

GAAP SUMMARY

**ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended June 30, 2023**  
**County Name: BUTLER COUNTY County Number: 12**  
**FY 2022/2023 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>							
1	Taxes Levied on Property	4,230,698	2,388,804		566,199		7,185,701
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers						0
4	Net Current Property Taxes	4,230,698	2,388,804		566,199		7,185,701
5	Delinquent Property Tax Revenue	3					3
6	Penalties, Interest & Costs on Taxes	35,241					35,241
7	Other County Taxes/TIF Tax Revenues	262,920	2,311,967		32,014		2,606,901
8	Intergovernmental	2,489,701	5,473,250		44,151		8,007,102
9	Licenses & Permits	22,782	56,554				79,336
10	Charges for Service	539,167	5,228				544,395
11	Use of Money & Property	382,826	20,257	38,465	2,717		444,265
12	Miscellaneous	283,173	347,770	142,006			772,949
13	Subtotal Revenues	8,246,511	10,603,830	180,471	645,081	0	19,675,893
14	Other Financing Sources:						
15	General Long-Term Debt Proceeds						0
16	Operating Transfers In	80,655	2,433,780		793,685		3,308,120
17	Proceeds of Capital Asset Sales	10,306	63,175				73,481
	<b>Total Revenues &amp; Other Sources</b>	8,337,472	13,100,785	180,471	1,438,766	0	23,057,494
<b>Expenditures &amp; Other Financial Sources</b>							
<b>Operating:</b>							
18	Public Safety and Legal Services	1,915,081	587,401				2,502,482
19	Physical Health Social Services	1,296,610					1,296,610
20	Mental Health, ID & DD (Polk County only)						0
21	County Environment and Education	697,945	1,078,208				1,776,153
22	Roads & Transportation		6,347,685				6,347,685
23	Government Services to Residents	618,149	9,263				627,412
24	Administration	2,019,922					2,019,922
25	Nonprogram Current						0
26	Debt Service				1,429,642		1,429,642
27	Capital Projects	1,589,329	1,522,993	1,454,037			4,566,359
28	Subtotal Expenditures	8,137,036	9,545,550	1,454,037	1,429,642	0	20,566,265
<b>Other Financing Uses:</b>							
29	Operating Transfers Out	240,655	2,733,685	333,780			3,308,120
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	8,377,691	12,279,235	1,787,817	1,429,642	0	23,874,385
<b>Excess of Revenues &amp; Other Sources</b>							
32	Over (Under) Expenditures & Other Uses	-40,219	821,550	-1,607,346	9,124	0	-816,891
33	Beginning Fund Balance - July 1, 2022	2,515,667	7,656,006	3,948,209	10,649		14,130,531
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable		1,463,459				1,463,459
36	Fund Balance - Restricted	1,242,018	7,014,097	2,340,863	19,773		10,616,751
37	Fund Balance - Committed						0
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	1,233,430					1,233,430
40	Total Ending Fund Balance - June 30, 2023	2,475,448	8,477,556	2,340,863	19,773	0	13,313,640

STATE OF OHIO - FISCAL YEAR 2023

REVENUES DETAIL

County Name: BUTLER COUNTY County Number: 12  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE Funds Rural Services Basic	SPECIAL REVENUE Funds Rural Services Supplemental	SPECIAL REVENUE Funds Secondary Roads	SPECIAL REVENUE Funds Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2022/2023
Taxes levied on Property	1 3,143,831	1,086,867	0	2,388,804	0	0	0		566,199		7,185,701
Less: Uncoll. Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3										0
1000 Net Current Property Taxes	4 3,143,831	1,086,867		2,388,804			0		566,199		7,185,701
1010 Delinq. Property Tax Revenue	5 2	1									3
11XX Penalties, Int, & Costs on Taxes	6 35,241										35,241
Other County Taxes:											
12XX Other County Taxes	7 3,206	1,108		1,972					525		6,811
13XX Voter Approved Local Option Taxes	8			395,471		395,471					790,942
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10						1,329,119				1,329,119
16XX Utility Tax Replacement Excise Taxes	11 192,170	66,436		189,934					31,489		480,029
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 195,376	67,544	0	587,377	0	395,471	1,329,119	0	32,014	0	2,606,901
Intergovernmental Revenue:											
20XX State Shared Revenues	13 1,024					4,750,121					4,751,145
21XX State Replacements Against Levied Taxes	14 215,177	74,390		127,785			12,020		36,890		466,262
22XX Other State Tax Replacements	15 40,738	14,084		30,713			2,708		7,261		95,504
23XX, 24XX State/Federal Pass-Thru Revenues	16 42,627	10,000	1,702,787			241,886					1,997,300
25XX Contributions from Other											
Intergovernmental Units	17 134,055			285,964							420,019
26XX, 27XX State Grants and Entitlements	18 52,097		93,502			11,696	10,357				167,652
28XX Federal Grants and Entitlements	19		109,220								109,220
29XX Payments in Lieu of Taxes	20										0
Subtotal (lines 13 - 20)	21 485,718	98,474	1,905,509	444,462	0	5,003,703	25,085	0	44,151	0	8,007,102
3XXX Licenses & Permits	22 22,782			18,427		38,127					79,336
4XXX, 5XXX Charges for Service	23 419,636		119,531	2,419			2,809				544,395
6XXX Use of Money & Property	24 363,152		19,674				20,257	38,465	2,717		444,265
8XXX Miscellaneous	25 217,066		66,107			154,196	193,574	142,006			772,949
Total Revenues	26 4,882,804	1,252,886	2,110,821	3,441,489	0	5,591,497	1,570,844	180,471	645,081	0	19,675,893
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27					160,000					160,000
9020 From Rural Services Basic	28					1,940,000					1,940,000
90xx From Other Budgetary Funds	29					333,780			793,685		1,208,120
Subtotal (lines 27- 29)	30 0	0	80,655	0	0	2,433,780	0	0	793,685	0	3,308,120
91XX Proceeds/Gen Long-Term Debt	31										0
92XX Proceeds/Gen Capital Asset Sales	32 10,306					63,175					73,481
Total Revenues and Other Sources	33 4,893,110	1,252,886	2,191,476	3,441,489	0	8,088,452	1,570,844	180,471	1,438,766	0	23,057,494
Beginning Fund Balance - July 1, 2022	34 763,618	758,821	993,228	2,345,912		4,133,997	1,176,097	3,948,209	10,649		14,130,531
<b>Total Resources</b>	35 5,656,728	2,011,707	3,184,704	5,787,401	0	12,222,449	2,746,941	4,128,680	1,449,415	0	37,188,025

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES  
 County Name: BUTLER COUNTY County Number: 12  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
<b>Law Enforcement Program</b>									
1000 - Uniformed Patrol Services	1			355,482					355,482
1010 - Investigations	2	350,968	63,358						414,326
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4			214,100					214,100
1040 - Law Enforcement Communications	5	265,651	23,770						289,421
1050 - Adult Correctional Services	6	360,923	43,631						404,554
1060 - Administration	7	390,534	52,303						442,837
Subtotal	8	1,368,076	183,062	569,582	0	0	0	0	2,120,720
<b>Legal Services Program</b>									
1100 - Criminal Prosecution	9	181,534	50,417						231,951
1110 - Medical Examiner	10	28,620							28,620
1120 - Child Support Recovery	11								0
Subtotal	12	210,154	50,417	0	0	0	0	0	260,571
<b>Emergency Services Program</b>									
1200 - Ambulance Services	13								9,983
1210 - Emergency Management	14		90,000	7,836					97,836
1220 - Fire Protection & Rescue Svcs	15								0
1230 - E911 Service Board	16								0
Subtotal	17	0	90,000	17,819	0	0	0	0	107,819
<b>Assistance to District Court System Program</b>									
1400 - Physical Operations	18	630							630
1410 - Research & Other Assistance	19	160							160
1420 - Bailiff Services	20								0
Subtotal	21	790	0	0	0	0	0	0	790
<b>Court Proceedings Program</b>									
1500 - Juries & Witnesses	22	536							536
1510 - (Reserved)	23								0
1520 - Detention Services	24								0
1530 - Court Costs	25								0
1540 - Service of Civil Papers	26								0
Subtotal	27	536	0	0	0	0	0	0	536
<b>Juvenile Justice Administration Program</b>									
1600 - Juvenile Victim Restitution	28								0
1610 - Juvenile Representation Services	29	4,262							4,262
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		7,784						7,784
Subtotal	31	4,262	7,784	0	0	0	0	0	12,046
Total - Public Safety & Legal Services	32	1,583,818	331,263	587,401	0	0	0	0	2,502,482

**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 County Name: BUTLER COUNTY County Number: 12  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
<b>Physical Health Services Program</b>									
3000 - Personal & Family Health Services			909,820						909,820
3010 - Communicable Disease Prevention & Control Services									0
3020 - Environmental Health	81,939	17,326							99,265
3040 - Health Administration									0
3050 - Support of Hospitals									0
Subtotal	81,939	17,326	909,820	0	0	0	0	0	1,009,085
<b>Services to Poor Program</b>									
3100 - Administration	39,694	41							39,735
3110 - General Welfare Services	31,235								31,235
3120 - Care in County Care Facility									0
Subtotal	70,929	41	0	0	0	0	0	0	70,970
<b>Services to Military Veterans Program</b>									
3200 - Administration	55,308	22,843							78,151
3210 - General Services to Veterans	5,004								5,004
Subtotal	60,312	22,843	0	0	0	0	0	0	83,155
<b>Children's &amp; Family Services Program</b>									
3300 - Youth Guidance									0
3310 - Family Protective Services									0
3320 - Services for Disabled Children									0
Subtotal	0	0	0	0	0	0	0	0	0
<b>Services to Other Adults Program</b>									
3400 - Services to the Elderly	1,000								1,000
3410 - Other Social Services	101,455	945							102,400
3420 - Social Services Business Operations									0
Subtotal	102,455	945	0	0	0	0	0	0	103,400
<b>CHEMICAL DEPENDENCY PROGRAM</b>									
3500 - Treatment Services									0
3510 - Preventive Services		30,000							30,000
3520 - Opioid Litigation Settlement									0
Subtotal	0	30,000	0	0	0	0	0	0	30,000
<b>Total-Physical Health &amp; Social Services</b>	315,655	71,155	909,820	0	0	0	0	0	1,296,610



**ROADS & TRANSPORTATION**  
 County Name: BUTLER COUNTY County Number: 12  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>									
7000 - Administration	1					218,438			218,438
7010 - Engineering	2					578,073			578,073
Subtotal	3	0	0	0	0	796,511	0	0	796,511
<b>Roadway Maintenance Program</b>									
7100 - Bridges & Culverts	4					159,625			159,625
7110 - Roads	5					2,851,259			2,851,259
7120 - Snow & Ice Control	6					271,813			271,813
7130 - Traffic Controls	7					205,845			205,845
7140 - Road Clearing	8			75,000		190,496			265,496
Subtotal	9	0	0	75,000	0	3,679,038	0	0	3,754,038
<b>General Roadway Expenditures Program</b>									
7200 - New Equipment	10					104,494			104,494
7210 - Equipment Operations	11					1,554,038			1,554,038
7220 - Tools, Materials & Supplies	12					8,194			8,194
7230 - Real Estate & Buildings	13					130,410			130,410
Subtotal	14	0	0	0	0	1,797,136	0	0	1,797,136
<b>Mass Transit Program</b>									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	75,000	0	6,272,685	0	0	6,347,685

**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: BUTLER COUNTY County Number: 12  
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
<b>Representation Services Program</b>									
8000 - Elections Administration		117,681							117,681
8010 - Local Elections		7,641							7,641
8020 - Township Officials				8,078					8,078
Subtotal	0	125,322	0	8,078	0	0	0	0	133,400
<b>State Administrative Services</b>									
8100 - Motor Vehicle Registrations & Licensing		44,410							44,410
8101 - Driver Licenses Services									
8110 - Recording of Public Documents		51,572					1,185		52,757
Subtotal	396,845	95,982	0	0	0	0	1,185	0	494,012
<b>Total - Government Services to Residents</b>	396,845	221,304	0	8,078	0	0	1,185	0	627,412





NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: BUTLER COUNTY County Number: 12

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2022/2023
<b>Nonprogram Current Expenditures</b>											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3										0
0040 - Other County Enterprises	4										0
Total - Nonprogram Current	5	0	0	0	0	0	0			0	0
<b>Long-Term Debt Service</b>											
0100 - Principal	6								1,250,000		1,250,000
0110 - Interest and Fiscal Charges	7								179,642		179,642
Total Long-term Debt Service	8	0	0	0	0	0	0		1,429,642	0	1,429,642
<b>Capital Projects</b>											
0200 - Roadway Construction	9										
0210 - Conservation Land Acquisition & Dev.	10		101,864			1,515,493	7,500	1,454,037			2,969,530
0220 - Other Capital Projects	11		1,487,465								1,487,465
Total Capital Projects	12	0	1,589,329	0	0	1,515,493	7,500	1,454,037		0	4,566,359
<b>Expenditures Summary</b>											
Total Public Safety and Legal Services	13	1,583,818	331,263	587,401	0	0	0			0	2,502,482
Total Physical Health and Social Services	14	315,635	71,155	909,820	0	0	0			0	1,296,610
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0			0	0
Total County Environment and Education	16	596,535	101,410	0	0	0	740,593			0	1,776,153
Total Roads & Transportation	17	0	0	0	0	6,272,685	0			0	6,347,685
Total Government Services to Residents	18	396,845	221,304	8,078	0	0	1,185			0	627,412
Total Administration	19	1,666,378	353,544	0	0	0	0			0	2,019,922
Total Nonprogram Current	20	0	0	0	0	0	0			0	0
Total Long-Term Debt Service	21	0	0	0	0	0	0		1,429,642	0	1,429,642
Total Capital Projects	22	0	0	1,589,329	0	1,515,493	7,500	1,454,037		0	4,566,359
Total - All Expenditures	23	4,559,211	1,078,676	2,499,149	1,008,094	7,788,178	749,278	1,454,037	1,429,642	0	20,566,265
<b>Other Budgetary Financing Uses</b>											
<b>Operating Transfers Out</b>											
To General Supplemental	24										0
To Rural Services Supplemental	25										0
To Secondary Roads	26	160,000			1,940,000			333,780			2,433,780
To Other Budgetary Funds	27	80,655					793,685				874,340
Total Operating Transfers Out	28	240,655	0	0	1,940,000	0	793,685	333,780	0	0	3,308,120
<b>Refunded Debt / Payments to Escrow</b>	29										0
Increase (Decrease) In Reserves	30										0
Fund Balance - Nonspendable	31					1,463,459					1,463,459
Fund Balance - Restricted	32		933,031	308,987	2,839,307	2,970,812	1,203,978	2,340,863	19,773		10,616,751
Fund Balance - Committed	33										0
Fund Balance - Assigned	34										0
Fund Balance - Unassigned	35	856,862	0	376,568	0	0	0	0	0	0	1,233,430
Total Ending Fund Balance - June 30, 2023	36	856,862	933,031	685,555	2,839,307	4,434,271	1,203,978	2,340,863	19,773	0	13,313,640
<b>Total Requirements</b>	37	5,656,728	2,011,707	3,184,704	5,787,401	12,222,449	2,746,941	4,128,680	1,449,415	0	37,188,025

**BALANCE SHEET**

**ANNUAL FINANCIAL REPORT**  
**Combined Balance Sheet – All Governmental Funds**  
**For the fiscal year ended June 30, 2023**  
**County Name: BUTLER COUNTY County Number: 12**  
**FY 2022/2023 ANNUAL FINANCIAL REPORT**

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
<b>Cash &amp; Pooled Investments:</b>							
County Treasurer	1	3,741,661	7,169,490	2,340,863	19,773		13,271,787
Other	2						0
<b>Receivables (net where applicable):</b>							
Accounts	3	12,640	925				13,565
Property Taxes (including interest & penalties)	4	34,904	1,057		795		36,756
Property Taxes - Succeeding Year	5	4,950,000	4,251,000		564,000		9,765,000
Accrued Interest	6						0
Drainage Assessments	7						0
Other	8		164,659				164,659
Due from Other Funds	9						0
Due from Other Governments	10	90,762	525,229				615,991
Inventories (at cost)	11		1,463,459				1,463,459
Other Assets	12						0
<b>Total Assets</b>	13	8,829,967	13,575,819	2,340,863	584,568	0	25,331,217
<b>Liabilities (L)</b>							
Accounts Payable	14	111,257	499,449				610,706
Salaries & Benefits Payable	15	129,354	114,557				243,911
Contracts Payable	16						0
Due to Other Funds	17						0
Due to Other Governments	18	23,677	2,416				26,093
Trusts Payable	19						0
Other Liabilities	20	1,094,341					1,094,341
<b>Total Liabilities</b>	21	1,358,629	616,422	0	0	0	1,975,051
<b>Deferred Inflows Of Resources (DIOR)</b>							
Succeeding Year Property Tax	22	4,950,000	4,251,000		564,000		9,765,000
Other Unavailable Revenue	23	45,890	230,841		795		277,526
<b>Total Deferred Inflows of Resources</b>	24	4,995,890	4,481,841	0	564,795	0	10,042,526
<b>Fund Equity (FE)</b>							
Fund Balance - Nonspendable	25		1,463,459				1,463,459
Fund Balance - Restricted	26	1,242,018	7,014,097	2,340,863	19,773		10,616,751
Fund Balance - Committed	27						0
Fund Balance - Assigned	28						0
Fund Balance - Unassigned	29	1,233,430					1,233,430
<b>Total Fund Equity</b>	30	2,475,448	8,477,556	2,340,863	19,773	0	13,313,640
<b>Total L+DIOR+FE</b>	31	8,829,967	13,575,819	2,340,863	584,568	0	25,331,217