by(Used For) Operating Activities	<u>\$ 1,528,389</u>	<u>\$ 1,962,169</u>	<u>\$ (94,509)</u>	<u>\$ 3,396,049</u>

Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Butler County General Health District – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Butler County General Health District.

Butler County Soil and Water Conservation District – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Butler County Soil and Water Conservation District.

Metroparks of Butler County – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Metroparks of Butler County.

Multi-Jurisdictional Activities – To account for the collection of grant dollars and fees that will be distributed to others based on the direction of multi-jurisdictional agencies.

Fee Collections – To account for various fees collected by the Courts that will be distributed to the State of Ohio.

Tax Collections – To account for various taxes and special assessments collected and distributed for the benefit of other governments.

Tax and Mortgage Foreclosures – To account for sheriff sales monies held by the County to be distributed for the benefit of others.

State Pass Through Funds – To account for various state undivided monies collected and distributed for the benefit of other governments.

Butler County Segregated Checking Accounts – To account for activity due to others held in segregated checking accounts.

Miscellaneous – To account for monies held by the County to be distributed for the benefit of others.

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Butler County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

	Butler County General Health District	Butler County Soil and Water Conservation District	Metroparks of Butler County	Multi-Jurisdictional Activities	Fee Collections
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 2,162,284	\$ 116,574	\$ 5,291,199	\$ 2,598,811	\$ 665,900
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Revenue in Lieu of Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	135,623	-	-
Total Assets	\$ 2,162,284	\$ 116,574	\$ 5,426,822	\$ 2,598,811	\$ 665,900
Liabilities					
Accounts Payable	-	\$ -	\$ -	\$ -	\$ 23,195
Employee Benefits Payable	16,254	1,842	17,615	-	-
Due to Other Governments	21,483	2,601	24,881	2,598,811	642,705
Total Liabilities	37,737	4,443	42,496	2,598,811	665,900
Deferred Inflows of Resources					
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	-	-
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Net Position					
Restricted for Individuals, Organizations and Other Governments	\$ 2,124,547	\$ 112,131	\$ 5,384,326	\$ -	\$ -

Tax Collections	Tax and Mortgage Foreclosures	State Pass Through Funds	Butler County Segregated Checking	Miscellaneous	Total Custodial Funds
\$ 16,106,041	\$ 1,070,365	\$ 379,431	\$ -	\$ 557,831	\$ 28,948,436
-	-	-	2,798,225	-	2,798,225
449,832,763	-	-	-	-	449,832,763
39,066,924	-	-	-	-	39,066,924
9,474,411	-	-	-	-	9,474,411
		7,934,407	-	-	8,070,030
<u>\$ 514,480,139</u>	<u>\$ 1,070,365</u>	<u>\$ 8,313,838</u>	<u>\$ 2,798,225</u>	<u>\$ 557,831</u>	<u>\$ 538,190,789</u>
\$ 44,603	\$ 1,070,365	\$ -	\$ 1,628,729	\$ 557,831	\$ 3,324,723
-	-	-	-	-	35,711
25,535,849	-	8,313,838	1,169,496	-	38,309,664
<u>25,580,452</u>	<u>1,070,365</u>	<u>8,313,838</u>	<u>2,798,225</u>	<u>557,831</u>	<u>41,670,098</u>
440,915,970	-	-	-	-	440,915,970
39,066,924	-	-	-	-	39,066,924
<u>479,982,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>479,982,894</u>
<u>\$ 8,916,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,537,797</u>

Butler County, Ohio
Combining Statement of Changes in Fiduciary
Net Position
Custodial Funds
For the Year Ended December 31, 2020

	Butler County General Health District	Butler County Soil and Water Conservation District	Metroparks of Butler County	Multi-Jurisdictional Activities	Fee Collections
Additions					
Intergovernmental	\$ -	\$ -	\$ -	\$ 4,258,548	\$ 63,842
Amounts Received as Fiscal Agent	5,660,794	320,613	8,495,553	-	-
Licenses, Permits and Fees for Other Governments	-	-	-	-	1,986,680
Fines and Forfeitures for Other Governments	-	-	-	-	46,454
Property Tax Collections for Other Governments	-	-	-	-	-
Payments in Lieu of Taxes Collections for Other Governments	-	-	-	-	-
Special Assessment Collections for Other Governments	-	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-	-
Amounts Received for Others	-	-	-	-	20,731
Miscellaneous	-	-	-	-	-
Total Additions	5,660,794	320,613	8,495,553	4,258,548	2,117,707
Deductions					
Distributions of State Funds to Other Governments	-	-	-	4,258,548	63,842
Fines and Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Taxes Distributions for Other Governments	-	-	-	-	-
Payments in Lieu of Taxes Distributions for Other Governments	-	-	-	-	-
Special Assessment Distributions to Other Governments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	-	2,033,134
Distributions to Individuals	-	-	-	-	20,731
Distributions as Fiscal Agent	5,141,559	328,158	6,485,868	-	-
Miscellaneous	-	-	-	-	-
Total Deductions	5,141,559	328,158	6,485,868	4,258,548	2,117,707
Change in Net Position	519,235	(7,545)	2,009,685	-	-
Net Position at Beginning of Year	1,605,312	119,676	3,374,641	-	-
Net Position at End of Year	\$ 2,124,547	\$ 112,131	\$ 5,384,326	\$ -	\$ -

Tax Collections	Tax and Mortgage Foreclosures	State Pass Through Funds	Butler County Segregated Checking	Miscellaneous	Total Custodial Funds
\$ -	\$ -	\$ 66,061,822	\$ -	\$ -	\$ 70,384,212
-	-	-	-	-	14,476,960
-	-	-	-	-	1,986,680
-	-	-	115,217,816	-	115,264,270
387,883,679	-	-	-	-	387,883,679
3,258,612	-	-	-	-	3,258,612
9,552,145	-	-	-	-	9,552,145
-	6,859,474	-	-	-	6,859,474
-	-	-	-	341,958	362,689
-	-	-	2,203,418	-	2,203,418
<u>400,694,436</u>	<u>6,859,474</u>	<u>66,061,822</u>	<u>117,421,234</u>	<u>341,958</u>	<u>612,232,139</u>
-	-	66,061,822	-	-	70,384,212
-	-	-	340,829	-	340,829
382,955,967	-	-	-	-	382,955,967
3,633,922	-	-	-	-	3,633,922
9,521,183	-	-	-	-	9,521,183
-	-	-	104,171,050	-	106,204,184
1,968,559	6,859,474	-	10,595,152	341,958	19,785,874
-	-	-	-	-	11,955,585
-	-	-	2,314,203	-	2,314,203
<u>398,079,631</u>	<u>6,859,474</u>	<u>66,061,822</u>	<u>117,421,234</u>	<u>341,958</u>	<u>607,095,959</u>
2,614,805	-	-	-	-	5,136,180
<u>6,301,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,401,617</u>
<u>\$ 8,916,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,537,797</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,911,319	\$ 13,911,319	\$ 14,486,030	\$ 574,711
Sales Taxes	44,056,603	44,056,603	44,635,928	579,325
Charges for Services	28,401,386	28,443,489	28,628,131	184,642
Licenses and Permits	2,513,050	2,513,050	2,641,410	128,360
Fines and Forfeitures	1,040,479	1,040,479	880,607	(159,872)
Intergovernmental	12,656,855	12,685,451	13,231,906	546,455
Investment Earnings	5,500,000	5,500,000	5,527,945	27,945
Other	696,690	1,049,690	2,557,221	1,507,531
Total Revenues	108,776,382	109,200,081	112,589,178	3,389,097
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Information Services				
Personal Services	2,123,462	1,988,712	1,738,968	249,744
Materials and Supplies	75,000	106,182	60,418	45,764
Contractual Services	1,056,370	1,161,097	1,030,095	131,002
Capital Outlay	-	249,877	247,321	2,556
Total Information Services	3,254,832	3,505,868	3,076,802	429,066
Audit Services				
Contractual Services	130,000	130,000	126,000	4,000
Auditor				
Personal Services	1,261,610	1,185,610	1,145,743	39,867
Materials and Supplies	43,500	52,256	45,470	6,786
Contractual Services	75,000	68,863	59,116	9,747
Capital Outlay	-	40,000	32,000	8,000
Total Auditor	1,380,110	1,346,729	1,282,329	64,400
Commissioners				
Personal Services	1,362,919	1,182,122	996,210	185,912
Materials and Supplies	33,700	85,256	30,925	54,331
Contractual Services	126,700	167,516	83,929	83,587
Other	269,694	1,423,053	1,422,553	500
Total Commissioners	1,793,013	2,857,947	2,533,617	324,330
Department of Development				
Personal Services	1,509,864	1,438,572	1,276,388	162,184
Materials and Supplies	29,950	28,143	23,410	4,733
Contractual Services	302,900	506,423	497,478	8,945
Capital Outlay	100	100	-	100
Other	4,000	4,000	4,000	-
Total Department of Development	1,846,814	1,977,238	1,801,276	175,962
Mailroom				
Personal Services	92,905	93,172	92,399	773
Materials and Supplies	421,196	418,312	418,312	-
Contractual Services	4,400	8,740	4,894	3,846
Total Mailroom	\$ 518,501	\$ 520,224	\$ 515,605	\$ 4,619

(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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Maintenance				
Personal Services	\$ 343,218	\$ 305,974	\$ 295,206	\$ 10,768
Materials and Supplies	201,100	239,913	226,596	13,317
Contractual Services	2,321,800	2,516,134	2,476,059	40,075
Capital Outlay	-	134,895	134,895	-
Total Maintenance	<u>2,866,118</u>	<u>3,196,916</u>	<u>3,132,756</u>	<u>64,160</u>
Records Center				
Personal Services	273,850	168,724	56,977	111,747
Materials and Supplies	3,400	4,500	3,591	909
Contractual Services	32,400	31,612	28,330	3,282
Total Records Center	<u>309,650</u>	<u>204,836</u>	<u>88,898</u>	<u>115,938</u>
Insurance, Pension and Taxes				
Contractual Services	912,101	882,000	859,588	22,412
Other	780,000	780,000	739,999	40,001
Total Insurance, Pension and Taxes	<u>1,692,101</u>	<u>1,662,000</u>	<u>1,599,587</u>	<u>62,413</u>
Commissioners-Other				
Contractual Services	471,291	473,063	413,120	59,943
Other	174,000	226,000	190,100	35,900
Total Commissioners-Other	<u>645,291</u>	<u>699,063</u>	<u>603,220</u>	<u>95,843</u>
Central HR				
Personal Services	367,077	367,077	331,370	35,707
Materials and Supplies	5,750	6,482	3,809	2,673
Contractual Services	114,664	94,354	85,978	8,376
Total Central HR	<u>487,491</u>	<u>467,913</u>	<u>421,157</u>	<u>46,756</u>
Unclaimed Monies				
Other	-	250,000	106,840	143,160
Excess Proceeds				
Other	-	600,000	550,664	49,336
Board of Elections				
Personal Services	2,727,445	2,882,110	2,850,927	31,183
Materials and Supplies	328,700	631,698	559,698	72,000
Contractual Services	769,550	942,761	872,606	70,155
Total Board of Elections	<u>3,825,695</u>	<u>4,456,569</u>	<u>4,283,231</u>	<u>173,338</u>
Prosecuting Attorney				
Personal Services	4,517,023	4,293,926	4,292,875	1,051
Materials and Supplies	40,138	39,238	28,910	10,328
Contractual Services	95,650	58,707	58,457	250
Other	71,550	70,319	70,319	-
Total Prosecuting Attorney	<u>4,724,361</u>	<u>4,462,190</u>	<u>4,450,561</u>	<u>11,629</u>
CSEA Prosecutor				
Personal Services	262,365	258,819	258,750	69
Materials and Supplies	2,050	2,050	1,287	763
Contractual Services	38,550	35,983	20,983	15,000
Capital Outlay	-	2,036	2,036	-
Total CSEA Prosecutor	<u>\$ 302,965</u>	<u>\$ 298,888</u>	<u>\$ 283,056</u>	<u>\$ 15,832</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public Defender Area Courts				
Personal Services	\$ 283,184	\$ 317,690	\$ 313,166	\$ 4,524
Materials and Supplies	2,948	3,593	1,779	1,814
Contractual Services	11,650	14,950	8,123	6,827
Total Public Defender Area Courts	<u>297,782</u>	<u>336,233</u>	<u>323,068</u>	<u>13,165</u>
Public Defender Common Pleas				
Personal Services	1,284,098	1,284,098	1,207,441	76,657
Materials and Supplies	11,204	11,682	10,528	1,154
Contractual Services	46,175	46,686	23,184	23,502
Total Public Defender Common Pleas	<u>1,341,477</u>	<u>1,342,466</u>	<u>1,241,153</u>	<u>101,313</u>
Public Defender Municipal				
Personal Services	669,695	698,373	690,629	7,744
Materials and Supplies	5,503	11,003	9,146	1,857
Contractual Services	21,500	23,700	3,357	20,343
Total Public Defender Municipal	<u>696,698</u>	<u>733,076</u>	<u>703,132</u>	<u>29,944</u>
Recorder				
Personal Services	760,583	724,227	704,610	19,617
Materials and Supplies	52,000	68,225	30,764	37,461
Contractual Services	105,270	93,611	49,129	44,482
Total Recorder	<u>917,853</u>	<u>886,063</u>	<u>784,503</u>	<u>101,560</u>
Microfilm Board				
Personal Services	118,239	118,239	83,589	34,650
Materials and Supplies	1,000	1,000	-	1,000
Total Microfilm Board	<u>119,239</u>	<u>119,239</u>	<u>83,589</u>	<u>35,650</u>
Treasurer				
Personal Services	809,063	790,464	752,860	37,604
Materials and Supplies	20,630	42,343	38,175	4,168
Contractual Services	312,600	331,972	317,937	14,035
Other	-	70	70	-
Total Treasurer	<u>1,142,293</u>	<u>1,164,849</u>	<u>1,109,042</u>	<u>55,807</u>
Certificate of Title				
Personal Services	1,958,510	1,980,510	1,855,669	124,841
Materials and Supplies	90,400	93,590	59,930	33,660
Contractual Services	368,396	338,310	228,676	109,634
Capital Outlay	-	15,461	15,461	-
Total Certificate of Title	<u>2,417,306</u>	<u>2,427,871</u>	<u>2,159,736</u>	<u>268,135</u>
Historical Society				
Contract Services	24,872	24,872	24,872	-
Total General Government: Legislative and Executive	<u>30,734,462</u>	<u>33,671,050</u>	<u>31,284,694</u>	<u>2,386,356</u>
General Government: Judicial				
Area Courts				
Personal Services	1,133,600	1,088,391	1,054,167	34,224
Materials and Supplies	31,935	46,345	46,345	-
Contractual Services	113,656	154,110	144,123	9,987
Capital Outlay	-	39,757	39,757	-
Total Area Courts	<u>\$ 1,279,191</u>	<u>\$ 1,328,603</u>	<u>\$ 1,284,392</u>	<u>\$ 44,211</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Clerk of Courts				
Personal Services	\$ 1,634,333	\$ 1,634,333	\$ 1,474,653	\$ 159,680
Materials and Supplies	318,500	390,081	345,063	45,018
Contractual Services	52,582	146,814	120,302	26,512
Capital Outlay	-	10,307	10,307	-
Total Clerk of Courts	<u>2,005,415</u>	<u>2,181,535</u>	<u>1,950,325</u>	<u>231,210</u>
Common Pleas Court				
Personal Services	2,163,796	2,117,882	2,099,520	18,362
Materials and Supplies	46,000	59,729	59,659	70
Contractual Services	497,400	436,207	397,710	38,497
Total Common Pleas Court	<u>2,707,196</u>	<u>2,613,818</u>	<u>2,556,889</u>	<u>56,929</u>
Court Services				
Personal Services	<u>596,191</u>	<u>597,191</u>	<u>586,374</u>	<u>10,817</u>
Domestic Relations Court				
Personal Services	1,634,997	1,624,397	1,569,384	55,013
Materials and Supplies	14,190	38,559	38,559	-
Contractual Services	146,527	154,015	138,636	15,379
Capital Outlay	-	9,033	9,033	-
Total Domestic Relations Court	<u>1,795,714</u>	<u>1,826,004</u>	<u>1,755,612</u>	<u>70,392</u>
Parenting Education				
Contractual Services	<u>45,000</u>	<u>47,550</u>	<u>27,550</u>	<u>20,000</u>
Total Parenting Education	<u>45,000</u>	<u>47,550</u>	<u>27,550</u>	<u>20,000</u>
Juvenile Court				
Personal Services	2,914,347	2,810,347	2,703,902	106,445
Materials and Supplies	48,640	72,501	70,548	1,953
Contractual Services	1,548,655	1,490,498	1,461,777	28,721
Total Juvenile Court	<u>4,511,642</u>	<u>4,373,346</u>	<u>4,236,227</u>	<u>137,119</u>
Juvenile Court Technology Grant				
Personal Services	1,121,569	1,121,569	1,018,160	103,409
Materials and Supplies	26,000	32,809	29,209	3,600
Contractual Services	58,500	60,457	40,826	19,631
Capital Outlay	-	190,409	190,409	-
Total Probate Court	<u>1,206,069</u>	<u>1,405,244</u>	<u>1,278,604</u>	<u>126,640</u>
Court of Appeals				
Materials and Supplies	44,885	51,207	45,103	6,104
Contractual Services	548,676	553,820	496,399	57,421
Other	300	300	30	270
Total Court of Appeals	<u>\$ 593,861</u>	<u>\$ 605,327</u>	<u>\$ 541,532</u>	<u>\$ 63,795</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Municipal Courts				
Personal Services	\$ 490,002	\$ 526,702	\$ 523,744	\$ 2,958
Contractual Services	65,000	68,859	50,664	18,195
Total Municipal Courts	<u>555,002</u>	<u>595,561</u>	<u>574,408</u>	<u>21,153</u>
Total General Government:				
Judicial	<u>15,295,281</u>	<u>15,574,179</u>	<u>14,791,913</u>	<u>782,266</u>
Public Safety				
Adult Probation				
Personal Services	2,029,011	1,955,511	1,899,013	56,498
Materials and Supplies	93,000	68,871	68,812	59
Contractual Services	304,784	298,019	297,705	314
Total Adult Probation	<u>2,426,795</u>	<u>2,322,401</u>	<u>2,265,530</u>	<u>56,871</u>
Coroner				
Personal Services	803,175	822,309	790,625	31,684
Materials and Supplies	9,500	9,951	9,571	380
Contractual Services	16,780	17,488	13,633	3,855
Total Coroner	<u>829,455</u>	<u>849,748</u>	<u>813,829</u>	<u>35,919</u>
Coroner's Morgue				
Materials and Supplies	28,000	32,723	31,723	1,000
Contractual Services	395,800	427,416	416,119	11,297
Total Coroner's Morgue	<u>423,800</u>	<u>460,139</u>	<u>447,842</u>	<u>12,297</u>
Juvenile Facilities				
Personal Services	2,166,937	2,162,778	975,996	1,186,782
Materials and Supplies	155,200	185,037	178,671	6,366
Contractual Services	127,800	142,229	136,779	5,450
Capital Outlay	-	48,688	48,688	-
Total Juvenile Facilities	<u>2,449,937</u>	<u>2,538,732</u>	<u>1,340,134</u>	<u>1,198,598</u>
Job and Family Services Fraud Investigation				
Personal Services	104,610	111,590	110,088	1,502
Contractual Services	1,160	1,203	1,203	-
Other	800	800	435	365
Total Job and Family Services Fraud Investigation	<u>106,570</u>	<u>113,593</u>	<u>111,726</u>	<u>1,867</u>
Children Services Security Services				
Personal Services	388,362	388,362	373,256	15,106
Contractual Services	700	707	508	199
Other	2,000	2,000	2,000	-
Total Children Services Security Services	<u>\$ 391,062</u>	<u>\$ 391,069</u>	<u>\$ 375,764</u>	<u>\$ 15,305</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Sheriff's Academy				
Personal Services	\$ 88,713	\$ 87,572	\$ 87,572	\$ -
Materials and Supplies	32,350	40,593	40,592	1
Contractual Services	59,545	59,332	59,332	-
Total Sheriff's Academy	180,608	187,497	187,496	1
Sheriff's Resolutions				
Personal Services	525,663	513,663	449,602	64,061
Materials and Supplies	615,000	649,998	649,998	-
Contractual Services	2,503,850	2,686,779	2,686,571	208
Total Sheriff's Resolutions	3,644,513	3,850,440	3,786,171	64,269
Sheriff				
Personal Services	24,149,612	23,920,732	16,879,258	7,041,474
Materials and Supplies	633,200	728,070	727,830	240
Contractual Services	625,945	722,125	722,125	-
Capital Outlay	-	338,920	338,920	-
Other	236,155	262,054	262,054	-
Total Sheriff	25,644,912	25,971,901	18,930,187	7,041,714
Paramedics				
Personal Services	1,359,384	1,247,884	578,285	669,599
Materials and Supplies	354,000	387,411	387,411	-
Contractual Services	289,500	339,475	339,475	-
Other	4,000	4,333	4,333	-
Total Paramedics	2,006,884	1,979,103	1,309,504	669,599
Incarceration Alternatives				
Personal Services	231,612	217,487	216,073	1,414
Materials and Supplies	50,000	46,514	45,914	600
Contractual Services	90,000	117,472	117,472	-
Capital Outlay	-	59,166	59,166	-
Total Incarceration Alternatives	371,612	440,639	438,625	2,014
Rehabilitation Facility Center Deputy Services				
Personal Services	93,038	93,038	90,289	2,749
Contractual Services	500	500	100	400
Other	800	800	500	300
Total Rehabilitation Facility Center Deputy Services	\$ 94,338	\$ 94,338	\$ 90,889	\$ 3,449

(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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
General Communications Sales Tax				
Personal Services	\$ 656,636	\$ 543,836	\$ 534,630	\$ 9,206
Materials and Supplies	142,650	236,941	236,941	-
Contractual Services	2,269,700	2,366,973	2,364,473	2,500
Capital Outlay				-
Other	6,500	17,650	17,650	-
Total General Communications Sales Tax	<u>3,075,486</u>	<u>3,165,400</u>	<u>3,153,694</u>	<u>11,706</u>
E911 Dispatch				
Personal Services	3,586,842	3,469,642	3,118,529	351,113
Materials and Supplies	46,050	65,340	65,340	-
Contractual Services	269,400	296,764	296,764	-
Other	15,750	24,374	24,374	-
Total E911 Dispatch	<u>3,918,042</u>	<u>3,856,120</u>	<u>3,505,007</u>	<u>351,113</u>
Total Public Safety	<u>45,564,014</u>	<u>46,221,120</u>	<u>36,756,398</u>	<u>9,464,722</u>
Public Works				
Solid Waste				
Contractual Services	13,500	13,500	13,500	-
Personal Services	242,174	232,148	195,022	37,126
Total Public Works	<u>255,674</u>	<u>245,648</u>	<u>208,522</u>	<u>37,126</u>
Health				
Other - Health				
Contractual Services	826,067	851,067	826,067	25,000
Materials and Supplies	-	75,000	-	75,000
Total Other-Health	<u>826,067</u>	<u>926,067</u>	<u>826,067</u>	<u>100,000</u>
Registration Vital Statistics				
Other	3,500	3,500	3,500	-
Total Health	<u>829,567</u>	<u>929,567</u>	<u>829,567</u>	<u>100,000</u>
Human Services				
Veterans Memorial				
Materials and Supplies	3,500	3,500	-	3,500
Contractual Services	11,000	13,275	7,275	6,000
Total Veterans Memorial	<u>14,500</u>	<u>16,775</u>	<u>7,275</u>	<u>9,500</u>
Veterans Services				
Personal Services	1,068,352	1,068,352	867,607	200,745
Materials and Supplies	50,300	50,355	47,766	2,589
Contractual Services	1,907,131	1,875,851	1,349,140	526,711
Total Veterans Services	<u>3,025,783</u>	<u>2,994,558</u>	<u>2,264,513</u>	<u>730,045</u>
Total Human Services	<u>\$ 3,040,283</u>	<u>\$ 3,011,333</u>	<u>\$ 2,271,788</u>	<u>\$ 739,545</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Conservation and Recreation				
Agricultural				
Contractual Services	\$ 27,690	\$ 27,690	\$ -	\$ 27,690
Other	386,578	386,578	386,578	-
Total Agricultural	<u>414,268</u>	<u>414,268</u>	<u>386,578</u>	<u>27,690</u>
Emergency Management				
Materials and Supplies	2,725	4,495	2,495	2,000
Contractual Services	6,500	4,750	-	4,750
Other	50,000	61,450	-	61,450
Total Emergency Management	<u>59,225</u>	<u>70,695</u>	<u>2,495</u>	<u>68,200</u>
Total Conservation and Recreation	<u>473,493</u>	<u>484,963</u>	<u>389,073</u>	<u>95,890</u>
Total Expenditures	<u>96,192,774</u>	<u>100,137,860</u>	<u>86,531,955</u>	<u>13,605,905</u>
Excess of Revenues Over (Under) Expenditures	<u>12,583,608</u>	<u>9,062,221</u>	<u>26,057,223</u>	<u>16,995,002</u>
Other Financing Sources (Uses):				
Other Financing Sources	2,917,757	2,917,757	2,950,519	32,762
Advances - In	258,337	258,337	812,801	554,464
Advances - Out	(325,000)	(325,000)	(4,976)	320,024
Transfers - In	-	1	442,620	442,619
Transfers - Out	(15,656,397)	(13,473,965)	(11,297,213)	2,176,752
Total Other Financing Sources (Uses)	<u>(12,805,303)</u>	<u>(10,622,870)</u>	<u>(7,096,249)</u>	<u>3,526,621</u>
Net Change in Fund Balance	(221,695)	(1,560,649)	18,960,974	20,521,623
Fund Balance at Beginning of Year	74,437,939	74,437,939	74,437,939	-
Prior Year Encumbrances Appropriated	3,555,924	3,555,924	3,555,924	-
Fund Balance at End of Year	<u>\$ 77,772,168</u>	<u>\$ 76,433,214</u>	<u>\$ 96,954,837</u>	<u>\$ 20,521,623</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Mental Health and Addiction Recovery Services Board-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,509,800	\$ 9,509,800	\$ 9,032,378	\$ (477,422)
Charges for Services	968,661	838,080	76,465	(761,615)
Intergovernmental	4,870,509	5,613,558	7,607,690	1,994,132
Other	250	250	360,947	360,697
Total Revenues	<u>15,349,220</u>	<u>15,961,688</u>	<u>17,077,480</u>	<u>1,115,792</u>
Expenditures:				
Current:				
Health				
Personal Services	1,780,208	1,749,065	1,554,923	194,142
Materials and Supplies	104,088	107,933	40,836	67,097
Contractual Services	16,020,689	18,398,038	17,450,013	948,025
Other	10,800	6,589	735	5,854
Total Expenditures	<u>17,915,785</u>	<u>20,261,625</u>	<u>19,046,507</u>	<u>1,215,118</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,566,565)</u>	<u>(4,299,937)</u>	<u>(1,969,027)</u>	<u>2,330,910</u>
Other Financing Sources:				
Other Financing Sources	-	-	37,685	37,685
Transfers - In	110,000	110,000	110,000	-
Total Other Financing Sources	<u>110,000</u>	<u>110,000</u>	<u>147,685</u>	<u>37,685</u>
Net Change in Fund Balance	(2,456,565)	(4,189,937)	(1,821,342)	2,368,595
Fund Balance at Beginning of Year	17,253,683	17,253,683	17,253,683	-
Prior Year Encumbrances Appropriated	1,303,779	1,303,779	1,303,779	-
Fund Balance at End of Year	<u>\$ 16,100,897</u>	<u>\$ 14,367,525</u>	<u>\$ 16,736,120</u>	<u>\$ 2,368,595</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 19,306,273	\$ 19,306,273	\$ 19,457,565	\$ 151,292
Charges for Services	5,000	5,000	9,026	4,026
Intergovernmental	8,567,603	8,393,603	8,332,154	(61,449)
Other	-	-	508,517	508,517
Total Revenues	<u>27,878,876</u>	<u>27,704,876</u>	<u>28,307,262</u>	<u>602,386</u>
Expenditures:				
Current:				
Health				
Developmental Disabilities				
Personal Services	11,464,615	11,472,198	10,870,642	601,556
Materials and Supplies	283,850	474,503	430,623	43,880
Contractual Services	16,543,973	16,923,997	14,136,861	2,787,136
Capital Outlay	347,525	429,096	316,099	112,997
Other	175,000	175,000	-	175,000
Total Expenditures	<u>28,814,963</u>	<u>29,474,794</u>	<u>25,754,225</u>	<u>3,720,569</u>
Excess of Revenues Over (Under) Expenditures	<u>(936,087)</u>	<u>(1,769,918)</u>	<u>2,553,037</u>	<u>4,322,955</u>
Other Financing Sources :				
Other Financing Sources	80,000	80,000	188,204	108,204
Net Change in Fund Balance	<u>(856,087)</u>	<u>(1,689,918)</u>	<u>2,741,241</u>	<u>4,431,159</u>
Fund Balance at Beginning of Year	35,770,620	35,770,620	35,770,620	-
Prior Year Encumbrances Appropriated	816,945	816,945	816,945	-
Fund Balance at End of Year	<u>\$ 35,731,478</u>	<u>\$ 34,897,647</u>	<u>\$ 39,328,806</u>	<u>\$ 4,431,159</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,750,000	\$ 13,750,000	\$ 14,046,765	\$ 296,765
Intergovernmental	28,880,584	27,751,233	28,506,396	755,163
Other	384,500	384,500	1,137,508	753,008
Total Revenues	<u>43,015,084</u>	<u>41,885,733</u>	<u>43,690,669</u>	<u>1,804,936</u>
Expenditures:				
Current:				
Human Services				
Job and Family/Children Services				
Personal Services	19,498,244	14,289,672	16,873,181	(2,583,509)
Materials and Supplies	282,968	571,909	406,475	165,434
Contractual Services	26,575,004	28,850,160	25,139,293	3,710,867
Other	1,407,561	1,429,436	1,202,915	226,521
Total Human Services	<u>47,763,777</u>	<u>45,141,177</u>	<u>43,621,864</u>	<u>1,519,313</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,748,693)</u>	<u>(3,255,444)</u>	<u>68,805</u>	<u>3,324,249</u>
Other Financing Sources:				
Other Financing Sources	532,000	532,000	620,726	88,726
Transfers - In	845,209	845,208	837,474	(7,734)
Total Other Financing Sources	<u>1,377,209</u>	<u>1,377,208</u>	<u>1,458,200</u>	<u>80,992</u>
Net Change in Fund Balance	(3,371,484)	(1,878,236)	1,527,005	3,405,241
Fund Balance at Beginning of Year	11,843,648	11,843,648	11,843,648	-
Prior Year Encumbrances Appropriated	2,147,849	2,147,849	2,147,849	-
Fund Balance at End of Year	<u>\$ 10,620,013</u>	<u>\$ 12,113,261</u>	<u>\$ 15,518,502</u>	<u>\$ 3,405,241</u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Payments in Lieu of Taxes	\$ 12,562,217	\$ 12,549,000	\$ 14,100,412	\$ 1,551,412
Other	3,390,682	1,686,392	-	(1,686,392)
Total Revenues	<u>15,952,899</u>	<u>14,235,392</u>	<u>14,100,412</u>	<u>(134,980)</u>
Expenditures:				
Current:				
Legislative and Executive - Intergovernmental				
Contractual Services	12,488,185	15,400,768	11,767,101	3,633,667
Public Works - Intergovernmental				
Contractual Services	3,000,000	3,831,574	4,175,393	(343,819)
Total Expenditures	<u>15,488,185</u>	<u>19,232,342</u>	<u>15,942,494</u>	<u>3,289,848</u>
Excess of Revenues Over (Under) Expenditures	<u>464,714</u>	<u>(4,996,950)</u>	<u>(1,842,082)</u>	<u>3,154,868</u>
Other Financing Sources (Uses):				
Other Financing Sources	-	-	219,707	219,707
Transfers - Out	(2,807,392)	(2,807,392)	(2,325,449)	481,943
Total Other Financing Sources (Uses)	<u>(2,807,392)</u>	<u>(2,807,392)</u>	<u>(2,105,742)</u>	<u>701,650</u>
Net Change in Fund Balance	(2,342,678)	(7,804,342)	(3,947,824)	3,856,518
Fund Balance at Beginning of Year	16,675,786	16,675,786	16,675,786	-
Prior Year Encumbrances Appropriated	356,652	356,652	356,652	-
Fund Balance at End of Year	<u>\$ 14,689,760</u>	<u>\$ 9,228,096</u>	<u>\$ 13,084,614</u>	<u>\$ 3,856,518</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 18,706,141	\$ 18,706,141	\$ 19,888,848	\$ 1,182,707
Contributed Capital	3,238,500	3,238,500	4,719,049	1,480,549
Special Assessments	23,759	23,759	23,759	-
Other Non-Operating Revenues	26,500	26,500	219,607	193,107
Other Operating Revenues	32,300	32,300	41,387	9,087
Total Revenues	<u>22,027,200</u>	<u>22,027,200</u>	<u>24,892,650</u>	<u>2,865,450</u>
Expenses:				
Personal Services	5,959,216	5,968,216	5,502,710	465,506
Materials and Supplies	1,919,909	2,063,210	1,826,169	237,041
Contractual Services	4,352,031	4,926,746	4,831,741	95,005
Other Operating Expenses	743,584	728,216	534,971	193,245
Capital Outlay	5,458,658	6,713,583	5,386,782	1,326,801
Debt Service:				
Principal Retirement	2,761,841	2,761,841	2,753,300	8,541
Interest and Fiscal Charges	958,060	958,060	933,492	24,568
Total Expenses	<u>22,153,299</u>	<u>24,119,872</u>	<u>21,769,165</u>	<u>2,350,707</u>
Net Change in Fund Equity	(126,099)	(2,092,672)	3,123,485	5,216,157
Fund Equity at Beginning of Year	31,450,249	31,450,249	31,450,249	-
Prior Year Encumbrances Appropriated	3,747,006	3,747,006	3,747,006	-
Fund Equity at End of Year	<u>\$ 35,071,156</u>	<u>\$ 33,104,583</u>	<u>\$ 38,320,740</u>	<u>\$ 5,216,157</u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 21,366,079	\$ 21,366,079	\$ 22,912,110	\$ 1,546,031
Contributed Capital	1,981,368	1,981,368	2,369,013	387,645
Special Assessments	60,000	60,000	17,059	(42,941)
Capital Grants and Contributions		271,007	271,007	-
Other Non-Operating Revenues	65,090	65,090	204,991	139,901
Other Operating Revenues	1,550	1,550	588	(962)
Total Revenues	<u>23,474,087</u>	<u>23,745,094</u>	<u>25,774,768</u>	<u>2,029,674</u>
Expenses:				
Personal Services	2,633,468	2,633,468	2,417,496	215,972
Materials and Supplies	743,950	781,653	696,877	84,776
Contractual Services	10,129,297	10,977,620	10,876,734	100,886
Other Operating Expenses	527,611	519,400	431,704	87,696
Capital Outlay	5,330,507	4,627,723	4,560,365	67,358
Debt Service:				
Principal Retirement	4,280,351	4,280,351	4,177,164	103,187
Interest and Fiscal Charges	1,190,815	1,191,090	1,176,758	14,332
Total Expenses	<u>24,835,999</u>	<u>25,011,305</u>	<u>24,337,098</u>	<u>674,207</u>
Net Change in Fund Equity	(1,361,912)	(1,266,211)	1,437,670	2,703,881
Fund Equity at Beginning of Year	20,037,323	20,037,323	20,037,323	-
Prior Year Encumbrances Appropriated	2,136,184	2,136,184	2,136,184	-
Fund Equity at End of Year	<u>\$ 20,811,595</u>	<u>\$ 20,907,296</u>	<u>\$ 23,611,177</u>	<u>\$ 2,703,881</u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,303,000	\$ 4,526,860	\$ 4,540,641	\$ 13,781
Other	-	-	64,652	64,652
Total Revenues	<u>2,303,000</u>	<u>4,526,860</u>	<u>4,605,293</u>	<u>78,433</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	2,026,625	1,900,625	1,702,797	197,828
Materials and Supplies	161,000	178,114	80,659	97,455
Contractual Services	794,000	1,356,192	1,320,828	35,364
Other		3,400,000	3,400,000	-
Total Expenditures	<u>2,981,625</u>	<u>6,834,931</u>	<u>6,504,284</u>	<u>330,647</u>
Excess of Revenues Over (Under) Expenditures	<u>(678,625)</u>	<u>(2,308,071)</u>	<u>(1,898,991)</u>	<u>409,080</u>
Other Financing Sources:				
Other Financing Sources	-	-	1,037	1,037
Net Change in Fund Balance	(678,625)	(2,308,071)	(1,897,954)	410,117
Fund Balance at Beginning of Year	3,932,458	3,932,458	3,932,458	-
Prior Year Encumbrances Appropriated	588,100	588,100	588,100	-
Fund Balance at End of Year	<u>\$ 3,841,933</u>	<u>\$ 2,212,487</u>	<u>\$ 2,622,604</u>	<u>\$ 410,117</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,346,586	\$ 989,086	\$ 969,165	\$ (19,921)
Fines and Forfeitures	500,500	378,600	384,940	6,340
Intergovernmental	-	338,339	338,339	-
Investment Earnings	60,395	34,750	34,449	(301)
Other	-	-	31,280	31,280
Total Revenues	<u>1,907,481</u>	<u>1,740,775</u>	<u>1,758,173</u>	<u>17,398</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Other Legislative and Executive				
Personal Services	941,541	915,921	856,991	58,930
Materials and Supplies	237,150	493,297	388,504	104,793
Contractual Services	667,250	704,381	539,751	164,630
Capital Outlay	28,222	117,142	117,111	31
Other	17,000	17,602	10,602	7,000
Total Expenditures	<u>1,891,163</u>	<u>2,248,343</u>	<u>1,912,959</u>	<u>335,384</u>
Excess of Revenues Over (Under) Expenditures	<u>16,318</u>	<u>(507,568)</u>	<u>(154,786)</u>	<u>352,782</u>
Other Financing Sources:				
Other Financing Sources	<u>15,000</u>	<u>8,000</u>	<u>7,464</u>	<u>(536)</u>
Net Change in Fund Balance	31,318	(499,568)	(147,322)	352,246
Fund Balance at Beginning of Year	2,258,956	2,258,956	2,258,956	-
Prior Year Encumbrances Appropriated	131,326	131,326	131,326	-
Fund Balance at End of Year	<u>\$ 2,421,600</u>	<u>\$ 1,890,714</u>	<u>\$ 2,242,960</u>	<u>\$ 352,246</u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,573,200	\$ 1,997,214	\$ 1,995,861	\$ (1,353)
Fines and Forfeitures	108,000	100,169	115,624	15,455
Intergovernmental	401,400	401,144	401,144	-
Investment Earnings	33	29	29	-
Other	-	-	61,282	61,282
Total Revenues	<u>3,082,633</u>	<u>2,498,556</u>	<u>2,573,940</u>	<u>75,384</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Other Judicial				
Personal Services	2,244,045	2,334,828	2,139,190	195,638
Materials and Supplies	306,651	330,953	232,207	98,746
Contractual Services	834,285	862,624	563,147	299,477
Capital Outlay	-	61,108	61,108	-
Total Expenditures	<u>3,384,981</u>	<u>3,589,513</u>	<u>2,995,652</u>	<u>593,861</u>
Excess of Revenues Over (Under) Expenditures	<u>(302,348)</u>	<u>(1,090,957)</u>	<u>(421,712)</u>	<u>669,245</u>
Other Financing Sources:				
Advances - In	-	-	1,450	1,450
Net Change in Fund Balance	(302,348)	(1,090,957)	(420,262)	670,695
Fund Balance at Beginning of Year	5,745,457	5,745,457	5,745,457	-
Prior Year Encumbrances Appropriated	119,111	119,111	119,111	-
Fund Balance at End of Year	<u>\$ 5,562,220</u>	<u>\$ 4,773,611</u>	<u>\$ 5,444,306</u>	<u>\$ 670,695</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 5,047,127	\$ 4,615,527	\$ 4,593,194	\$ (22,333)
Licenses and Permits	869,000	793,150	817,643	24,493
Fines and Forfeitures	28,500	25,317	19,900	(5,417)
Intergovernmental	5,246,815	5,232,423	5,105,143	(127,280)
Other	88,307	84,307	390,565	306,258
Total Revenues	<u>11,279,749</u>	<u>10,750,724</u>	<u>10,926,445</u>	<u>175,721</u>
Expenditures:				
Current:				
Public Safety				
Other Public Safety				
Personal Services	10,928,412	11,001,766	9,909,364	1,092,402
Materials and Supplies	464,050	745,122	679,263	65,859
Contractual Services	1,475,052	1,168,574	760,209	408,365
Capital Outlay	-	24,234	24,234	-
Other	253,532	256,576	242,068	14,508
Total Expenditures	<u>13,121,046</u>	<u>13,196,272</u>	<u>11,615,138</u>	<u>1,581,134</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,841,297)</u>	<u>(2,445,548)</u>	<u>(688,693)</u>	<u>1,756,855</u>
Other Financing Sources (Uses):				
Other Financing Sources	150,000	50,500	49,062	(1,438)
Advances - Out	-	-	(2,763)	(2,763)
Transfers - In	345,346	75,196	75,728	532
Transfers - Out	-	(4,545)	(4,545)	-
Total Other Financing Sources (Uses)	<u>495,346</u>	<u>121,151</u>	<u>117,482</u>	<u>(3,669)</u>
Net Change in Fund Balance	(1,345,951)	(2,324,397)	(571,211)	1,753,186
Fund Balance at Beginning of Year	4,148,001	4,148,001	4,148,001	-
Prior Year Encumbrances Appropriated	200,593	200,593	200,593	-
Fund Balance at End of Year	<u>\$ 3,002,643</u>	<u>\$ 2,024,197</u>	<u>\$ 3,777,383</u>	<u>\$ 1,753,186</u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Other Local Taxes	\$ 2,750,000	\$ 2,750,000	\$ 2,709,555	\$ (40,445)
Charges for Services	175,000	175,000	190,626	15,626
License and Permits	125,000	125,000	300,716	175,716
Fines and Forfeitures	210,000	210,000	170,657	(39,343)
Intergovernmental	14,234,146	12,784,146	13,096,558	312,412
Special Assessments	-	-	118,087	118,087
Investment Earnings	150,000	150,000	101,222	(48,778)
Other	170,000	170,000	250,549	80,549
Total Revenues	<u>17,814,146</u>	<u>16,364,146</u>	<u>16,937,970</u>	<u>573,824</u>
Expenditures:				
Current:				
Public Works - Intergovernmental				
Contractual Services	954,620	954,620	954,620	-
Public Works				
Motor Vehicle				
Personal Services	7,119,971	7,129,079	6,207,555	921,524
Materials and Supplies	1,482,900	1,406,746	1,124,605	282,141
Contractual Services	10,022,378	12,444,023	9,485,710	2,958,313
Capital Outlay	640,000	768,814	702,540	66,274
Other	5,000	5,000	-	5,000
Total Public Works	<u>19,270,249</u>	<u>21,753,662</u>	<u>17,520,410</u>	<u>4,233,252</u>
Debt Service:				
Principal Retirement	124,300	123,824	61,668	62,156
Total Expenditures	<u>20,349,169</u>	<u>22,832,106</u>	<u>18,536,698</u>	<u>4,295,408</u>
Excess of Revenues (Under) Expenditures	<u>(2,535,023)</u>	<u>(6,467,960)</u>	<u>(1,598,728)</u>	<u>4,869,232</u>
Fund Balance at Beginning of Year	14,431,108	14,431,108	14,431,108	-
Prior Year Encumbrances Appropriated	1,756,826	1,756,826	1,756,826	-
Fund Balance at End of Year	<u>\$ 13,652,911</u>	<u>\$ 9,719,974</u>	<u>\$ 14,589,206</u>	<u>\$ 4,869,232</u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,135,520	\$ 984,125	\$ 1,061,520	\$ 77,395
Licenses and Permits	500	500	12,046	11,546
Intergovernmental	2,461,461	2,604,337	2,626,460	22,123
Permissive Motor Vehicle License Taxes	-	2,265,980	2,298,743	32,763
Special Assessments	1,495,000	1,490,000	1,488,678	(1,322)
Investment Earnings	-	-	2,660	2,660
Other	94,500	69,482	479,086	409,604
Total Revenues	5,186,981	7,414,424	7,969,193	554,769
Expenditures:				
Current:				
Public Works				
Other Public Works				
Personal Services	1,146,408	1,173,789	1,032,318	141,471
Materials and Supplies	135,390	146,059	106,498	39,561
Contractual Services	5,737,467	9,285,971	7,429,405	1,856,566
Capital Outlay	60,000	60,000	25,364	34,636
Other	58,900	33,919	318,623	(284,704)
Total Expenditures	7,138,165	10,699,738	8,912,208	1,787,530
Excess of Revenues Over (Under) Expenditures	(1,951,184)	(3,285,314)	(943,015)	2,342,299
Other Financing Sources (Uses):				
Advances - In	325,000	-	-	-
Advances - Out	(258,337)	(258,337)	(433,445)	(175,108)
Transfers - In	-	-	433,445	433,445
Transfers - Out	-	(380)	(380)	-
Total Other Financing Sources (Uses)	66,663	(258,717)	(380)	258,337
Net Change in Fund Balance	(1,884,521)	(3,544,031)	(943,395)	2,600,636
Fund Balance at Beginning of Year	16,897,818	16,897,818	16,897,818	-
Prior Year Encumbrances Appropriated	317,953	317,953	317,953	-
Fund Balance at End of Year	\$ 15,331,250	\$ 13,671,740	\$ 16,272,376	\$ 2,600,636

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,320,000	\$ 1,320,000	\$ 1,341,691	\$ 21,691
Intergovernmental	4,781,561	4,084,561	3,731,760	(352,801)
Other	-	-	120,791	120,791
Total Revenues	<u>6,101,561</u>	<u>5,404,561</u>	<u>5,194,242</u>	<u>(210,319)</u>
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	3,972,613	3,982,613	3,473,895	508,718
Materials and Supplies	141,534	156,910	110,560	46,350
Contractual Services	1,777,583	1,872,682	1,035,345	837,337
Other	286,480	286,480	223,640	62,840
Total Expenditures	<u>6,178,210</u>	<u>6,298,685</u>	<u>4,843,440</u>	<u>1,455,245</u>
Excess of Revenues Over (Under) Expenditures	<u>(76,649)</u>	<u>(894,124)</u>	<u>350,802</u>	<u>1,244,926</u>
Other Financing Sources:				
Other Financing Sources	<u>318,000</u>	<u>318,000</u>	<u>528,825</u>	<u>210,825</u>
Net Change in Fund Balance	241,351	(576,124)	879,627	1,455,751
Fund Balance at Beginning of Year	1,909,785	1,909,785	1,909,785	-
Prior Year Encumbrances Appropriated	156,670	156,670	156,670	-
Fund Balance at End of Year	<u>\$ 2,307,806</u>	<u>\$ 1,490,331</u>	<u>\$ 2,946,082</u>	<u>\$ 1,455,751</u>

**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, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 3,960,000	\$ 3,761,599	\$ 3,589,167	\$ (172,432)
Intergovernmental	1,662,500	2,514,574	1,764,805	(749,769)
Other	-	-	140,471	140,471
Total Revenues	5,622,500	6,276,173	5,494,443	(781,730)
Expenditures:				
Current:				
Human Services				
County Care Facility				
Personal Services	3,769,979	2,561,061	2,556,905	4,156
Materials and Supplies	750,970	1,077,992	747,728	330,264
Contractual Services	1,102,925	2,386,486	2,372,723	13,763
Other	1,000	1,000	-	1,000
Total Expenditures	5,624,874	6,026,539	5,677,356	349,183
Excess of Revenues Over (Under) Expenditures	(2,374)	249,634	(182,913)	(432,547)
Other Financing Sources (Uses):				
Other Financing Sources	2,374	2,374	56,426	54,052
Advances - Out	-	-	(300,000)	(300,000)
Transfers In	-	-	300,000	300,000
Total Other Financing Sources (Uses)	2,374	2,374	56,426	54,052
Net Change in Fund Balance	-	252,008	(126,487)	(378,495)
Fund Balance at Beginning of Year	389,604	389,604	389,604	-
Prior Year Encumbrances Appropriated	403,270	403,270	403,270	-
Fund Balance at End of Year	\$ 792,874	\$ 1,044,882	\$ 666,387	\$ (378,495)

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,094,664	\$ 9,094,664	\$ 9,130,390	\$ 35,726
Intergovernmental	1,207,902	1,207,902	1,210,149	2,247
Other	-	-	73,019	73,019
Total Revenues	<u>10,302,566</u>	<u>10,302,566</u>	<u>10,413,558</u>	<u>110,992</u>
Expenditures:				
Current:				
Human Services				
Eldery Services Levy				
Personal Services	169,942	162,674	162,629	45
Materials and Supplies	1,950	1,839	1,239	600
Contractual Services	12,064,087	13,609,663	11,992,142	1,617,521
Capital Outlay	-	1,200	1,113	87
Total Expenditures	<u>12,235,979</u>	<u>13,775,376</u>	<u>12,157,123</u>	<u>1,618,253</u>
Excess of Revenues Under Expenditures	<u>(1,933,413)</u>	<u>(3,472,810)</u>	<u>(1,743,565)</u>	<u>1,729,245</u>
Fund Balance at Beginning of Year	9,735,033	9,735,033	9,735,033	-
Prior Year Encumbrances Appropriated	1,844,587	1,844,587	1,844,587	-
Fund Balance at End of Year	<u>\$ 9,646,207</u>	<u>\$ 8,106,810</u>	<u>\$ 9,836,055</u>	<u>\$ 1,729,245</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ -	\$ 55,949	\$ 55,949	\$ -
Intergovernmental	277,250	234,831	231,836	(2,995)
Other	-	-	8,995	8,995
Total Revenues	<u>277,250</u>	<u>290,780</u>	<u>296,780</u>	<u>6,000</u>
Expenditures:				
Current:				
Human Services				
Other Human Services				
Personal Services	277,004	257,135	247,061	10,074
Materials and Supplies	15,279	8,996	3	8,993
Contractual Services	24,910	66,368	60,508	5,860
Other	-	9,690	9,690	-
Total Expenditures	<u>317,193</u>	<u>342,189</u>	<u>317,262</u>	<u>24,927</u>
Excess of Revenues Under Expenditures	<u>(39,943)</u>	<u>(51,409)</u>	<u>(20,482)</u>	<u>30,927</u>
Other Financing Sources (Uses):				
Advances - Out	-	-	(75,533)	(75,533)
Transfers - In	80,599	63,757	203,370	139,613
Transfers - Out	-	(31,019)	(31,019)	-
Total Other Financing Sources (Uses)	<u>80,599</u>	<u>32,738</u>	<u>96,818</u>	<u>64,080</u>
Net Change in Fund Balance	40,656	(18,671)	76,336	95,007
Fund Balance at Beginning of Year	82,076	82,076	82,076	-
Prior Year Encumbrances Appropriated	3	3	3	-
Fund Balance at End of Year	<u>\$ 122,735</u>	<u>\$ 63,408</u>	<u>\$ 158,415</u>	<u>\$ 95,007</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
County Coronavirus Relief-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 3,307,826	\$ 18,768,258	\$ 18,791,739	\$ 23,481
Investment Earnings	-	3,205	5,386	2,181
Total Revenues	<u>3,307,826</u>	<u>18,771,463</u>	<u>18,797,125</u>	<u>25,662</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	-	99,980	99,980	-
Judicial				
Personal Services	-	88,329	88,329	-
Public Safety:				
Personal Services	-	9,783,050	9,161,098	621,952
Contract Services	1,544,227	7,667,832	2,157,509	5,510,323
Materials and Supplies	1,433,599	1,034,500	684,130	350,370
Total Public Safety	<u>2,977,826</u>	<u>18,485,382</u>	<u>12,002,737</u>	<u>6,482,645</u>
Public Works:				
Personal Services	-	97,772	97,772	-
Total Expenditures	<u>2,977,826</u>	<u>18,771,463</u>	<u>12,288,818</u>	<u>6,482,645</u>
Net Change in Fund Balance	330,000	-	6,508,307	6,508,307
Fund Balance at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance at End of Year	<u>\$ 330,000</u>	<u>\$ -</u>	<u>\$ 6,508,307</u>	<u>\$ 6,508,307</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Other Local Taxes	\$ -	\$ 1,021,000	\$ 1,021,197	\$ 197
Charges for Services	-	-	29,594	29,594
Total Revenues	-	1,021,000	1,050,791	29,791
Expenditures:				
Current:				
Conversation and Recreation				
Contractual Services	7,800	1,098,120	1,098,120	-
Net Change in Fund Balance	(7,800)	(77,120)	(47,329)	29,791
Fund Balance at Beginning of Year	90,229	90,229	90,229	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance at End of Year	<u>\$ 82,429</u>	<u>\$ 13,109</u>	<u>\$ 42,900</u>	<u>\$ 29,791</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay:				
Contractual Services	31,200	31,200	6,200	25,000
Debt Service:				
Excess of Revenues Under Expenditures	(31,200)	(31,200)	(6,200)	25,000
Fund Balance at Beginning of Year	226,741	226,741	226,741	-
Prior Year Encumbrances Appropriated	6,000	6,000	6,000	-
Fund Balance at End of Year	<u>\$ 201,541</u>	<u>\$ 201,541</u>	<u>\$ 226,541</u>	<u>\$ 25,000</u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 5,406,080	\$ 6,501,145	\$ 6,501,145	\$ -
Expenditures:				
Road Improvements				
Public Works - Intergovernmental				
Contractual Services	1,845,452	1,672,171	1,672,171	-
Capital Outlay				
Road Improvement				
Contractual Services	3,551,011	4,819,356	4,819,356	-
Debt Service:				
Principal Retirement	1,815,000	1,815,000	1,815,000	-
Interest and Fiscal Charges	80,916	88,916	88,416	500
Total Debt Service	1,895,916	1,903,916	1,903,416	500
Total Expenditures	7,292,379	8,395,443	8,394,943	500
Excess of Revenues Under Expenditures	(1,886,299)	(1,894,298)	(1,893,798)	500
Other Financing Sources:				
Bonds Issued	1,675,000	1,700,000	1,700,000	-
Transfers - In	194,299	171,679	171,179	(500)
Total Other Financing Sources	1,869,299	1,871,679	1,871,179	(500)
Net Change in Fund Balance	(17,000)	(22,619)	(22,619)	-
Fund Balance at Beginning of Year	31,383	31,383	31,383	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance at End of Year	\$ 14,383	\$ 8,764	\$ 8,764	\$ -

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
General Government				
Legislative and Executive				
Personal Services	50,000	50,000	50,000	-
Debt Service:				
Principal Retirement	2,600,000	2,600,000	2,600,000	-
Interest and Fiscal Charges	27,783	27,783	27,783	-
Total Debt Service	2,627,783	2,627,783	2,627,783	-
Total Expenditures	2,677,783	2,677,783	2,677,783	-
Excess of Revenues Over (Under) Expenditures	(2,677,783)	(2,677,783)	(2,677,783)	-
Other Financing Sources:				
Transfers - Out	-	(97,592)	(97,592)	-
Net Change in Fund Balance	(2,677,783)	(2,775,375)	(2,775,375)	-
Fund Balance at Beginning of Year	3,075,714	3,075,714	3,075,714	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance at End of Year	<u>\$ 397,931</u>	<u>\$ 300,339</u>	<u>\$ 300,339</u>	<u>\$ -</u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Special Assessments	\$ 572,790	\$ 532,288	\$ 532,288	\$ -
Payments in Lieu of Taxes	-	-	-	-
Expenditures:				
Public Works - Intergovernmental				
Contractual Services	821,375	821,375	821,375	-
Debt Service:				
Principal Retirement	3,584,579	3,584,580	3,584,580	-
Interest and Fiscal Charges	1,043,634	828,207	822,429	5,778
Payment to Escrow Agent	7,405,627	7,405,627	7,405,627	-
Total Debt Service	12,033,840	11,818,414	11,812,636	5,778
Total Expenditures	12,855,215	12,639,789	12,634,011	5,778
Excess of Revenues Under Expenditures	(12,282,425)	(12,107,501)	(12,101,723)	5,778
Other Financing Sources (Uses):				
Advances - In	-	3,526	3,526	-
Advances - Out	-	-	(1,060)	(1,060)
Transfers - In	12,640,542	11,497,238	11,491,466	(5,772)
Transfers - Out	-	(309,084)	(309,084)	-
Total Other Financing Sources (Uses)	12,640,542	11,191,680	11,184,848	(6,832)
Net Change in Fund Balance	358,117	(915,821)	(916,875)	(1,054)
Fund Balance at Beginning of Year	1,165,559	1,165,559	1,165,559	-
Fund Balance at End of Year	\$ 1,523,676	\$ 249,738	\$ 248,684	\$ (1,054)

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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Investment Earnings	\$ 11,000	\$ 10,640	\$ 11,853	\$ 1,213
Expenditures:				
Health				
Materials and Supplies	4,000	4,000	4,000	-
Contractual Services	26,000	26,000	26,000	-
Total Expenditures	30,000	30,000	30,000	-
Net Change in Fund Balance	(19,000)	(19,360)	(18,147)	1,213
Fund Balance at Beginning of Year	1,083,865	1,083,865	1,083,865	-
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	-
Fund Balance at End of Year	<u>\$ 1,069,865</u>	<u>\$ 1,069,505</u>	<u>\$ 1,070,718</u>	<u>\$ 1,213</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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 23,074,883	\$ 21,574,883	\$ 21,480,537	\$ (94,346)
Other Operating Revenues	-	-	85,302	85,302
Other Non-Operating Revenues	-	-	48,867	48,867
Total Revenues	<u>23,074,883</u>	<u>21,574,883</u>	<u>21,614,706</u>	<u>39,823</u>
Expenses:				
Personal Services	236,720	249,353	187,846	61,507
Materials and Supplies	11,500	11,500	11,457	43
Contractual Services	3,365,769	3,488,986	3,276,277	212,709
Claims and Judgments	19,360,604	19,260,490	17,702,400	1,558,090
Other	-	2,000	-	2,000
Total Expenses	<u>22,974,593</u>	<u>23,012,329</u>	<u>21,177,980</u>	<u>1,834,349</u>
Net Change in Fund Equity	100,290	(1,437,446)	436,726	1,874,172
Fund Equity at Beginning of Year	2,240,556	2,240,556	2,240,556	-
Prior Year Encumbrances Appropriated	117,016	117,016	117,016	-
Fund Equity at End of Year	<u>\$ 2,457,862</u>	<u>\$ 920,126</u>	<u>\$ 2,794,298</u>	<u>\$ 1,874,172</u>

**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, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,169,334	\$ 2,169,334	\$ 2,254,316	\$ 84,982
Other Non-Operating Revenues	-	-	22,186	22,186
Total Revenues	<u>2,169,334</u>	<u>2,169,334</u>	<u>2,276,502</u>	<u>107,168</u>
Expenses:				
Personal Services	110,496	111,004	106,922	4,082
Materials and Supplies	2,515	2,515	1,154	1,361
Contractual Services	1,657,113	1,661,406	218,683	1,442,723
Claims and Judgments	<u>1,200,000</u>	<u>1,200,000</u>	<u>200,000</u>	<u>1,000,000</u>
Total Expenses	<u>2,970,124</u>	<u>2,974,925</u>	<u>526,759</u>	<u>2,448,166</u>
Net Change in Fund Equity	(800,790)	(805,591)	1,749,743	2,555,334
Fund Equity at Beginning of Year	2,553,729	2,553,729	2,553,729	-
Prior Year Encumbrances Appropriated	<u>1,005,717</u>	<u>1,005,717</u>	<u>1,005,717</u>	-
Fund Equity at End of Year	<u>\$ 2,758,656</u>	<u>\$ 2,753,855</u>	<u>\$ 5,309,189</u>	<u>\$ 2,555,334</u>

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.

<u>Contents</u>	<u>Page(s)</u>
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Financial Trends	179-185
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These schedules contain trend information to help the reader understand how the County's financial position has changed over time.

Revenue Capacity	186-197
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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.

Debt Capacity	198-202
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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.

Economic and Demographic Information	203-204
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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.

Operating Information	205-208
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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.

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

	2011	2012	2013	2014	2015	2016	Restated 2017	2018	Restated 2019	2020
Governmental Activities:										
Net Investment in Capital Assets	\$ 312,402,885	\$ 319,654,234	\$ 320,405,187	\$ 321,739,181	\$ 330,113,913	\$ 333,939,216	\$ 341,618,944	\$ 353,096,285	\$ 374,395,156	\$ 381,574,987
Restricted	159,827,217	148,423,905	147,496,497	140,605,100	141,199,448	128,860,677	138,715,454	146,820,234	161,302,917	163,554,475
Unrestricted (Deficit)	(27,286,822)	(17,588,530)	(7,656,325)	(82,645,866)	(69,159,929)	(40,576,071)	(107,037,342)	(114,515,326)	(128,269,885)	(116,979,498)
Total Governmental Activities Net Position	444,943,280	450,489,609	460,245,359	379,698,415	402,153,432	422,223,822	373,297,056	385,401,193	407,428,188	428,149,964
Business-type Activities:										
Net Investment in Capital Assets	213,941,106	219,910,300	217,905,641	216,149,252	218,780,552	220,397,627	220,744,391	225,990,453	241,107,066	245,422,638
Restricted	6,000,000	6,000,000	4,840,083	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000
Unrestricted	41,967,387	33,837,392	36,591,193	30,885,002	39,028,037	46,282,583	46,457,977	46,834,754	39,930,620	49,108,181
Total Business-Type Activities Net Position	261,908,493	259,747,692	259,336,917	252,334,254	263,108,589	271,980,210	272,502,368	278,125,207	286,337,686	299,830,819
Primary Government:										
Net Investment in Capital Assets	526,343,991	539,564,534	538,310,828	537,888,433	548,894,465	554,336,843	562,363,335	579,086,738	615,502,222	626,997,625
Restricted	165,827,217	154,423,905	152,336,580	145,905,100	146,499,448	134,160,677	144,015,454	152,120,234	166,602,917	168,854,475
Unrestricted	14,680,565	16,248,862	28,934,868	(51,760,864)	(30,131,892)	5,706,512	(60,579,365)	(67,680,572)	(88,339,265)	(67,871,317)
Total Primary Government Net Position	\$ 706,851,773	\$ 710,237,301	\$ 719,582,276	\$ 632,032,669	\$ 665,262,021	\$ 694,204,032	\$ 645,799,424	\$ 663,526,400	\$ 693,765,874	\$ 727,980,783

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

Note: The County reported the impact of GASB Statement No. 84 beginning in 2019.

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Program Revenues										
Governmental Activities										
Charges for Services										
General Government:										
Legislative and Executive	\$ 17,354,615	\$ 18,451,250	\$ 17,827,364	\$ 19,035,974	\$ 19,803,986	\$ 20,379,167	\$ 20,973,188	\$ 22,379,839	\$ 22,814,284	\$ 22,612,744
Judicial	5,766,642	5,358,438	5,572,420	5,197,203	5,207,567	5,262,550	5,192,643	5,769,299	5,324,439	4,568,761
Public Safety	11,621,031	11,900,127	12,888,000	12,822,245	11,983,177	16,312,060	16,759,698	18,707,610	19,416,840	20,236,789
Public Works	4,328,654	3,600,994	2,180,466	2,609,809	1,676,448	1,751,860	1,599,057	1,502,295	1,496,573	3,357,407
Health	745,967	298,740	133,897	148,823	1,460,105	350,373	372,153	125,546	89,543	85,491
Human Services	3,717,823	3,326,763	3,489,232	5,747,498	6,847,425	4,870,985	5,306,514	5,846,326	4,857,216	5,975,193
Conservation and Recreation	14,095	22,778	39,013	45,501	33,839	40,736	70,836	49,778	104,281	29,594
Subtotal - Charges for Services	<u>43,548,827</u>	<u>42,959,090</u>	<u>42,130,392</u>	<u>45,607,053</u>	<u>47,012,547</u>	<u>48,967,731</u>	<u>50,274,089</u>	<u>54,380,693</u>	<u>54,103,176</u>	<u>56,865,979</u>
General Government:										
Legislative and Executive	426,238	173,457	85,505	10,554	18,731	-	-	-	-	99,980
Judicial	1,284,349	1,350,570	1,586,682	1,487,685	1,668,387	2,035,204	1,865,830	2,190,059	2,602,025	2,737,572
Public Safety	6,205,311	6,054,411	5,924,949	4,906,247	5,237,568	5,601,854	5,293,708	4,948,904	6,281,161	18,034,986
Public Works	12,999,691	13,020,650	4,681,868	4,202,809	3,317,221	4,128,454	3,716,798	4,434,582	5,140,012	3,736,466
Health	39,240,707	27,027,523	18,287,740	18,710,118	13,959,839	12,539,220	14,516,281	14,841,350	18,565,831	13,825,982
Human Services	<u>37,349,750</u>	<u>31,679,826</u>	<u>29,865,231</u>	<u>30,693,790</u>	<u>31,526,637</u>	<u>30,301,472</u>	<u>33,379,538</u>	<u>31,392,331</u>	<u>33,549,554</u>	<u>34,268,796</u>
Subtotal - Operating Grants, Contributions and Interest	<u>97,506,046</u>	<u>79,306,437</u>	<u>60,431,975</u>	<u>60,011,203</u>	<u>55,728,383</u>	<u>54,606,204</u>	<u>58,772,155</u>	<u>57,807,226</u>	<u>66,138,583</u>	<u>72,703,782</u>
Capital Grants, Contributions and Interest										
General Government:										
Legislative and Executive	944,600	-	-	-	-	-	-	-	3,305,231	338,339
Public Safety	66,163	-	-	-	-	233,381	374,424	787,837	-	-
Public Works	5,315,428	11,367,854	15,660,335	18,375,011	15,507,242	16,663,529	15,066,796	18,949,963	24,986,113	18,530,224
Public Works - Intergovernmental	-	-	-	-	-	-	-	6,517,494	-	-
Health	-	-	243,707	-	-	-	-	-	-	-
Subtotal - Capital Grants, Contributions and Interest	<u>6,326,191</u>	<u>11,367,854</u>	<u>15,904,042</u>	<u>18,375,011</u>	<u>15,507,242</u>	<u>16,896,910</u>	<u>15,441,220</u>	<u>26,255,294</u>	<u>28,291,344</u>	<u>18,868,563</u>
Total Government Activities Program Revenue	<u>147,381,064</u>	<u>133,633,381</u>	<u>118,466,409</u>	<u>123,993,267</u>	<u>118,248,172</u>	<u>120,470,845</u>	<u>124,487,464</u>	<u>138,443,213</u>	<u>148,533,103</u>	<u>148,438,324</u>
Business-Type Activities										
Charges for Services										
Sewer	17,513,151	18,833,608	17,952,677	18,697,303	18,071,012	19,199,522	18,061,031	19,493,163	19,852,465	19,971,035
Water	20,423,347	20,824,694	20,073,131	20,317,487	20,111,139	21,593,543	20,914,355	21,493,076	22,003,519	22,775,072
GSC Parking Facility	113,194	-	-	-	-	-	-	-	-	-
Capital Grants, Contributions, and Interest	<u>5,962,256</u>	<u>7,091,889</u>	<u>8,352,232</u>	<u>9,124,376</u>	<u>16,319,606</u>	<u>13,643,007</u>	<u>11,601,256</u>	<u>11,960,324</u>	<u>12,288,427</u>	<u>14,585,268</u>
Total Business-Type Activities Program Revenues	<u>44,011,948</u>	<u>46,750,191</u>	<u>46,378,040</u>	<u>48,139,166</u>	<u>54,501,757</u>	<u>54,436,072</u>	<u>50,576,642</u>	<u>52,946,563</u>	<u>54,144,411</u>	<u>57,331,375</u>
Total Primary Governmental Program Revenues	<u>\$ 191,393,012</u>	<u>\$ 180,383,572</u>	<u>\$ 164,844,449</u>	<u>\$ 172,132,433</u>	<u>\$ 172,749,929</u>	<u>\$ 174,906,917</u>	<u>\$ 175,064,106</u>	<u>\$ 191,389,776</u>	<u>\$ 202,677,514</u>	<u>\$ 205,769,699</u>

(Continued)

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental Activities										
General Government:										
Legislative and Executive	\$ 29,823,465	\$ 26,369,763	\$ 26,478,363	\$ 26,611,419	\$ 27,378,605	\$ 29,065,148	\$ 32,051,178	\$ 30,767,638	\$ 35,673,634	\$ 41,274,141
Legislative and Executive - Intergovernmental	-	-	-	8,220,239	10,696,773	9,140,959	11,286,641	9,761,951	10,296,587	7,680,844
Judicial	14,869,492	13,545,194	13,543,957	14,147,921	14,062,880	15,551,668	17,347,557	17,459,647	20,003,257	18,723,779
Public Safety	44,980,435	47,294,271	46,095,345	48,432,082	48,837,270	54,284,890	58,545,508	61,867,594	73,662,884	68,335,329
Public Works	22,218,862	23,895,460	24,336,668	25,448,175	16,645,367	14,593,918	23,020,838	23,138,837	24,270,803	24,297,402
Public Works - Intergovernmental	-	-	-	29,572,347	2,072,738	-	-	15,422,336	1,553,298	6,637,695
Health	68,349,134	58,682,052	43,168,466	42,998,095	45,296,552	43,102,788	43,256,011	42,888,317	45,757,661	43,101,206
Human Services	66,342,441	63,415,959	61,432,102	62,154,796	60,022,447	62,614,766	66,966,915	66,131,528	69,012,680	67,295,485
Conservation and Recreation	453,611	426,186	463,733	475,591	485,924	417,809	491,626	492,978	514,163	1,659,770
Intergovernmental	7,839,719	4,665,872	4,124,409	-	-	-	-	-	-	-
Interest and Fiscal Charges	4,321,857	4,891,571	3,623,988	3,431,350	2,042,899	2,184,394	1,908,670	1,009,861	1,287,297	645,747
Total Governmental Activities Expenses	259,199,016	243,186,328	223,267,031	261,492,015	227,541,455	230,956,340	254,874,944	268,940,687	282,032,264	279,651,398
Business-type Activities										
Sewer	23,474,260	23,083,649	22,536,707	24,186,307	24,241,026	22,774,378	23,465,211	22,469,696	23,616,387	21,461,243
Water	24,153,925	26,483,008	24,964,373	26,569,602	21,574,949	23,263,227	22,138,331	25,106,631	22,644,359	22,839,648
GSC Parking Garage	91,195	-	-	-	-	-	-	-	-	-
Total Business-type Activities Expenses	47,719,380	49,566,657	47,501,080	50,755,909	45,815,975	46,037,605	45,603,542	47,576,327	46,260,746	44,300,891
Total Primary Government Expenses	306,918,396	292,752,985	270,768,111	312,247,924	273,357,430	276,993,945	300,478,486	316,517,014	328,293,010	323,952,289
Net (Expense)/Revenue										
Governmental Activities	(111,817,952)	(109,552,947)	(104,800,622)	(137,498,748)	(109,293,283)	(110,485,495)	(130,387,480)	(130,497,474)	(133,499,161)	(131,213,074)
Business-type Activities	(3,707,432)	(2,816,466)	(1,123,040)	(2,616,743)	8,685,782	8,398,467	7,343,021	5,370,236	7,883,665	13,030,484
Total Primary Government Net (Expense)/Revenue	(115,525,384)	(112,369,413)	(105,923,662)	(140,115,491)	(100,607,501)	(102,087,028)	(123,044,459)	(125,127,238)	(125,615,496)	(118,182,590)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	13,087,764	12,571,502	12,324,999	12,424,675	12,720,083	12,728,340	13,175,271	13,617,666	14,280,338	14,365,453
Health - Developmental Disabilities	17,754,189	17,833,937	17,557,248	17,741,486	18,320,664	18,309,413	18,875,869	18,460,028	19,195,242	19,165,895
Human Services - Children Services Agency	13,540,033	13,091,271	12,815,070	12,942,369	13,245,299	13,237,893	13,651,562	13,346,343	13,856,998	13,929,257
Health - Mental Health Addiction and Recovery Services Board	8,540,022	8,173,776	8,178,273	8,266,486	8,491,029	8,487,542	8,752,816	8,555,495	8,910,762	8,954,842
Human Services - Elderly Services Levy	8,851,206	8,509,329	8,345,075	8,412,542	8,609,443	8,604,631	8,873,513	8,675,126	9,007,049	9,054,010
Sales Tax	30,779,103	32,955,898	35,170,710	37,838,169	41,852,127	43,916,843	43,778,910	42,499,196	41,709,699	44,597,552
Local Taxes	2,476,974	2,479,528	2,531,643	2,573,824	2,630,441	2,690,577	2,743,165	3,023,483	2,799,949	6,140,174
Payments in Lieu of Taxes	9,911,360	7,529,320	6,145,695	7,677,467	11,121,767	8,796,701	14,653,948	15,278,050	12,445,768	14,281,578
Grants and Entitlements not Restricted to Specific Programs	6,771,385	8,122,035	8,594,227	10,151,118	11,646,619	9,903,298	11,204,395	9,129,540	10,008,708	8,886,537
Investment Earnings	2,889,678	2,066,480	622,879	1,647,518	2,021,819	1,937,439	3,398,291	6,836,645	8,336,679	2,958,612
Other	2,192,682	1,769,005	2,270,553	1,738,420	1,089,009	1,943,208	3,465,689	3,180,039	4,736,805	9,600,940
Total Governmental Activities	\$ 116,794,396	\$ 115,099,276	\$ 114,556,372	\$ 121,410,659	\$ 131,748,300	\$ 130,555,885	\$ 142,573,429	\$ 142,601,611	\$ 145,287,997	\$ 151,934,850

(Continued)

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Business-Type Activities:										
Investment Earnings	\$ -	\$ 1,419	\$ -	\$ 3,183	\$ 3,192	\$ 270	\$ -	\$ -	\$ -	\$ -
Gain (Loss) on Sale of Capital Assets	-	14,079	-	-	-	-	-	-	-	-
Premium on Debt Issued										
Other	981,500	637,362	712,265	564,496	2,085,361	472,884	306,565	252,603	328,814	462,649
Total Business-Type Activities	981,500	655,665	712,265	571,094	2,088,553	473,154	306,565	252,603	328,814	462,649
Total Primary Government	117,775,896	115,754,941	115,268,637	121,981,753	133,836,853	131,029,039	142,879,994	142,854,214	145,616,811	152,397,499
Change in Net Position										
Governmental Activities	4,976,444	5,546,329	9,755,750	(16,088,089)	22,455,017	20,070,390	12,185,949	12,104,137	11,788,836	20,721,776
Business-type Activities	(2,725,932)	(2,160,801)	(410,775)	(2,045,649)	10,774,335	8,871,621	7,649,586	5,622,839	8,212,479	13,493,133
Total Primary Government Change in Net Position	\$ 2,250,512	\$ 3,385,528	\$ 9,344,975	\$ (18,133,738)	\$ 33,229,352	\$ 28,942,011	\$ 19,835,535	\$ 17,726,976	\$ 20,001,315	\$ 34,214,909

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015 and by GASB Statement No. 75 in 2018.
Note: The County reported the impact of GASB Statement No. 84 beginning in 2019.

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

	2011	2012	2013	2014	2015	2016	2017	2018	Restated 2019	2020
General Fund										
Nonspendable:										
Prepaid Items	\$ 594,255	\$ 594,255	\$ 594,255	\$ 594,255	\$ 596,531	\$ 596,531	\$ 596,531	\$ 596,531	\$ 387,476	\$ 387,476
Materials and Supplies Inventory	64,198	64,198	64,198	64,198	139,520	139,520	139,520	139,520	139,520	140,055
Loans Receivables	314,326	257,388	229,685	208,749	81,904	124,422	124,422	124,422	74,422	-
Advances to Other Funds	227,128	152,243	710,025	1,447,398	961,756	1,266,753	872,006	2,552,966	821,525	13,700
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-	-	2,056,727	2,105,592
Committed										
Other Purposes	369,363	85,102	4,575	-	-	-	-	-	-	-
Assigned	1,888,807	2,995,397	2,635,044	2,680,105	1,402,283	2,680,105	2,680,105	2,542,075	3,036,680	3,555,924
Unassigned	12,891,143	8,571,886	12,494,511	18,349,284	27,282,400	37,531,238	47,181,000	57,270,695	75,739,415	99,386,690
Total General Fund	16,349,220	12,720,469	16,732,293	23,343,989	30,464,394	42,338,569	51,593,584	63,226,209	82,255,765	105,589,437
All Other Governmental Funds										
Nonspendable										
Prepaid Items	1,119,178	1,119,178	1,119,178	1,119,178	319,891	319,891	319,891	319,891	298,544	298,544
Materials and Supplies Inventory	780,362	784,544	784,544	784,544	1,190,728	1,184,462	1,190,728	1,190,728	1,190,728	1,090,997
Loans Receivables	700,214	622,267	556,391	690,122	569,651	538,081	-	507,596	497,671	-
Long Term:										
Developmental Disabilities Trust	761,305	761,305	755,683	751,332	951,853	956,975	974,879	967,501	998,207	967,800
Restricted for:										
Developmental Disabilities	33,478,752	30,815,747	32,576,317	34,973,022	32,242,987	31,891,337	32,938,217	33,653,742	38,631,980	42,112,107
Job and Family Services/Children Services Agency	5,232,558	4,840,626	3,745,954	1,762,517	4,903,867	9,575,294	11,957,689	12,990,376	16,056,242	18,780,503
Residential Incentive Districts and Tax Incremental Financings	-	-	-	-	-	11,871,271	15,057,524	17,437,075	17,032,436	16,125,516
Mental Health and Addiction Recovery Services	12,231,531	12,495,832	11,331,114	12,680,063	15,573,814	16,538,611	18,056,544	18,344,607	18,557,365	18,393,954
Elderly Services Levy	15,048,579	13,976,026	12,324,221	11,279,201	11,855,151	10,636,113	10,967,441	10,358,340	10,251,024	9,731,439
Motor Vehicle	11,352,723	8,875,549	11,665,027	11,698,318	11,392,410	13,498,077	14,662,838	16,013,984	16,177,406	15,686,531
All Other Public Works	9,999,695	11,765,724	10,983,631	12,187,831	12,849,805	13,380,583	13,917,184	11,210,480	13,705,318	16,843,319
Other Purposes	19,878,826	23,035,541	25,433,287	24,920,216	29,670,932	20,357,838	21,497,361	21,761,235	29,660,144	23,866,264
Committed										
Debt Service Payments	3,244	3,244	-	-	-	-	-	-	-	-
Unassigned (Deficit)	(18,008,152)	(17,537,514)	(16,479,275)	(15,149,619)	(14,000,029)	(10,271,862)	(6,944,627)	(4,651,560)	(1,895,028)	(16,777)
Total All Other Governmental Funds	92,578,815	91,558,069	94,796,072	97,696,725	107,521,060	120,476,671	134,595,669	140,103,995	161,162,037	163,880,197
Total Governmental Funds	\$ 108,928,035	\$ 104,278,538	\$ 111,528,365	\$ 121,040,714	\$ 137,985,454	\$ 162,815,240	\$ 186,189,253	\$ 203,330,204	\$ 243,417,802	\$ 269,469,634

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Property Taxes	\$ 60,757,076	\$ 61,338,933	\$ 60,103,315	\$ 59,986,895	\$ 61,536,541	\$ 61,463,640	\$ 63,498,513	\$ 62,827,348	\$ 65,405,098	\$ 65,625,069
Sales Taxes (2)	33,161,633	29,951,357	34,813,101	37,289,664	40,922,754	43,896,978	44,033,304	42,896,346	44,938,413	44,779,598
Other Local Taxes (1)	2,476,974	2,479,528	2,531,643	2,573,824	2,630,441	2,690,577	2,743,165	2,710,655	2,789,970	6,152,982
Charges for Services	38,380,844	37,054,922	39,021,515	40,443,544	39,833,047	42,142,533	45,805,044	48,288,004	48,653,985	49,493,611
Licenses and Permits	2,128,229	2,214,987	2,667,383	3,799,895	3,954,477	3,798,088	3,373,115	3,574,901	3,639,464	3,771,815
Fines and Forfeitures	2,573,506	2,135,277	2,155,184	2,001,844	1,906,537	1,893,771	1,842,094	1,812,337	1,967,336	2,246,719
Intergovernmental	104,796,723	98,805,479	82,320,578	82,872,890	86,084,562	86,375,363	81,249,990	91,665,072	103,536,319	100,135,048
Special Assessments	2,521,458	2,537,425	2,634,512	2,616,659	2,287,794	2,144,839	2,126,945	2,217,486	1,828,655	1,969,704
Payments in Lieu of Taxes	9,874,906	7,446,940	5,088,099	9,870,090	11,150,364	8,799,306	14,460,243	15,499,705	12,443,398	14,348,356
Investment Earnings	3,063,178	2,074,377	641,654	1,560,226	1,974,553	1,861,823	2,777,140	6,671,705	8,099,471	3,975,007
Other	2,229,039	1,834,969	1,872,417	1,387,914	2,137,034	1,669,381	3,465,689	3,468,076	4,736,805	9,600,940
Total Revenues	261,963,566	247,874,194	233,849,401	244,403,445	254,418,104	256,736,299	265,375,242	281,631,635	298,038,914	302,098,849
Expenditures										
Current:										
General Government:										
Legislative and Executive	27,459,038	24,937,200	24,512,248	24,725,581	25,300,412	25,818,286	27,230,914	27,880,758	28,400,708	35,832,297
Legislative and Executive - Intergovernmental	7,839,719	4,665,872	4,124,409	8,220,239	10,696,773	9,140,959	11,881,178	9,761,951	9,466,575	8,939,335
Judicial	14,413,062	13,440,985	13,277,907	13,932,405	13,757,953	14,697,589	14,179,803	15,851,660	16,441,215	17,130,571
Public Safety	41,027,667	44,404,141	44,131,231	45,194,689	45,934,264	49,445,922	51,853,368	54,260,696	57,258,921	59,904,653
Public Works	23,817,489	25,751,081	18,747,459	24,231,779	23,123,425	21,878,076	23,085,538	23,446,699	23,716,759	25,313,509
Public Works - Intergovernmental	-	-	-	-	-	-	-	7,348,332	1,553,298	7,368,440
Health	65,519,364	58,659,569	42,827,854	42,509,194	44,413,903	41,501,229	40,528,216	41,382,785	41,873,027	41,119,322
Human Services	66,298,451	63,706,610	61,907,564	62,192,995	60,365,901	60,659,205	60,551,385	63,596,059	62,378,878	64,919,366
Conservation and Recreation	453,611	426,186	463,733	475,591	485,924	417,809	491,626	492,978	514,163	1,659,770
Capital Outlay	730,315	5,041,559	5,253,315	1,337,215	-	211,050	4,935,080	10,645,756	14,150,083	3,657,667
Debt Service:										
Principal Retirement	7,879,589	9,475,040	8,023,609	8,544,307	10,625,881	5,883,411	7,322,518	10,529,756	9,899,058	3,646,248
Interest and Fiscal Charges	4,405,341	4,154,955	3,585,073	3,395,564	2,689,424	2,252,977	2,055,013	1,928,978	1,514,953	850,212
Payment to Bond Escrow Agent	-	-	-	-	239,700	-	2,432,047	-	725,000	7,405,627
Total Expenditures	259,843,646	254,663,198	226,854,402	234,759,559	237,633,560	231,906,513	246,546,686	267,126,408	267,892,638	277,747,017
Excess of Revenues Over (Under) Expenditures	\$ 2,119,920	\$ (6,789,004)	\$ 6,994,999	\$ 9,643,886	\$ 16,784,544	\$ 24,829,786	\$ 18,828,556	\$ 14,505,227	\$ 30,146,276	\$ 24,351,832

(Continued)

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Other Financing Sources (Uses)										
Premium on Debt Issued	\$ -	\$ 979,990	\$ -	\$ 633,634	\$ 935,454	\$ -	\$ 275,570	\$ 35,724	\$ -	\$ -
Proceeds from Sale of Capital Assets	35,754	21,594	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	2,600,000	-	-
Refunding Bonds Issued	-	8,885,000	-	7,520,000	10,015,000	-	3,865,000	-	634,000	-
Revenue Bonds Issued	-	-	-	-	-	-	-	-	-	1,700,000
Proceeds of Loans	368,646	50,699	-	-	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	-	(7,873,107)	-	(8,030,000)	(10,790,258)	-	-	-	(624,750)	-
Inception of Capital Lease	-	78,136	3,072	-	-	-	4,500,000	-	-	-
Payment to Refund Bond Escrow Agent	-	-	-	-	-	-	(4,095,113)	-	-	-
Transfers - In	11,983,359	12,531,641	13,501,104	13,726,767	14,962,260	13,282,584	17,015,614	18,134,834	17,009,574	14,065,282
Transfers - Out	(11,954,797)	(12,534,446)	(13,501,104)	(13,730,182)	(14,962,260)	(13,282,584)	(17,015,614)	(18,134,834)	(17,009,574)	(14,065,282)
Total Other Financing Sources	432,962	2,139,507	3,072	120,219	160,196	-	4,545,457	2,635,724	9,250	1,700,000
Prior Year Restatement of Fund Balance	-	-	-	-	-	-	-	-	9,932,072	-
Net Change in Fund Balances	\$ 2,552,882	\$ (4,649,497)	\$ 6,998,071	\$ 9,764,105	\$ 16,944,740	\$ 24,829,786	\$ 23,374,013	\$ 17,140,951	\$ 40,087,598	\$ 26,051,832
Debt Service as a Percentage of Noncapital Expenditures	4.73%	5.51%	5.30%	5.13%	5.81%	3.59%	5.02%	4.90%	4.80%	4.40%

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

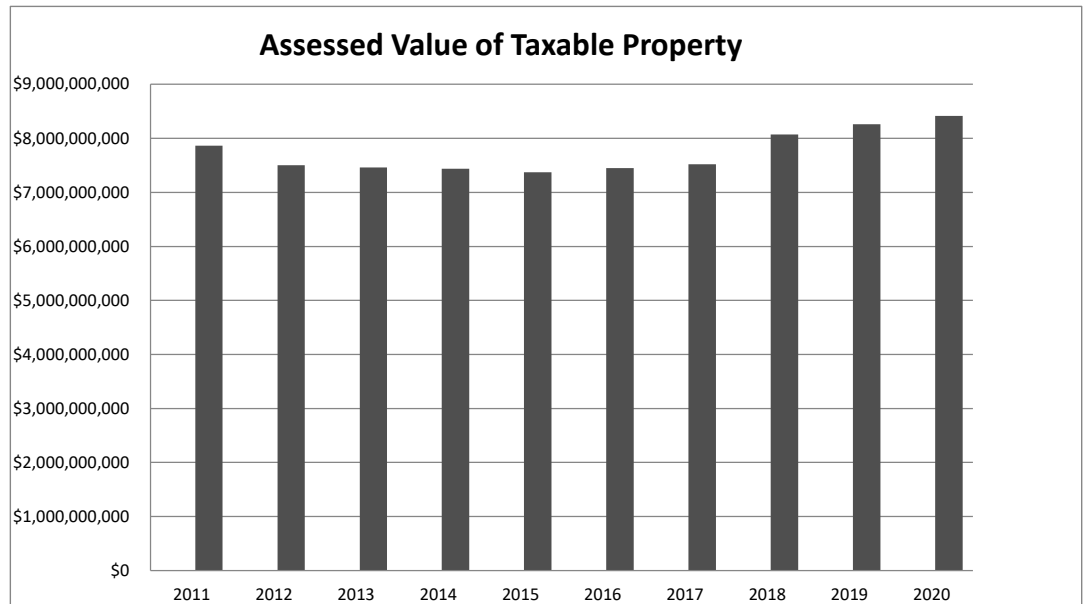
Collection Year	Real Property			Tangible Personal Property Public Utility		Total			Weighted Average Tax Rate
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
	Residential/ Agricultural	Commercial/ Industrial/PU							
2011	\$ 5,713,922,440	\$ 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
2015	5,426,401,270	1,495,244,980	19,776,132,143	449,125,710	510,370,125	7,370,771,960	20,286,502,268	36.33%	9.23
2016	5,478,129,760	1,518,383,730	19,990,038,543	454,766,350	516,779,943	7,451,279,840	20,506,818,486	36.34%	9.25
2017	5,533,063,550	1,522,509,370	20,158,779,771	463,682,630	526,912,080	7,519,255,550	20,685,691,851	36.35%	9.24
2018	5,996,838,540	1,595,522,100	21,692,458,971	482,980,450	548,841,420	8,075,341,090	22,241,300,392	36.31%	8.19
2019	6,052,935,270	1,694,200,760	22,134,674,371	513,525,820	583,552,068	8,260,661,850	22,718,226,440	36.36%	8.75
2020	6,103,130,540	1,748,076,460	22,432,020,000	564,654,600	641,652,955	8,415,861,600	23,073,672,955	36.47%	8.75

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. 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.

The tangible personal property values associated with each year were 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 a 10 percent and a 2 ½ percent rollback 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Unvoted Millage										
Operating	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000
Miami Conservancy	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Voted Millage - by levy										
2000 Developmental Disabilities										
Residential/Agricultural Real	1.491100	1.647328	1.651984	1.656632	1.656632	1.676606	1.673096	1.557430	1.555530	1.552348
Commercial/Industrial and Public Utility Real	1.690230	2.000000	2.000000	2.000000	2.000000	1.994858	2.000000	1.936250	1.846614	1.850670
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 Developmental Disabilities										
Residential/Agricultural Real	0.880440	0.972693	0.975442	0.978186	0.978186	0.989981	0.987908	0.919611	0.918490	0.916611
Commercial/Industrial and Public Utility Real	0.890290	1.000000	1.000000	1.000000	1.000000	0.997429	1.000000	0.968125	0.923307	0.925335
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	0.214873	0.237386	0.238057	0.238728	0.238728	0.241605	0.241100	0.224432	0.224158	0.223700
Commercial/Industrial and Public Utility Real	0.270548	0.322558	0.331246	0.334759	0.334759	0.342866	0.346311	0.335272	0.319751	0.320453
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.552600
2006 Mental Health Board										
Residential/Agricultural Real	0.947314	1.000000	1.000000	1.000000	1.000000	0.999100	0.997008	0.928082	0.926950	0.925054
Commercial/Industrial and Public Utility Real	0.894502	1.000000	1.000000	1.000000	1.000000	0.997429	1.000000	0.968125	0.923307	0.925335
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
2008 Childrens Services Agency										
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000	2.000000	1.998200	1.994016	1.856164	1.853900	1.850108
Commercial/Industrial and Public Utility Real	1.943610	2.000000	2.000000	2.000000	2.000000	1.994858	2.000000	1.936250	1.846614	1.850670
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

Collection Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
2005 Senior Citizens										
Residential/Agricultural Real	1.300000	1.300000	1.300000	1.300000	1.300000	1.298830	1.296110	1.206507	1.205035	1.202570
Commercial/Industrial and Public Utility Real	1.300000	1.300000	1.300000	1.300000	1.300000	1.296658	1.300000	1.258563	1.200299	1.202935
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
Total voted millage by type of property										
Residential/Agricultural Real	7.291217	7.157407	7.165483	7.173545	7.173545	7.204322	7.189238	6.692226	6.684063	6.670391
Commercial/Industrial and Public Utility Real	7.030946	7.622558	7.631246	7.634759	7.634759	7.624098	7.646311	7.402585	7.059892	7.075398
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
Total millage by type of property										
Residential/Agricultural Real	8.950946	9.077407	9.085483	9.093545	9.093545	9.124322	9.109238	8.612226	8.604063	8.590391
Commercial/Industrial and Public Utility Real	9.211217	9.542558	9.551246	9.554759	9.554759	9.544098	9.566311	9.322585	8.979892	8.995398
General Business and Public Utility Personal	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000
Total Weighted Average Tax Rate										
	9.050000	9.190000	9.220000	9.230000	9.230000	9.250000	9.240000	8.190000	8.750000	8.750000
Rates by Taxing District										
Cities										
Fairfield										
Residential/Agricultural Real	5.107734	5.233149	5.239598	5.251479	5.251479	5.375778	7.881321	7.493957	7.497452	7.497032
Commercial/Industrial and Public Utility Real	5.280825	5.633398	5.732364	5.689086	5.689086	5.791312	8.340341	8.219028	7.809529	7.991089
General Business and Public Utility Personal	5.940000	5.940000	5.940000	5.940000	5.940000	5.940000	8.440000	8.440000	8.440000	8.440000
Hamilton										
Residential/Agricultural Real	6.394930	6.512534	6.522906	6.531444	6.531444	6.697280	6.704672	6.591524	6.595632	6.595216
Commercial/Industrial and Public Utility Real	6.736200	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.738222	6.739262	6.732896
General Business and Public Utility Personal	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000
Middletown										
Residential/Agricultural Real	5.900000	5.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.833016	6.825731	6.825308
Commercial/Industrial and Public Utility Real	5.900000	5.900000	6.900000	6.900000	6.900000	6.898758	6.900000	6.871238	6.880449	6.878729
General Business and Public Utility Personal	5.900000	5.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
Monroe										
Residential/Agricultural Real	4.906790	6.297308	6.288710	4.965216	4.965216	4.914048	6.222628	5.870500	5.854062	5.837922
Commercial/Industrial and Public Utility Real	7.160564	8.967780	9.004830	7.771596	7.771596	7.867520	6.206860	8.815164	8.660334	8.654014
General Business and Public Utility Personal	8.000000	9.320000	9.320000	8.000000	8.000000	8.000000	9.320000	9.320000	9.320000	9.320000

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

Collection Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Oxford										
Residential/Agricultural Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.899265	6.894744
Commercial/Industrial and Public Utility Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.900000	6.890640
General Business and Public Utility Personal	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.900000	6.900000
Trenton										
Residential/Agricultural Real	3.240000	3.240000	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	11.864176	11.844843
Commercial/Industrial and Public Utility Real	3.240000	3.240000	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	12.976008	12.853870
General Business and Public Utility Personal	3.240000	3.240000	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	12.990000	12.990000
Villages										
College Corner										
Residential/Agricultural Real	11.968741	12.050696	12.065509	12.123845	12.123845	12.481074	12.487486	11.690408	11.690408	11.690408
Commercial/Industrial and Public Utility Real	13.254188	13.439252	13.439252	13.453521	13.453521	13.534271	13.534271	13.289688	13.289686	13.289686
General Business and Public Utility Personal	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000
Jacksonburg										
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
Millville										
Residential/Agricultural Real	5.300000	4.798710	5.300000	5.300000	5.300000	5.299640	4.800000	5.180129	7.913274	7.906730
Commercial/Industrial and Public Utility Real	5.300000	4.800000	5.300000	5.300000	5.300000	5.300000	4.800000	5.300000	8.050000	8.050000
General Business and Public Utility Personal	5.300000	4.800000	5.300000	5.300000	5.300000	5.300000	4.800000	5.300000	8.050000	8.050000
New Miami										
Residential/Agricultural Real	6.744869	6.899237	8.010550	8.061295	8.061295	8.696295	8.730045	8.640350	8.664676	8.669907
Commercial/Industrial and Public Utility Real	6.821690	7.407265	8.444300	8.464560	8.464560	8.845935	8.850550	8.502830	8.870615	8.872340
General Business and Public Utility Personal	8.300000	8.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000
Sevenmile										
Residential/Agricultural Real	2.730000	2.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.555022	5.564535	5.730000
Commercial/Industrial and Public Utility Real	2.730000	2.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.567196
General Business and Public Utility Personal	2.730000	2.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000
Somerville										
Residential/Agricultural Real	3.090000	3.090000	3.090000	7.090000	7.090000	7.082228	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.090000	3.090000	3.090000	7.090000	7.090000	6.759856	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	3.090000	3.090000	3.090000	7.090000	7.090000	7.090000	0.000000	0.000000	0.000000	0.000000

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

Collection Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Townships										
Fairfield										
Residential/Agricultural Real	5.617184	5.858677	5.867840	5.874011	5.874011	9.82084	14.815935	9.181456	9.176990	9.175959
Commercial/Industrial and Public Utility Real	5.739544	5.676597	5.866064	5.887646	5.887646	9.854794	14.66281	9.400674	9.241086	8.628909
General Business and Public Utility Personal	7.190000	7.190000	7.190000	7.190000	7.190000	11.090000	16.090000	11.090000	11.090000	11.090000
Fairfield - Fire District										
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
Hanover										
Residential/Agricultural Real	4.470000	4.470000	4.470000	4.470000	4.470000	4.404006	6.220000	7.702401	7.706558	7.702359
Commercial/Industrial and Public Utility Real	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	6.214726	7.970000	7.970000	7.970000
General Business and Public Utility Personal	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	6.220000	7.970000	7.970000	7.970000
Liberty										
Residential/Agricultural Real	10.558480	10.668367	10.662295	10.664601	10.664601	10.289122	10.120119	12.482544	12.391194	12.330981
Commercial/Industrial and Public Utility Real	10.171996	10.349200	10.477753	10.505728	10.505728	10.857652	10.907473	13.258233	10.132114	10.139521
General Business and Public Utility Personal	11.590000	11.590000	11.590000	11.590000	11.590000	11.590000	11.590000	15.090000	15.090000	15.090000
Madison										
Residential/Agricultural Real	3.643671	3.646562	3.648490	3.650379	3.650379	4.651019	4.651764	4.502788	4.509748	4.472605
Commercial/Industrial and Public Utility Real	3.818551	3.848440	3.868866	3.865775	3.865775	4.925639	4.978579	4.981985	4.992527	5.005891
General Business and Public Utility Personal	4.260000	4.260000	4.260000	4.260000	4.260000	5.260000	5.260000	5.260000	5.260000	5.260000
Milford										
Residential/Agricultural Real	6.093804	6.250048	6.252813	6.255158	6.255158	6.157891	6.163159	6.073342	8.075552	8.053960
Commercial/Industrial and Public Utility Real	6.389011	6.830722	6.853778	6.853778	6.853778	6.819311	6.819311	6.827768	8.889696	8.911705
General Business and Public Utility Personal	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	9.740000	9.740000
Morgan										
Residential/Agricultural Real	6.188990	6.911653	6.919726	7.948553	7.948553	7.842142	7.916237	7.573289	8.077561	8.061672
Commercial/Industrial and Public Utility Real	6.115224	6.922000	6.922000	7.970000	7.970000	7.970000	7.970000	7.928552	8.428550	8.430971
General Business and Public Utility Personal	6.220000	6.970000	6.970000	7.970000	7.970000	7.970000	7.970000	7.970000	8.470000	8.470000
Oxford										
Residential/Agricultural Real	6.031050	6.067536	6.066469	6.065240	6.065240	9.029936	9.049062	8.933526	8.932522	8.919485
Commercial/Industrial and Public Utility Real	3.590540	3.633912	3.633912	3.633912	3.633912	7.845992	7.916663	7.910138	8.172993	8.172993
General Business and Public Utility Personal	9.590000	9.590000	9.590000	9.590000	9.590000	13.590000	13.590000	13.590000	13.590000	13.590000

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

Collection Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reily										
Residential/Agricultural Real	7.206026	7.063216	7.073807	6.640000	6.640000	6.473499	6.474984	6.435972	6.443655	6.437839
Commercial/Industrial and Public Utility Real	7.291594	7.390000	7.390000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000
General Business and Public Utility Personal	7.390000	7.390000	7.390000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000
Ross										
Residential/Agricultural Real	6.322609	6.438277	6.440503	8.343982	8.343982	10.808063	10.815491	10.189327	11.476283	11.459852
Commercial/Industrial and Public Utility Real	6.124436	6.305091	6.329339	8.229349	8.229349	11.072097	11.075067	11.113743	12.113824	12.126208
General Business and Public Utility Personal	6.720000	6.720000	6.720000	8.470000	8.470000	11.220000	11.220000	11.220000	12.220000	12.220000
St Clair										
Residential/Agricultural Real	4.253621	4.305582	4.311927	7.818704	7.818704	7.743739	7.762269	7.733370	7.737676	7.734716
Commercial/Industrial and Public Utility Real	4.470000	4.470000	4.470000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000
General Business and Public Utility Personal	4.470000	4.470000	4.470000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000
Wayne										
Residential/Agricultural Real	4.731047	4.732366	4.735551	4.737237	4.737237	5.139395	3.830000	3.777349	5.580000	5.573295
Commercial/Industrial and Public Utility Real	4.770201	4.787191	4.787191	4.890000	4.890000	5.077389	3.766899	3.766898	5.579655	5.580000
General Business and Public Utility Personal	4.890000	4.890000	4.890000	4.890000	4.890000	5.140000	3.830000	3.830000	5.580000	5.580000
West Chester										
Residential/Agricultural Real	14.419072	14.590000	14.590000	14.590000	14.590000	14.467761	14.441111	13.551924	13.536259	13.518878
Commercial/Industrial and Public Utility Real	14.262004	14.590000	14.590000	14.590000	14.590000	14.318781	14.395494	14.038423	13.123457	13.044131
General Business and Public Utility Personal	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000
Joint Vocational Schools										
Butler County JVS										
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
Great oaks JVS										
Residential/Agricultural Real	2.030848	2.199458	2.215053	2.219959	2.219959	2.128656	2.128251	2.029385	2.008438	2.006370
Commercial/Industrial and Public Utility Real	2.213681	2.407903	2.434979	2.458407	2.458407	2.530556	2.524973	2.452094	2.451397	2.452901
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
Miami Valley Tech JVS										
Residential/Agricultural Real	2.053789	2.443774	2.444678	2.445961	2.445961	2.382594	2.358597	3.744244	3.738073	3.698686
Commercial/Industrial and Public Utility Real	2.219158	2.511325	2.517462	2.520872	2.520872	2.528283	2.506902	3.931842	3.934425	3.890685
General Business and Public Utility Personal	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	4.010000	4.010000	4.010000

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

Collection Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Schools										
Edgewood City										
Residential/Agricultural Real	35.715764	36.738135	36.502051	36.653753	36.653753	32.833201	35.903848	34.896237	34.873403	33.953553
Commercial/Industrial and Public Utility Real	40.172190	41.404253	41.182151	43.260425	43.260425	39.948020	43.288522	43.721433	43.701042	42.733778
General Business and Public Utility Personal	49.876000	50.435000	50.157000	50.258000	50.258000	46.660000	49.700000	50.110000	50.082000	49.289000
Fairfield City										
Residential/Agricultural Real	29.842606	37.191046	37.428749	36.978252	36.978252	39.164781	38.980407	37.101021	36.603627	37.601125
Commercial/Industrial and Public Utility Real	33.336082	41.681090	42.387252	41.560544	41.560544	43.849556	43.858606	43.217493	40.870263	42.555426
General Business and Public Utility Personal	56.600000	63.100000	63.300000	62.800000	62.800000	64.500000	64.300000	64.300000	63.800000	64.800000
Hamilton City										
Residential/Agricultural Real	33.742977	35.218492	35.344503	35.641596	35.641596	38.843479	38.932643	36.993288	36.546115	36.046202
Commercial/Industrial and Public Utility Real	38.378912	41.591945	41.926297	42.972815	42.972815	45.580650	45.842606	43.971039	43.594730	43.017377
General Business and Public Utility Personal	53.420000	53.420000	53.420000	53.610000	53.610000	54.810000	54.810000	54.310000	54.810000	53.310000
Lakota Local										
Residential/Agricultural Real	37.227670	38.668826	38.693566	44.012824	44.012824	42.322508	42.042071	39.528844	38.407403	37.316377
Commercial/Industrial and Public Utility Real	40.307800	43.329024	44.218176	49.750789	49.750789	49.104752	49.394508	48.092999	43.623999	42.389048
General Business and Public Utility Personal	65.840000	65.840000	65.840000	71.140000	71.140000	70.140000	70.140000	70.140000	69.140000	69.140000
Madison Local										
Residential/Agricultural Real	38.142340	38.934774	39.415847	39.604506	39.604506	39.210491	38.244429	37.267870	37.303113	37.289659
Commercial/Industrial and Public Utility Real	37.472410	39.555174	40.743020	40.813495	40.813495	40.640000	39.640000	39.469777	39.540000	39.540000
General Business and Public Utility Personal	39.940000	40.540000	40.940000	41.040000	41.040000	40.640000	39.640000	39.540000	39.540000	39.540000
Middletown City										
Residential/Agricultural Real	45.716950	47.162000	48.949000	49.079000	49.079000	54.540000	55.390000	52.883234	52.767314	51.180005
Commercial/Industrial and Public Utility Real	44.917230	46.713362	48.825403	49.079000	49.079000	54.540000	55.390000	53.612704	53.701694	52.107862
General Business and Public Utility Personal	46.994000	47.162000	48.949000	49.079000	49.079000	54.540000	55.390000	54.150000	54.076000	52.479000
Monroe Local										
Residential/Agricultural Real	37.463740	40.137006	43.452006	45.798006	45.798006	46.720006	47.270006	45.470006	44.180006	44.147006
Commercial/Industrial and Public Utility Real	38.185060	40.762571	44.223622	46.882715	46.882715	48.120000	48.670000	45.857276	48.180006	44.147006
General Business and Public Utility Personal	39.580000	41.537000	44.852000	47.198000	47.198000	48.120000	48.670000	46.870000	45.580000	45.547000
New Miami Local										
Residential/Agricultural Real	25.393200	26.017594	24.667746	24.801294	24.801294	26.399450	27.001025	27.441926	27.474913	27.466936
Commercial/Industrial and Public Utility Real	24.549360	25.009944	23.614310	23.665125	23.665125	25.325464	25.850851	26.412259	26.686041	26.687599
General Business and Public Utility Personal	29.570000	29.570000	28.090000	28.090000	28.090000	28.440000	28.940000	29.440000	29.440000	29.440000

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

Collection Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Ross Local										
Residential/Agricultural Real	25.379749	25.644102	25.665714	25.692156	25.692156	25.240366	25.249225	24.700024	24.700026	24.700024
Commercial/Industrial and Public Utility Real	26.004626	26.733007	26.910336	26.996802	26.996802	27.788606	27.814770	27.966430	27.941673	27.999725
General Business and Public Utility Personal	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000
Talawanda City										
Residential/Agricultural Real	28.733986	28.774471	28.864147	28.680309	28.680309	27.847600	26.878539	26.068228	27.079191	27.040406
Commercial/Industrial and Public Utility Real	30.583940	32.014534	32.410679	32.259141	32.259141	31.128406	30.385242	29.367999	30.464814	30.400157
General Business and Public Utility Personal	56.130000	56.130000	56.130000	55.800000	55.800000	55.300000	54.300000	54.300000	55.300000	55.300000
Out-of-County School Districts										
College Corner Local										
Residential/Agricultural Real	24.265730	25.944728	25.975432	26.104764	26.104764	24.884870	24.892931	26.265842	26.266984	26.266682
Commercial/Industrial and Public Utility Real	24.559660	27.111058	27.111058	27.146472	27.146472	27.493842	27.493842	26.236611	26.236609	26.236609
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
Mason Local										
Residential/Agricultural Real	45.506050	45.524206	47.157071	47.176742	47.176742	43.262353	43.154204	42.963041	39.581993	39.418746
Commercial/Industrial and Public Utility Real	44.161320	45.012027	47.640296	48.079396	48.079396	46.913639	46.707036	46.721505	45.953290	45.247368
General Business and Public Utility Personal	83.450000	83.450000	83.970000	83.970000	83.970000	83.110000	83.110000	83.110000	82.790000	82.790000
Northwest Local										
Residential/Agricultural Real	28.258058	31.003183	36.441259	36.527471	36.527471	36.836002	36.876096	35.801712	35.346403	42.679587
Commercial/Industrial and Public Utility Real	32.804058	35.933239	42.231033	42.367443	42.367443	42.214051	41.527567	40.997882	40.632292	48.262540
General Business and Public Utility Personal	53.600000	54.220000	59.570000	59.570000	59.570000	58.870000	58.870000	58.480000	58.000000	65.350000
Preble Shawnee Local										
Residential/Agricultural Real	23.375830	23.096386	23.096524	23.096538	23.096538	20.357620	20.357749	20.000000	20.000000	20.000000
Commercial/Industrial and Public Utility Real	23.431880	23.180055	23.200000	23.200000	23.200000	20.487074	20.487074	20.000000	20.000000	20.000000
General Business and Public Utility Personal	23.490000	23.200000	23.200000	23.200000	23.200000	20.500000	20.500000	20.000000	20.000000	20.000000
Princeton Local										
Residential/Agricultural Real	25.193000	26.967911	37.493144	37.555856	37.555856	39.052755	39.106700	38.315450	37.829652	41.084742
Commercial/Industrial and Public Utility Real	33.112690	35.370055	46.322503	46.804232	46.804232	49.038449	48.944813	48.766953	48.395020	52.096020
General Business and Public Utility Personal	50.480000	50.830000	61.280000	61.280000	61.280000	62.580000	62.580000	62.580000	62.180000	65.430000
Southwest Local										
Residential/Agricultural Real	23.048470	24.018820	24.077998	24.087677	24.087677	23.866171	23.772893	27.576750	27.096655	26.831507
Commercial/Industrial and Public Utility Real	24.856550	25.295877	26.063800	26.163730	26.163730	26.843463	26.884390	31.070863	30.664261	30.378323
General Business and Public Utility Personal	44.680000	44.180000	44.180000	44.180000	44.180000	44.180000	44.180000	48.670000	48.320000	48.160000
Libraries										
Lane Public Library										
Residential/Agricultural Real	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.706384	0.706857	0.706282
Commercial/Industrial and Public Utility Real	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.727991	0.708201	0.715479
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
Midpointe Library										
Residential/Agricultural Real	0.750000	0.750000	0.750000	0.750000	0.750000	0.747336	0.743344	0.685717	0.683271	0.681176
Commercial/Industrial and Public Utility Real	0.750000	0.750000	0.750000	0.750000	0.750000	0.742133	0.749642	0.724646	0.681633	0.678499
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000

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

Collection Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Park District										
Metroparks of Butler County										
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000	0.500000	0.499550	0.698085	0.649825	0.649032	0.647704
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000	0.500000	0.987150	0.700000	0.677688	0.681633	0.647734
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.700000	0.700000	0.700000	0.700000

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
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
2015	67,997,431	66,687,255	98.07	2,191,771	68,879,026	101.30
2016	72,431,694	71,103,426	98.17	1,989,749	73,093,175	100.91
2017	69,473,786	67,612,512	97.32	1,932,550	69,545,062	100.10
2018	76,693,589	74,529,763	97.18	1,971,053	76,500,816	99.75
2019	77,168,770	75,492,644	97.83	2,021,215	77,513,859	100.45
2020	73,641,364	72,245,584	98.10	2,105,455	74,351,039	100.96

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

(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.

Source: Butler County Auditor

**Butler County, Ohio
Principal Taxpayers
Real Estate Tax
2020 and 2011 (1)**

Name of Taxpayer	2020	
	Assessed Value	Percent of Real Property Assessed Value
LIT Industrial LTD Partnership	\$ 35,735,000	0.46%
Duke Realty Ohio	21,653,260	0.28%
Dugan Realty	19,206,130	0.24%
Bethesda Hospital INC	14,035,600	0.18%
Millercoors	13,198,020	0.17%
Boymel Family	12,011,410	0.15%
AK Steel Corp	10,468,440	0.13%
First Industrial LP	10,067,860	0.13%
Lesaint Venture LLC	9,785,930	0.12%
Yosef Realty Capital Center	9,040,510	0.12%
Meijer Stores LTD PRT	8,844,620	0.11%
Total	\$ 164,046,780	2.09%
Total Assessed Valuation	\$ 7,851,207,000	
Name of Taxpayer	2011	
	Assessed Value	Percent of Real Property Assessed Value
Duke Realty LLC	\$ 20,573,530	0.26%
Millercoors LLC	15,987,310	0.20%
AK Steel Corp	13,614,160	0.17%
Meijer Stores LTD PRT	12,955,110	0.16%
First Industrial LP	12,780,380	0.16%
US Industrial Reit III Midwest	12,775,000	0.16%
Boymel Sam TR	12,535,510	0.16%
Dugan Financing LLC	11,063,600	0.14%
DCT Port Union LLC	10,994,730	0.14%
Cincinnati LeSaint Industrial	10,741,950	0.14%
Total	\$ 134,021,280	1.70%
Total Assessed Valuation	\$ 7,865,867,680	

(1) Amounts represent the assessed values upon which 2020 and 2011 collections were based.

Source: Butler County Auditor

**Butler County, Ohio
Principal Taxpayers
Public Utilities Personal Property Tax
2020 and 2011 (1)**

Name of Taxpayer	2020	
	Assessed Value	Percent of Public Utility Assessed Value
Duke Energy Ohio Inc.	\$ 315,658,460	55.90%
Rockies Express Pipeline LLC	100,706,520	17.84%
Duke Energy Kentucky Inc	33,241,430	5.89%
Duke Energy Indiana	32,984,710	5.84%
NTE Ohio LLC	25,140,650	4.45%
Butler Rural Electric	15,220,760	2.70%
Texas Eastern Transmission Corp	12,449,640	2.20%
Texas Gas Transmission LLC	7,871,470	1.39%
Dayton Power and Light	4,941,530	0.88%
Dynergy Dicks Creek, LLC	6,076,020	1.08%
Glenwood Energy of Oxford, Inc	1,092,040	0.19%
Total	<u>\$ 555,383,230</u>	<u>98.36%</u>
Total Assessed Valuation	<u>\$ 564,654,600</u>	
Name of Taxpayer	2011	
	Assessed Value	Percent of Public Utility Assessed Value
Duke Energy Ohio Inc.	\$ 133,350,920	30.93%
Rockies Express Pipeline	112,036,760	25.98%
Duke Energy Kentucky Inc.	24,423,480	5.66%
Butler Rural Electric	10,218,250	2.37%
Texas Eastern Transmission Corp.	6,733,330	1.56%
Bank of America Leasing	3,680,710	0.85%
Texas Gas Transmission LLC	3,497,290	0.81%
Dayton Power & Light	3,453,730	0.80%
Ohio Power Company	431,650	0.10%
ANR Pipeline Company	396,560	0.09%
Total	<u>\$ 298,222,680</u>	<u>69.16%</u>
Total Assessed Valuation	<u>\$ 431,183,570</u>	

(1) Amounts represent the assessed values upon which 2020 and 2011 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	General Obligation Notes	Sales Tax Bonds	Special Assessment Bonds	Revenue Bonds	Loans Payable	Capital Leases	General Obligation Bonds	Water Judgement Bonds	Revenue Bonds	Loans Payable	Capital Leases			
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	1.40	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	1.31	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	1.27	488
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	1.11	445
2015	49,751,387	-	-	6,792,537	-	1,527,744	11,613	6,563,812	22,185,000	40,669,351	30,040,388	3,291	157,545,123	0.99	411
2016	44,557,658	-	-	5,845,799	-	1,403,456	-	5,762,104	20,595,000	35,186,088	28,950,821	-	142,300,926	0.91	377
2017	35,709,711	-	-	4,858,341	-	1,279,168	4,500,000	4,928,036	19,006,233	30,235,205	27,762,446	-	128,279,140	0.79	337
2018	28,831,253	2,602,977	-	3,825,123	-	1,154,880	-	4,061,518	17,122,984	24,872,992	26,274,764	-	108,746,491	0.63	284
2019	21,093,219	-	-	3,351,125	-	1,030,592	-	3,162,420	15,284,735	17,575,159	24,720,917	-	86,218,167	0.46	225
2020	10,253,530	-	-	2,856,317	1,700,000	968,924	-	3,097,870	13,376,489	13,690,746	23,230,813	-	69,174,689	0.36	179

(1) See page 202 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
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
2015	56,315,199	20,286,502,268	0.28	149.63
2016	50,319,762	20,506,818,486	0.25	133.28
2017	40,637,747	20,685,691,851	0.20	106.77
2018	32,892,771	22,241,300,392	0.15	86.02
2019	24,255,639	22,718,226,440	0.11	63.43
2020	13,351,400	23,073,672,955	0.06	34.62

Source: Butler County Auditor

Butler County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Tax Valuation	\$ 7,865,867,680	\$ 7,501,317,410	\$ 7,458,653,550	\$ 7,437,121,140	\$ 7,370,771,960	\$ 7,451,279,840	\$ 7,519,255,550	\$ 8,075,341,090	\$ 8,260,661,850	\$ 8,415,861,600
Debt Limit (1)	\$ 195,146,692	\$ 186,032,935	\$ 184,966,339	\$ 184,428,029	\$ 182,769,299	\$ 184,781,996	\$ 186,481,389	\$ 200,383,527	\$ 205,016,546	\$ 208,896,540
Amount of Debt Applicable to Debt Limit										
General Obligation Bonds	33,098,058	30,558,472	27,646,367	15,001,367	11,617,329	9,601,142	7,841,125	5,040,569	2,169,067	-
General Obligation Notes	14,605,000	13,475,000	12,354,000	11,217,000	10,618,000	7,380,000	6,380,000	7,470,000	2,600,000	-
General Obligation Loans	264,568	132,284	-	-	-	-	-	-	-	-
Less Amount Available in Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount of Debt Subject to Limit	47,967,626	44,165,756	40,000,367	26,218,367	22,235,329	16,981,142	14,221,125	12,510,569	4,769,067	-
Legal Debt Margin	\$ 147,179,066	\$ 141,867,179	\$ 144,965,972	\$ 158,209,662	\$ 160,533,970	\$ 167,800,854	\$ 172,260,264	\$ 187,872,958	\$ 200,247,479	\$ 208,896,540
Legal Debt Margin as a Percentage of the										
Unvoted Debt Limit (2)	\$ 78,658,677	\$ 75,013,174	\$ 74,586,536	\$ 74,371,211	\$ 73,707,720	\$ 74,512,798	\$ 75,192,556	\$ 80,753,411	\$ 82,606,619	\$ 84,158,616
Amount of Debt Subject to Limit	47,967,626	44,165,756	40,000,367	26,218,367	22,235,329	16,981,142	14,221,125	12,510,569	4,769,067	-
Unvoted Legal Debt Margin	\$ 30,691,051	\$ 30,847,418	\$ 34,586,169	\$ 48,152,844	\$ 51,472,391	\$ 57,531,656	\$ 60,971,431	\$ 68,242,842	\$ 77,837,552	\$ 84,158,616
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	39.02%	41.12%	46.37%	64.75%	69.83%	77.21%	81.09%	84.51%	94.23%	100.00%

(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	
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
2015	18,322,175	12,394,918	5,927,257	5,790,609	781,614	6,572,223	12,499,480	3,848,648	1,636,920	5,485,568	2.28
2016	19,281,308	10,855,581	8,425,727	5,363,683	110,025	5,473,708	13,899,435	4,331,354	1,446,391	5,777,745	2.41
2017	18,088,098	12,025,801	6,062,297	5,378,103	147,276	5,525,379	11,587,676	4,522,299	1,392,895	5,915,194	1.96
2018	19,515,137	11,694,112	7,821,025	4,407,823	97,093	4,504,916	12,325,941	4,553,001	1,214,046	5,767,047	2.14
2019	19,935,219	13,479,441	6,455,778	4,144,975	117,495	4,262,470	10,718,248	6,068,041	975,419	7,043,460	1.52
2020	20,012,422	11,055,904	8,956,518	4,179,049	216,891	4,395,940	13,352,458	2,688,750	796,353	3,485,103	3.83

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	
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
2015	20,168,588	12,534,690	7,633,898	4,140,676	819,326	4,960,002	12,593,900	2,168,305	716,135	2,884,440	4.37
2016	21,606,306	13,251,203	8,355,103	3,129,342	262,624	3,391,966	11,747,069	2,261,385	683,843	2,945,228	3.99
2017	20,916,892	13,088,092	7,828,800	2,714,524	129,685	2,844,209	10,673,009	2,489,332	621,619	3,110,951	3.43
2018	21,494,805	14,180,305	7,314,500	2,355,676	131,807	2,487,483	9,801,983	2,508,291	559,234	3,067,525	3.20
2019	22,007,416	13,791,538	8,215,878	2,591,458	124,668	2,716,126	10,932,004	2,495,036	497,333	2,992,369	3.65
2020	22,775,660	13,769,487	9,006,173	2,369,013	203,783	2,572,796	11,578,969	2,397,164	444,633	2,841,797	4.07

(Continued)

- (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.

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 (1)	Debt Service		Total Debt	Coverage	Special Assessment Collections	Debt Service		Total Debt	Coverage
		Principal	Interest				Principal	Interest		
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
2015	41,852,127	2,345,000	240,000	2,585,000	16.19	1,248,585	896,820	400,926	1,297,746	0.96
2016	-	-	-	-	-	1,262,161	932,510	351,913	1,284,423	0.98
2017	-	-	-	-	-	683,242	973,230	304,790	1,278,020	0.53
2018	-	-	-	-	-	1,248,260	1,018,990	250,709	1,269,699	0.98
2019	-	-	-	-	-	884,099	459,770	200,507	660,277	1.34
2020	-	-	-	-	-	532,288	480,580	174,677	655,257	0.81

(1) Sales Tax Revenue Bonds were paid off in June 2015.

Source: Butler County Auditor

Butler County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income	Per Capita Personal Income (1)	Unemployment Rate (2)
2011	370,123	\$ 13,705,654,690	\$ 37,030	8.6%
2012	370,550	14,173,166,950	38,249	7.1%
2013	371,395	14,402,698,100	38,780	6.9%
2014	373,750	15,192,190,000	40,648	5.4%
2015	375,998	15,911,859,362	42,319	4.6%
2016	378,354	16,422,455,370	43,405	4.4%
2017	380,607	17,273,087,481	45,383	4.4%
2018	382,000	17,168,772,200	47,236	4.1%
2019	383,134	18,829,503,564	49,146	3.8%
2020*	385,648	18,953,056,608	49,146	7.2%

(1) Bureau of Economic Analysis (BEA). BEA used US Census Bureau midyear population estimates available as of March 2020. Data is periodically updated by BEA as new population estimates are made available by US Census Bureau and is therefore subject to change.
Information reported as of June 2021.

(2) US Department of Labor

* 2020 BEA data unavailable. Population obtained from US Census Bureau; BEA's 2019 data used for Per Capita Personal Income.

**Butler County, Ohio
Principal Employers
2020 and 2011**

Employer	Nature of Business	2020		
		Number of Employees	Rank	Percentage of Total Employment
Miami University	Education	4,250	1	3.10 %
Cincinnati Financial Corp.	Insurance	3,234	2	2.36
GE Aviation	Aerospace	2,500	3	1.83
AK Steel	Manufacturing	2,421	4	1.77
Butler County Government	Government	2,044	5	1.49
Lakota Local School District	Education	1,827	6	1.33
Mercy Regional Hospital	Health Care	1,400	7	1.02
Liberty Mutual	Insurance	1,400	8	1.02
Koch Foods	Food Service	1,200	9	0.88
UC Health West Chester Hospital	Health Care	1,045	10	0.76
Total		<u>21,321</u>		<u>15.56</u> %
Total Employment within the County		<u>210,977*</u>		
Employer	Nature of Business	2011		
		Number of Employees	Rank	Percentage of Total Employment
Miami University	Education	3,400	1	1.85
AK Steel	Manufacturing	3,100	2	1.69
Cincinnati Financial Corp	Financial	2,900	3	1.58
Butler County Government	Government	2,000	4	1.09
Lakota School District	Education	1,969	5	1.07
GE Aviation	Aerospace	1,675	6	0.91
Fort Hamilton Hospital	Health Care	1,250	7	0.68
Hamilton City Schools	Education	1,250	8	0.68
Mercy Regional Hospital	Health Care	1,200	9	0.65
Fairfield City Schools	Education	1,100	10	0.60
Hamilton City Schools	Education		10	0.00
Total		<u>19,844</u>		<u>10.80</u> %
Total Employment within the County		<u>183,616</u>		

* 2020 data not available. 2019 data used for total employment within the County.

Source: Butler County Department of Development as of 5/25/2021

Butler County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2011	2012	2013	2014*	2015	2016	2017	2018	2019	2020
General Government										
Legislative and Executive										
Auditor	17	19	19	15	14	12	13	12	12	12
Auditor Elected Official	1	1	1	1	1	1	1	1	1	1
Auditor Information Services	1	1	1	1	1	1	1	1	1	1
Auditor Real Estate	24	28	30	27	23	24	24	26	21	17
Board of Elections	109	116	110	28	28	23	27	25	28	31
Board of Elections Election Pay (1)	3,071	4,121	4,482	1,550	1,301	2,013	1,180	1,588	1,156	1,897
Commissioners	8	8	14	12	12	9	8	9	8	8
Commissioners Department of Development	11	11	12	13	11	16	15	13	16	13
Commissioners Dog and Kennel	4	4	4	-	-	-	-	-	-	-
Commissioners Information Services	19	19	18	17	21	23	23	22	20	19
Commissioners Mail Room	2	2	2	2	2	2	2	2	2	2
Commissioners Maintenance	5	5	4	4	5	5	4	4	5	5
Commissioners Central Human Resources	-	-	-	3	3	3	3	3	3	3
Commissioners Records Center	4	3	3	4	4	4	4	3	1	1
Commissioners Elected Officials	3	3	3	3	3	3	3	3	3	3
Clerk of Courts Title	30	31	31	27	30	29	28	32	34	30
Law Library	4	3	3	3	3	3	2	2	2	3
Microfilm Board	-	-	-	-	3	3	3	3	2	2
Prosecuting Attorney	63	62	58	59	55	55	54	57	56	54
Prosecuting Attorney Elected Official	1	1	1	1	1	1	1	1	1	1
Public Defender	38	42	42	39	38	40	38	40	41	41
Recorder	13	13	13	12	12	12	11	10	10	10
Recorder Elected Official	1	1	1	1	1	1	1	1	1	1
Treasurer	18	20	17	15	14	15	16	15	15	14
Treasurer Elected Official	1	1	1	1	1	1	1	1	1	1
Judicial										
Area Courts	38	32	34	33	30	31	32	34	40	37
Area Courts Elected Official	3	3	3	3	3	3	3	3	3	3
Clerk of Courts	41	36	35	33	31	35	38	38	34	30
Clerk of Courts Elected Official	1	1	1	1	1	1	1	1	1	1
Common Pleas Court	45	42	40	33	37	31	36	34	39	33
Common Pleas Elected Official	7	7	7	7	7	7	7	7	7	7
Domestic Relations Court	22	21	25	22	22	23	22	20	23	21
Domestic Relations Elected Official	3	1	2	2	2	2	2	2	2	2
Juvenile Court	48	48	47	45	43	44	46	41	44	45
Juvenile Court Elected Official	3	2	2	2	2	2	2	2	2	2
Municipal Court	42	41	20	12	11	10	12	14	12	10
Municipal Court Elected Official	4	4	3	3	3	3	3	3	3	3
Probate Court	14	15	14	17	18	19	20	19	21	21
Probate Court Computer Fees	1	1	1	1	1	1	1	1	1	3
Probate Court Elected Official	1	1	1	1	1	1	1	1	1	1
Public Safety										
Adult Probation	49	55	56	57	58	57	51	51	45	50
Auditor Dog and Kennel	1	1	1	1	1	1	1	1	1	1
Coroner	9	10	10	8	8	11	12	12	12	11
Coroner Elected Official	1	1	1	1	1	1	1	1	1	1
Coroner Lab and Morgue	1	1	1	-	-	-	-	-	-	-
Juvenile Detention/Rehab	102	101	103	93	92	93	94	91	93	86
Sheriff	363	356	360	383	400	421	427	453	436	422
Sheriff Elected Official	1	1	1	1	1	1	1	1	1	1
Emergency Management	5	5	5	5	3	3	4	4	4	5
Public Works										
Commissioners Regional Airport	1	1	1	1	1	1	-	-	-	-
Commissioners Entitlement	7	6	4	3	4	4	4	4	4	4
Commissioners Parking Garage	3	2	2	3	3	4	3	5	3	3
Commissioners Solid Waste	-	-	-	-	-	-	-	-	2	2
Engineers	90	95	94	71	71	71	73	77	78	70
Engineers Elected Official	1	1	1	1	1	1	1	1	1	1
Engineers Plat Room	3	3	3	3	2	2	2	2	5	5
Health										
Alcohol and Drug Addiction	8	7	6	5	-	-	-	-	-	-
Board of Developmental Disabilities	242	221	227	198	191	162	152	150	148	140
Mental Health Board	9	8	8	8	-	-	-	-	-	-
Mental Health and Addiction Recovery Services Board	-	-	-	-	12	12	12	10	15	13
Human Services										
Child Support Enforcement Agency	67	62	66	69	69	69	68	66	67	59
County Care Facility	161	170	157	126	112	119	102	86	72	54
Job and Family Services/Children Services Agency	274	244	262	249	265	277	266	270	266	258
Prosecuting Attorney	3	3	3	3	3	3	5	3	3	3
Sheriff Victim Programs	3	2	3	2	2	3	2	2	2	2
Veteran Services	11	10	12	10	11	11	12	13	11	11
Veteran Services Commissioners	5	5	5	5	5	5	5	5	5	5
Internal Service										
Commissioners Workers Compensation	3	3	4	3	3	2	2	2	2	2
Commissioners Health Insurance - Wellness	-	-	-	1	1	1	1	1	1	1
Auditor Health Insurance	1	1	1	1	1	1	-	1	1	1
Enterprise										
Water And Sewer	126	101	97	96	95	96	95	92	92	88
Agency										
Court of Appeals - 12th District (2)	24	24	24	-	-	-	-	-	-	-
Health Department	67	67	75	36	37	38	38	45	46	57
Metro Parks	52	53	57	68	71	74	88	85	85	58
Soil and Water Conservation	4	4	4	4	4	4	3	4	4	5
Total	5,403	6,378	6,762	3,570	3,327	4,060	3,215	3,632	3,179	3,808

Note: This report counts employees not positions. Large fluctuations are often a result of employee turnover and part-time and intermittent employees.

* Beginning 2014, employee counts are based on the last payroll of the year plus Board of Elections pollworkers (election pay).

(1) Board of Elections election pay individuals began being treated as employees in 2009. They are not included in the employment numbers for Principal Employees.

(2) Beginning 2014, Court of Appeals - 12th District employees are paid by the State of Ohio and not by Butler County.

Source: Butler County Auditor

Butler County, Ohio
Operating Indicators by Function/Program
Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Legislative and Executive										
Commissioners										
Number of resolutions	6,257	7,154	5,610	5,536	5,168	4,593	3,349	2,189	2,032	1,749
Number of meetings	75	59	60	59	60	53	53	50	53	54
Auditor										
Number of exempt conveyances	4,525	4,798	5,303	5,045	5,038	4,796	4,820	4,654	4,440	4,374
Number of real estate transfers	5,708	6,694	7,824	7,219	7,760	8,152	8,361	8,310	8,261	7,849
Number of parcels billed	150,361	150,306	150,480	150,480	151,098	151,632	159,165	159,805	152,620	154,484
Number of vendor invoices processed	-	-	-	61,692	67,454	72,520	70,570	70,084	69,395	59,759
Number of appropriation checks issued	56,240	48,394	58,636	37,250	33,162	29,535	23,086	20,386	18,675	15,135
Number of electronic vendor payments issued	-	-	-	4,909	9,975	15,103	20,432	22,390	23,764	22,215
Number of payroll checks issued	8,410	6,130	1,341	2,185	952	946	828	792	1,032	840
Number of payroll electronic payments issued	-	-	-	54,619	55,037	60,374	55,089	56,591	54,611	55,665
Number of purchase orders issued	20,067	17,888	17,180	11,052	8,966	8,672	7,625	6,943	5,622	4,759
BMV										
Number of tags issued	-	-	-	-	-	-	-	-	-	-
Treasurer										
Number of parcels collected	144,727	147,151	144,686	147,296	144,909	145,342	145,183	146,122	146,636	147,052
Prosecuting Attorney										
Number of criminal cases	2,379	2,373	2,373*	2,144	2,117	2,103	2,457	2,316	2,178	1,740
Board of Elections										
Number of registered voters	227,868	239,993	232,711	236,500	233,421	248,120	251,200	254,748	244,284	256,930
Number of voters last general election	109,965	205,413	63,279	88,508	94,803	176,301	250,043	137,858	46,641	187,828
Percentage of registered voters that voted	48.00	85.59	27.00	37.42	40.61	71.05	99.54	54.10	19.10	73.10
Recorder										
Number of deeds recorded	10,626	12,117	13,975	13,081	13,413	13,561	13,850	13,515	13,076	12,559
Number of mortgages recorded	13,914	17,010	16,359	11,333	12,550	13,897	12,513	11,846	13,572	18,809
Number of military discharges recorded	15	13	12	11	8	332	423	360	262	105
Community and Economic Development										
Number of projects	149	26	40	16	42	24	6	25	32	27
Number of jobs created	821	1,620	1,915	852	2,243	1,390	404	1,029	1,317	963
Judicial										
Common Pleas Court										
Number of civil cases filed	5,928	5,277	4,039	3,280	3,600	3,421	3,556	3,525	3,537	2,811
Number of criminal cases filed	2,451	2,054	2,069	1,966	1,908	1,927	2,157	2,366	4,271	3,718
Probate Court										
Number of civil cases filed	43	56	51	38	65	43	44	25	40	41
Juvenile Court										
Number of civil cases filed	2,401	-	-	3,082	1,643	1,440	1,495	1,714	1,597	1,179
Number of criminal cases filed	3,055	-	-	3,029	3,215	2,890	2,315	1,618	1,557	954
Number of adjudged delinquent cases filed	1,446	-	-	1,439	1,545	1,382	1,140	1,158	974	421
Area Courts										
Number of civil cases filed	3,351	4,233	2,644	2,870	2,712	2,949	2,930	3,099	3,614	2,453
Number of criminal cases filed	17,814	19,276	20,706	19,538	19,149	17,606	19,249	18,808	18,443	13,144
Number of small claims cases filed	290	281	298	332	519	252	218	181	203	155
Clerk of Courts										
Number of civil cases filed	4,558	4,586	3,557	3,281	2,976	2,788	2,858	2,881	2,625	1,920
Number of criminal cases filed	2,151	2,063	2,068	1,966	1,908	1,922	2,131	2,260	2,061	1,645
Domestic Relations										
Number of divorce cases files	1,449	1,416	1,301	1,286	1,093	1,243	1,087	1,090	1,116	872
Number of motions files	9,748	10,023	9,580	9,916	8,647	9,188	8,235	9,265	8,892	7,658
Number of protective orders	1,269	1,084	1,014	987	974	869	868	780	869	794
Public Safety										
Sheriff										
Average daily jail census	890	854	820	818	786	906	973	1,060	1,061	911
Number of prisoners booked	13,642	12,805	13,995	13,020	12,967	13,911	13,493	13,673	12,821	7,893
Number of prisoners released	13,609	12,825	14,079	13,097	12,828	13,816	13,492	13,748	13,009	8,048
Number of out-of-county bed days used	8,035	2,575	4,843	4,993	2,424	3,654	20,652	27,428	15,925	12,045
Enforcement										
Number of incidents reported	6,961	7,195	7,195*	3,277	8,423	8,617	2,805	50,595	51,530	57,479
Number of citations issued	2,987	3,074	3,074*	2,995	1,019	3,437	3,424	1,942	1,942*	-
Concealed Weapons Permit										
Number of permits issued	1,608	2,117	2,320	4,077	3,535	4,467	2,713	2,444	1,902	3,349
Number of permits renewed/replaced	-	-	-	-	-	1,603	1,806	6,713	3,295	2,583
Adult Probation										
Number of offenders supervised	2,865	3,041	3,041*	3,302	3,309	2,992	4,198	3,544	2,752	2,491
Coroner										
Number of cases investigated	344	325	339	400	-	453	485	394	400	406
Number of autopsies performed	207	168	222	220	-	243	227	208	236	191
Public Works										
Engineer										
Miles of roads resurfaced	17	19	62	13	53	64	66	56	43	54
Number of bridges replaced/improved	8	10	3	3	8	2	5	5	7	4
Number of culverts built/replaced/improved	16	11	22	24	15	23	14	41	36	43
Building Department										
Number of permits issued	3,241	3,685	3,644	3,929	4,845	4,573	4,229	4,511	4,640	4,453
Number of inspections performed	10,245	10,539	11,672	13,176	15,199	14,306	-	-	-	-

Butler County, Ohio
Operating Indicators by Function/Program
Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Works (con't)										
Sewer District										
Average daily sewage treated (millions of gallons)	22	18	19	19	19	18	19	21	21	20
Number of tap-ins	383	432	542	592	576	643	464	544	1,335	554
Number of customers	43,272	42,773	43,659	44,158	38,137	38,171	38,405	46,111	46,530	46,720
Water District										
Average daily water distributed (millions of gallons)	12	13	13	13	13	14	13	13	14	14
Average daily water billed (thousands of gallons)	57,777	-	10,182	10,171	10,486	10,865	10,725	10,859	11,248	11,379
Number of tap-ins	383	286	384	445	372	481	443	425	106	411
Number of customers	37,719	37,942	38,842	38,759	39,231	38,159	38,536	40,047	40,438	41,698
Health										
BCDD										
Number of children served -										
Early intervention program	1,100	1,077	767	1,009	921	972	1,080	1,252	1,175	1,219
School age	464	372	514	514	977	1,090	1,039	1,124	1,223	1,251
Number of adults served -										
Directly	196	127	134	134	130	122	-	-	-	-
Indirectly	364	457	440	457	1,344	1,416	1,321	1,316	1,397	1,433
Number of clients served in residential supported living services										
Number of Individual Options waivers	302	318	342	342	380	534	530	498	501	501
Number of Level One waivers	359	371	435	435	444	448	431	410	498	492
ICIID	146	158	10	10	139	131	106	121	71	69
Number of Self-Empowered Life funding waivers	-	-	-	8	12	40	23	34	2	4
Members receiving support coordination services	1,085	1,161	1,432	1,432	1,947	2,142	2,257	2,394	2,331	2,672
Members receiving family support services	731	731	756	756	1,455	2,089	1,760	1,944	807	1,040
Human Services										
Jobs and Family Services										
Average client count - food stamps	48,758	48,346	50,603	47,781	45,473	40,701	35,249	34,287	32,996	39,021
Average client count - Medicaid	56,582	61,944	66,092	76,321	85,288	86,621	88,911	79,915	84,728	89,177
Average client count - day care	2,476	1,943	2,371	2,542	2,439	2,802	2,474	3,913	4,010	3,821
Average client count - WIA	937	634	326	326	-	2,200	15	91	146	198
Average client count - job placement	32	236	344	344	-	-	14	65	172	92
Children Services										
Average client count - foster care	331	369	369*	455	-	397	373	399	399	369
Average client count - adoption	98	48	48*	56	-	91	55	72	88	57
Child Support Enforcement Agency										
Average number of active support orders	19,782	19,389	19,072	18,962	18,726	18,374	18,046	17,620	17,017	16,241
Percentage collected	69.25%	70.29%	70.20%	69.77%	73.20%	72.65%	72.82%	73.17%	73.26%	76.25%
Veteran Services										
Number of veterans and/or dependents served	11,002	10,611	5,353	5,729	5,792	4,553	6,019	-	6,673	5,792
Amount of benefits paid to county veterans	581,882	473,448	473,448	839,686	810,734	894,184	973,783	-	1,134,599	650,569

Note: (-) Denotes information is not available.
*** Prior year data used.**

Source: Butler County Auditor

Butler County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Legislative and Executive										
Commissioners										
Administrative office space (1)	9,480	9,480	9,480*	9,480	9,480	9,480	9,480*	8,824	8,824	8,824
Information Services	-	-	-	4,824	4,824	4,824	4,824*	4,428	4,428	4,428
Auditor										
Administrative office space	16,072	16,072	16,072	16,072	16,072	16,072	16,072*	14,190	14,190	14,190
Treasurer										
Administrative office space	5,096	5,096	5,096	5,096	5,096	5,096	5,096*	6,954	6,954	6,954
Prosecuting Attorney										
Administrative office space	16,320	16,320	16,320*	3,498	3,498	3,498	3,498*	19,428	19,428	19,428
Board of Elections										
Administrative office space	27,241	27,241	27,241	27,241	27,241	27,241	27,241*	27,241	27,241	27,241
Voting machines	1,688	1,688	1,688*	1,688*	1,563	1,583	1,268	1,272	1,352	1,362
E-Poll books	-	-	-	-	400	400	321	334	332	342
Recorder										
Administrative office space	8,728	8,728	8,728	8,728	8,728	8,728	8,728*	7,945	7,945	7,945
Buildings and Grounds										
Administrative office space	600	600	600*	600	600	600	600*	600	600	600
Judicial										
Number of court rooms	7	7	7*	7	7	7	7*	7	7	7
Probate Court										
Number of court rooms	2	2	2*	2	2	2	2*	2	2	2
Juvenile Court										
Number of court rooms	8	8	8*	8	8	8	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	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	24,128	24,128
Public Safety										
Sheriff										
Administrative office space	8,500	8,500	8,500*	8,500	8,500	8,500	8,500*	8,500	8,500	8,500
Coroner										
Administrative office space	2,550	2,550	2,550	2,550	2,550	2,550	2,550*	4,400	4,400	4,400
Public Works										
Engineer										
Centerline miles of roads	267	267	267*	268	267	267	270	267	267	266
Number of bridges	399	399	399*	404	404	404	384	407	407	408
Number of culverts	1,023	1,023	1,023*	1,025	1,025	1,025	982	985	889	916
Number of traffic signs	-	7,213	7,213*	7,213	7,213	7,213	7,213*	7,500	7,500	7,500
Building Department										
Administrative office space	2,344	2,344	2,344	2,344	2,344	2,344	2,344*	2,344	2,344	2,344
Human Services										
Jobs and Family Services										
Administrative office space	32,640	32,640	32,640*	29,423	29,423	29,423	29,423*	29,423	29,423	29,423
Child Support Enforcement Agency										
Administrative office space	16,320	16,320	16,320*	16,320	1,630	1,630	1,630*	1,630	1,630	1,630
Veteran Services										
Administrative office space	3,136	3,136	3,136*	3,136	3,136	3,136	3,136*	3,136	3,136	3,136
Enterprise										
Sewer District										
Number of treatment facilities	6	6	6	6	6	6	6	6	5	5
Number of pumping stations	30	30	30	30	30	30	30	30	31	35
Miles of sewer lines	739	739	739*	736	760	770	773	778	788	798
Water District										
Number of pumping stations	5	5	5	5	5	5	5	5	5	5
Miles of water lines	617	617	617*	626	639	645	645	650	656	660
Administrative office space	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275

Note: (-) Denotes information is not available.

(1) All administrative office space is reported in square feet.

* Prior year's data used

Source: Butler County Auditor

BUTLER COUNTY, OHIO

SINGLE AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2020**

BUTLER COUNTY

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**BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through/ Entity Number	Federal CFDA Number	Passed Through to Subrecipient	(A),(B) Cash Federal Disbursements
<u>U.S DEPARTMENT OF AGRICULTURE</u>				
Child Nutrition Cluster:				
<u>Passed Through Ohio Department of Education:</u>				
(D)	School Breakfast Program	2020	10.553	17,429
(D)	COVID-19 - School Breakfast Program	2020	10.553	18,995
	Total School Breakfast Program			<u>36,424</u>
<u>Passed Through Ohio Department of Education:</u>				
(D)	National School Lunch Program	2020	10.555	39,075
(D)	COVID-19 - National School Lunch Program	2020	10.555	33,543
	Total National School Lunch Program			<u>72,618</u>
	Total Child Nutrition Cluster			<u>109,042</u>
<u>Passed Through Ohio Department of Jobs & Family Services:</u>				
SNAP Cluster:				
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2021-11-5904	10.561	1,634,155
	Total SNAP Cluster			<u>1,634,155</u>
	Total U.S. Department of Agriculture			<u>1,743,197</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
CDBG - Entitlement Grants Cluster:				
(C),(G),(I)	Community Development Block Grants/Entitlement Grants	B-18-UC-39-0008	14.218	14,856
(C),(G),(I)	Community Development Block Grants/Entitlement Grants	B-19-UC-39-0008	14.218	226,868
(C),(I)	Community Development Block Grants/Entitlement Grants	B-20-UC-39-0008	14.218	-
	Total Community Development Block Grants/Entitlement Grants and CDBG - Entitlement Grants Cluster			<u>241,724</u>
(C)	Shelter Plus Care	OH0430L5E071807	14.238	353,461
(C)	Shelter Plus Care	OH0430L5E071908	14.238	199,135
	Total Shelter Plus Care			<u>552,596</u>
(C),(G)	Home Investment Partnerships Program	M-18-DC-39-0222	14.239	74,366
(C),(G)	Home Investment Partnerships Program	M-19-DC-39-0222	14.239	278,988
(C)	Home Investment Partnerships Program	M-20-DC-39-0222	14.239	-
	Total Home Investment Partnerships Program			<u>353,354</u>
	Total U.S. Department of Housing and Urban Development			<u>595,078</u>
				<u>2,557,392</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>Passed Through Ohio Department of Public Safety:</u>				
(C)	COVID-19 - Coronavirus Emergency Supplemental Funding Program	2020-VD-BX-0640	16.034	58,008
	COVID-19 - Coronavirus Emergency Supplemental Funding Program	2020-CE-LEF-2081	16.034	52,225
	COVID-19 - Coronavirus Emergency Supplemental Funding Program	2020-CE-CCF-2247	16.034	47,612
	Total Coronavirus Emergency Supplemental Funding Program			<u>157,845</u>
<u>Passed Through Ohio Department of Public Safety:</u>				
(C)	Edward Byrne Memorial Justice Assistance Grant Program	2019-JG-A01-6801	16.738	45,839
(C)	Edward Byrne Memorial Justice Assistance Grant Program	2017-DJ-BX-0235	16.738	19,043
(C)	Edward Byrne Memorial Justice Assistance Grant Program	2019-DJ-BX-0439	16.738	37,143
	Total Edward Byrne Memorial Justice Assistance Grant Program			<u>102,025</u>
<u>Passed Through Ohio Attorney General's Office:</u>				
	Crime Victim Assistance	2020-VOCA-132920482	16.575	82,789
	Crime Victim Assistance	2021-VOCA-133924567	16.575	22,521
	Crime Victim Assistance	2020-VOCA-132920458	16.575	86,797
	Crime Victim Assistance	2021-VOCA-133907596	16.575	21,927
	Total Crime Victim Assistance			<u>214,034</u>
(C)	State Criminal Alien Assistance Program	2020-AP-BX-1096	16.606	45,190
(C)	Comprehensive Opioid, Stimulant, and Substance Abuse Program	2018-MU-MU-K081	16.838	327,837
(C)	Equitable Sharing Program	OH0090000	16.922	172,514
	Total U.S. Department of Justice			<u>1,019,445</u>

(Continued)

BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

	Federal Grantor/ Pass Through Grantor Program Title	Pass Through/ Entity Number	Federal CFDA Number	Passed Through to Subrecipient	(A),(B) Cash Federal Disbursements
<u>U.S. DEPARTMENT OF LABOR</u>					
<i>Passed Through Ohio Department of Jobs & Family Services:</i>					
	WIOA Cluster:				
(H)	WIOA Adult Program	N/A	17.258		582,207
(H)	WIOA Dislocated Worker Formula Grants	N/A	17.278		432,499
	Total WIOA Cluster and U.S. Department of Labor				1,014,706
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
<i>Passed Through Ohio Office of Budget and Management:</i>					
(G)	COVID-19 - Coronavirus Relief Fund	HB481-CRF-Local	21.019	1,629,144	11,569,410
(K)	COVID-19 - Coronavirus Relief Fund	20-RTG-0100	21.019	-	51,116
	Total Coronavirus Relief Fund			1,629,144	11,620,526
	Total U.S. Department of the Treasury			1,629,144	11,620,526
<u>U.S. DEPARTMENT OF TRANSPORTATION / FEDERAL HIGHWAY ADMINISTRATION</u>					
<i>Passed Through Ohio Department of Transportation:</i>					
Highway Planning and Construction Cluster:					
	Highway Planning and Construction	PID 102411	20.205		300,000
	Highway Planning and Construction	PID 103317	20.205		29,676
	Highway Planning and Construction	PID 103754	20.205		168,789
	Highway Planning and Construction	PID 108637	20.205		942,604
	Highway Planning and Construction	PID 108835	20.205		68,734
	Highway Planning and Construction	PID 96452	20.205		211,999
	Highway Planning and Construction	PID 98784	20.205		240,876
	Highway Planning and Construction	PID 98789	20.205		1,945,150
	Highway Planning and Construction	PID 99880	20.205		293,846
	Total Highway Planning and Construction and Highway Planning and Construction Cluster				4,201,674
<i>Passed through the Ohio Department of Public Safety:</i>					
	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	O-00067	20.608		38,931
	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	O-00007	20.608		8,887
	Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				47,818
Highway Safety Cluster:					
<i>Passed through the Ohio Department of Public Safety:</i>					
	State and Community Highway Safety	O-00067	20.600		30,146
	State and Community Highway Safety	O-00007	20.600		8,717
	Total State and Community Highway Safety				38,863
<i>Passed through the Ohio Department of Public Safety:</i>					
	National Priority Safety Programs	O-00041	20.616		13,061
	National Priority Safety Programs	O-00011	20.616		3,320
	Total National Priority Safety Programs				16,381
	Total Highway Safety Cluster				55,244
(C)	Airport Improvement Program	3-39-0039-026-2017	20.106		8,493
	Total U.S. Department of Transportation / Federal Highway Administration				4,313,229
<u>ELECTION ASSISTANCE COMMISSION</u>					
<i>Passed through the Ohio Secretary of State:</i>					
(H)	HAVA Election Security Grants	N/A	90.404		303,292
	Total Election Assistance Commission				303,292
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<i>Passed Through Ohio Emergency Management Agency:</i>					
	Emergency Management Performance Grants	EMC-2020-EP-00004	97.042		127,751
	Emergency Management Performance Grants	EMC-2020-EP-00014	97.042		36,170
	Total Emergency Management Performance Grants				163,921
<i>Passed Through Ohio Department of Mental Health:</i>					
(H)	Crisis Counseling	N/A	97.032		24,123
	Total U.S. Department of Homeland Security				188,044

(Continued)

BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

	Federal Grantor/ Pass Through Grantor Program Title	Pass Through/ Entity Number	Federal CFDA Number	Passed Through to Subrecipient	(A),(B) Cash Federal Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
(C)	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	1H79TI080282-01	93.243		355,754
<i>Passed Through Ohio Department of Mental Health:</i>					
(H)	Projects for Assistance in Transition from Homelessness (PATH)	N/A	93.150		94,656
(H)	Block Grants for Community Mental Health Services	N/A	93.958		219,627
(H)	Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959		2,354,271
(H)	Opioid STR	N/A	93.788		999,419
<i>Passed Through Ohio Department of Jobs & Family Services:</i>					
	MaryLee Allen Promoting Safe and Stable Families Program	G-2021-11-5904	93.556		83,891
	Temporary Assistance for Needy Families	G-2021-11-5904	93.558		4,821,875
	Child Support Enforcement	G-2021-11-5904	93.563		2,549,103
CCDF Cluster:					
	Child Care and Development Block Grant	G-2021-11-5904	93.575		440,292
	Total CCDF Cluster				440,292
	Stephanie Tubbs Jones Child Welfare Services Program	G-2021-11-5904	93.645		290,436
	Foster Care_Title IV-E	G-2021-11-5904	93.658		3,878,812
	Adoption Assistance	G-2021-11-5904	93.659		2,284,574
	Social Services Block Grant	G-2021-11-5904	93.667		1,626,285
(E),(H)	Social Services Block Grant	N/A	93.667		194,640
(F),(H)	Social Services Block Grant	N/A	93.667		247,987
	Total Social Services Block Grant				2,068,912
	John H. Chase Foster Care Program of Successful Transition to Adulthood	G-2021-11-5904	93.674		36,923
	Children's Health Insurance Program	G-2021-11-5904	93.767		1,235
Medicaid Cluster:					
	Medical Assistance Program	G-2021-11-5904	93.778		2,587,963
(F),(H)	Medical Assistance Program	N/A	93.778		877,392
	Total Medical Assistance Program and Medicaid Cluster				3,465,355
Total U.S. Department of Health and Human Services					23,945,135
Total Federal Financial Assistance			\$ 2,224,222	\$ 46,704,966	

(Continued)

See the accompanying notes to the schedule of expenditures of federal awards

BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

Notes to the Schedule of Expenditures of Federal Awards:

(A) This schedule includes the federal award activity of Butler County under programs of the federal government for the year ended December 31, 2020 and is prepared in accordance with the cash basis of accounting. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Butler County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Butler County.

(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) Grant was received directly from the federal agency.

(D) Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

(E) This portion of the program was passed through the Ohio Department of Mental Health.

(F) This portion of the program was passed through the Ohio Department of Developmental Disabilities.

(G) The County passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note A describes, 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 subrecipients achieve the award's performance goals.

(H) Pass-through number was unable to be obtained for this grant.

(I) 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, 2020, the gross amount of loans outstanding under this program was \$15,195.

(J) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The County has not elected to use the 10% de minimis indirect cost rate.

(K) This portion of the program was passed through the Supreme Court of Ohio.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Butler County
315 High Street
6th Floor
Hamilton, Ohio 45011

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Butler County, Ohio, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Butler County's basic financial statements, and have issued our report thereon dated July 29, 2021, wherein we noted as described in Note 3 to the financial statements, Butler County adopted Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Furthermore, as described in Note 25 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods. Our report refers to other auditors who audited the financial statements of the Butler County Port Authority, a discretely presented component unit of Butler County, as described in our report on Butler County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Butler County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Butler County's internal control. Accordingly, we do not express an opinion on the effectiveness of Butler County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Butler County's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Butler County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Butler County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Butler County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.
July 29, 2021

**Independent Auditor’s Report on Compliance for Each Major Program
and on Internal Control Over Compliance and on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Butler County
315 High Street
6th Floor
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 types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Butler County’s major federal programs for the year ended December 31, 2020. Butler County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of Butler County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on 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 that our audit provides a reasonable basis for our opinion on compliance for each major federal program. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of Butler County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Butler County’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 was not designed to 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Butler County, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Butler County's basic financial statements. We issued our report thereon dated July 29, 2021, which contained unmodified opinions on those financial statements. Our opinion also explained that Butler County adopted *Governmental Accounting Standards Board (GASB) Statement No. 84* during the year. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole. Our opinion also explained that the Butler County Port Authority, a discretely presented component unit, was audited by other auditors.



Julian & Grube, Inc.
July 29, 2021

BUTLER COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS		
<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 2 CFR §200.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs (listed):</i>	SNAP Cluster; COVID-19 – Coronavirus Relief Fund (CFDA #21.019); Highway Planning and Construction Cluster; Child Support Enforcement (CFDA #93.563)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$1,401,149 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

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OHIO AUDITOR OF STATE KEITH FABER



BUTLER COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/17/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov