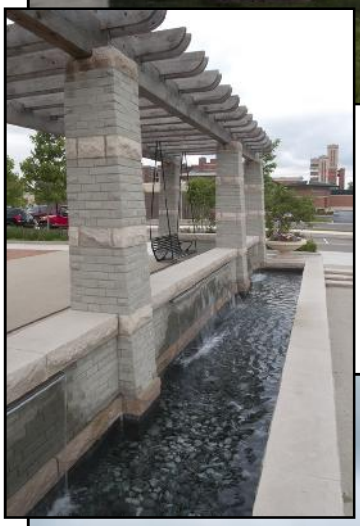
The City of

Springfield, Ohio



Comprehensive Annual Financial Report

For Fiscal Year Ended December 31, 2012

City of Springfield, Ohio

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2012

PREPARED BY:

FINANCE DEPARTMENT

MARK B. BECKDAHL

FINANCE DIRECTOR

The 2012 CAFR cover showcases National Road Commons Park, Downtown Springfield, one of our newest landscapes in the City of Springfield. National Road Commons Park was opened in 2011. The park is the new home to Springfield's celebrated Madonna of the Trail.

Upper right corner picture is "Springfield Flowers - National Road Commons Park, Downtown Springfield, OH" from Center City Association page on Facebook. The other pictures were provided by Dale Miller.

A special thank you to Melissa Miller for her various contributions to the completion of this document.

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INTRODUCTORY SECTION

City of Springfield, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended December 31, 2012
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The City of Springfield Ohio

Finance Department

June 28, 2013

To the Honorable Mayor and City Commissioners, City Manager, and Citizens of the City of Springfield:

State Law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2012.

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

Plattenburg & Associates, Inc., Certified Public Accountants, have issued an unqualified ("clean") opinion on the City of Springfield's (the City) financial statements for the year ended December 31, 2012. The independent auditor's report is located in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The City, incorporated in 1850, is located in the west central part of the State of Ohio. Springfield is a medium-sized city with an incorporated area of 25.39 square miles and a population of 60,147. Springfield was given its name because of the rich resources of land, picturesque cliffs, its many springs, and abundant water.

Diversified transportation facilities serve the City with major highways adjacent to the City including Interstate 70 (I-70) at the southern edge of the City, Interstate 675 (I-675) ten miles west, Interstate 75 (I-75) twenty-five miles west, and Interstate 71 (I-71) thirty miles south. U.S. Route 40, also known as the historic National Road, runs east and west through Springfield, and U.S. Route 68 enters the City from the north and south.

James Demint, considered the "founding father" of Springfield, built the first house in 1799. The original plat for the City was made in 1801 on land owned by Demint. The first post office was recorded in 1804. Simon Kenton built a gristmill and distillery where the original International Truck and Engine Corporation (International) plant was built later on the site. The Ohio Legislature created Clark County (County), named after George Rogers Clark in 1817, and Springfield became the county seat.

The National Road was extended west from Wheeling, West Virginia through Springfield during 1838 and 1839. The railroads of the 1840's provided profitable business in the area. Springfield's manufacturing history, starting in the 1850's with the manufacture of farm equipment, marked the beginning of American industrial expansion. During the last half of the century Springfield became the nation's leader in production of reapers and harvesters with International as the leading employer in the area until the late 1990's.

The O.S. Kelly Company (O.S. Kelly), founded by Oliver Stanley Kelly, who served as Springfield's Mayor in 1887 and 1888, was also a manufacturer of farm equipment in the 1850's. In 1890, O.S. Kelly began the manufacturing of piano plates and to this day is still the largest manufacturer of piano plates. Steinway Musical Instruments Inc., one of the worlds leading manufacturers of pianos, purchased O.S. Kelly in 1999. O.S. Kelly now bears the distinction of being the leader in the manufacture of piano plates and is the only supplier for Steinway's U.S. operations.

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Equal Opportunity Employer

A.B. Graham, an innovative school teacher and superintendent in Springfield Township of Clark County, Ohio (Township), organized a group of students in January 1902 to conduct agricultural experiments. This group was the beginning of what is now known worldwide as the 4-H program.

In 1913, the city charter was adopted. The city charter provides home-rule powers to the City under a city commission-manager form of government. The charter was and may be amended by the voters from time to time. Policy-making and legislative authority is vested in a five-member City Commission (Commission), which includes the Mayor, elected by the community at large on a non-partisan basis. The terms of office are four years but are overlapping so that the City is provided with a continuity of knowledge in City business and legislative matters. The Commission serves as a part-time board, fixes compensation of City officials and employees, enacts local ordinances and resolutions, adopts budgets, and determines policies on municipal services.

Beginning in 2004, the method to elect the Mayor was changed. The Mayor is now directly elected for a four-year term. The legislative body selects the Assistant Mayor from among its members. The Assistant Mayor serves a two-year term of office. The Mayor, whose responsibilities include ceremonial and judicial functions, serves as President of the Commission and presides at meetings of the Commission. The Assistant Mayor serves as Mayor in the Mayor's absence.

Operating responsibilities for all City functions are assigned to the City Manager (Manager) who is appointed by the Commission. The Manager serves as the Chief Executive and Administrative Officer and can be removed by a vote of the majority of the members of the Commission. The Commission also appoints the Finance Director, the Law Director, the Clerk of Commission, and members to a number of boards and commissions. The Manager appoints all other City employees.

The City charter establishes certain administrative departments. The Commission can by ordinance create, change, and abolish offices, departments, or agencies other than those established by the charter. The City Manager performs all duties normally associated with that position and that are not otherwise assigned to the Law Director or the Finance Director.

The City provides the full range of services normally associated with a municipality including public safety (police, fire, emergency medical services, and street lighting), street maintenance and traffic control, human relations, housing and neighborhood services, planning and zoning, development administration, code enforcement, and engineering. The City also operates the water utility, sewage collection and treatment utility, stormwater, and airport operations as enterprise funds. Under the enterprise fund concept, user charges set by the Commission are utilized to ensure adequate coverage of operating expenses and payments on outstanding debt. Garage inventory services, central office supplies, health care, accrued benefits liability, and workers' compensation are provided through internal service funds.

The National Trail Parks and Recreation District (NTPRD) was created in 1999 by means of a multi-jurisdictional merger. The former Parks and Recreation Department of the City and the former Recreation Department of Clark County joined under the new NTPRD organization to coordinate all parks and recreational activities and services throughout the County, including the City. The City serves as the fiscal agent on behalf of NTPRD and continues to underwrite the merger.

It is City policy for the Commission to adopt the annual operating and capital budgets prior to January 1 of each fiscal year. This annual budget serves as the foundation for the City's financial planning and control. Transfers of appropriations can be made within budget levels of personal service and other service (character level) within a division and fund without City Commission action. Commission must approve any other changes or supplemental appropriations.

Local Economy

The transition from a manufacturing-based economy to one that integrates technology and service firms is providing new job opportunities for City residents and is diversifying the City's tax base. The employment base of the City changed dramatically in recent years with the downsizing of automotive related manufacturers, which once dominated employment in this region. Medical facilities and technology firms, as well as smaller manufacturers, distribution firms, insurance and mortgage processors are now reshaping the economy of our community. The City continues to pursue its role as a facilitator for this transition by providing the necessary infrastructure and developable industrial and office sites that our modern economy requires.

The City's location on I-70 and abundant resources of clean power, water, sewer, and gas combined with the abundant communication networks make the City an attractive location for a variety of industries.

In an effort to revitalize the downtown core business district, the City partnered with the owner of the historic Bushnell Building to secure a State Job Ready Sites grant to renovate 75,000 square feet of office space. The project meets "Smart Office" standards and Leadership in Energy and Environment Design (LEED) certification standards. This office space houses the claims management center for Code Blue LLC and employs about 200 people.

The City along with its community partners completed construction of a new 215-acre technology park, Nextedge Applied Research and Technology Park (Nextedge), adjacent to the industrial park PrimeOhio. LexisNexis, a global leader in legal, news, and business information services, was the first occupant of Nextedge, which invested nearly $40 million in the new Springfield facility.

Joining the new investment at Nextedge, the Advanced Virtual Engine Test Cell Inc. (Avetec) constructed a $9.9 million, 40,000 square foot headquarters facility. The City is continuing to work with its partners in responding to interest from a variety of other technology firms interested in building upon this new synergy.

In addition to Nextedge, the City has focused on creating other sites for industrial development. In 2002, Navistar ceased operations at its Lagonda Avenue body plant site inside the City. In late summer of 2006, the City and other community leaders met with the company to map out a strategy for redevelopment of the site. The company finished environmental assessments, a project assumption and cost estimate, and risk assessment for the site. In 2007, the City received a U.S. EPA grant for cleanup assistance at the former industrial site and an additional Clean Ohio Revitalization Grant in 2008. The grants were used to remediate soil and groundwater contamination at the site and make ready for new industrial park development. Remediation work was completed in 2011. The City also has received a $1.8 million Ohio Roadwork Development Grant to assist in constructing the infrastructure within the park. The park is currently under construction.

Airpark II is the further expansion of the City owned Airpark Ohio. In early 2012, the City platted an additional 47 acres and began planning the roadway and other infrastructure improvements necessary for development. Bob Evans has completed a new 25,000 square foot truck maintenance facility, which has created 110 new jobs.

Located within 20 miles of the City is Wright Patterson Air Force Base, Ohio (Wright Patterson). It is one of the nation's most important military installations and a major economic force and employer in the region. Approximately 24,000 military and civilian employees and government contractors work at Wright Patterson making it the largest single site employer in Ohio and the largest employer amongst U. S. Air Force (Air Force) bases worldwide. Wright Patterson is also headquarters to the Air Force Research Laboratory (AFRL) created in 1997. The AFRL, with a budget of $3 billion, is a full-spectrum lab responsible for planning and executing the Air Force's entire science and technology budget, basic research, applied research, and advanced technology development. Efforts of the AFRL include rushing technology into service to benefit ongoing operations, as well as exploring technologies that will materialize over time.

City Commission Goals for 2012 included continued focus on the City's Springfield-Beckley Municipal Airport and the promotion of the Springfield Air National Guard (ANG) to gain additional units and missions for the Springfield Air Base. In May of 2010, the Air Force announced two new follow-on missions to replace the loss of the 178th Fighter Wing and F-16 Training Mission. The Air Force approved basing an MQ-1 (Predator) Remote Split Operations Squadron and assigned 199 ANG positions to support the National Air Space Intelligence Center (NASIC) at Wright Patterson. Both these missions have the opportunity for growth in the future and will retain the full and part-time positions associated with ANG. The base and surrounding industrial park are in a Joint Economic Development District (JEDD).

The City and County are partnering on the realignment of State Route 794 (SR 794), which runs along the Springfield ANG Base to allow for further expansion and to allow the facilities to meet "set back" security requirements put into place since September 11, 2001. In addition, the Army Guard and Reserve have recently constructed a "joint-use facility" across from the ANG Base to build upon the synergies of co-location and further communication across joint military branches. These investments are expected to assist Springfield in our efforts to project against future losses related to the Base Realignment and Closure process.

The City continues to invest in improvements at the Springfield Beckley-Municipal Airport in support of military and general aviation interests. Several project activities have been completed over the past 18 months, including construction through a Military Construction Cooperative Agreement (MCCA) with the ANG to run a 24 strand fiber optic cable from Springfield to the Air National Guard Base and on to Wright Patterson.

In addition, through support of the Federal Aviation Administration (FAA), the City completed 90% of the fencing installation around the airport. A small portion of the fencing project will be finished when the relocation of SR 794 is finalized. In an effort to protect the airport and residents from potential encroachment, the FAA has encouraged the City to acquire property around the airport. Four parcels of land have been acquired to protect the glide slope area of Runway 24 (north end of the airport) with additional parcels to be acquired later in the year that were identified in the noise study.

The City has submitted funding requests for taxiway improvements and is anticipated in the coming year from both FAA and ODOT.

Long-term Financial Planning

The City periodically conducts a comprehensive review of revenue requirements, cost of services, and rates for water and sewer services. This review provides a plan to finance the increasing capital and operating costs of the water and sewer systems on a sound and equitable basis.

In early 2011, the City Commission approved the creation of a Stormwater Utility and implemented a fee structure that took effect in 2012. The revenue generated from this new utility will help finance EPA mandated improvements to the City's Waste Water Treatment plant.

The Employee Benefit Committee reconvened to propose ways to significantly reduce the City's medical insurance costs. The City offers a Health Savings Account/High Deductible Health Insurance option to its employees as a way to curb future health care cost increases.

The City includes all departments and department heads in the budgeting process. All budgets are built from the ground up with a "zero-based" budgeting approach. This promotes greater understanding of the City's fiscal condition and more "buy in" by employees.

Relevant Financial Policies

The City has a policy to maintain a fund balance reserve equal to 10% of expenditures in the General Fund. The City works to avoid balancing current expenditures at the expense of future years, such as postponing expenditures. Fiscal year 2012 ended with a 12.2% budget basis General Fund reserve balance.

Major Initiatives

In perhaps the most significant of all developments, Community Mercy Health Partners opened a new state of the art Regional Hospital on November 13, 2011. The new facility represents a $250,000,000 investment in the heart of Springfield's downtown area. This redevelopment is not only a major step forward in healthcare for the community, but will serve as a catalyst for further downtown development.

Some of that development can already be seen in projects that are recently complete or are already underway. Adjacent to the new hospital campus is the Ohio Valley Medical Center (OVMC), a privately owned surgeons' hospital. The two-story 45,700 square foot surgical center opened in spring of 2009. A sister 31,000 square foot medical office building was completed in late 2011. The design of the site and facilities embraces formal urban planning by the Center City Association with design elements and landscape features that are tied-in with the recently completed Center City Park. Just to the west of the hospital campus, the Board of Mental Health constructed a new mental health facility. The 31,000 square foot facility plans to open in June 2013. As part of the hospital construction, road realignments, new streetscape, and boulevard designs were constructed and are expected to encourage pedestrian flow into the downtown mixed-use districts.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2011. This was the 27th consecutive year that the City received this prestigious award. In order to receive a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports 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 our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Preparation of this report is a major and time-consuming task that cannot be accomplished without the professional, efficient, and dedicated services of those individuals who assist and contribute to its preparation. All members of the City's Finance Department staff and many of the City's other employees contribute to this effort. I wish to thank all employees, Commission, City Manager, and department heads that supported this effort to achieve excellence in financial reporting.

My sincere thanks are extended to Plattenburg & Associates, Inc., for their assistance in the production of this financial report. Their attention to detail and their many substantial contributions by way of proofing and interpretation of recent guidelines greatly aided the City in completing its CAFR in a timely manner.

Further, I would like to express sincere thanks to Dorothy Skinner, Accounting Manager; Debora Cooper, Assistant Finance Director; Mary Jane Rumpke, Accounting Specialist; Julie Beard, Accounting Specialist; and Bob Mauch, Deputy Finance Director/Treasurer. Each one has given their all, working late hours and laboring to make this report something we could all be proud of. In addition, I must give a special thanks to Mary Jane Rumpke, Julie Beard, and Debora Cooper who above all others have been key in putting this year's CAFR together. Thanks to everyone for a professional and informative CAFR.

Respectfully Submitted,

Mark Beckdahl
Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Springfield Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

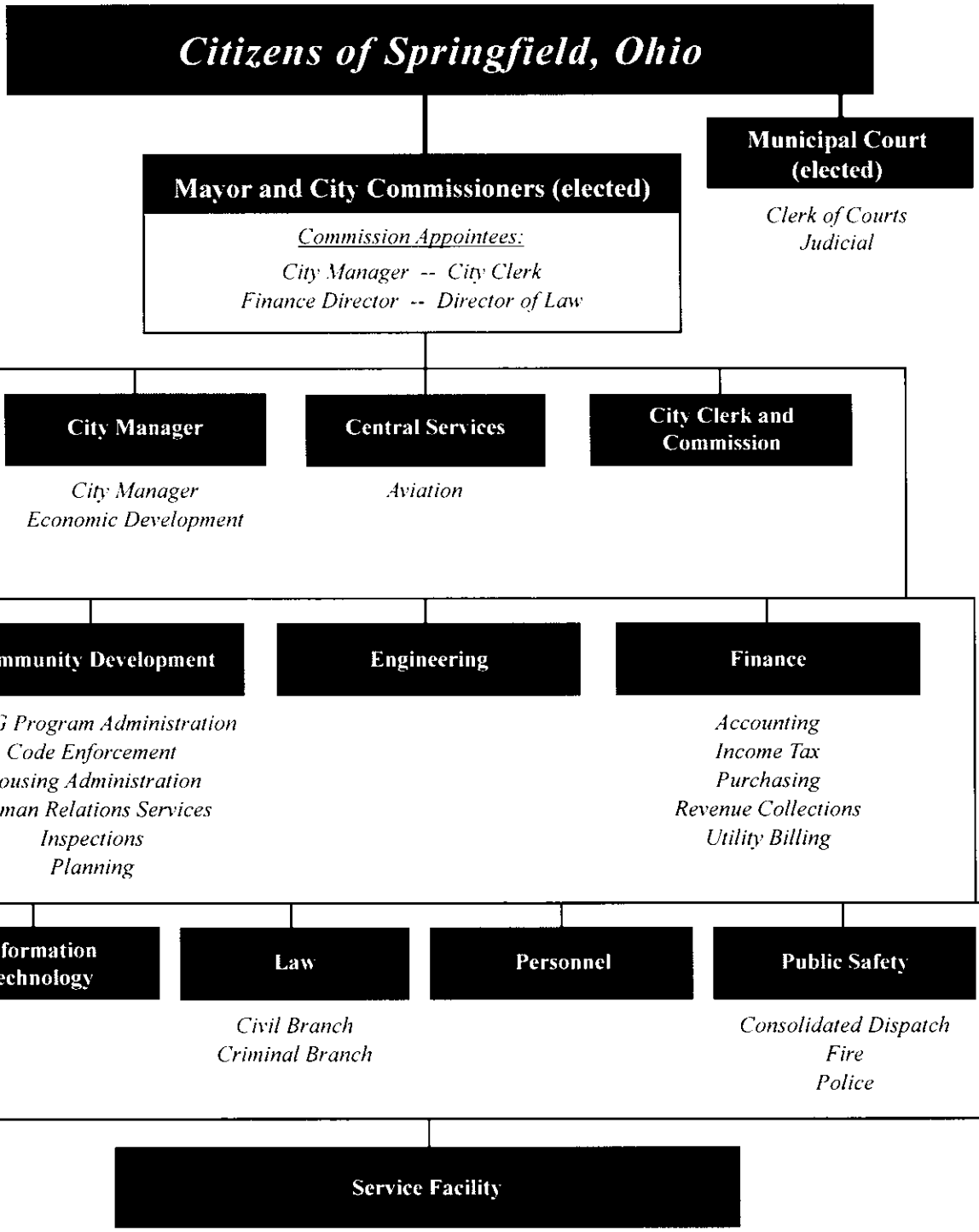
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

City of Springfield, Ohio
Organizational Chart

for the Year Ending December 31, 2012



CITY OF SPRINGFIELD, OHIO

CITY OFFICIALS

AS OF DECEMBER 31, 2012

CITY COMMISSION

WARREN R. COPELAND, MAYOR

JOYCE CHILTON, ASSISTANT MAYOR

KAREN B. DUNCAN

DANIEL J. MARTIN

KEVIN O'NEILL

APPOINTED OFFICIALS

JAMES BODENMILLER, CITY MANAGER

MARK B. BECKDAHL, FINANCE DIRECTOR

JEROME M. STROZDAS, LAW DIRECTOR

CONNIE CHAPPELL, CLERK OF COMMISSION

FINANCE DEPARTMENT

MANAGEMENT STAFF

AS OF DECEMBER 31, 2012

MARK B. BECKDAHL, FINANCE DIRECTOR

DEBORA E. COOPER, ASSISTANT FINANCE DIRECTOR

ROBERT L. MAUCH, DEPUTY FINANCE DIRECTOR/TREASURER

DOROTHY M. SKINNER, ACCOUNTING MANAGER

NATALIE BUFFINGTON, PAYROLL OFFICER

NANCY BELCHER, TAXATION ADMINISTRATOR

ANDREW LUTTRELL, UTILITY BILLING MANAGER

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

City Commission
City of Springfield
76 East High Street
Springfield, Ohio 45502

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Springfield, Ohio (the City) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the City'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 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 the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

8260 NORTHCREEK DRIVE, SUITE 330 / CINCINNATI, OH 45236 • (513) 891-2722 • FAX (513) 891-2760
ONE PRESTIGE PLACE, SUITE 520 / DAYTON, OH 45342 • (937) 433-0400 • FAX (937) 433-0429
www.plattenburg.com

Emphasis of Matter

As described in Note 20 to the financial statements, in 2012, the City adopted new accounting guidance, GASB Statement No. 65, *Items Previously Recognized as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 17 - 25 and the budgetary comparison information on pages 73 - 79 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 the City'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 June 28, 2013, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 the City's internal control over financial reporting and compliance.

Plattenburg & Associates, Inc.

Dayton, Ohio
June 28, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF SPRINGFIELD, OHIO
Management's Discussion and Analysis
(Unaudited)

As management of the City of Springfield (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2012. We encourage readers to consider the information presented here in conjunction with our letter of transmittal at the front of this report and the City's financial statements that follow this section.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplementary and other information, in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to private-sector business. The Statement of Net Position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference being reported as net position. Over time, increases or decreases in net position indicate whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information on how the government's net position changed during the most recent fiscal year. It provides consolidated reporting of the City's activities for the year ended December 31, 2012. Changes in net position are reported in the period that the underlying event takes place, which may differ from the period that cash is received or disbursed. The Statement of Activities displays expenses of the City's various programs net of related program revenues, as well as a separate presentation of revenues available for general purposes.

Both government-wide financial statements distinguish functions of the City as either principally supported by taxes and intergovernmental revenues (governmental activities) or intended to recover all or a significant portion of their costs through user fees or charges (business-type activities). The governmental activities of the City include general government, public works, public safety, community development, health, recreation, and highway and street. The business-type activities of the City include four enterprise activities: a water system, a sewer system, the City's airport, and a newly created stormwater system.

The government-wide financial statements are found in the Basic Financial Statements section of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the City's funds can be divided into three categories: governmental, proprietary, and fiduciary funds.

Governmental funds - Governmental funds report essentially the same functions presented as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 91 individual governmental funds; four are considered major funds. The major funds are the General Fund, Community Development Block Grant, Special Police Levy, and Permanent Improvement. These funds are presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Data from all the other governmental funds are presented into a single, aggregated presentation. Individual fund data for these non-major governmental funds is provided as combining statements elsewhere in the Other Governmental Funds section of this report.

Proprietary funds - The City maintains two types of proprietary funds, enterprise and internal service funds. Enterprise funds report functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, airport, and stormwater operations. Internal service funds are used to accumulate and allocate costs internally among the City's various functions including employee benefits, risk management, and fleet management. The services provided by these funds predominantly benefit governmental rather than business-type functions, therefore, they have been included within governmental activities in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The enterprise fund financial statements provide separate information for the water and sewer and are considered to be major funds of the City. Additional enterprise funds are combined and presented in a single aggregated presentation on the proprietary fund financial statements. Individual fund data for the additional enterprise fund is provided as combining statements in the Business-Type Non-Major Funds section of this report. All internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided as combining statements in the Internal Service Funds section of this report.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The individual fiduciary fund financial statement can be found in the Fiduciary Funds - Agency Funds section of this report. The accounting used for fiduciary funds is similar to that used for proprietary funds.

Notes to the basic financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They are found in the Notes to the Basic Financial Statements section of this report.

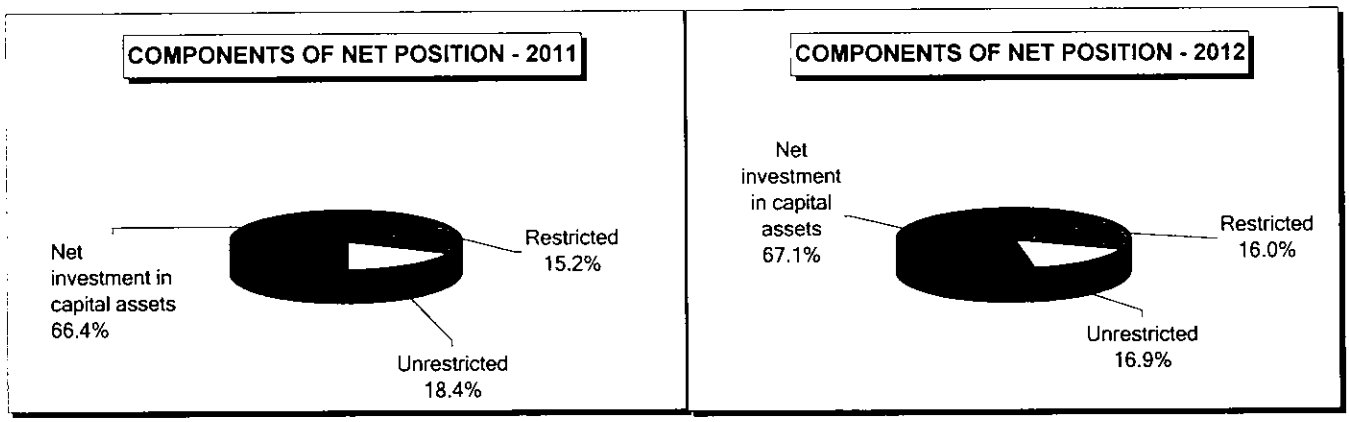
Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information to demonstrate the City's compliance with annual appropriations adopted for the General Fund and major special revenue funds. Budgetary comparison statements are provided for the General Fund, Community Development Block Grant, and Special Police Levy, as well as notes to the required supplementary information.

Government-wide Financial Analysis

Net position serves over time as a useful indicator of a government's financial position. The City's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by $176.9 million at the close of the 2012 fiscal year as shown below. The largest portion of the City's net position (67.1% or $118.8 million) reflects investment in capital assets (e.g. land, buildings, improvements other than buildings, machinery and equipment, and infrastructure) less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens, therefore, they are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources since capital assets themselves cannot be used to liquidate these liabilities.

	NET POSITION					
	DECEMBER 2011 (as restated)			DECEMBER 2012		
	Governmental activities	Business-type activities	Total	Governmental activities	Business-type activities	Total
	(in thousands)			(in thousands)		
Assets:						
Current and other assets	$ 54,223	35,036	$ 89,259	$ 55,113	31,945	$ 87,058
Capital assets	75,959	65,988	141,947	76,442	71,238	147,680
Total assets	130,182	101,024	231,206	131,555	103,183	234,738
Deferred Outflows of Resources:						
Deferred charge on refunding	-	-	-	48	514	562
Liabilities:						
Long-term liabilities	21,258	30,935	52,193	18,908	29,550	48,458
Other liabilities	4,015	2,039	6,054	4,716	2,204	6,920
Total liabilities	25,273	32,974	58,247	23,624	31,754	55,378
Deferred Inflows of Resources:						
Unavailable revenue	3,234	-	3,234	3,049	-	3,049
Net Position:						
Net investment in capital assets	67,069	45,515	112,584	69,927	48,829	118,756
Restricted	25,828	-	25,828	28,248	-	28,248
Unrestricted	8,778	22,535	31,313	6,756	23,113	29,869
Total net position	$ 101,675	68,050	$ 169,725	$ 104,931	71,942	$ 176,873

The City's unrestricted net position ($29.9 million or 16.9%) may be used to meet the government's on-going obligations to citizens and creditors. It is important to note that although the total unrestricted net position is $29.9 million, the unrestricted net position of the City's business-type activities ($23.1 million) may not be used to fund governmental activities. The remaining balance of restricted net position ($28.2 million or 16.0%) represents resources that are subject to restrictions as to how they may be used.



CHANGES OF NET POSITION

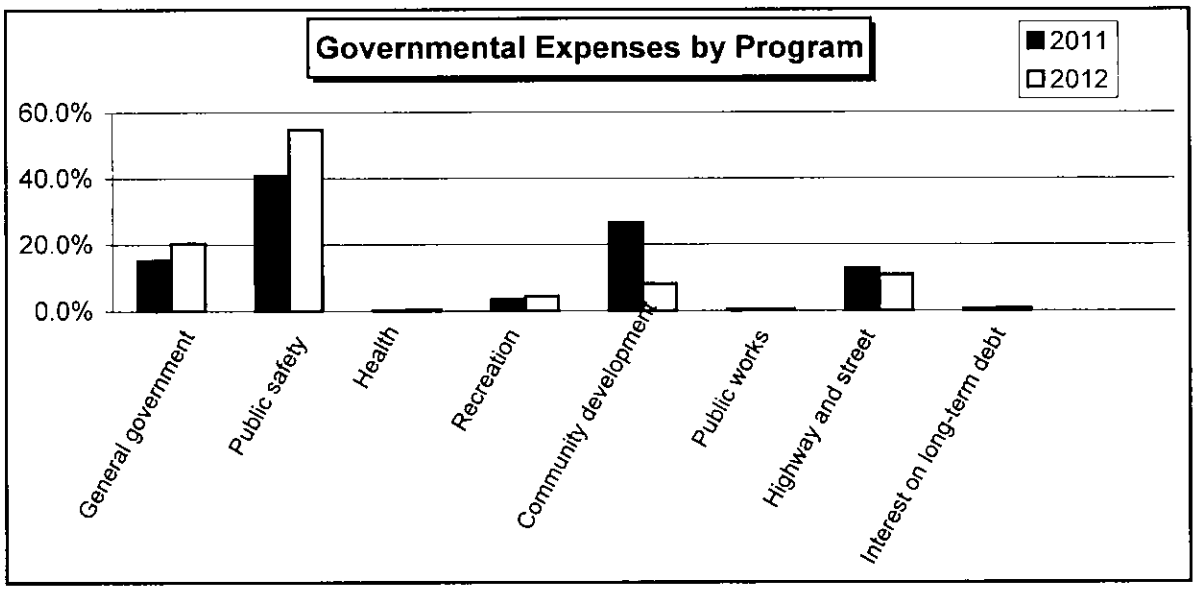
	DECEMBER 2011 (as restated)			DECEMBER 2012		
	Governmental activities	Business-type activities	Total	Governmental activities	Business-type activities	Total
	(in thousands)			(in thousands)		
Revenues						
Program revenues:						
Charges for services	$ 7,439	18,050	$ 25,489	$ 7,202	18,503	$ 25,705
Operating grants and contributions	12,768	5	12,773	6,980	551	7,531
Capital grants and contributions	8,819	774	9,593	3,014	2,833	5,847
General revenues:						
Income taxes	28,546	-	28,546	28,302	-	28,302
Property taxes	2,612	-	2,612	2,557	-	2,557
Hotel / motel taxes	622	-	622	785	-	785
State-levied shared taxes	6,623	-	6,623	4,960	-	4,960
Grants and other contributions not restricted to specific programs	2,696	-	2,696	1,751	-	1,751
Investment earnings	344	460	804	233	200	433
Miscellaneous	3,172	-	3,172	2,200	-	2,200
Total revenues	73,641	19,289	92,930	57,984	22,087	80,071
Expenses						
General government	10,955	-	10,955	11,060	-	11,060
Public safety	29,270	-	29,270	29,746	-	29,746
Health	149	-	149	213	-	213
Recreation	2,517	-	2,517	2,401	-	2,401
Community development	19,126	-	19,126	4,378	-	4,378
Public works	357	-	357	281	-	281
Highway and street	9,124	-	9,124	5,853	-	5,853
Interest on long-term debt	430	-	430	359	-	359
Water	-	7,057	7,057	-	6,859	6,859
Sewer	-	10,609	10,609	-	10,014	10,014
Airport	-	874	874	-	1,454	1,454
Stormwater	-	2	2	-	305	305
Total expenses	71,928	18,542	90,470	54,291	18,632	72,923
Increase (decrease) in net position before transfers	1,713	747	2,460	3,693	3,455	7,148
Transfers	(135)	135	-	(437)	437	-
Increase (decrease) in net position	1,578	882	2,460	3,256	3,892	7,148
Net position, January 1, as restated	100,097	67,168	167,265	101,675	68,050	169,725
Net position, December 31	$ 101,675	68,050	$ 169,725	$ 104,931	71,942	$ 176,873

At the end of the current fiscal year, the City is able to report positive unrestricted net position for the governmental and business-type activities.

Overall, net position of the City increased $7.15 million in 2012. Net position for governmental activities increased $3.26 million and net position for business-type activities increased $3.89 million. In governmental activities, net position - net investment in capital assets increased $2.9 million, partially due to the Harding Road reconstruction and fiber optic cable infrastructure. An increase of $3.3 million in net position - net investment in capital assets in the business-type funds includes utility improvements related to the sanitary sewer and water booster station at the Airport, construction of high service pumps at the Water Treatment Plant, and the High Rate Treatment Plant improvements.

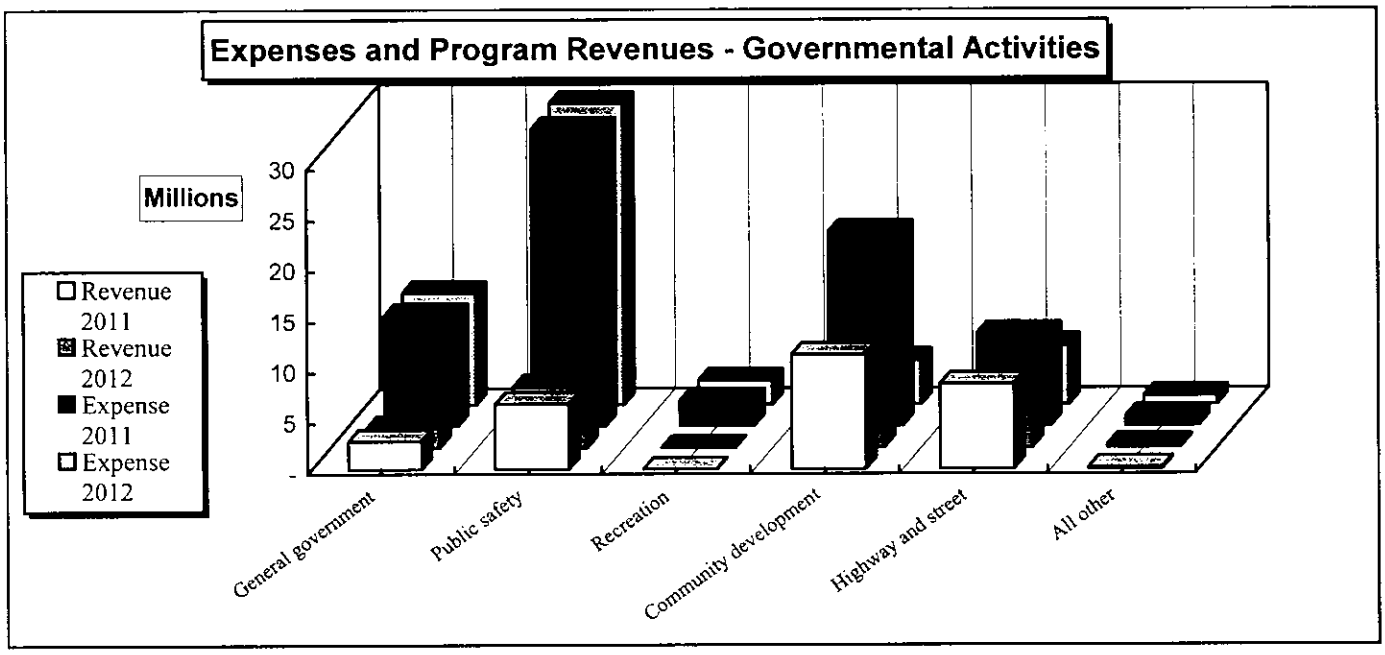
The Statement of Activities reports the expenses of each of the governmental activities programs and the related program revenue that offsets the cost of each program. The amount by which the cost of a particular program exceeds its program revenue represents the extent to which that program must be subsidized by general revenues. The following table and graph summarize the net cost of each.

	EXPENSES AND PROGRAM REVENUES - GOVERNMENTAL ACTIVITIES					
	DECEMBER 2011 (as restated)			DECEMBER 2012		
	Expense	Program revenue	Net program cost	Expense	Program revenue	Net program cost
		(in thousands)			(in thousands)	
General government	$ 10,955	2,781	$ 8,174	$ 11,060	1,978	$ 9,082
Public safety	29,270	6,424	22,846	29,746	6,029	23,717
Health	149	152	(3)	213	229	(16)
Recreation	2,517	-	2,517	2,401	-	2,401
Community development	19,126	11,288	7,838	4,378	5,458	(1,080)
Public works	357	-	357	281	-	281
Highway and street	9,124	8,381	743	5,853	3,502	2,351
Interest on long-term debt	430	-	430	359	-	359
Total governmental activities	$ 71,928	29,026	$ 42,902	$ 54,291	17,196	$ 37,095



Public safety, consisting mainly of police, fire, dispatching, and traffic control activities comprise 54.8% of the governmental activities expenses. General government is 20.4% of total expenses and includes the various administrative departments. Community development accounts for 8.1% of expenses. The decrease in this function is mainly due to substantial completion of housing rehabilitation programs available through the Americans Recovery and Reinvestment Act (ARRA), substantial completion of an extension of fiber optic lines for the Air National Guard base, and substantial completion of improvements to the Bushnell Building funded through a Job Ready Sites grant. Highway and street includes street maintenance, support for the transit operations, and street repair projects and is 10.8% of total expenses. Decrease in this function is due to fewer street resurfacing and maintenance projects that was funded through grants.

The decrease in operating grants and contributions was due to decreased funding available through ARRA for community development housing rehabilitation projects and the Job Ready Sites grant for the Bushnell Building improvements. The decrease in capital grants and contributions was due to decreased funding available through ARRA and transportation grants for transit buses and road resurfacing and reconstruction projects. Lower state-levied shared taxes reflects decreased Local Government Fund revenue (revenue sharing from the State) and lower gas tax revenues. Lower grant and other contributions not restricted to specific programs reflects a lower Community Development Block Grant award.



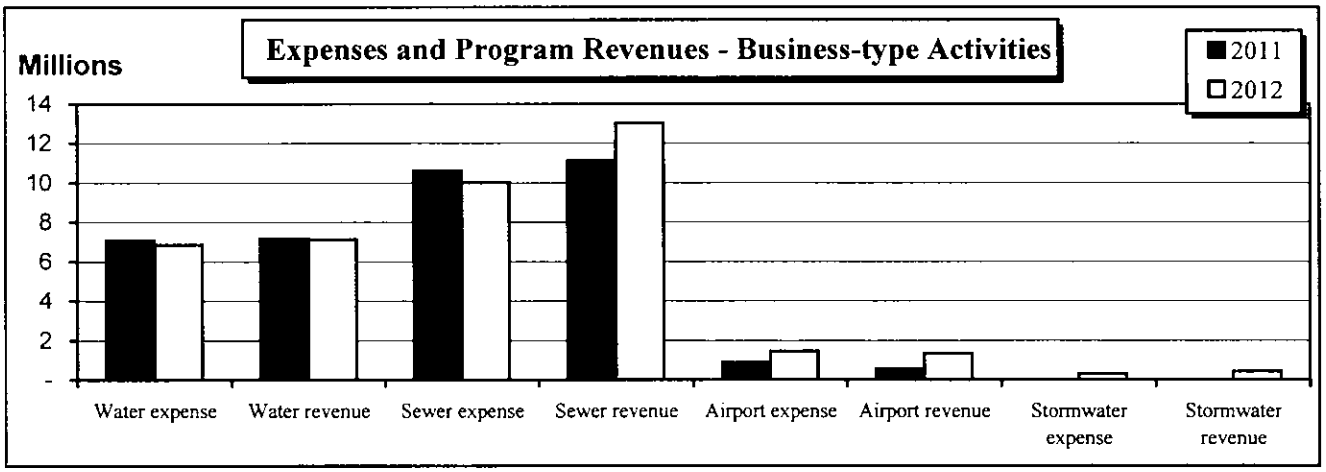
Business-type Activities

While total net position of the City increased $7.15 million in 2012, net position for business-type activities increased by $3.89 million.

There were no Water user rate adjustments during 2012. The Sewer user rate increased 4% in September 2012. A stormwater fee was developed and became effective in January, 2012 to support the newly created Stormwater fund. The Stormwater fund will finance Environmental Protection Agency mandated infrastructure improvements to the City's wastewater treatment plant. In the Water and Sewer funds, net investment in capital assets, increased due to the construction of a sanitary sewer and water booster station at the Airport, construction of high service pumps at the Water Treatment Plant, and the High Rate Treatment Plant improvements.

It is the City's policy that revenues of the City's business-type activities are expected to cover all program costs. The following is a summary of expenses and program revenues for business-type activities:

	EXPENSES AND PROGRAM REVENUES - BUSINESS-TYPE ACTIVITIES					
	DECEMBER 2011 (as restated)			DECEMBER 2012		
	Expense	Program revenue	Net program cost	Expense	Program revenue	Net program cost
		(in thousands)			(in thousands)	
Water	$ 7,057	7,177	$ (120)	$ 6,859	7,120	$ (261)
Sewer	10,609	11,107	(498)	10,014	13,009	(2,995)
Airport	874	545	329	1,454	1,329	125
Stormwater	2	-	2	305	429	(124)
Total business-type activities	$ 18,542	18,829	$ (287)	$ 18,632	21,887	$ (3,255)



The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. As such, fund balance is generally a good indicator of net resources available for spending at the end of the fiscal year, subject to any stated restrictions on its use.

The General Fund is the primary operating fund of the City, accounting for such activities as police and fire protection, emergency medical services, and engineering. The General Fund's balance decreased by $1,080,265 from the previous year. State-levied shared taxes decreased $1,327,910 from 2011 mainly due to the decrease in Local Government Fund revenue (revenue sharing from the State).

General Fund Budget Highlights

General Fund expenditures plus transfers out decreased $583,856 from the original budget to the final budget. Variances between the original budget and final budget, the final budget and actual activity, as well as variances from the previous year include:

- Increase between the original budget and final budget and between 2011 and 2012 revenues for income tax is due to changes in the general economic conditions in the community. Actual income tax revenue increased 3.1% from the previous year.
- State-levied shared taxes are primarily comprised of the Local Government Fund. These revenues are monies collected by the State of Ohio and shared with its political subdivisions. This revenue source decreased $930,348 from the previous year due to Ohio legislature changes in the formula to determine the amount of

funds distributed to local governments. Also included in this category are estate taxes which decreased by $310,630 from 2011. The Ohio legislature has eliminated the estate tax revenue source effective 2013.

- Final budget decreased from original budget for general government and public safety functions. This was due to various positions that were budgeted to be filled for the entire year but were left vacant for all or a portion of the year.

In addition to the General Fund, a brief discussion of the other major governmental funds follows:

Community Development Block Grant

This fund is provided to the City by the United States Department of Housing and Urban Development (HUD). The revenue for this fund is dependant on the grant funding by HUD, and will vary from year to year. Consequently, the level of expenditures and net position will vary, based on the available grant. The major purpose of this fund is to support development-related activities such as inspections, code enforcement, and housing activities, as well as human relations services in the form of fair housing and minority business objectives and grant monitoring. Due to a lower Community Development Block Grant award, the intergovernmental revenue was lower from the previous year by $941,121.

Special Police Levy

This fund is supported by a permanent property tax of 3-mill. The revenue received is dedicated to training, equipping, and supporting additional police officers and support services. Revenues were lower than the previous year due to decreased property tax collections.

Permanent Improvement

This fund is derived from the 2% City income tax, net of refunds. Issue 10, approved by voters in 2004, reduced the mandatory set aside of income tax for capital improvements from 20% to 10%. The City may choose to increase this share up to 20%. These funds are used for capital improvements and debt service. Expenditures are tied to available revenues. Expenditures were slightly higher than the previous year due to the purchase of land for additional city parking.

Capital Assets and Debt Administration

Capital asset activity

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2012 amounts to $147.7 million (net of accumulated depreciation) as compared to $141.9 million in 2011. This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, streets and bridges, and water and sewer distribution systems. The total increase for the City's investment in capital assets for the current fiscal year was 3.1% (a 2.9% increase for governmental activities and a 3.4% increase in the business-type activities).

Significant capital activity for the year includes:

- Harding Road reconstruction at a cost of $761,963
- Fiber optic cable infrastructure at a cost of $2,134,292
- 2 High service pumps at the Water Treatment Plant at a cost of $629,223
- Water booster station and sanitary sewer upgrades at the Airport at a cost of $632,076 and $3,408,549 respectively
- High Rate Treatment plant at a cost of $2,770,243

Additional information on the City's capital assets can be found in the Notes to the Basic Financial Statements in Note 6.

Debt

Ohio law restricts the amount of debt that a City may issue. The aggregate principal amount of unvoted "net indebtedness" may not exceed 5.5% of the assessed valuation for property tax purposes of all real property located within the City. Certain debt with a repayment source other than general tax revenues is excluded from the definition of net indebtedness. Self–supporting debt such as mortgage revenue bonds, certain other utility-related debt, special assessment debt, and revenue / tax anticipation notes are exempted from these limitation calculations, as are lease obligations and obligations to the Ohio Water Development Authority (OWDA).

As of December 31, 2012, the City's debt subject to the 5.5% limitations, less fund balances applicable to principle of the total outstanding unvoted debt, was zero.

An additional statutory limitation restricts total indebtedness - both voted and unvoted - to 10.5% of the real property assessed valuation. That limitation would restrict total City net indebtedness to $87.5 million. The City currently has $87.5 million available. The City currently levies no property tax to support any of its debt service, since all debt service is supported by income tax or user charges.

When issuing "bonded debt", general obligation, or mortgage revenue bonds, as opposed to "unbonded" OWDA or lease-type debt, bond issuers are typically expected to secure a rating from a bond-rating service such as Standard & Poor's, Moody's Investors Service, or Fitch Investors Service. The rating service conducts an in-depth study of all aspects of the issuer to determine its current and future ability to repay its debt on a timely basis. Issuers with relatively high bond ratings pay lower interest rates.

The City's most recent bond rating was conducted in early 2013. Moody's Investors Service re-affirmed the rating of A1 (medium grade) to the bonds.

A summary of all debt outstanding at year-end is as follows:

	Years of Issue	Year Due Through	Interest Rate	Weighted Average Interest Rate	Amount
Governmental Activities:					
Various General Obligation Bonds	2004-2012	2013-2023	2.00% - 4.30%	3.26%	$ 5,797,460
Department of Development (DOD) loan	2006 - 2007	2013-2021	3.00%	3.00%	4,416,654
Business-type activities					
General obligation bonds:	2003-2012	2013-2029	2.00% - 5.00%	3.50% - 3.96%	25,472,540
OWDA Loans	1994-2012	2013-2034	2.55% - 4.18%	2.55% - 4.18%	2,777,486
Total Outstanding Debt					$ 38,464,140

Additional detailed data for all debt of the City is presented in the Notes to the Basic Financial Statements in Note 11, and in Tables 7, 8, 9, and 10 in the Statistical Section of this report.

Contacting the City's Management

Our financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with an overview of the City's finances. If you have questions or need additional financial information, please contact the Finance Director, City of Springfield, 76 East High Street, Springfield, Ohio 45502. Or you may visit the City's website at www.ci.springfield.oh.us.

SPRINGFIELD
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OHIO

BASIC FINANCIAL STATEMENTS

CITY OF SPRINGFIELD, OHIO
STATEMENT OF NET POSTION
DECEMBER 31, 2012

	PRIMARY GOVERNMENT		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Equity in pooled cash and investments	$ 19,305,410	28,240,358	$ 47,545,768
Receivables (net of allowances for uncollectibles)	12,127,510	3,335,671	15,463,181
Due from other governments	4,438,789	747,586	5,186,375
Internal balances	1,493,807	(1,493,807)	-
Inventory	684,558	1,115,025	1,799,583
Notes receivable (net of allowances for uncollectibles)	16,673,368	-	16,673,368
Assets held for resale	389,725	-	389,725
Capital Assets:			
Capital assets not subject to depreciation:			
Land	10,875,165	6,786,252	17,661,417
Construction in progress	4,951,439	14,703,618	19,655,057
Capital assets, net of accumulated depreciation	60,615,457	49,747,954	110,363,411
TOTAL ASSETS	131,555,228	103,182,657	234,737,885
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	48,688	513,757	562,445
LIABILITIES			
Accounts payable	3,560,412	2,000,037	5,560,449
Accrued liabilities	1,116,289	196,559	1,312,848
Due to other governments	24,108	-	24,108
Unearned revenue	15,315	7,605	22,920
Noncurrent liabilities:			
Due within one year	2,956,336	2,148,113	5,104,449
Due in more than one year	15,951,639	27,401,446	43,353,085
Total liabilities	23,624,099	31,753,760	55,377,859
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	3,049,025	-	3,049,025
NET POSITION			
Net investment in capital assets	69,926,410	48,829,916	118,756,326
Restricted for:			
Community development rehabilitation grants	18,423,989	-	18,423,989
Capital projects	4,172,560	-	4,172,560
Other purposes	5,264,945	-	5,264,945
Permanent endowment, nonexpendable	386,953	-	386,953
Unrestricted	6,755,935	23,112,738	29,868,673
Total Net Position	$ 104,930,792	71,942,654	$ 176,873,446

See Notes to the Basic Financial Statements.

CITY OF SPRINGFIELD, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

		PROGRAM REVENUES		
FUNCTIONS / PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Primary government:				
Government activities:				
General government	$ 11,060,047	1,837,064	128,841	12,128
Public safety	29,745,720	5,197,958	831,189	-
Health	212,596	78,451	150,568	-
Recreation	2,400,912	-	-	-
Community development	4,378,424	-	4,548,064	909,666
Public works	280,722	-	-	-
Highway and street	5,853,101	88,389	1,321,400	2,091,892
Interest on long-term debt	359,043	-	-	-
Total governmental activities	54,290,565	7,201,862	6,980,062	3,013,686
Business-type activities:				
Water	6,859,466	7,120,625	-	-
Sewer	10,013,532	10,247,154	-	2,762,450
Airport	1,453,946	707,985	550,292	70,639
Stormwater	305,344	428,046	900	-
Total business-type activities	18,632,288	18,503,810	551,192	2,833,089
Total primary government	$ 72,922,853	25,705,672	7,531,254	5,846,775

General Revenues:
Taxes:
Income taxes
Property taxes levied
Hotel / motel taxes
State-levied shared taxes not restricted to specific program
Federal / state grants and contributions not restricted to specific program
Investment earnings
Miscellaneous
Transfers
Total General revenues and transfers
Change in net position

Net position - beginning, as restated

Net position - ending

See Notes to the Basic Financial Statements.

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION		
PRIMARY GOVERNMENT		
GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
(9,082,014)	-	$ (9,082,014)
(23,716,573)	-	(23,716,573)
16,423	-	16,423
(2,400,912)	-	(2,400,912)
1,079,306	-	1,079,306
(280,722)	-	(280,722)
(2,351,420)	-	(2,351,420)
(359,043)	-	(359,043)
(37,094,955)	-	(37,094,955)
-	261,159	261,159
-	2,996,072	2,996,072
-	(125,030)	(125,030)
-	123,602	123,602
-	3,255,803	3,255,803
(37,094,955)	3,255,803	$ (33,839,152)
$ 28,302,365	-	$ 28,302,365
2,556,706	-	2,556,706
785,448	-	785,448
4,959,549	-	4,959,549
1,750,620	-	1,750,620
233,035	200,134	433,169
2,199,943	-	2,199,943
(436,701)	436,701	-
40,350,965	636,835	40,987,800
3,256,010	3,892,638	7,148,648
101,674,782	68,050,016	169,724,798
$ 104,930,792	71,942,654	$ 176,873,446

CITY OF SPRINGFIELD, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	GENERAL FUND	COMMUNITY DEVELOPMENT BLOCK GRANT
ASSETS:		
Equity in pooled cash and investments	$ 6,417,632	79,548
Receivables (net of allowances for uncollectibles)	6,888,979	296,638
Due from other funds	496,237	129,156
Due from other governments	970,240	-
Inventory	2,682	-
Notes receivable (net of allowances for uncollectibles)	-	-
Assets held for resale	-	1,520
TOTAL ASSETS	$ 14,775,770	506,862
LIABILITIES:		
Accounts payable	$ 1,185,967	27,566
Accrued liabilities	911,746	5,655
Due to other funds	1,242,787	68,167
Due to other governments	-	24,108
Unearned revenue	-	-
Total liabilities	3,340,500	125,496
DEFFERRED INFLOWS OF RESOURCES:		
Unavailable revenue	4,803,255	293,391
FUND BALANCES:		
Non-spendable	2,682	-
Restricted	89,688	87,975
Committed	1,433,353	-
Assigned	189,654	-
Unassigned	4,916,638	-
Total fund balance	6,632,015	87,975
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 14,775,770	$ 506,862

See Notes to the Basic Financial Statements.

SPECIAL POLICE LEVY	PERMANENT IMPROVEMENT	NON-MAJOR GOVERNMENTAL	TOTAL GOVERNMENTAL
108,855	868,654	$ 11,070,945	$ 18,545,634
2,621,652	732,157	1,474,754	12,014,180
26,460	-	1,759,274	2,411,127
282,783	-	3,185,766	4,438,789
-	-	469,903	472,585
-	-	16,673,368	16,673,368
-	-	388,205	389,725
3,039,750	1,600,811	$ 35,022,215	$ 54,945,408
55,956	164,464	$ 1,648,508	$ 3,082,461
60,239	-	105,078	1,082,718
129,427	927	2,439,815	3,881,123
-	-	-	24,108
-	-	15,315	15,315
245,622	165,391	4,208,716	8,085,725
2,823,716	451,801	2,634,270	11,006,433
-	-	856,856	859,538
-	983,619	25,624,702	26,785,984
-	-	2,256,894	3,690,247
-	-	-	189,654
(29,588)	-	(559,223)	4,327,827
(29,588)	983,619	28,179,229	35,853,250
3,039,750	1,600,811	$ 35,022,215	$ 54,945,408

CITY OF SPRINGFIELD, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2012

Total governmental fund balances	$ 35,853,250
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.	70,491,214
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
Intergovernmental receivable	2,510,806
Income tax	4,518,013
Interest earnings	16,082
Other	836,530
Accounts receivable	75,977
Internal service funds are used to charge the costs of certain activities, such as the garage operations to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position.	7,977,871
Deferred outflows of resources:	
Deferred charge on refunding	48,688
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:	
Bonds, notes, and loans payable	(10,291,002)
Compensated absences	(7,079,853)
Accrued interest on long-term debt	(26,784)
Net position of governmental activities	$ 104,930,792

See Notes to the Basic Financial Statements.

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CITY OF SPRINGFIELD, OHIO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	GENERAL FUND	COMMUNITY DEVELOPMENT BLOCK GRANT
REVENUES:		
Income taxes	$ 25,536,866	-
Property taxes	-	-
Hotel / motel taxes	349,471	-
State-levied shared taxes	2,759,277	-
Intergovernmental	404,356	1,346,264
Charges for services	1,113,357	-
Fees, licenses, and permits	600,619	-
Investment earnings	215,520	-
Fines and forfeits	1,935,397	-
Special assessments	-	50,348
Miscellaneous	665,413	14,101
Total revenues	33,580,276	1,410,713
EXPENDITURES:		
Current:		
General government	9,099,929	44,305
Public safety	21,213,859	47,961
Health	54,400	-
Recreation	1,274,608	4,786
Community development	694,757	1,686,593
Public works	-	-
Highway and street	118,300	-
Capital outlay	54,125	5,972
Debt service:		
Principal	-	-
Interest	-	-
Bond Issuance Cost	-	-
Total expenditures	32,509,978	1,789,617
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,070,298	(378,904)
OTHER FINANCING SOURCES (USES):		
Sale of refunding bonds	-	-
Payments to refunded bond escrow agent	-	-
Issuance premium	-	-
Proceeds from the sale of assets	73,231	19,462
Transfers in	-	-
Transfers out	(2,223,794)	-
Total other financing sources (uses)	(2,150,563)	19,462
NET CHANGE IN FUND BALANCE	(1,080,265)	(359,442)
FUND BALANCES AT BEGINNING OF YEAR	7,712,280	447,417
FUND BALANCES AT END OF YEAR	$ 6,632,015	87,975

See Notes to the Basic Financial Statements.

SPECIAL POLICE LEVY	PERMANENT IMPROVEMENT	NON-MAJOR GOVERNMENTAL	TOTAL GOVERNMENTAL
-	2,837,400	$ -	$ 28,374,266
2,129,807	-	426,899	2,556,706
-	-	773,962	1,123,433
-	-	2,654,015	5,413,292
288,129	22,472	9,798,950	11,860,171
-	-	3,368,121	4,481,478
-	-	19,106	619,725
4,187	-	41,119	260,826
-	-	737,778	2,673,175
-	-	60,440	110,788
225	412,746	1,787,439	2,879,924
2,422,348	3,272,618	19,667,829	60,353,784
-	-	1,388,837	10,533,071
3,174,125	-	4,426,438	28,862,383
-	-	158,196	212,596
-	-	596,476	1,875,870
-	-	2,506,539	4,887,889
-	-	222,661	222,661
-	-	3,853,811	3,972,111
3,837	1,257,114	4,114,716	5,435,764
-	439,687	2,171,280	2,610,967
-	139,677	231,884	371,561
-	-	45,655	45,655
3,177,962	1,836,478	19,716,493	59,030,528
(755,614)	1,436,140	(48,664)	1,323,256
-	-	2,425,000	2,425,000
-	-	(2,441,697)	(2,441,697)
-	-	63,380	63,380
2,963	147,811	24,770	268,237
841,000	129,119	2,955,450	3,925,569
-	(1,575,650)	(562,826)	(4,362,270)
843,963	(1,298,720)	2,464,077	(121,781)
88,349	137,420	2,415,413	1,201,475
(117,937)	846,199	25,763,816	34,651,775
(29,588)	983,619	$ 28,179,229	$ 35,853,250

CITY OF SPRINGFIELD, 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, 2012

Net change in fund balances - total governmental funds	$ 1,201,475
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. The capital activity is as follows:	
Capital asset expense	4,775,074
Depreciation expense	(3,947,688)
In the statement of activities, only the gain on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position from the change in fund balance is the book value of the asset sold.	(47,203)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Income taxes	(71,901)
Interest revenue	(32,230)
Other revenue	(1,199,691)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	2,610,967
This amount represents the net amount of bond proceeds for issuance of the new bond issue ($2,425,000) and the amount of the refunded bond issue ($2,441,697).	16,697
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 governmental funds:	
Vacation and sick leave benefits	121,541
Interest payable	12,518
Amortization of bond issuance cost and premiums / discounts	(71,395)
Internal service funds are used by management to charge the costs of certain activities, such as fleet maintenance and health care to individual funds. The net revenue (expense) of the internal service funds that are reported with governmental activities.	(112,154)
Change in net position of governmental activities	$ 3,256,010

See Notes to the Basic Financial Statements.

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CITY OF SPRINGFIELD, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2012

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	WATER	SEWER	NON-MAJOR	TOTAL BUSINESS-TYPE ACTIVITIES	INTERNAL SERVICE FUNDS
ASSETS:					
Current Assets:					
Equity in pooled cash and investments	$ 13,993,236	13,691,395	555,727	$ 28,240,358	$ 759,776
Receivables (net of allowances for uncollectibles)	1,084,990	2,147,750	102,931	3,335,671	113,330
Due from other funds	-	108,070	-	108,070	1,808,452
Due from other governments	13,260	734,326	-	747,586	-
Inventory	878,725	198,917	37,383	1,115,025	211,973
Total current assets	15,970,211	16,880,458	696,041	33,546,710	2,893,531
Capital assets:					
Land and construction in progress	5,571,694	12,514,897	3,403,279	21,489,870	329,060
Capital assets, net of accumulated depreciation	10,004,068	36,236,807	3,507,079	49,747,954	5,621,787
Total capital assets	15,575,762	48,751,704	6,910,358	71,237,824	5,950,847
TOTAL ASSETS	31,545,973	65,632,162	7,606,399	104,784,534	8,844,378
DEFERRED OUTFLOWS OF RESOURCES:					
Deferred Charge of Defeasance	85,603	428,154	-	513,757	-
LIABILITIES:					
Current liabilites:					
Accounts payable	519,858	1,222,946	257,233	2,000,037	477,951
Salaries and benefits payable	60,511	49,897	5,593	116,001	6,787
Due to other funds	142,548	178,350	112,338	433,236	13,290
Unearned revenue	-	-	7,605	7,605	-
Accrued interest payable	25,386	53,803	1,369	80,558	-
Bonds and loans payable-current	482,278	1,496,361	74,474	2,053,113	-
Compensated absences	60,000	35,000	-	95,000	-
Insurance claims payable	-	-	-	-	660,069
Total current liabilities	1,290,581	3,036,357	458,612	4,785,550	1,158,097
Noncurrent liabilities:					
Bonds loans payable-long term	7,331,602	18,915,628	497,578	26,744,808	-
Compensated absences	375,151	261,661	19,826	656,638	67,883
Insurance claims payable	-	-	-	-	809,168
Total noncurrent liabilities	7,706,753	19,177,289	517,404	27,401,446	877,051
Total liabilities	8,997,334	22,213,646	976,016	32,186,996	2,035,148
NET POSITION:					
Net investment in capital assets	11,063,658	31,431,899	6,334,359	48,829,916	5,950,847
Unrestricted	11,570,584	12,414,771	296,024	24,281,379	858,383
Total net position	$ 22,634,242	43,846,670	6,630,383	73,111,295	$ 6,809,230

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	(1,168,641)
Net position of business-type activities	$ 71,942,654

See Notes to the Basic Financial Statements.

CITY OF SPRINGFIELD, OHIO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	WATER	SEWER	NON-MAJOR	TOTAL BUSINESS-TYPE ACTIVITIES	INTERNAL SERVICE FUNDS
OPERATING REVENUES:					
Charges for services	$ 7,049,856	10,188,260	426,649	$ 17,664,765	$ 10,131,368
Other	51,836	44,853	91,615	188,304	13,952
Total operating revenues	7,101,692	10,233,113	518,264	17,853,069	10,145,320
OPERATING EXPENSES:					
Personal services	2,442,501	3,056,651	260,958	5,760,110	338,915
Contractual services	1,477,862	2,245,165	1,030,906	4,753,933	7,402,156
Materials and supplies	1,559,828	767,401	39,107	2,366,336	1,665,409
Claims Expense	-	-	-	-	755,639
Depreciation	1,029,521	3,161,166	389,018	4,579,705	297,321
Total operating expenses	6,509,712	9,230,383	1,719,989	17,460,084	10,459,440
OPERATING INCOME (LOSS)	591,980	1,002,730	(1,201,725)	392,985	(314,120)
NONOPERATING REVENUES (EXPENSES):					
Interest revenue	102,260	96,870	1,004	200,134	4,439
Miscellaneous revenues	18,933	14,041	618,667	651,641	-
Intergovernmental	-	-	550,292	550,292	-
Interest expense	(274,218)	(675,212)	(19,196)	(968,626)	-
Miscellaneous expense	(1,891)	(3,513)	(647)	(6,051)	-
Total nonoperating revenues (expenses)	(154,916)	(567,814)	1,150,120	427,390	4,439
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	437,064	434,916	(51,605)	820,375	(309,681)
Capital contributions	-	2,762,450	70,639	2,833,089	-
Transfers in	-	-	437,054	437,054	-
Transfers out	-	-	(353)	(353)	-
CHANGE IN NET POSITION	437,064	3,197,366	455,735	4,090,165	(309,681)
TOTAL NET POSITION-BEGINNING, AS RESTATED	22,197,178	40,649,304	6,174,648	69,021,130	7,118,911
TOTAL NET POSITION-ENDING	$ 22,634,242	43,846,670	6,630,383	$ 73,111,295	$ 6,809,230

Change in net position of enterprise funds activities	4,090,165
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	(197,527)
Change in net position of business-type activities	$ 3,892,638

See Notes to the Basic Financial Statements.

CITY OF SPRINGFIELD, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	
	WATER	SEWER
Cash flows from operating activities:		
Receipts from customers and users	$ 7,259,093	10,322,940
Receipts from interfund services provided	-	-
Payments to suppliers	(2,914,222)	(3,345,800)
Payments to employees	(2,378,216)	(3,068,264)
Net cash provided (used) by operating activities	1,966,655	3,908,876
Cash flows from noncapital financing activities:		
Transfers from other funds	-	-
Transfers to other funds	-	(100,000)
Donations	-	-
Subsidy from federal and state grants	8,171	-
Net cash provided (used) by noncapital and related financing activities	8,171	(100,000)
Cash flows from capital and related financing activities:		
Interfund loans	-	-
WPCLF/OWDA Loan	-	210,480
Refunding bonds issued	1,161,940	5,923,060
Premium on bonds issued	59,784	304,751
Capital contributions	-	1,895,289
Acquisition and construction of capital assets	(2,370,333)	(6,359,477)
Payment to refunded bond escrow agent	(1,201,003)	(6,122,187)
Principal paid on capital debt	(628,880)	(1,664,165)
Interest paid on capital debt	(306,752)	(703,900)
Proceeds from sales of capital assets	5,444	87,996
Net cash provided (used) by capital and related financing activities	(3,279,800)	(6,428,153)
Cash flows from investing activities:		
Interest and dividends received	133,836	133,949
Net cash provided by investing activities	133,836	133,949
Net Increase (decrease) in cash and cash equivalents	(1,171,138)	(2,485,328)
Cash and cash equivalents, beginning of year	15,164,374	16,176,723
Cash and cash equivalents, end of year	$ 13,993,236	13,691,395
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	$ 591,980	1,002,730
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	1,029,521	3,161,166
Rental income	44,368	-
(Increase) decrease in accounts receivable	116,290	89,828
(Increase) decrease in due from other funds	-	3,257
(Increase) decrease in inventories	110,627	(2,363)
Increase (decrease) in accounts payable	40,489	(310,786)
Increase (decrease) in insurance claims payable	-	-
Increase (decrease) in salaries and benefits payable	20,722	7,952
Increase (decrease) in due to other funds	(23,646)	(30,786)
Increase (decrease) in unearned revenue	-	-
Increase (decrease) in compensated absences	36,304	(12,122)
Total adjustments	1,374,675	2,906,146
Net cash provided (used) by operating activities	$ 1,966,655	3,908,876

See Notes to the Basic Financial Statements.

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	TOTAL BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
NON-MAJOR		
1,090,069	$ 18,672,102	$ 22,716
-	-	10,048,183
(1,047,225)	(7,307,247)	(9,712,632)
(254,369)	(5,700,849)	(330,210)
(211,525)	5,664,006	28,057
307,500	307,500	-
(353)	(100,353)	-
900	900	-
555,292	563,463	-
863,339	771,510	-
(354,625)	(354,625)	-
105,226	315,706	-
-	7,085,000	-
-	364,535	-
70,639	1,965,928	-
(396,697)	(9,126,507)	-
-	(7,323,190)	-
-	(2,293,045)	-
(2,148)	(1,012,800)	-
-	93,440	-
(577,605)	(10,285,558)	-
1,767	269,552	5,067
1,767	269,552	5,067
75,976	(3,580,490)	33,124
479,751	31,820,848	726,652
555,727	$ 28,240,358	$ 759,776
(1,201,725)	$ 392,985	$ (314,120)
389,018	4,579,705	297,321
617,767	662,135	-
(49,048)	157,070	(12,517)
-	3,257	(61,903)
(24,427)	83,837	9,649
49,994	(220,303)	(182,153)
-	-	282,711
2,009	30,683	1,703
4,604	(49,828)	(1,340)
(48)	(48)	-
331	24,513	8,706
990,200	5,271,021	342,177
(211,525)	$ 5,664,006	$ 28,057

(continued)

CITY OF SPRINGFIELD, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Supplemental Information:

Water:

Investments - the net effect of the fair value calculation in the amount of $37,426

Sewer:

Investments - the net effect of the fair value calculation in the amount of $36,606

Non-Major:

Capital Assets - capital contributions for fuel farm improvements in the amount of $141,023

Debt Service - payment assistance in the amount of $88,531

Investments - the net effect of the fair value calculation in the amount of $640

See Notes to the Basic Financial Statements. (concluded)

CITY OF SPRINGFIELD, OHIO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2012

ASSETS:	
Equity in pooled cash and investments	$ 4,800,675
Receivables (net of allowances for uncollectibles)	479,390
Due from other governments	46,188
Total assets	$ 5,326,253

LIABILITIES:	
Accounts payable	$ 909,465
Accrued liabilities	356,183
Restricted deposits	4,060,605
Total liabilities	$ 5,326,253

See Notes to the Basic Financial Statements.

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NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Springfield (the City) is a home-rule municipal corporation under the law of the State of Ohio and operates under a commission manager form of government. The City was organized in 1850 and provides various services including police and fire protection, parks, recreation, street maintenance, planning, zoning, development, water, sewer, airport, stormwater, and other general governmental services.

The accompanying financial statements of the City (the reporting entity) comply with the provisions of Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity* (GASB 14), in that the financial statements include all funds, departments, agencies, boards, commissions, and component units over which the City's executive and legislative branches (the City Manager and City Commission, respectively) are financially accountable or that exclusion of the organization would cause the financial statements of the reporting entity to be misleading or incomplete. Financial accountability for a component unit is defined as either (1) the appointment of a voting majority of the component unit's board and either (a) the City's ability to impose its will over the component unit, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the City; or (2) the organization being fiscally dependent on the City. The City does not currently have any component units.

The City participates with Green Township (Township) in a Joint Economic Development District (JEDD) which is a jointly-governed organization. The JEDD contains a corporate park known as AirparkOhio, which is owned by the City but located in the Township. The JEDD levies a 1% income tax. In 2012, the City received $163,613 in net income tax proceeds for the purposes of capital developments and economic development activities within the JEDD. The City is the fiscal agent for the JEDD and reports their activity as an agency fund.

The accounting policies and financial reporting practices of the City conform to generally accepted accounting principles (GAAP) in the United States of America as applicable to governmental units. The City's financial reporting complies with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis* (MD&A) *for State and Local Governments* (GASB 34).

The historical cost of infrastructure assets that are new for the years 1980 through 2012 are included as part of the governmental capital assets reported in the government-wide statement. Thus, the depreciated value of construction costs for streets; sidewalks, curbs, and gutters; bridges; and traffic signals is reported.

B. Government-wide and fund financial statements

The government-wide financial statements, which include the Statement of Net Position and the Statement of Activities, report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City's major governmental funds are as follows:

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those that are required to be accounted for in another fund. The major sources of revenue include income tax, state-levied shared taxes, charges for services, fees, licenses, permits, investment earnings, fines and forfeitures, and other miscellaneous revenue.

Community Development Block Grant (CDBG) – The CDBG fund is provided to the City by the United States Department of Housing and Urban Development (HUD) and may be used to develop projects which directly and indirectly improve conditions for persons of low and moderate income and may be used to develop projects which directly and indirectly reduce slum and blighted conditions within the community. It may also fund projects that improve housing and neighborhood conditions. Other categories CDBG may fund are youth programs, law enforcement, and code enforcement / nuisance abatement.

Special Police Levy – This fund receives the proceeds of a 3-mill permanent levy. The levy is dedicated to training, equipping, and supporting additional police officers and supporting services. Any interest earnings generated by this special revenue fund are credited back to the fund.

Permanent Improvement – This fund is used for capital improvement, including debt service. The Permanent Improvement Fund, by amendment to the City Charter, receives 10% of all income tax receipts net of refunds. The City may choose to increase this share up to 20%.

Business-type major funds are as follows:

Water - Water is an enterprise fund that receives all receipts generated from water system customers, charges / fees associated with the water system, and interest earned on the investment of interim water monies. The City's water system is a self-supporting enterprise and is accounted for as an entirely separate entity from all other City operations. This fund provides for all water system-related operations, maintenance, capital needs, and debt service requirements.

Sewer - Sewer is an enterprise fund that receives all receipts generated from sewer system customers, charges / fees associated with the sewer system, and interest earned on the investment of interim sewer monies. The City's sewer system is a self-supporting enterprise and is accounted for as an entirely separate entity from all other City operations. This fund provides for all sewer system-related operations, maintenance, capital needs, and debt service requirements.

In addition, the City also reports the following fund types:

Internal Service - The City uses internal service funds to account for the financing of goods or services provided by Central Stores / Fleet Maintenance, and the centralized City Service Center. The Workers' Compensation Retrospective, Accrued Benefit Liability, Risk Management, and Health Care Insurance funds are also internal service funds. It is the intent of the government to recover the full cost of providing the services through a cost-reimbursement basis.

Fiduciary – Agency - Agency funds are used to account for assets held by the City on the behalf of individuals, private organizations, other governments, and / or other funds. Agency funds are custodial in nature (assets equal liabilities) and thus do not involve the measurement of results of operations. The fiduciary - agency funds are used to accumulate funds as a pass-thru of other entities. The City maintains 18 agency funds.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide and the proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, income taxes, state-levied shared taxes, grants and similar items (when all eligibility requirements imposed by the provider are met), charges for services, franchise taxes, fines and forfeits, and interest, associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Amounts reported as program revenues, in government-wide financial statements, include 1) charges to customers or applicants for goods, services, or privileges provided including special assessments, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and of the government's internal service funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Pooled Cash, Cash Equivalents, and Investments

The City pools its cash as allowed by law for investment and resource management purposes and maintains a cash pool for all funds except Snyder Endowment. Interest earnings from pooled cash and investments are allocated to the General Fund except for funds derived from contract, trust agreement, or City ordinance which require crediting otherwise. For purposes of the statement of cash flows and for presentation on the financial statements, the City's cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents. Investments not part of the cash management pool, with an initial maturity of more than three months, are reported as investments. All investments are recorded at fair value which approximates market.

During 2012, the City also utilized a public fund business interest checking account. This account is an interest-bearing demand deposit account and is collateralized in accordance with the City's legislated Investment and Deposit Policy and Ohio Revised Code Chapter 135 (ORC).

E. Inventory

Inventory is valued at cost using the first-in, first-out method for all funds. The proprietary fund inventories are recorded as expenses when used. Inventory in governmental funds consists of expendable supplies that are recorded as an expenditure when consumed rather than purchased.

F. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type columns in the government-wide financial statements. Proprietary fund capital assets are also reported in the respective proprietary funds. Also included in capital assets are infrastructure assets (e.g. streets, bridges, sidewalks, curbs, and gutters, traffic signals, water lines, drainage systems, and similar items) constructed or acquired.

All capital assets acquired are stated at cost (or estimated historical cost), including interest capitalized during construction, where applicable. Donated capital assets are valued at their estimated fair market value at the time received. Capital assets are reported with an estimated useful life of five years or more from the time of acquisition by the City and a threshold amount of $10,000. Depreciation has been provided using the straight-line method over the following estimated useful lives:

Descriptions	Estimated Useful Life (Years)
Buildings and Improvements	25 to 50
Machinery and equipment	5 to 20
Infrastructure	15 to 40

When capital assets are disposed of, the cost and related accumulated depreciation, if applicable, are removed from the records.

Interest is capitalized on capital assets of business-type activities acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

G. Debt Issuance Costs, Premiums, Discounts, and Deferred Amounts on Refundings

The premiums, discounts, prepaid bond insurance, and deferred amounts on refundings on the long-term debt are amortized using the straight-line method over the term of the related issues which does not materially differ from the interest method. All other debt issuance costs are expensed when incurred.

H. Vacation and Sick Leave

City employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation and sick leave at various rates.

Vested vacation and sick leave is recorded in the government-wide statements for the period in which such leave was earned. For governmental fund type employees, an expenditure is recorded in the governmental funds' statements for only the portion of vested vacation and sick leave that has matured during the year through resignation or retirement.

Payment of vacation and sick leave recorded in the government-wide statements is dependent upon many factors, therefore, timing of future payments is not readily determinable. However, management believes that sufficient resources will be made available when payment is due.

I. Pensions

The provision for pension costs is recorded when the related payroll is accrued and the obligation is incurred.

J. Fund Balance

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is "bound to honor constraints on the specific purposes for which amounts in the fund can be spent" in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54).

The components for reporting the City's fund balance are non-spendable, restricted, committed, assigned and unassigned. Non-spendable fund balance, comprised of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This includes items that are not expected to be converted to cash. Restricted fund balance includes those amounts that are restricted by parties outside of the City and pursuant to enabling legislation. Committed fund balance describes the portion of fund balance that has been limited by use by approval of the City Commission. The City Commission is the City's highest level of decision making. Fund balance commitments are established, modified, or rescinded by City Commission action through passage of an ordinance. Assigned fund balance amounts are established by an internal expression of intent by a City Official or the City Commission. The City Charter authorizes the finance director to assign fund balance. Unasigned fund balance represents the residual net resources within the General Fund that is not restricted, committed, or assigned. In governmental funds other than the General Fund, the unassigned classification is used only to report a deficit balance resulting from incurred expenses for specific purposes exceeding amounts which have been restricted, committed, or assigned for said purposes.

The City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The City does not have a formal policy for its use of unrestricted fund balance amounts; therefore it considers committed amounts used first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

K. Net Position

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws and regulations of other governments.

In the government-wide statement of net position $1,239,616 of the City's $28,248,447 in governmental activities restricted net position were restricted by enabling legislation, as defined by GASB Statement No. 46, Net Assets Restricted by Enabling Legislation.

Net position restricted for other purposes includes resources restricted by grantor or other governmental agencies, resources restricted for debt payments, and resources restricted for the expendable portion of the permanent endowments.

Net position's net investment in capital assets includes the following components: capital assets net of accumulated depreciation, less outstanding principal of debt related to capital assets (which includes premiums and discounts), plus unspent proceeds.

The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

L. Grants and Other Intergovernmental Revenues

Reimbursement-type grants are recorded as intergovernmental receivables (offset by revenues if available or unavailable revenue if not available) when the related expenditures are incurred.

M. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Any resulting receivables and payables are classified as "due from other funds" and "due to other funds" respectively, on the governmental balance sheet.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water, sewer, and stormwater functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

N. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide 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 due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as a liability on the fund financial statements when due.

O. Estimates

The preparation of the financial statements in conformity with GAAP 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.

2. POOLED CASH, CASH EQUIVALENTS, AND INVESTMENTS

As provided for in the City of Springfield's Investment and Deposit Policy, the City maintains a cash and investment pool for all funds, except the Snyder Park Endowment. Interest, for applicable funds, is distributed on a monthly basis based on an allocated percentage. Investments made by the City's Treasury Investment Board are invested directly from the General Fund and any interest earnings are subsequently applied to the General Fund.

The Snyder Park Endowment is a permanent fund invested by the City in accordance with the endowment trust that created the fund and with fiduciary law set forth in Section 2109 of the ORC separately from all other City investments. The Snyder Park Endowment's investments are disclosed separately herein since they have risk exposures that are significantly greater than the deposit and investment risks of the investment pool for other City funds.

Deposits

The ORC Chapter 135 sets forth deposit and investment requirements for municipalities. The City has legislated its own comprehensive investment and deposit policy and is therefore exempt from deposit and investment requirements set forth in ORC Chapter 135. However, the City's policy does defer to ORC section 135.181 for collateralization of City deposits. Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned. At year-end, the carrying value of the City's deposits was $9,058,270. The bank balance was $10,170,958, of this amount, $4,088,000 was insured, $267,600 was collateralized by an irrevocable, unconditional and non-transferrable Letter of Credit issued by the Federal Home Loan Bank of Cincinnati in the name of the City, and the remaining $5,815,358 was collateralized with securities held by the pledging financial institutions' trust departments or agents, but not in the City's name.

The Snyder Park Endowment is exempt from the City's Investment and Deposit Policy.

Investment Policy

All investments are reported at fair value, which is based on quoted market values. During 2012, the City's legislated investment policy authorized investments in the following securities and diversification limits:

Authorized Investment	Maximum allowable percentage of City investment portfolio
U.S. Treasury Bills, Notes, Bonds	100%
Obligations of U.S. Government agencies and instrumentalities, U.S. Government-sponsored corporations (Federal Farm Credit System, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Student Loan Marketing Association, Government National Mortgage Association)	100%
Bankers acceptances issued by Federal Deposit Insurance Corporation (FDIC) insured commercial banks or bank holding companies having assets of more than $2 billion, and whose rank in the most current issue of the IDC Bank Financial Quarterly (a rating service using industry-recognized CAMEL-rating criteria) is at least equal to the national median rank of banks and bank holding companies with assets over $2 billion	20% (no more than 3% per obligor)
Negotiable interest-bearing time CD's (negotiable CD's) issued by national banks and whose rank in the most current issue of the IDC Bank Financial Quarterly is equal to at least the 50th percentile of ranked banks within the issuing banks peer-group	10% (Limited to the FDIC insurance limit. At 12/31/2012 $250,000 per issuer)
Non-negotiable interest-bearing time CD's (non-negotiable CD's) and savings accounts of commercial banks organized under Ohio law or national banks that operate a full-service branch within the City limits	100% (no more than 40% per issuer)
Negotiable Order of Withdrawal (NOW) accounts and savings accounts or any other similar account authorized by the Federal Reserve's Depository Institutions Deregulation Committee, provided that such accounts are secured by collateral as prescribed in the City's Investment and Deposit Policy	n/a
STAROhio	25%
City of Springfield notes and bonds	n/a

At year-end, obligations of the following issuers represented in excess of 5% of the investment portfolio excluding investments of the Snyder Park Endowment:

Issuer/Obligor	% of Investment Portfolio	Moody's / Standard & Poors Ratings
Federal Home Loan Bank (FHLB)	18.75%	Aaa/AA+
Federal National Mortgage Association (FNMA)	57.18%	Aaa/AA+
Federal Farm Credit Bank (FFCB)	12.43%	Aaa/AA+

At year-end, obligations of the following issuers represented in excess of 5% of the total investments of the Snyder Park Endowment:

Issuer/Obligor	% of Investment Portfolio	Moody's / Standard & Poors Ratings
Bank of America (corporate bonds)	17.47%	A-/Baa
CitiGroup Inc. (corporate bond)	12.06%	A-/A3
Wells Fargo & Co. (corporate bond)	10.00%	A+/A2
Wachovia Corp (corporate bond)	9.04%	A+/A2
American General Finance Corporation (corporate bond)	8.52%	B/B3

The investment policy prohibits investment in "derivative" securities whose value or return is based upon or linked to another asset or index or both separate from the financial instrument. However, an authorized investment (set forth in the table above) with a variable interest rate, zero-coupon, or call features is not prohibited.

Interest Rate Risk

The investment policy requires competitive bidding and states that unless matched to a specific cash flow requirement, the City will not invest in securities, other than City of Springfield notes or bonds, maturing more than five years from the date of purchase. Callable securities are purchased with the assumption that some securities will be called before maturity, depending on individual securities' interest rate structure, particularly if a security bears increasing interest rate "step" features. Securities are occasionally competitively sold for liquidity purposes.

The investment policy requires delivery of marketable securities, on a deliver-versus-pay basis, to a third-party safekeeping agent. At year-end all marketable securities were held by the City's third-party safekeeping agent in the City's name or were held by the City in its vault. The Snyder Park Endowment fund is exempt from the investment policy and its investments were held by the counter party in the City's name and were insured by the Securities Investor Protection Corporation.

Credit Risk

The City's Investment and Deposit Policy restricts investments in obligations of the U.S. Treasury, Federal Agencies, and U.S. Government Sponsored Enterprises, to direct-obligations of the issuing entity. No form of mortgage-backed or any asset-backed security is authorized. Bankers acceptances are restricted to issuers with assets of at least $2 billion and having a ranking in the most current issue of the IDC Bank Financial Quarterly of at least equal to the median ranking (50th percentile) of all U. S. Commercial banks. Brokered CD's are restricted to issuers with assets of at least $100 million and having a ranking in the most current issue of the IDC Bank Financial Quarterly of at least equal to the median ranking (50th percentile) of all U.S. commercial banks, and the aggregate amount invested in a single issuer can not exceed the per-depositor FDIC insurance limit, $250,000 at December 31, 2012. Non-negotiable CD's (locally-issued non-brokered) must be collateralized as set forth in the policy. STAROhio is rated only by Standards and Poor's with a rating of AAAm. The City did not have investments in STAROhio at December 31, 2012.

As of December 31, 2012, the City's investment portfolio excluding the Snyder Park Endowment had the following investments and maturities:

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less than 1	1 - 2	2 - 3	3 - 5
U.S. Government-sponsored corporations	$ 42,691,895	9,055,190	-	-	33,636,705
Total	$ 42,691,895	9,055,190	-	-	33,636,705

As of December 31, 2012, the Snyder Park Endowment had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1 - 2	2 - 3	3 - 7
Money Market Fund	$ 10,301	10,301	-	-	-
Corporate Bonds	369,497	50,813	53,323	50,838	214,523
Total Investments	$ 379,798	61,114	53,323	50,838	214,523
Common Stocks	216,480				
Total Snyder Park Endowment	$ 596,278				

3. INCOME TAXES

Municipalities within the State of Ohio (State) are permitted by state statute to levy an income tax up to a maximum rate of 1%, subject to the approval of the local legislative body. Any rate in excess of 1% requires the approval of a majority of the eligible voters residing within the municipal corporation. The City levies a tax on all wages, salaries, commissions, and other compensation paid by employers and the net profits from a business or profession earned within the City, excluding income from intangible personal property. In addition, City residents pay city income tax on income earned outside of the City. A credit is allowed on the tax imposed by the City in an amount equal to fifty percent (50%) of the tax paid by residents to other municipalities. This credit only applies to the current year tax period; no adjustments to future or prior years are allowed.

The tax rate applied in 2012 was 2.0%, .6% of which was unvoted. The voted tax rate of 1.4% includes a permanent tax rate of .9% and an increased tax rate of .5% effective for the period July 1, 2000 through June 30, 2015.

Income tax revenues, net of refunds, are required by a Charter amendment approved in November 2004, to be distributed to the General Fund and Permanent Improvement on a 90% / 10% basis. However, the City may choose to increase the Permanent Improvement fund share up to 20%. The portion of income tax revenues distributed to the capital project fund, Permanent Improvement, is used to finance outstanding debt service charges and capital improvements.

4. PROPERTY TAXES

Property taxes are levied against all real and public utility property located in the City.

A 3-mill voted permanent levy authorizes for the hiring, training, maintaining, and supporting additional police officers. Property taxes received pursuant to state statutes are used by the City to retire bonds issued in 2009 to completely satisfy its obligation to the State for accrued police and fire pension costs. The City also is required by state statute to include, as directed by the Board of Directors of the Conservancy District, an annual levy in the City's Tax Budget to be collected by the County and distributed to the City. These funds are re-distributed, in full, from the City to the Conservancy District. During 2012, all property taxes received were accounted for in the Special Police Levy, the Police and Fire Pension, and the Conservancy District agency fund. Ohio law prohibits taxation of property for all taxing authorities in excess of 10-mill without a vote of the people. The City's share of this 10-mill limitation is currently 0.6-mill.

Real property taxes collected during 2012 became a lien on January 1, 2011 and were levied on December 30, 2011. One-half of these taxes were due on February 10, 2012 with the remaining balance due on July 13, 2012.

Public utility property taxes collected during 2012 became a lien on January 1, 2011 and were levied on December 30, 2011. One-half of these taxes were due on February 10, 2012 with the remaining balance due on July 13, 2012.

Assessed values on real property are established by State law at 35% of appraised market value. A re-evaluation of all property is required to be completed no less than every six years with equalization adjustments in the third year following reappraisal. The last re-evaluation was completed in 2010. Public utility property taxes are assessed on land and improvements at a taxable value of 88% of true value. Tangible personal property taxes are no longer filed as of January 1, 2011. The assessed value upon which the 2012 levy was based was $833,636,374. The assessed value for 2012 upon which the 2013 levy will be based is $820,102,454.

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City. The County Auditor periodically remits to the City its portion of taxes collected.

5. RECEIVABLES

	Governmental Funds					
Fund	Taxes	Accounts	Interest	Other	Total Receivables Net of Allowances	Due From Other Governments
				(in thousands)		
General Fund	$ 6,589	129	47	124	$ 6,889	$ 970
CDBG	-	2	-	294	296	-
Special Police Levy	2,622	-	-	-	2,622	283
Permanent Improvement	732	-	-	-	732	-
Non-major governmental	524	272	18	661	1,475	3,186
Total governmental receivables	$ 10,467	403	65	1,079	$ 12,014	$ 4,439

Notes receivable in the non-major funds consists of $16,673,368 at December 31, 2012. This represents loans to private businesses and home owners. The funds were made available through various Federal grants. The amount of receivable allowance for the 2012 governmental funds was $12,626,511.

	Business-type Funds				
Fund	Accounts / Notes	Interest	Other	Total Receivables Net of Allowances	Due From Other Governments
			(in thousands)		
Enterprise activities:					
Water	$ 1,029	37	19	$ 1,085	$ 13
Sewer	1,893	36	219	2,148	735
Other non-major	53	1	49	103	-
Total enterprise receivables	$ 2,975	74	287	$ 3,336	$ 748
Governmental activities:					
Internal service funds	$ -	1	112	$ 113	$ -
Total governmental receivables	$ -	1	112	$ 113	$ -

The amount of receivable allowance for the 2012 business-type funds was $176,972.

6. CAPITAL ASSETS

A summary of capital assets and changes occurring in 2012:

Governmental activities:	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not being depreciated:		(in thousands)		
Land	$ 10,663	231	19	$ 10,875
Construction in progress	4,573	4,148	3,769	4,952
Total capital assets not being depreciated	15,236	4,379	3,788	15,827
Capital assets being depreciated:				
Buildings and building improvements	29,091	28	-	29,119
Machinery and equipment	23,752	557	1,275	23,034
Infrastructure	53,185	3,783	6	56,962
Total capital assets being depreciated	106,028	4,368	1,281	109,115
Less accumulated depreciation for:				
Buildings and building improvements	13,363	804	-	14,167
Machinery and equipment	15,478	1,316	1,186	15,608
Infrastructure	16,464	2,267	6	18,725
Total accumulated depreciation	45,305	4,387	1,192	48,500
Total capital assets being depreciated, net	60,723	(19)	89	60,615
Governmental fund capital assets, net	$ 75,959	4,360	3,877	$ 76,442

Business-type activities:	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not being depreciated:		(in thousands)		
Land	$ 6,791	-	5	$ 6,786
Construction in progress	10,140	8,927	4,363	14,704
Total Capital assets not being depreciated	16,931	8,927	4,368	21,490
Capital assets being depreciated:				
Buildings and building improvements	41,931	86	-	42,017
Machinery and equipment	5,423	1,162	509	6,076
Infrastructure	91,178	4,150	-	95,328
Total capital assets being depreciated	138,532	5,398	509	143,421
Less accumulated depreciation for:				
Buildings and building improvements	25,178	1,203	-	26,381
Machinery and equipment	2,911	508	436	2,983
Infrastructure	61,386	2,923	-	64,309
Total accumulated depreciation	89,475	4,634	436	93,673
Total capital assets being depreciated, net	49,057	764	73	49,748
Business-type activities capital assets, net	$ 65,988	9,691	4,441	$ 71,238

Depreciation was charged to governmental activities as follows:

General government	$ 384,207
Recreation	396,073
Public safety	780,493
Community development	8,623
Highway and street	2,378,292
In addition, depreciation on capital assets used by the City's internal service funds and charged to the various functions based on the usage of the assets	297,321
	$ 4,245,009
Depreciated related to assets transferred into governmental activities	141,857
Total additions to accumulated depreciation	$ 4,386,866

7. CONSTRUCTION COMMITMENTS

A summary of commitments at December 31, 2012 consist of the following:

Funded from governmental funds:	
Various street / bridge reconstruction	$ 974,651
Traffic Signals	70,485
Other Construction	220,439
	1,265,575
Funded from enterprise funds:	
Water lines and improvements	1,080,168
Sewer lines and improvements	2,779,597
High rate treatment plant improvements	52,136,860
	55,996,625
Total construction commitments	$ 57,262,200

All of the construction commitments have been encumbered and sufficient cash and investments are on hand or in the process of being collected at December 31, 2012 to support these commitments.

8. PENSION PLANS

Police officers and firefighters participate in the statewide Ohio Police and Fire Pension Fund (OP&F). Substantially all other City employees participate in the statewide Ohio Public Employees Retirement System (OPERS). Both OP&F and OPERS are cost-sharing, multiple-employer defined benefit public employee retirement systems. Both the OP&F and OPERS are reported using GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* (GASB 27).

OPERS and OP&F issues a publicly available financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 1-800-222-7377. OP&F address is 140 East Town Street, Columbus, Ohio 43215-5164 or by calling (614) 228-2975.

OPERS administers three separate pension plans as described below:

- The Traditional Pension Plan - a cost-sharing multiple-employer defined benefit pension plan.
- The Member-Directed Plan - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.

- The Combined Plan - a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by state statute per Chapter 145 of the ORC.

Participants in OPERS may retire after 30 years of credited service, at age 60 with a minimum of five years credited service, or at age 55 with a minimum of 25 years of service. Those individuals retiring with less than 30 years of service, or less than age 65, receive reduced retirement benefits. Eligible employees are entitled to a retirement benefit, payable monthly for life, equal to 2.2% of their final average salary (FAS) for each year of credited service up to 30 years. Employees are entitled to 2.5% of their FAS for each year of service in excess of 30 years. FAS is the employee's average salary over the highest three years of earnings. Benefits fully vest upon reaching five years of credited service.

The City contributes to the OP&F, a cost-sharing multiple-employer defined benefit pension plan. OP&F provides pension, disability, and annual cost of living adjustments to qualified participants, and survivor and death benefits to qualified spouses, children, and dependent parents. Participants in OP&F may retire after age 48 with 25 years of credited service or at age 62 with 15 years of credited service and are entitled to a retirement benefit, payable monthly for life, equal to 2.5% of their FAS for each year of credited service up to 20 years, 2.0% for each year of credited service from 21 to 25 years and 1.5% for each year of credited service thereafter, not to exceed 72% of the members' average annual salary for the three years during which the total earnings were greatest. Benefits become partially vested after 15 years of service and fully vested after 25 years of service. Members with 15 years of service may retire with reduced benefits at age 62. The reduced benefit is equal to 1.5% of the average annual salary multiplied by the number of complete years of service. Benefits are established by Chapter 742 of the ORC.

The liability for past service costs at the time OPERS was established, was assumed by the State; therefore, it is not a liability of the City. The liability for past service costs at the time OP&F was established was paid by the City to OP&F in January 1999. The City is current on all of its required pension fund contributions.

Employer and employee required contributions to OP&F and OPERS are established by the ORC and are based on percentages of covered employees' gross salaries, which percentages are calculated annually by the funds' actuaries.

The ORC provides statutory authority for employee and employer contributions. The contribution percentage for the Employee Share and the Employer Share along with the contributions for the last three years are shown in the following table:

% of Covered Payroll For The Last Three Years

	Employee Share	Employer Share
OP&F - Police 2010 - 2012	10.00 %	19.50 %
OP&F - Fire 2010 - 2012	10.00	24.00
OPERS - 2010 - 2012	10.00	14.00

Employer's Contributed Amounts For The Last Three Years

		2010	2011	2012
OP&F - Police	$	1,485,894	1,470,131	1,459,601
OP&F - Fire		1,818,662	1,841,494	1,807,877
OPERS		2,376,321	2,326,077	2,314,966
	$	5,680,877	5,637,702	5,582,444

Employee's Contributed Amounts For The Last Three Years

		2010	2011	2012
OP&F - Police	$	761,997	751,686	748,513
OP&F - Fire		756,719	752,938	747,867
OPERS		1,697,371	1,631,487	1,652,554
	$	3,216,087	3,136,111	3,148,934

The actual contributions for all plans for 2010 and 2011 were equal to 100% of the required contributions. The actual contributions for 2012 were equal to 88% (Police), 90% (Fire) and 87% (OPERS) of the required contributions. The remaining employer contributions for 2012 were paid when due (January 2013).

9. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

In order to qualify for postemployment health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* No. 45, (GASB 45).

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend the OPEB Plan is provided in Chapter 145 of the ORC.
Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14% of covered payroll. The ORC currently limits the employer contributions to a rate not to exceed 14% of covered payroll for state and local employer units. Active members do not make contributions to the OPEB plan.

OPERS' Postemployment Health Care plan was established under, and is administered in accordance with, Internal Revenue (IRS) Code 401 (h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2012, the employer contribution allocated to the health care for members in the Traditional Plan was 4.0% during the calendar year of 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during the calendar year of 2012. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The portion of the City's contributions that was used to fund postemployment benefits for the years ending December 31, 2012, 2011, 2010 were $661,386, $664,560, and $862,644 respectively. The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1 of each year from 2006 to 2008, with a final rate increase January, 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

The City contributes to the OP&F sponsored healthcare program, a cost-sharing multiple-employer defined post-employment healthcare plan administered by OP&F. OP&F provides healthcare benefits including coverage for medical, prescription drugs, dental, vision, Medicare Part B premium reimbursement and long term care to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an OPEB as described in GASB 45.

The ORC allows, but does not mandate, OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees (Trustees) to provide health care coverage to eligible participants and to establish and amend benefits are codified in Chapter 742 of the ORC.

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B reimbursements administrated as an IRS Code 401 (h) account, both of which are within the defined benefit pension plan, under the authority granted by the ORC to the OP&F Board of Trustees (Trustees).

The Trustees are authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401 (h) account as the employer contribution for retiree healthcare benefits. For the year ended December 31, 2011, the employer contribution allocated to the health care plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and also is limited by the provisions of Section 115 and 401 (h).

The OP&F Trustees are also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions to OP&F for the years ending December 31, 2012, 2011, and 2010 were $3,267,478 and $3,311,625, and $3,304,556 respectively, of which $1,013,035, $1,018,538, and $1,025,163 respectively, was allocated to the health care plan. The actual contributions for all plans for 2010 and 2011 were equal to 100% of the required contributions. The actual contributions for 2012 were equal to 88% (Police), 90% (Fire) and 87% (OPERS) of the required contributions. The remaining employer contributions for 2012 were paid when due (January 2013).

There are no postemployment benefits provided by the City other than those provided through OPERS and OP&F.

10. LEASES

The City leases various City assets through direct operating leases which expire over various periods through 2042. The following is a schedule of remaining years of minimum future rentals on non-cancelable operating leases as of December 31, 2012:

2013	$ 254,320
2014	209,728
2015	198,122
2016	28,005
2017	28,005
2018-2022	138,224
2023-2027	114,483
2028-2032	99,255
2033-2037	76,810
2038-2042	16,975
Total minimum future rentals	$ 1,163,927

During 2012, the City received $ 235,279 in actual revenues from operating leases.

11. LONG-TERM DEBT AND OTHER OBLIGATIONS

A summary of long-term debt and other obligations for the year ended December 31, 2012 follows:

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
			(in thousands)		
Governmental activities:					
General obligation bonds	$ 7,924	2,425	4,552	$ 5,797	$ 1,692
Department of Development loan (DOD)	4,856	-	439	4,417	453
Deferred amounts:					
Unamortized issuance costs	(43)	-	(8)	(35)	(7)
Unamortized premiums	80	63	25	118	26
Unamortized discounts	(7)	-	(1)	(6)	(1)
Compensated absences	7,260	2,824	2,936	7,148	133
Insurance claims payable	1,187	756	474	1,469	660
Total governmental activities	$ 21,257	6,068	8,417	$ 18,908	$ 2,956

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
			(in thousands)		
Business-type activities					
Water:					
General obligation bonds	$ 8,271	1,162	1,743	$ 7,690	$ 470
Sewer:					
General obligation bonds	18,325	5,923	6,935	17,313	1,028
OEPA / Sludge Dewatering	813	-	221	592	230
OEPA/ OWDA WWTP Phase III improvements loan	2,068	-	199	1,869	206
OEPA / High Rate Clarifier	-	211	-	211	-
Airport:					
General obligation bonds	540	-	70	470	74
Stormwater:					
OEPA / High Rate Clarifier	-	105	-	105	-
Deferred Amounts:					
Unamortized issuance costs	(27)	-	(7)	(20)	(4)
Unamortized premiums	261	365	40	586	50
Unamortized Discounts	(20)	-	(2)	(18)	(1)
Compensated absences	727	444	419	752	95
Total business-type activities	$ 30,958	8,210	9,618	$ 29,550	$ 2,148

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. Compensated absences are typically paid from the fund from which the employees wages are paid which includes: General Fund; Street Construction, Maintenance, and Repair; Special Police Levy; Fire Division Service Enhancement; and Lead Grant. Also business-type activities include Water, Sewer, Airport, and Stormwater funds. At year end, $67,883 of internal service funds' accrued vacation and sick leave are included in the amounts of governmental activities.

The following is a summary of bond and loan obligations as of December 31, 2012:

	Years of Issue	Year Due Through	Interest Rate	Dollar Weighted Average Interest Rate	Amount
Governmental activities:					
General obligation bonds payable from Income Taxes	2004-2012	2013-2023	2.00%-4.30%	3.26 %	$ 5,797,460
DOD loan payable from governmental funds	2006-2007	2013-2021	3.00%	3.00 %	4,416,654
Business-type activities					
General obligation bonds:					
Sewer	2003-2012	2013-2029	2.00%-5.00%	3.73 %	17,312,800
Water	2003-2012	2013-2029	2.00%-5.00%	3.96 %	7,689,740
Airport	2009	2013-2018	3.00%-4.00%	3.50 %	470,000
OWDA Loans (Sewer)	1994	2013-2015	4.18%	4.18 %	592,246
	1999	2013-2021	3.52%	3.52 %	1,869,137
	2012	2015-2034	2.55%	2.55 %	210,841
OWDA Loans (Stormwater)	2012	2015-2034	2.55%	2.55 %	105,262
Total outstanding debt					$ 38,464,140

The original amounts for outstanding debt issued in prior years is: general obligation bonds $51,050,000, DOD loan payable $5,000,000, and OWDA loans $7,799,103.

General obligation bonds issued in 2002, 2003, 2004, and 2009 are subject to federal arbitrage regulations, but at this time the City has no calculated liability.

The various general obligation bonds contain no sinking fund requirements or significant bond limitations and restrictions. General obligation bonds are direct obligations of the City for which its full faith and credit are pledged. Bond payments on general obligation bonds included in the governmental activities section of the Statement of Net Position are funded from municipal income taxes.

Various governmental activities general obligation bonds were issued for the construction and upgrades of buildings and street improvements. Business-type general obligation bonds payable from Water and Sewer are used for various water and sewer related construction. The remainder of the general obligation bonds were issued to advance refund four outstanding bond issues and to prepay the City's liability to the OP&F. The outstanding principal, in the amount of $2,310,000, for the OP&F is not capital related.

On May 16, 2012, the City issued $9,510,000 in General Obligation Various Purpose Bonds with an average interest rate of 2.94%. These new bonds were issued at a $427,915 premium with incurred underwriting fees and other issuance costs totaling $172,310. Net proceeds from this new bond issue were used to purchase noncallable direct obligations of the U.S. Government to advance refund two outstanding issues. These U.S. Government securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on these bond issues. The City completed the refundings to reduce it's total debt service payments over the next 11 years by $510,945 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of $462,244.

Net proceeds of $2,488,381 and $7,449,534 were used to refund the term bonds for the Various Purpose Bonds, Series 2002 and the Various Purpose Utility Bonds, Series 2003 respectively.

The amount of the unamortized bond issuance costs (prepaid insurance) and the unamortized bond discounts / premiums are included net of bonds, notes, and loans payable long-term on the Statement of Net Position.

Loans payable to DOD are governmental obligations used to fund land acquisition and other expenses for the new regional medical facility project with repayment beginning in 2011. Of the outstanding balance, $1,457,496 was not used for capital asset acquisition. In connection with an Assumption Agreement dated November 1, 2011 between the City and The Harry M. and Violet Turner Charitable Trust (Turner Foundation), the Turner Foundation assumed one-half of the repayment obligation of the City's Urban Redevelopment Loan from the Ohio Department of Development. Under the Agreement, the Turner Foundation reimburses the City on a monthly basis one-half of the principle, interest and loan service fee the City paid against the Loan the previous month.

Loans payable to the OWDA are pledged sewer revenues or stormwater revenues, net of operating and maintenance expenses and debt service, to help finance wastewater treatment plant improvements and the construction of an interceptor sewer line. The loans issued in 1994 and 1999 are payable through 2021. Total customer net revenues exceed the annual principal and interest payments on the bonds by 1,186%. The total principal and interest remaining to be paid on the loans is $2,790,834 Principal and interest paid for the current year and total customer net revenues were $522,074 and $5,098,791, respectively.

On August 6, 2012, the City entered into a Water Pollution Control Loan Fund (WPCLF) Agreement with the Environmental Protection Agency of the State of Ohio and the Ohio Water Development Authority (OWDA) for 20 years at 2.55%. Under this agreement, the City will borrow up to $55,175,197 to help finance the construction of a High Rate Treatment Facility that commenced in August, 2012 at its Wastewater Treatment Plant. As of December 31, 2012, the City had drawn $316,103 of the loan commitment for progress payments on the project. 66.67% of the principal and interest cost of the loan are assigned to the Sewer utility and 33.33% to the Stormwater utility. Under the loan agreement, debt service payments are to begin after completion of the construction in 2015.

The ORC provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of the total taxation value of property. The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2012, the City's total net debt and unvoted debt amounted to 0% of the total assessed value of all property within the City. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with Clark County and the Springfield City School District. As of December 31, 2012, these entities have complied with the requirement that overlapping debt must not exceed 1% (10-mill) of the assessed property value.

On April 12, 2012, the city issued a First Mortgage Healthcare Facility Revenue Bond (HFRB) Series 2012A and 2012B, in the aggregate principal amount of $7,230,000. The HFRB financed the cost of acquiring an 80-unit assisted living facility in the City, certain repairs, improvements, and rehabilitation of the facility, and making certain initial deposits into funds and accounts established under the related indenture (Project). The HFRB is a special obligation of the City, secured by a Trust Indenture between the City and the Bank of Oklahoma, Tulsa, as trustee, bond registrar and paying agent. Concurrent with the issuance of the HFRB, the City entered into a loan agreement with Eaglewood Property Holdings, LLC (EPH) which used the proceeds to undertake the Project.

Under the loan agreement EPH unconditionally agreed to make loan payments to the bond trustee in amounts at least sufficient to pay the principal and interest obligations on the HFRB. This special obligation of the City is payable solely from the loan payments. Concurrent with the issuance of the HFRB, the City assigned all of its rights under the loan agreement to the original purchaser of the HFRB. The HFRB is not a general obligation of the City, and does not constitute a debt or pledge of the faith, credit or the taxing power of the City. The HFRB had a principal amount of $7,230,000 outstanding at December 31, 2012.

The calculation for net investment in capital assets is as follows:

	Governmental Activities	Business-type Activities
Total Capital Assets	$ 76,442,061	71,237,824
Less:		
General obligation bonds	(5,797,460)	(25,472,540)
Portion of DOD Loan	(2,959,158)	-
OWDA Loans	-	(2,777,486)
Add back:		
General obligation bonds for pension liability	2,310,000	-
Premiums, discounts, and defeasance fees for outstanding issues	(69,033)	(53,447)
Significant unspent bond proceeds	-	5,895,565
Total net investment in capital assets	$ 69,926,410	48,829,916

The annual requirements to pay principal and interest on all long-term debt at December 31, 2012 follows:

Governmental activities

	Governmental Obligations (in thousands)		
	General Obligation	DOD Loan	Interest
Year ending December 31:			
2013	$ 1,692	$ 453	$ 312
2014	1,450	467	250
2015	890	481	192
2016	190	496	156
2017	195	511	134
2018-2022	1,125	2,009	315
2023	255	-	11
Total	$ 5,797	$ 4,417	$ 1,370

Business-type activities

Sewer (in thousands)	General Obligation	OWDA	Interest
Year Ending December 31:			
2013	$ 1,028	$ 436	$ 728
2014	1,023	453	678
2015	1,065	348	635
2016	1,097	238	595
2017	1,147	245	551
2018-2022	6,339	809	1,962
2023-2027	4,139	52	815
2028-2032	1,475	59	109
2033-2035	-	32	1
Total	$ 17,313	$ 2,672	$ 6,074

Water (in thousands)	General Obligation	Interest
Year Ending December 31:		
2013	$ 470	$ 304
2014	417	289
2015	435	277
2016	448	263
2017	463	249
2018-2022	2,601	943
2023-2027	2,086	422
2028-2029	770	52
Total	$ 7,690	$ 2,799

Stormwater (in thousands)	OWDA	Interest
Year Ending December 31:		
2013	$ -	$ -
2014	-	-
2015	2	1
2016	4	3
2017	4	3
2018-2022	23	11
2023-2027	26	8
2028-2032	30	4
2033-2035	16	1
Total	$ 105	$ 31

	Airport (in thousands) General Obligation	Interest
Year Ending December 31:		
2013	$ 74	$ 16
2014	75	14
2015	75	12
2016	80	9
2017	80	7
2018	86	3
Total	$ 470	$ 61

12 DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City only has one item that qualifies for reporting in the category. It is the deferred charge on refunding reported in the government-wide and proprietary fund statements of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has nonexchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. This item has been reported as deferred inflow on the government-wide statement of net position.

On the modified accrual basis of account, the City has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental fund balance sheet for the following:

	General Fund	Community Development Block Grant	Special Police Levy	Permanent Improvement	Other Non-Major Governmental	Total Governmental
Income tax	$ 4,066,211	-	-	451,801	-	$ 4,518,012
Property tax	-	-	2,540,854	-	508,171	3,049,025
Grant receivable	-	-	-	-	570,520	570,520
State-levied shared tax	603,591	-	282,783	-	1,023,402	1,909,776
Special Assessments	-	293,391	-	-	231,539	524,930
Other	133,453	-	79	-	300,638	434,170
Total deferred inflows of resources	$ 4,803,255	293,391	2,823,716	451,801	2,634,270	$ 11,006,433

13 INTERFUND RECEIVABLES AND PAYABLES

Interfund balances in the basic financial statements at December 31, 2012 were as follows:

Payable fund	Receivable fund	Amount
Governmental		
General Fund	Internal service	$ 1,242,787
Community Development Block Grant	General Fund	67,109
	Non-major governmental	45
	Internal service	1,013
Special Police Levy	Internal service	129,427
Permanent Improvement	Non-major governmental	927
Non-major governmental	General Fund	345,614
	Community Development Block Grant	129,156
	Special Police Levy	26,460
	Non-major governmental	1,758,302
	Internal service	180,283
Business-Type		
Water	General Fund	17,940
	Sewer	8,070
	Internal service	116,538
Sewer	General Fund	64,599
	Internal service	113,751
Non-major business-type	General Fund	775
	Sewer	100,000
	Internal service	11,563
Internal Service	General Fund	200
	Internal Service	13,090
Total		$ 4,327,649

All remaining balances 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.

14 INTERFUND TRANSFERS

The sum of all transfers presented in the following table agrees with the sum of interfund transfers presented in the governmental and proprietary fund financial statements as of December 31, 2012:

		TRANSFERS IN			
					Business-type
	Total Transfers Out	Special Police Levy	Permanent Improvement	Non-major Governmental	Non-major
GOVERNMENTAL					
General Fund	$ 2,223,794	$ 841,000	129,119	1,046,175	207,500
Permanent Improvement	1,575,650	-	-	1,575,650	-
Non-major governmental	562,826	-	-	333,272	229,554
Non-major business	353	-	-	353	-
	$ 4,362,623	$ 841,000	129,119	2,955,450	437,054

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The transfer from the Permanent Improvement fund to the non-major funds represents debt service payments. The transfer from the non-major governmental funds and the non-major business-type fund to the non-major governmental funds represents debt service payments. The transfer from the non-major governmental funds to the non-major business-type fund represents debt service payments made on behalf of the Airport fund.

15 ACCOUNTABILITY

Fund balances - ending deficits at December 31, 2012 include the following:

	Fund Deficit
Major governmental - Special revenue	
Special Police Levy	$ (29,588)
Non-major governmental - Special revenue	
Right of Way Fee	(1,025)
Non-major governmental - Debt service	
Special Assessment Bond Retirement	(90,379)
Non-major governmental - Capital projects	
Roadway Development	(2,693)
Ohio Public Works Commission	(437,099)
Sidewalk, Curb, and Gutter	(28,027)

The fund balance ending deficits in these individual funds resulted from accrued but unpaid liabilities that are not payable from current period revenue.

16 FUND BALANCES

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

	General Fund	Community Development Block Grant	Special Police Levy	Permanent Improvement	Other Non-Major Governmental	Total Governmental
Fund balances:						
Non-spendable						
Inventory	$ 2,682	-	-	-	469,903	$ 472,585
Permanent endowments	-	-	-	-	386,953	386,953
Total non-spendable	2,682	-	-	-	856,856	859,538
Restricted						
Community redevelopment	-	87,975	-	-	3,341,931	3,429,906
Law enforcement	-	-	-	-	525,435	525,435
Fire / EMS services	-	-	-	-	38,370	38,370
Housing services	-	-	-	-	15,593,448	15,593,448
Economic development	-	-	-	-	50,000	50,000
Road improvements and safety	-	-	-	-	820,545	820,545
Recreation / beautification	-	-	-	-	477,630	477,630
Municipal Court / justice	-	-	-	-	2,929,564	2,929,564
Transportation	-	-	-	-	84,103	84,103
Debt service	-	-	-	-	1,589,628	1,589,628
Other Capital Projects	-	-	-	983,619	25,708	1,009,327
Other	89,688	-	-	-	148,340	238,028
Total restricted	89,688	87,975	-	983,619	25,624,702	26,785,984
Committed						
Community redevelopment	19,014	-	-	-	-	19,014
Law enforcement	17,225	-	-	-	-	17,225
Fire / EMS services	12,568	-	-	-	956,679	969,247
Economic development	-	-	-	-	1,256,111	1,256,111
Road improvements and safety	32,832	-	-	-	44,104	76,936
Recreation / beautification	1,200,000	-	-	-	-	1,200,000
Municipal Court / justice	57,824	-	-	-	-	57,824
Other purposes	93,890	-	-	-	-	93,890
Total committed	1,433,353	-	-	-	2,256,894	3,690,247

Table is continued on the next page.

	General Fund	Community Development Block Grant	Special Police Levy	Permanent Improvement	Other Non-Major Governmental	Total Governmental
Fund balances:						
Assigned:						
Community redevelopment	$ 9,034	-	-	-	-	$ 9,034
Law enforcement	24,932	-	-	-	-	24,932
Municipal Court / justice	12,833	-	-	-	-	12,833
Fire / EMS services	11,274	-	-	-	-	11,274
Other purposes	131,581	-	-	-	-	131,581
Total assigned	189,654	-	-	-	-	189,654
Unassigned	4,916,638	-	(29,588)	-	(559,223)	4,327,827
Total fund balances	$ 6,632,015	87,975	(29,588)	983,619	28,179,229	$ 35,853,250

17 RISK MANAGEMENT

The City is exposed to various risks of loss including employee health care costs and accidents; torts and legal judgments; theft, damage, or destruction of assets; errors and omissions; and natural disasters. Life insurance, employee health insurance, and airport liability insurance is purchased through a commercial carrier. Judgments are administered through the various operating funds.

Unemployment compensation is administered by a state agency, and all costs are reimbursed by the City from the various operating funds.

The City is a member of the Ohio Municipal Joint Self-Insurance Pool (Pool), a public entity risk pool. Under this program, the Pool provides the following coverage:

Type of risk	Maximum coverage (in millions)	Deductible
Errors and omissions	$1 per offense / aggregate	$ 5,000
General liability	1 per occurrence	5,000
Fire and extended coverage on all buildings and contents	60	1,000

The City pays an annual premium to the Pool for this coverage. The participation contract provides that the Pool will be self-sustaining and will reinsure through commercial carriers for claims in excess of $100,000 for each insured event.

Workers' Compensation is administered by the State of Ohio under a retrospective rating plan. The City reimburses the Workers' Compensation Bureau for claims subject to a $200,000 claim limitation for the 2012 policy year. All operating funds are charged an annual rate based on gross payroll. This charge, along with all expenses, are reported in an internal service fund.

Self-insured workers' compensation expenses and liabilities are reported when it is probable a loss has occurred and the loss can be reasonably estimated. These amounts include incurred but unreported claims and reported claims not yet paid and are the City's best estimate based on available information. At year end 2012, $1,469,237 of unpaid workers' compensation claims are presented. The City has not purchased any annuity contracts to satisfy a claim liability. Changes in the balance of insurance claims payable liabilities for fiscal 2012 and 2011 were as follows:

	Beginning of year liability	Incurred expense	Claims payment	End of year liability
2012	$ 1,186,526	755,639	472,928	$ 1,469,237
2011	$ 1,400,803	526,126	740,403	$ 1,186,526

The amount estimated for claims due within one year is $660,069. There were no significant reductions in insurance coverage during the year in any category of risk. Insurance coverage for each of the past three years was sufficient to cover any insurance settlements.

18 CONTINGENT LIABILITIES

The City is a defendant in a number of lawsuits pertaining to matters which are incidental to performing routine governmental and other functions. The ultimate disposition of the lawsuits and other proceedings cannot presently be determined but will not, in the opinion of the Department of Law, adversely affect continuing operations of the City.

Under the terms of Federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

19 ENDOWMENTS

The City is the custodian / benefactor for four small endowments / trusts, which are reported as permanent funds. The available amounts of net position are reported as restricted for other purposes. The largest of these endowments / trusts is the Snyder Park Endowment which is used to maintain and improve Snyder Park. This fund had an initial endowment in approximately 1895 of $215,859, and had net decrease in 2012 of $14,115.

ORC section 5705.131 specifies that only investment earnings arising from investment of the principal or investment of such additions to principal are considered an unencumbered balance or revenue of the endowment fund, and as such are available to be spent for the designated purposes. ORC sections 755.19 and 755.20 give additional oversight for endowments or properties donated for park purposes.

20 CHANGES IN ACCOUNTING PRINCIPLES

For the fiscal year ended December 31, 2012, the City implemented Government Accounting Standards Board (GASB) Statement No. 65 *Items Previously Recognized as Assets and Liabilities.* GASB 65 establishes standards that reclassify certain items that were previously reported as assets and liabilities and instead to classify them as Deferred Inflows of Resources, Deferred Outflows of Resources, or as outflows of resources.

The implementation of GASB 65 had the following effects on the government-wide statements:

	Governmental Activities	Business-type Activities
Net position, December 31, 2011	$ 101,787,564	$ 68,498,051
Change in Net position	(112,782)	(448,035)
Net position, December 31, 2011 as Restated	$ 101,674,782	$ 68,050,016

The implementation of GASB 65 had the following effects on the fund levels statements:

	Enterprise Funds		
	Water	Sewer	Non-major
Net position, December 31, 2011	$ 22,340,896	40,943,584	6,184,685
Change in Net position	(143,718)	(294,280)	(10,037)
Net position, December 31, 2011 as Restated	$ 22,197,178	40,649,304	6,174,648

21 SUBSEQUENT EVENTS

On February 7, 2013, the City issued its $3,060,000 General Obligation Various Purpose Refunding Bonds, Series 2013 (2013 Refunding Bonds). The 2013 Refunding Bonds advance-refunded $2,805,000 of the City's outstanding $4,410,000 Various Purpose Bonds, Series 2004 maturing on December 1, 2013 through December 1, 2024. The 2013 Refunding Bonds were issued with maturities commencing December 1, 2013 and on each December 1 through the year 2020 at yields ranging from 0.60% to 1.80%. This refunding action resulted in a cash savings of $420,560 and net present value savings of $296,944 over the life of the refunded bonds.

On February 19, 2013 the City Commission authorized the issuance of taxable general obligation bond anticipation notes in the maximum principal amount of $2,850,000 for the purpose of paying the costs, in cooperation with the National Trail Parks and Recreation District (NTPRD), of constructing, furnishing, and equipping a recreational facility, including all necessary related site improvements and necessary appurtenances thereto.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SPRINGFIELD, OHIO
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:				
Income taxes	$ 26,172,000	26,944,000	26,469,497	(474,503)
Hotel / motel taxes	300,000	365,000	349,164	(15,836)
State-levied shared taxes	3,203,084	2,935,902	2,956,768	20,866
Intergovernmental	385,000	398,008	423,893	25,885
Charges for services	1,276,775	1,161,870	1,123,165	(38,705)
Fees, licenses, and permits	591,500	602,000	581,708	(20,292)
Investment earnings	275,400	200,150	217,502	17,352
Fines and forfeits	1,763,000	1,783,500	1,801,506	18,006
Miscellaneous	3,498,500	3,282,130	3,402,940	120,810
Total revenues	37,465,259	37,672,560	37,326,143	(346,417)
EXPENDITURES:				
Current:				
General government	11,393,650	11,009,719	10,620,865	388,854
Public safety	22,310,360	21,405,091	21,181,246	223,845
Health	50,000	57,800	56,950	850
Recreation	1,111,380	1,280,683	1,274,871	5,812
Community development	1,217,645	1,179,290	1,123,403	55,887
Highway and street	480,610	461,140	448,528	12,612
Total expenditures	36,563,645	35,393,723	34,705,863	687,860
EXCESS OF REVENUES OVER EXPENDITURES	901,614	2,278,837	2,620,280	341,443
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,997,500)	(2,583,566)	(2,254,686)	328,880
Total other financing sources (uses)	(1,997,500)	(2,583,566)	(2,254,686)	328,880
NET CHANGE IN FUND BALANCE	(1,095,886)	(304,729)	365,594	670,323
FUND BALANCE AT BEGINNING OF YEAR	3,971,404	3,971,404	3,971,404	-
Cancelled encumbrances from prior years	-	172,283	172,283	-
FUND BALANCE AT END OF YEAR	$ 2,875,518	3,838,958	4,509,281	670,323

See Notes to the Required Supplementary Information

CITY OF SPRINGFIELD, OHIO
BUDGETARY COMPARISON SCHEDULE
COMMUNITY DEVELOPMENT BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:				
Intergovernmental	$ 2,300,000	1,511,016	1,511,016	-
Special Assessments	-	63,732	63,747	15
Miscellaneous	-	594,333	594,433	100
Total revenues	2,300,000	2,169,081	2,169,196	115
EXPENDITURES:				
Current:				
General government	57,686	45,002	45,002	-
Public safety	152	53,108	53,108	-
Recreation	-	4,786	4,786	-
Community development	1,237,815	2,056,051	2,240,608	(184,557)
Capital outlay	46,970	5,972	5,972	-
Total expenditures	1,342,623	2,164,919	2,349,476	(184,557)
NET CHANGE IN FUND BALANCE	957,377	4,162	(180,280)	(184,442)
FUND BALANCE AT BEGINNING OF YEAR	75,272	75,272	75,272	-
FUND BALANCE AT END OF YEAR	$ 1,032,649	79,434	(105,008)	(184,442)

See Notes to the Required Supplementary Information

CITY OF SPRINGFIELD, OHIO
BUDGETARY COMPARISON SCHEDULE
SPECIAL POLICE LEVY
FOR THE YEAR ENDED DECEMBER 31, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:				
Property taxes	$ 2,200,000	2,049,000	2,049,304	304
Intergovernmental	258,938	290,000	289,107	(893)
Investment earnings	5,000	5,000	3,836	(1,164)
Miscellaneous	117,350	117,350	129,029	11,679
Total revenues	2,581,288	2,461,350	2,471,276	9,926
EXPENDITURES:				
Current:				
Public safety	3,443,090	3,322,423	3,223,453	98,970
Capital outlay	3,300	3,967	3,967	-
Total expenditures	3,446,390	3,326,390	3,227,420	98,970
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(865,102)	(865,040)	(756,144)	108,896
OTHER FINANCING SOURCES:				
Transfers in	870,000	850,000	841,000	(9,000)
Total other financing sources	870,000	850,000	841,000	(9,000)
NET CHANGE IN FUND BALANCE	4,898	(15,040)	84,856	99,896
FUND BALANCE AT BEGINNING OF YEAR	17,130	17,130	17,130	-
Cancelled encumbrances from prior years	-	1,092	1,092	-
FUND BALANCE AT END OF YEAR	$ 22,028	3,182	103,078	99,896

See Notes to the Required Supplementary Information

Basis of Budgeting

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts. The City of Springfield's (the City) budget for all legislated funds is prepared on a cash-encumbrance basis wherein transactions are recorded when cash is received or disbursed, or when a commitment has been recorded as an encumbrance against an applicable appropriation. All annual appropriations lapse at year-end to the extent they have not been expended or lawfully encumbered. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control. Encumbrances outstanding at year-end are reported as assignments of fund balance and are carried forward for subsequent year expenditures. Fund balances shown are unencumbered cash balances. This basis is utilitized for all interim financial statements issued during the year.

The basis of budgeting differs from the generally accepted accounting principles (GAAP) used for the City's year-end financial statements contained in the comprehensive annual financial report (CAFR). Under that basis of accounting, revenues are generally recognized when the obligation to the City arises; the budget basis however, recognizes revenue only when cash has been received. In the CAFR, expenditures are generally recognized in the period in which they are incurred. Under the budget basis, expenditures are recognized when cash has been disbursed or when an encumbrance has been placed against an appropriation.

Unencumbered appropriations lapse at year end. State law provides that no contract, agreement, or other obligation involving the expenditure of money shall be entered into unless the Finance Director first certifies that the money required for such contract, agreement, obligation, or expenditure is in the treasury, or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. (Ohio Revised Code (ORC) 5705.41)

Budget Process

The policy of the City is to have the annual operating and capital budgets approved prior to January 1 of each year.

1. The City follows procedures prescribed by the State law in establishing its budgets as follows:

   The City must submit a tax budget of estimated cash receipts and disbursements for all funds to the County Budget Commission by July 15 of each year for the following year, January 1 through December 31. (ORC 5705.28)

   The County Budget Commission certifies its actions by September 1 and issues an Official Certificate of Estimated Resources (OCER), limiting the maximum amount the City may expend from a given fund during the year to the estimated resources available. (ORC 5705.35)

   About January 1, the OCER is amended to reflect the actual unencumbered balances from the preceding year. The City must prepare its appropriations so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the initial or amended OCER. (ORC 5705.36)

2. The financial plan is updated on an annual basis usually in September. The plan is prepared after receiving input from all departments. The plan shall include all major operating funds and all major capital improvement funds of the City. The purpose of this plan is explained in the following:

Identify major policy issues for City Commission consideration prior to the preparation of the annual budget.

Establish capital project priorities and make advance preparation for the funding of projects within a five-year horizon.

Make conservative financial projections for all major operating funds and all major capital improvement funds to provide assurance that adequate funding exists for proposed projects and services.

Identify financial trends in advance or in the early stages so that timely corrective action can be taken if needed.

Communicate the City's intermediate plans to the public and provide an opportunity for the public to offer input.

3. The operating budget is recommended to the City Commission based upon the City Manager's approval of requests submitted by each department. The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Commission on an annual basis. Public hearings are held to obtain taxpayer input. The City Commission enacts the budget through passage of an ordinance.

4. Modifications to the budget may be made from time to time during the budget year. Transfers of appropriations can be made within budget levels of personal service and other service (character level) within a division and fund without City Commission action, but with responsible management approval. Any other changes or supplemental appropriations must be approved by City Commission. Expenditures cannot legally exceed appropriations at the character level within a division and fund. During 2012 various transfers of appropriations and supplemental appropriations were made.

5. The following is a list of governmental funds that have a legally adopted annual budget reported within this report:

Major Funds

General Fund
Community Development Block Grant
Special Police Levy
Permanent Improvement

Non-Major Governmental Funds

Special Revenue Funds

Ohio Job Ready Sites - Bushnell
Justice Assistance Grant 2011
Micro Loan
Shelter Plus Care Program 2010
Shelter Plus Care Program 2012 Renewal
Fire Prevention
Police Youth Program
Community Activities
Municipal Court Clerk Automation
Clean Ohio Grant-IH Lagonda
Lead Grant
State Highway Improvement
Municipal Court Interlock and SCRAM
OMVI Enforcement / Education
Economic Development Incentive
Probation Fee
Justice Assistance Grant 2009
Justice Assistance Grant 2012
Shelter Plus Care Program 2009
Shelter Plus Care Program 2010 Renewal
EPA Brownfield Assessment Grant
D.A.R.E.
Hazardous Incident Response Team
Municipal Court Improvement –JCR
EPA Brownfield Co-op Agreement Lagonda
Moving OHIO Forward Demolition Program
Street Construction, Maintenance, and Repair
Municipal Road Improvement
Indigent Drivers' Alcohol Treatment
Police and Fire Pension
Federally Forfeited Property Sharing
Drug Law Enforcement

Non-Major Governmental Funds (continued)

Special Revenue Funds (continued)

- Law Enforcement Contraband Proceeds
- Hotel / Motel Excise Tax
- Right of Way Fee
- Municipal Court Special Projects
- EMS Training Grant
- Municipal Court Improvements
- Urban Redevelopment Tax Increment
- EDA Match Revolving Loan
- Memorial Tree Replacement
- Paramedic Trust
- Community Beautification Trust
- CD Housing Rehabilitation Rotary
- HOME Program
- CD CIC Development Revolving Loan
- Insurance Deposit Trust
- Special Street Openings
- Cops Hiring Recovery ARRA
- Police Property Disposition
- Homeless Assistance Grant
- Probation Home Monitoring
- Fire Division Service Enhancement
- Community Corrections Act
- FTA Bus Operating
- EDA Revolving Loan
- Neighborhood Stabilization Program I
- Miscellaneous Trust
- Littleton Trust
- Remsberg Trust
- CD Rental Rehabilitation
- EPA Brownfield Revolving Loan
- State Bus Half-Fare Subsidy
- Contractor Retainer Fee
- HPRP ARRA
- Neighborhood Stabilization Program II AARA

Debt Service Funds

- Unvoted Bond Retirement
- Special Assessment Bond Retirement
- Urban Redevelopment Reserve

Capital Project Funds

- Special Capital Projects
- Roadway Development
- FTA Bus Capital
- Hospital Site Development
- Municipal Court Future Facilities
- CDBG-R ARRA
- MCCA / Fiber Optic System
- Capital Planning
- ACE - Airport Utilities / Road Extension
- Ohio Public Works Commission
- FTA ARRA
- Department of Energy ARRA

Permanent Funds

- City Tricentennial Trust
- Snyder Park Endowment
- Ben Goldman Trust
- Clara B. McKinney Trust

Reconciliation of Budget Basis to GAAP Basis

The adjustments necessary to convert the results of operations for the year ended December 31, 2012 from the GAAP basis to the Budget basis are as follows:

	General Fund	Community Development Block Grant	Special Police Levy
Net change in fund balance - GAAP Basis	$ (1,080,265)	(359,442)	88,349
Changes due to:			
Increase (decrease) in revenues	3,689,364	758,483	48,928
(Increase) decrease in expenditures	(2,164,872)	(559,859)	(49,458)
(Increase) decrease in other financing sources (uses)	(132,465)	(19,462)	(2,963)
Funds included as part of the General Fund for GAAP but budgeted separately	53,832	-	-
Net change in fund balance - Budget Basis	$ 365,594	(180,280)	84,856

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SUPPLEMENTARY INFORMATION

MAJOR GOVERNMENTAL FUNDS

City of Springfield, Ohio

Major Governmental Funds

General Fund - the general operating fund of the City is used to account for all financial resources except those required to be accounted for in another fund.

Community Development Block Grant (CDBG) - provided to the City by the United States Department of Housing and Urban Development and may be used to develop projects which directly and indirectly improve conditions for persons of low and moderate income and may be used to develop projects which directly and indirectly reduce slum and blighted conditions within the community. It may also fund projects such as improved housing and neighborhood conditions. Some categories CDBG may fund are youth programs, law enforcement, and code enforcement / nuisance abatement.

Special Police Levy - the proceeds of a 3-mill permanent voted levy is dedicated to training, equipping, and supporting additional police officers and supporting staff. Any interest earnings generated by this special revenue fund are credited back to the fund.

Permanent Improvement - used for capital improvement including debt service. The Permanent Improvement fund, by amendment to the City Charter, receives 10% of all income tax receipts net of refunds. The City may choose to increase this share up to 20%.

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Income taxes	$ 26,944,000	26,469,497	(474,503)
Hotel / motel taxes	365,000	349,164	(15,836)
State-levied shared taxes	2,935,902	2,956,768	20,866
Intergovernmental	398,008	423,893	25,885
Charges for services	1,161,870	1,123,165	(38,705)
Fees, licenses, and permits	602,000	581,708	(20,292)
Investment earnings	200,150	217,502	17,352
Fines and forfeits	1,783,500	1,801,506	18,006
Miscellaneous	3,282,130	3,402,940	120,810
Total revenues	37,672,560	37,326,143	(346,417)
EXPENDITURES:			
Current:			
General government			
City commission and clerk			
Personal services	204,340	201,858	2,482
Operations and maintenance	22,150	19,621	2,529
City manager's office			
Personal services	297,190	286,569	10,621
Operations and maintenance	37,535	26,756	10,779
City manager's office - Economic development			
Personal services	154,590	150,214	4,376
Operations and maintenance	6,980	5,433	1,547
Finance - Accounting			
Personal services	894,550	887,464	7,086
Operations and maintenance	106,955	99,775	7,180
Finance - Income tax			
Personal services	435,480	424,306	11,174
Operations and maintenance	54,730	48,350	6,380
Finance - Purchasing			
Personal services	218,150	217,580	570
Operations and maintenance	9,000	7,192	1,808
Finance - Revenue collections			
Personal services	31,150	30,737	413
Operations and maintenance	23,975	21,859	2,116
Personnel			
Personal services	266,190	265,787	403
Operations and maintenance	74,470	65,188	9,282

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
Legal services - Civil			
Personal services	361,770	357,997	3,773
Operations and maintenance	45,550	32,220	13,330
Legal services - Criminal			
Personal services	510,810	498,042	12,768
Operations and maintenance	12,400	11,986	414
Municipal court - Clerk			
Personal services	1,366,970	1,346,109	20,861
Operations and maintenance	351,500	299,952	51,548
Municipal court - Judicial			
Personal services	2,344,520	2,313,437	31,083
Operations and maintenance	139,810	130,958	8,852
Public Works Administration			
Personal services	5,280	4,387	893
Engineering			
Personal services	683,053	674,255	8,798
Operations and maintenance	85,307	78,418	6,889
Information technology			
Personal services	399,460	398,675	785
Operations and maintenance	338,510	335,857	2,653
Service - Facilities			
Personal services	428,700	405,659	23,041
Operations and maintenance	184,915	165,179	19,736
Miscellaneous			
Personal service	15,697	4,500	11,197
Operations and maintenance	892,327	803,840	88,487
Capital outlay	5,705	705	5,000
Total general government expenditures	11,009,719	10,620,865	388,854
Public safety			
Police services			
Personal services	9,150,780	9,109,430	41,350
Operations and maintenance	805,739	748,332	57,407
Fire services			
Personal services	9,132,070	9,080,070	52,000
Operations and maintenance	422,295	414,588	7,707
Consolidated dispatching			
Personal services	1,100,130	1,097,282	2,848
Operations and maintenance	55,775	50,417	5,358

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
Miscellaneous			
Operations and maintenance	695,406	639,475	55,931
Capital outlay	42,896	41,652	1,244
Total public safety expenditures	21,405,091	21,181,246	223,845
Health			
Miscellaneous			
Operations and maintenance	57,800	56,950	850
Total health expenditures	57,800	56,950	850
Recreation			
Miscellaneous			
Personal services	10,683	4,871	5,812
Operations and maintenance	1,270,000	1,270,000	-
Total recreation expenditures	1,280,683	1,274,871	5,812
Community development			
Planning and development - Administration			
Personal services	169,680	156,143	13,537
Operations and maintenance	5,310	3,640	1,670
Planning and development - Inspections			
Personal services	356,767	337,179	19,588
Operations and maintenance	36,965	35,232	1,733
Planning and development - Code Enforcement			
Personal services	192,143	188,207	3,936
Operations and maintenance	98,000	97,499	501
Human relations services			
Personal services	103,810	92,513	11,297
Operations and maintenance	44,700	43,413	1,287
Human relations, housing, and neighborhood services			
Personal services	169,540	167,532	2,008
Miscellaneous			
Operations and maintenance	2,375	2,045	330
Total community development expenditures	1,179,290	1,123,403	55,887

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

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	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
Highway and street			
Central services - Fleet maintenance			
Personal services	460,610	447,998	12,612
Capital outlay	530	530	-
Total highway and street expenditures	461,140	448,528	12,612
Total expenditures	35,393,723	34,705,863	687,860
EXCESS OF REVENUES OVER EXPENDITURES	2,278,837	2,620,280	341,443
OTHER FINANCING SOURCES (USES):			
Transfers out	(2,583,566)	(2,254,686)	328,880
Total other financing sources (uses)	(2,583,566)	(2,254,686)	328,880
NET CHANGE IN FUND BALANCE	(304,729)	365,594	670,323
FUND BALANCE AT BEGINNING OF YEAR	3,971,404	3,971,404	-
Cancelled encumbrances from prior years	172,283	172,283	-
FUND BALANCE AT END OF YEAR	$ 3,838,958	4,509,281	670,323

(concluded)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS
COMMUNITY DEVELOPMENT BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 2012

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 1,511,016	1,511,016	-
Special Assessements	63,732	63,747	15
Miscellaneous	594,333	594,433	100
Total revenues	2,169,081	2,169,196	115
EXPENDITURES:			
Current:			
General government			
Personal services	25,570	25,570	-
Operations and maintenance	19,432	19,432	-
Public safety			
Personal services	27,585	27,585	-
Operations and maintenance	25,523	25,523	-
Recreation			
Personal services	3,005	3,005	-
Operations and maintenance	1,781	1,781	-
Community development			
Personal services	523,190	523,190	-
Operations and maintenance	1,532,861	1,717,418	(184,557)
Capital outlay	5,972	5,972	-
Total expenditures	2,164,919	2,349,476	(184,557)
NET CHANGE IN FUND BALANCE	4,162	(180,280)	(184,442)
FUND BALANCE AT BEGINNING OF YEAR	75,272	75,272	-
FUND BALANCE AT END OF YEAR	$ 79,434	(105,008)	(184,442)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS
SPECIAL POLICE LEVY
FOR THE YEAR ENDED DECEMBER 31, 2012

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Property taxes	$ 2,049,000	2,049,304	304
Intergovernmental	290,000	289,107	(893)
Investment earnings	5,000	3,836	(1,164)
Miscellaneous	117,350	129,029	11,679
Total revenues	2,461,350	2,471,276	9,926
EXPENDITURES:			
Current:			
Public safety			
Police services			
Personal services	2,894,570	2,832,896	61,674
Operations and maintenance	146,193	112,839	33,354
Consolidated dispatching			
Personal services	281,660	277,718	3,942
Capital Outlay	3,967	3,967	-
Total expenditures	3,326,390	3,227,420	98,970
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(865,040)	(756,144)	108,896
OTHER FINANCING SOURCES:			
Transfers in	850,000	841,000	(9,000)
Total other financing sources	850,000	841,000	(9,000)
NET CHANGE IN FUND BALANCE	(15,040)	84,856	99,896
FUND BALANCE AT BEGINNING OF YEAR	17,130	17,130	-
Cancelled encumbrances from prior years	1,092	1,092	-
FUND BALANCE AT END OF YEAR	$ 3,182	103,078	99,896

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS
PERMANENT IMPROVEMENT
FOR THE YEAR ENDED DECEMBER 31, 2012

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Income Taxes	$ 2,993,778	2,941,055	(52,723)
Intergovernmental	40,000	22,472	(17,528)
Miscellaneous	389,627	568,399	178,772
Total revenues	3,423,405	3,531,926	108,521
EXPENDITURES:			
Capital outlay	1,697,474	1,361,306	336,168
Debt Service:			
Principal	439,688	439,687	1
Interest	139,677	139,677	-
Total expenditures	2,276,839	1,940,670	336,169
EXCESS OF REVENUES OVER EXPENDITURES	1,146,566	1,591,256	444,690
OTHER FINANCING SOURCES SOURCES (USES):			
Transfers in	129,119	129,119	-
Transfers out	(1,596,105)	(1,575,650)	20,455
Total other financing sources sources (uses)	(1,466,986)	(1,446,531)	20,455
NET CHANGE IN FUND BALANCE	(320,420)	144,725	465,145
FUND BALANCE AT BEGINNING OF YEAR	518,974	518,974	-
Cancelled encumbrances from prior years	2,665	2,665	-
FUND BALANCE AT END OF YEAR	$ 201,219	666,364	465,145

OTHER GOVERNMENTAL FUNDS

City of Springfield, Ohio

Non-Major Governmental Funds

Special Revenue Funds - used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances or Federal and / or State statutes specify the uses and limitations of each Special Revenue Fund. The title of the funds is descriptive of the activities involved.

City Ordinances

Fire Prevention
Police Youth Program
Hazardous Incident Response Team
Community Activities
Municipal Court Improvement - JCR (Judicial Computerization and Research)
Municipal Court Clerk Automation
Municipal Court Interlock and SCRAM (Secure Continuous Remote Alcohol Monitor, Special Projects)
Indigent Drivers' Alcohol Treatment
OMVI (Operating Motor Vehicle while Intoxicated) Enforcement / Education
Police and Fire Pension
Economic Development Incentive
Probation Fee
Drug Law Enforcement
Law Enforcement Contraband Proceeds
^ Police Property Disposition
Hotel / Motel Excise Tax
Right of Way Fee
Probation Home Monitoring
Municipal Court Special Projects
Fire Division Service Enhancement
Municipal Court Improvements
Urban Redevelopment Tax Increment
Memorial Tree Replacement
Miscellaneous Trust
Paramedic Trust
Littleton Trust
Community Beautification Trust
Remsberg Trust
Insurance Deposit Trust
^ Contractor Retainer Fee
Special Street Openings

Federal and / or State Statutes To Account for Grants, Subsidies, and Other Funding Sources

Ohio Job Ready Sites - Bushnell
Justice Assistance Grant 2009
Justice Assistance Grant 2011
Justice Assistance Grant 2012
Micro Loan
Shelter Plus Care Program 2009
Shelter Plus Care Program 2010
Shelter Plus Care Program 2010 Renewal
Shelter Plus Care Program 2012 Renewal
EPA (Environmental Protection Agency) Brownfield Assessment Grant
D.A.R.E. (Drug Abuse Resistance Education)
EPA Brownfield Co-Op Agreement Lagonda
Clean Ohio Grant - IH (International Harvester) Lagonda
Moving OHIO Forward Demolition Program
Lead Grant
Federally Forfeited Property Sharing
Homeless Assistance Grant
EMS Training Grant
Community Corrections Act
FTA (Federal Transit Administration) Bus Operating
EDA (Economic Development Administration) Revolving Loan
EDA Match Revolving Loan
Neighborhood Stabilization Program I
CD (Community Development) Housing Rehabilitation Rotary
CD Rental Rehabilitation
HOME Program
EPA Brownfield Revolving Loan
CD CIC (Community Improvement Corporation) Development Revolving Loan
State Bus Half - Fare Subsidy

Federal and / or State Statutes
To Account for Grants, Subsidies, and Other Funding Sources (continued)

HPRP (Homeless Prevention/Rapid Rehousing Program) - ARRA (American Reinvestment and Recovery Act)

COPS Hiring Recovery ARRA

Neighborhood Stabilization Program II ARRA

State Statutes To Account for State Shared Revenues

Street Construction, Maintenance, and Repair

State Highway Improvement

Municipal Road Improvement

Debt Service Funds - used to account for the accumulation of resources for and payment of general obligation principal, interest, and related expenditures.

Unvoted Bond Retirement

Urban Redevelopment Reserve

Special Assessment Bond Retirement

Capital Projects Funds - used to account for financial resources used for the acquisition and construction of major capital facilities other than those financed by proprietary funds and fiduciary funds. The titles of the funds are descriptive of the activities involved.

Grant Revenue and Other Funding Sources

Special Capital Projects

MCCA (Military Construction Cooperative Agreement) / Fiber Optic System

Roadway Development

Capital Planning

FTA Bus Capital

ACE (Army Corps of Engineers) -Airport Utilities / Road Extension

Hospital Site Development

Ohio Public Works Commission

Refunding Bond - 2012

Municipal Court Future Facilities

Sidewalk, Curb, and Gutter

FTA ARRA

CDBG-R (Community Development Block Grant - Recovery) ARRA

Department of Energy ARRA

Permanent Funds - used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs; that is, for the benefit of the government or its citizenry.

City Tricentennial Trust

Ben Goldman Trust

Snyder Park Endowment

Clara B. McKinney Trust

^ This fund presents budget only information in the Non-major Governmental Fund section. Other information is included with the General Fund.

This fund is exempted from legally adopted budgets since it is a bond construction fund.

SPRINGFIELD
1850
OHIO

CITY OF SPRINGFIELD, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (by fund type)
DECEMBER 31, 2012

B-1

	NON-MAJOR SPECIAL REVENUE	NON-MAJOR DEBT SERVICE	NON-MAJOR CAPITAL PROJECTS	NON-MAJOR PERMANENT	TOTAL NON-MAJOR GOVERNMENTAL
ASSETS:					
Equity in pooled cash and investments	$ 6,981,373	1,619,481	1,688,807	781,284	$ 11,070,945
Receivables (net of allowances for uncollectibles)	1,231,506	231,539	827	10,882	1,474,754
Due from other funds	1,758,347	-	927	-	1,759,274
Due from other governments	2,109,720	-	1,076,046	-	3,185,766
Inventory	469,903	-	-	-	469,903
Notes receivable (net of allowances for uncollectibles)	16,673,368	-	-	-	16,673,368
Assets held for resale	388,205	-	-	-	388,205
TOTAL ASSETS	$ 29,612,422	1,851,020	2,766,607	792,166	$ 35,022,215
LIABILITIES:					
Accounts payable	$ 573,767	-	1,074,741	-	$ 1,648,508
Accrued liabilities	105,078	-	-	-	105,078
Due to other funds	1,323,954	120,232	995,629	-	2,439,815
Unearned revenue	15,315	-	-	-	15,315
Total liabilities	2,018,114	120,232	2,070,370	-	4,208,716
DEFERRED INFLOWS OF RESOURCES:					
Unavailable revenue	1,884,334	231,539	517,236	1,161	2,634,270
FUND BALANCES:					
Non-spendable	469,903	-	-	386,953	856,856
Restricted	22,984,202	1,589,628	646,820	404,052	25,624,702
Committed	2,256,894	-	-	-	2,256,894
Unassigned	(1,025)	(90,379)	(467,819)	-	(559,223)
Total fund balance	25,709,974	1,499,249	179,001	791,005	28,179,229
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 29,612,422	1,851,020	2,766,607	792,166	$ 35,022,215

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS (by fund type)
FOR THE YEAR ENDED DECEMBER 31, 2012

	NON-MAJOR SPECIAL REVENUE	NON-MAJOR DEBT SERVICE	NON-MAJOR CAPITAL PROJECTS	NON-MAJOR PERMANENT	TOTAL NON-MAJOR GOVERNMENTAL
REVENUES:					
Property taxes	$ 426,899	-	-	-	$ 426,899
Hotel / motel taxes	773,962	-	-	-	773,962
State-levied shared taxes	2,654,015	-	-	-	2,654,015
Intergovernmental	6,640,287	-	3,158,663	-	9,798,950
Charges for services	3,368,121	-	-	-	3,368,121
Fees, licenses, and permits	19,106	-	-	-	19,106
Investment earnings	24,288	-	1,118	15,713	41,119
Fines and forfeits	722,516	-	15,262	-	737,778
Special assessments	-	48,688	11,752	-	60,440
Miscellaneous	1,753,455	-	33,984	-	1,787,439
Total revenues	16,382,649	48,688	3,220,779	15,713	19,667,829
EXPENDITURES:					
Current:					
General government	1,388,837	-	-	-	1,388,837
Public safety	4,426,438	-	-	-	4,426,438
Health	158,196	-	-	-	158,196
Recreation	562,966	-	-	33,510	596,476
Community development	2,506,539	-	-	-	2,506,539
Public works	222,661	-	-	-	222,661
Highway and street	3,817,137	-	36,674	-	3,853,811
Capital outlay	323,844	-	3,790,872	-	4,114,716
Debt Service:					
Principal	-	2,171,280	-	-	2,171,280
Interest	-	231,569	315	-	231,884
Bond Issuance Cost	-	-	45,655	-	45,655
Total expenditures	13,406,618	2,402,849	3,873,516	33,510	19,716,493
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,976,031	(2,354,161)	(652,737)	(17,797)	(48,664)
OTHER FINANCING SOURCES (USES):					
Sale of refunding bonds	-	-	2,425,000	-	2,425,000
Payments to refunded bond escrow agent	-	-	(2,441,697)	-	(2,441,697)
Issuance premium	-	-	63,380	-	63,380
Proceeds from the sale of assets	10,452	-	14,318	-	24,770
Transfers in	538,775	2,398,275	18,400	-	2,955,450
Transfers out	(550,673)	(11,000)	(1,153)	-	(562,826)
Total other financing sources (uses)	(1,446)	2,387,275	78,248	-	2,464,077
NET CHANGE IN FUND BALANCE	2,974,585	33,114	(574,489)	(17,797)	2,415,413
FUND BALANCES AT BEGINNING OF YEAR	22,735,389	1,466,135	753,490	808,802	25,763,816
FUND BALANCES AT END OF YEAR	$ 25,709,974	1,499,249	179,001	791,005	$ 28,179,229

CITY OF SPRINGFIELD, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS			
	OHIO JOB READY SITES - BUSHNELL	MICRO LOAN	FIRE PREVENTION	D.A.R.E.
ASSETS:				
Equity in pooled cash and investments	$ 50,000	59,120	5,733	32,518
Receivables (net of allowances for uncollectibles)	-	589	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	21,343	-	-
Assets held for resale	-	-	-	-
TOTAL ASSETS	$ 50,000	81,052	5,733	32,518
LIABILITIES:				
Accounts payable	$ -	-	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	17,203
Unearned revenue	-	-	-	15,315
Total liabilities	-	-	-	32,518
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	-	-	-	-
FUND BALANCES:				
Non-spendable	-	-	-	-
Restricted	50,000	81,052	5,733	-
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	50,000	81,052	5,733	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 50,000	81,052	5,733	32,518

SPECIAL REVENUE FUNDS

POLICE YOUTH PROGRAM	COMMUNITY ACTIVITIES	MUNICIPAL COURT IMPROVEMENT-JCR	MUNICIPAL COURT CLERK AUTOMATION	MOVING OHIO FORWARD DEMOLITION PROGRAM	LEAD GRANT
13,232	24,886	397,150	57,974	77,954	50,994
-	-	4,056	2,328	-	-
-	-	-	-	45	-
-	-	-	-	45,642	52,859
-	-	-	-	-	-
-	-	-	-	-	2,863,685
-	-	-	-	-	-
13,232	24,886	401,206	60,302	123,641	2,967,538
-	-	-	4,020	560	1,650
-	-	-	-	-	14,033
18	-	-	-	123,036	84,545
-	-	-	-	-	-
18	-	-	4,020	123,596	100,228
-	-	288	-	-	-
-	-	-	-	-	-
13,214	24,886	400,918	56,282	45	2,867,310
-	-	-	-	-	-
-	-	-	-	-	-
13,214	24,886	400,918	56,282	45	2,867,310
13,232	24,886	401,206	60,302	123,641	2,967,538

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS		
	STREET CONSTRUCTION, MAINTENANCE, AND REPAIR	STATE HIGHWAY IMPROVEMENT	MUNICIPAL ROAD IMPROVEMENT
ASSETS:			
Equity in pooled cash and investments	$ 538,184	13,544	-
Receivables (net of allowances for uncollectibles)	1,457	-	-
Due from other funds	-	-	-
Due from other governments	1,017,500	82,500	287,500
Inventory	469,903	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	-	-
TOTAL ASSETS	$ 2,027,044	96,044	287,500
LIABILITIES:			
Accounts payable	$ 36,674	-	-
Accrued liabilities	38,584	-	-
Due to other funds	77,646	-	-
Unearned revenue	-	-	-
Total liabilities	152,904	-	-
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue	708,201	57,390	201,645
FUND BALANCES:			
Non-spendable	469,903	-	-
Restricted	696,036	38,654	85,855
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	1,165,939	38,654	85,855
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 2,027,044	96,044	287,500

SPECIAL REVENUE FUNDS

MUNICIPAL COURT INTERLOCK AND SCRAM	INDIGENT DRIVERS' ALCOHOL TREATMENT	OMVI ENFORCEMENT / EDUCATION	POLICE AND FIRE PENSION	ECONOMIC DEVELOPMENT INCENTIVE	FEDERALLY FORFEITED PROPERTY SHARING
121,180	277,552	69,605	129	954,488	12,013
810	3,148	401	524,272	500	-
-	-	-	-	995,000	-
-	-	-	56,556	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
121,990	280,700	70,006	580,957	1,949,988	12,013
340	1,318	-	10,854	12,075	160
-	-	-	-	-	-
-	-	-	-	681,302	-
-	-	-	-	-	-
340	1,318	-	10,854	693,377	160
-	-	-	564,727	500	-
-	-	-	-	-	-
121,650	279,382	70,006	5,376	-	11,853
-	-	-	-	1,256,111	-
-	-	-	-	-	-
121,650	279,382	70,006	5,376	1,256,111	11,853
121,990	280,700	70,006	580,957	1,949,988	12,013

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS			
	PROBATION FEE	DRUG LAW ENFORCEMENT	LAW ENFORCEMENT CONTRABAND PROCEEDS	HOTEL / MOTEL EXCISE TAX
ASSETS:				
Equity in pooled cash and investments	$ 126,260	285,058	192,583	67,203
Receivables (net of allowances for uncollectibles)	5,705	-	-	362,974
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	-
Assets held for resale	-	-	-	-
TOTAL ASSETS	$ 131,965	285,058	192,583	430,177
LIABILITIES:				
Accounts payable	$ 313	208	40	31,982
Accrued liabilities	2,935	-	-	-
Due to other funds	6,640	1,784	-	28,869
Unearned revenue	-	-	-	-
Total liabilities	9,888	1,992	40	60,851
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	-	-	-	281,830
FUND BALANCES:				
Non-spendable	-	-	-	-
Restricted	122,077	283,066	192,543	87,496
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	122,077	283,066	192,543	87,496
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 131,965	285,058	192,583	430,177

SPECIAL REVENUE FUNDS

HOMELESS ASSISTANCE GRANT	RIGHT OF WAY FEE	PROBATION HOME MONITORING	MUNICIPAL COURT SPECIAL PROJECTS	FIRE DIVISION SERVICE ENHANCEMENT	COMMUNITY CORRECTIONS ACT
6,000	975	173,153	324,516	872,458	21,408
-	-	835	3,132	270,822	-
-	-	-	-	-	-
10,666	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,666	975	173,988	327,648	1,143,280	21,408
16,666	-	1,963	50	41,252	13,203
-	-	-	-	49,526	-
-	-	11,165	1,631	95,823	-
-	-	-	-	-	-
16,666	-	13,128	1,681	186,601	13,203
-	2,000	-	-	-	-
-	-	-	-	-	-
-	-	160,860	325,967	-	8,205
-	-	-	-	956,679	-
-	(1,025)	-	-	-	-
-	(1,025)	160,860	325,967	956,679	8,205
16,666	975	173,988	327,648	1,143,280	21,408

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS		
	MUNICIPAL COURT IMPROVEMENTS	FTA BUS OPERATING	URBAN REDEVELOPMENT TAX INCREMENT
ASSETS:			
Equity in pooled cash and investments	$ 785,381	63,430	29,891
Receivables (net of allowances for uncollectibles)	13,626	-	81
Due from other funds	-	-	-
Due from other governments	-	160,720	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	-	-
TOTAL ASSETS	$ 799,007	224,150	29,972
LIABILITIES:			
Accounts payable	$ 2,363	138,897	3,595
Accrued liabilities	-	-	-
Due to other funds	-	-	129
Unearned revenue	-	-	-
Total liabilities	2,363	138,897	3,724
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue	570	50,788	22
FUND BALANCES:			
Non-spendable	-	-	-
Restricted	796,074	34,465	26,226
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	796,074	34,465	26,226
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 799,007	224,150	29,972

SPECIAL REVENUE FUNDS

EDA REVOLVING LOAN	EDA MATCH REVOLVING LOAN	NEIGHBORHOOD STABLIZATION PROGRAM I	MEMORIAL TREE REPLACEMENT	MISCELLANEOUS TRUST
122,321	64,799	7,022	762	13,650
7,186	1,323	-	-	-
-	-	-	-	-
-	-	9,900	-	-
-	-	-	-	-
573,308	72,028	1,414,715	-	-
-	-	-	-	-
702,815	138,150	1,431,637	762	13,650
36	337	13,422	-	-
-	-	-	-	-
-	-	3,500	-	-
-	-	-	-	-
36	337	16,922	-	-
37	30	-	-	-
-	-	-	-	-
702,742	137,783	1,414,715	762	13,650
-	-	-	-	-
-	-	-	-	-
702,742	137,783	1,414,715	762	13,650
702,815	138,150	1,431,637	762	13,650

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS			
	PARAMEDIC TRUST	COMMUNITY BEAUTIFICATION TRUST	REMSBERG TRUST	CD HOUSING REHABILITATION ROTARY
ASSETS:				
Equity in pooled cash and investments	$ 40,749	4,825	41,765	110,923
Receivables (net of allowances for uncollectibles)	-	-	-	295
Due from other funds	-	-	-	75,000
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	956,977
Assets held for resale	-	-	-	-
TOTAL ASSETS	$ 40,749	4,825	41,765	1,143,195
LIABILITIES:				
Accounts payable	$ 2,379	-	-	2,038
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	2,379	-	-	2,038
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	-	-	-	79
FUND BALANCES:				
Non-spendable	-	-	-	-
Restricted	38,370	4,825	41,765	1,141,078
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	38,370	4,825	41,765	1,141,078
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 40,749	4,825	41,765	1,143,195

SPECIAL REVENUE FUNDS

CD RENTAL REHABILITATION	HOME PROGRAM	EPA BROWNFIELD REVOLVING LOAN	CD CIC DEVELOPMENT REVOLVING LOAN	STATE BUS HALF-FARE SUBSIDY	INSURANCE DEPOSIT TRUST
2,628	38,001	58,268	642,671	16,669	35,958
-	-	-	12,205	-	-
7,000	-	681,302	-	-	-
-	58,078	-	-	-	-
-	-	-	-	-	-
3,688	6,314,196	-	1,032,077	-	-
-	-	-	-	-	-
13,316	6,410,275	739,570	1,686,953	16,669	35,958
223	61,724	-	5,748	-	-
-	-	-	-	-	-
-	4,355	-	-	-	-
-	-	-	-	-	-
223	66,079	-	5,748	-	-
-	-	-	466	-	-
-	-	-	-	-	-
13,093	6,344,196	739,570	1,680,739	16,669	35,958
-	-	-	-	-	-
-	-	-	-	-	-
13,093	6,344,196	739,570	1,680,739	16,669	35,958
13,316	6,410,275	739,570	1,686,953	16,669	35,958

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS			
	SPECIAL STREET OPENINGS	COPS HIRING RECOVERY ARRA	NEIGHBORHOOD STABILIZATION PROGRAM II ARRA	TOTAL NON-MAJOR SPECIAL REVENUE
ASSETS:				
Equity in pooled cash and investments	$ 72,111	-	3,679	$ 6,981,373
Receivables (net of allowances for uncollectibles)	-	-	15,761	1,231,506
Due from other funds	-	-	-	1,758,347
Due from other governments	-	57,854	269,945	2,109,720
Inventory	-	-	-	469,903
Notes receivable (net of allowances for uncollectibles)	-	-	3,421,351	16,673,368
Assets held for resale	-	-	388,205	388,205
TOTAL ASSETS	$ 72,111	57,854	4,098,941	$ 29,612,422
LIABILITIES:				
Accounts payable	$ 28,007	-	141,670	$ 573,767
Accrued liabilities	-	-	-	105,078
Due to other funds	-	57,854	128,454	1,323,954
Unearned revenue	-	-	-	15,315
Total liabilities	28,007	57,854	270,124	2,018,114
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	-	-	15,761	1,884,334
FUND BALANCES:				
Non-spendable	-	-	-	469,903
Restricted	-	-	3,813,056	22,984,202
Committed	44,104	-	-	2,256,894
Unassigned	-	-	-	(1,025)
Total fund balance	44,104	-	3,813,056	25,709,974
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 72,111	57,854	4,098,941	$ 29,612,422

DEBT SERVICE FUNDS				CAPITAL PROJECTS FUNDS	
UNVOTED BOND RETIREMENT	URBAN REDEVELOPMENT RESERVE	SPECIAL ASSESSMENT BOND RETIREMENT	TOTAL NON-MAJOR DEBT SERVICE	SPECIAL CAPITAL PROJECTS	MCCA / FIBER OPTIC SYSTEM
$ 1,003,628	586,000	29,853	$ 1,619,481	$ 439,052	74,240
-	-	231,539	231,539	-	-
-	-	-	-	-	-
-	-	-	-	111,661	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 1,003,628	586,000	261,392	$ 1,851,020	$ 550,713	74,240
$ -	-	-	$ -	$ 50,941	48,532
-	-	-	-	-	-
-	-	120,232	120,232	369,610	-
-	-	-	-	-	-
-	-	120,232	120,232	420,551	48,532
-	-	231,539	231,539	50,941	-
-	-	-	-	-	-
1,003,628	586,000	-	1,589,628	79,221	25,708
-	-	-	-	-	-
-	-	(90,379)	(90,379)	-	-
1,003,628	586,000	(90,379)	1,499,249	79,221	25,708
$ 1,003,628	586,000	261,392	$ 1,851,020	$ 550,713	74,240

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	CAPITAL PROJECTS FUND			
	ROADWAY DEVELOPMENT	CAPITAL PLANNING	FTA BUS CAPITAL	ACE - AIRPORT UTILITIES / ROAD EXTENSION
ASSETS:				
Equity in pooled cash and investments	$ 497,837	7,665	26,242	504
Receivables (net of allowances for uncollectibles)	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	2,693	7,503	-	121
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	-
Assets held for resale	-	-	-	-
TOTAL ASSETS	$ 500,530	15,168	26,242	625
LIABILITIES:				
Accounts payable	$ 530	8,441	-	625
Accrued liabilities	-	-	-	-
Due to other funds	500,000	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	500,530	8,441	-	625
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	2,693		-	-
FUND BALANCES:				
Non-spendable	-	-	-	-
Restricted	-	6,727	26,242	-
Committed	-	-	-	-
Unassigned	(2,693)	-	-	-
Total fund balance	(2,693)	6,727	26,242	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 500,530	15,168	26,242	625

CAPITAL PROJECTS FUND				PERMANENT FUNDS	
OHIO PUBLIC WORKS COMMISSION	MUNICIPAL COURT FUTURE FACILITIES	SIDEWALK, CURB, AND GUTTER	TOTAL NON-MAJOR CAPITAL PROJECTS	CITY TRICENTENNIAL TRUST	BEN GOLDMAN TRUST
129,867	508,109	5,291	$ 1,688,807	$ 407	58,884
-	813	14	827	-	159
-	-	927	927	-	-
954,068	-	-	1,076,046	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,083,935	508,922	6,232	$ 2,766,607	$ 407	59,043
965,672	-	-	$ 1,074,741	$ -	-
-	-	-	-	-	-
91,764	-	34,255	995,629	-	-
-	-	-	-	-	-
1,057,436	-	34,255	2,070,370	-	-
463,598	-	4	517,236	-	43
-	-	-	-	100	51,772
-	508,922	-	646,820	307	7,228
-	-	-	-	-	-
(437,099)	-	(28,027)	(467,819)	-	-
(437,099)	508,922	(28,027)	179,001	407	59,000
1,083,935	508,922	6,232	$ 2,766,607	$ 407	59,043

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	PERMANENT FUNDS			
	SNYDER PARK ENDOWMENT	CLARA B. MCKINNEY TRUST	TOTAL NON-MAJOR PERMANENT	TOTAL NON-MAJOR GOVERNMENTAL
ASSETS:				
Equity in pooled cash and investments	$ 596,278	125,715	$ 781,284	$ 11,070,945
Receivables (net of allowances for uncollectibles)	10,383	340	10,882	1,474,754
Due from other funds	-	-	-	1,759,274
Due from other governments	-	-	-	3,185,766
Inventory	-	-	-	469,903
Notes receivable (net of allowances for uncollectibles)	-	-	-	16,673,368
Assets held for resale	-	-	-	388,205
TOTAL ASSETS	$ 606,661	126,055	$ 792,166	$ 35,022,215
LIABILITIES:				
Accounts payable	$ -	-	$ -	$ 1,648,508
Accrued liabilities	-	-	-	105,078
Due to other funds	-	-	-	2,439,815
Unearned revenue	-	-	-	15,315
Total liabilities	-	-	-	4,208,716
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	1,027	91	1,161	2,634,270
FUND BALANCES:				
Non-spendable	215,859	119,222	386,953	856,856
Restricted	389,775	6,742	404,052	25,624,702
Committed	-	-	-	2,256,894
Unassigned	-	-	-	(559,223)
Total fund balance	605,634	125,964	791,005	28,179,229
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 606,661	126,055	$ 792,166	$ 35,022,215

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CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS		
	OHIO JOB READY SITES - BUSHNELL	JUSTICE ASSISTANCE GRANT 2009	JUSTICE ASSISTANCE GRANT 2011
REVENUES:			
Property taxes	$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
Total revenues	-	-	-
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	8,358	25,143
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Total expenditures	-	8,358	25,143
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(8,358)	(25,143)
OTHER FINANCING SOURCES (USES):			
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	-	(8,358)	(25,143)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	50,000	8,358	25,143
FUND BALANCES (DEFICIT) AT END OF YEAR	$ 50,000	-	-

SPECIAL REVENUE FUNDS

JUSTICE ASSISTANCE GRANT 2012	MICRO LOAN	SHELTER PLUS CARE PROGRAM 2010 RENEWAL	SHELTER PLUS CARE PROGRAM 2012 RENEWAL	EPA BROWNFIELD ASSESSMENT GRANT	FIRE PREVENTION	D.A.R.E.
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
37,707	-	12,120	1,177	61,078	-	42,776
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	960	-	-	-	1,000	-
37,707	960	12,120	1,177	61,078	1,000	42,776
-	-	-	-	-	-	-
21,391	-	-	-	-	841	68,349
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,528	12,120	1,177	55,510	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,316	-	-	-	5,568	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
37,707	1,528	12,120	1,177	61,078	841	68,349
-	(568)	-	-	-	159	(25,573)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(568)	-	-	-	159	(25,573)
-	81,620	-	-	-	5,574	25,573
-	81,052	-	-	-	5,733	-

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS		
	POLICE YOUTH PROGRAM	HAZARDOUS INCIDENT RESPONSE TEAM	COMMUNITY ACTIVITIES
REVENUES:			
Property taxes	$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	2,884	-	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	6,319	-	27,257
Total revenues	9,203	-	27,257
EXPENDITURES:			
Current:			
General government	-	-	4,155
Public safety	4,161	544	486
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	15,607
Highway and street	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Total expenditures	4,161	544	20,248
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,042	(544)	7,009
OTHER FINANCING SOURCES (USES):			
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	5,042	(544)	7,009
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	8,172	544	17,877
FUND BALANCES (DEFICIT) AT END OF YEAR	$ 13,214	-	24,886

SPECIAL REVENUE FUNDS					
MUNICIPAL COURT IMPROVEMENT - JCR	MUNICIPAL COURT CLERK AUTOMATION	CLEAN OHIO GRANT- IH LAGONDA	MOVING OHIO FORWARD DEMOLITION PROGRAM	LEAD GRANT	STREET CONSTRUCTION, MAINTENANCE, AND REPAIR
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,927,766
-	-	-	45,642	872,630	-
-	-	-	-	-	29,575
-	-	-	-	-	-
3,990	-	-	-	-	4,007
57,371	43,636	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1	749,943
61,361	43,636	-	45,642	872,631	2,711,291
10,906	6,291	-	-	-	-
-	-	-	-	-	685,417
-	-	-	-	-	-
-	-	-	-	-	546,624
-	-	715	45,597	632,861	-
-	-	-	-	-	129,544
-	-	-	-	-	1,409,394
36,771	51,193	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
47,677	57,484	715	45,597	632,861	2,770,979
13,684	(13,848)	(715)	45	239,770	(59,688)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,684	(13,848)	(715)	45	239,770	(59,688)
387,234	70,130	715	-	2,627,540	1,225,627
400,918	56,282	-	45	2,867,310	1,165,939

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS		
	STATE HIGHWAY IMPROVEMENT	MUNICIPAL ROAD IMPROVEMENT	MUNICIPAL COURT INTERLOCK AND SCRAM
REVENUES:			
Property taxes	$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	156,305	569,944	-
Intergovernmental	-	-	27,820
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	20,194
Special assessments	-	-	-
Miscellaneous	-	-	-
Total revenues	156,305	569,944	48,014
EXPENDITURES:			
Current:			
General government	-	-	4,560
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	143,261	570,238	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Total expenditures	143,261	570,238	4,560
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	13,044	(294)	43,454
OTHER FINANCING SOURCES (USES):			
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	13,044	(294)	43,454
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	25,610	86,149	78,196
FUND BALANCES (DEFICIT) AT END OF YEAR	$ 38,654	85,855	121,650

SPECIAL REVENUE FUNDS

INDIGENT DRIVERS' ALCOHOL TREATMENT	OMVI ENFORCEMENT / EDUCATION	POLICE AND FIRE PENSION	ECONOMIC DEVELOPMENT INCENTIVE	FEDERALLY FORFEITED PROPERTY SHARING	PROBATION FEE
-	-	426,899	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	56,941	-	-	-
-	-	-	8,300	-	81,977
-	-	-	-	-	-
-	-	-	-	-	-
78,451	5,626	-	-	-	-
-	-	-	-	-	-
-	-	-	490,053	-	-
78,451	5,626	483,840	498,353	-	81,977
-	-	-	380,872	-	67,974
-	891	213,214	-	4,680	-
1,628	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	77,510	-	-
-	-	-	-	-	-
-	5,643	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,628	6,534	213,214	458,382	4,680	67,974
76,823	(908)	270,626	39,971	(4,680)	14,003
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	346,175	-	-
-	-	(264,005)	(229,554)	-	-
-	-	(264,005)	116,621	-	-
76,823	(908)	6,621	156,592	(4,680)	14,003
202,559	70,914	(1,245)	1,099,519	16,533	108,074
279,382	70,006	5,376	1,256,111	11,853	122,077

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS		
	DRUG LAW ENFORCEMENT	LAW ENFORCEMENT CONTRABAND PROCEEDS	HOTEL / MOTEL EXCISE TAX
REVENUES:			
Property taxes	$ -	-	-
Hotel / motel taxes	-	-	773,962
State-levied shared taxes	-	-	-
Intergovernmental	3,000	-	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	196,813	45,276	-
Special assessments	-	-	-
Miscellaneous	-	-	-
Total revenues	199,813	45,276	773,962
EXPENDITURES:			
Current:			
General government	-	-	720,401
Public safety	56,044	16,635	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	1,004	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Total expenditures	57,048	16,635	720,401
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	142,765	28,641	53,561
OTHER FINANCING SOURCES (USES):			
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Proceeds from the sale of assets	-	10,452	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	10,452	-
NET CHANGE IN FUND BALANCE	142,765	39,093	53,561
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	140,301	153,450	33,935
FUND BALANCES (DEFICIT) AT END OF YEAR	$ 283,066	192,543	87,496

SPECIAL REVENUE FUNDS

HOMELESS ASSISTANCE GRANT	RIGHT OF WAY FEE	PROBATION HOME MONITORING	MUNICIPAL COURT SPECIAL PROJECTS	FIRE DIVISION SERVICE ENHANCEMENT	EMS TRAINING GRANT
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
150,568	-	-	-	-	3,000
-	-	34,229	-	3,011,700	-
-	19,106	-	-	-	-
-	-	-	-	-	-
-	-	-	58,432	-	-
-	-	-	-	-	-
-	-	-	-	1,284	-
150,568	19,106	34,229	58,432	3,012,984	3,000
-	-	-	11,130	-	-
-	-	35,650	-	2,903,381	3,000
156,568	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,084	-	-	-	-
-	-	-	2,462	83,132	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
156,568	22,084	35,650	13,592	2,986,513	3,000
(6,000)	(2,978)	(1,421)	44,840	26,471	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(57,114)	-
-	-	-	-	(57,114)	-
(6,000)	(2,978)	(1,421)	44,840	(30,643)	-
6,000	1,953	162,281	281,127	987,322	-
-	(1,025)	160,860	325,967	956,679	-

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS		
	COMMUNITY CORRECTIONS ACT	MUNICIPAL COURT IMPROVEMENTS	FTA BUS OPERATING
REVENUES:			
Property taxes	$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	101,021	-	1,253,943
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	7,604	-
Fines and forfeits	-	216,717	-
Special assessments	-	-	-
Miscellaneous	-	9,000	-
Total revenues	101,021	233,321	1,253,943
EXPENDITURES:			
Current:			
General government	135,722	257	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	1,430,428
Capital outlay	405	87,849	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Total expenditures	136,127	88,106	1,430,428
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(35,106)	145,215	(176,485)
OTHER FINANCING SOURCES (USES):			
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	192,600
Transfers out	-	-	-
Total other financing sources (uses)	-	-	192,600
NET CHANGE IN FUND BALANCE	(35,106)	145,215	16,115
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	43,311	650,859	18,350
FUND BALANCES (DEFICIT) AT END OF YEAR	$ 8,205	796,074	34,465

SPECIAL REVENUE FUNDS

URBAN REDEVELOPMENT TAX INCREMENT	EDA REVOLVING LOAN	EDA MATCH REVOLVING LOAN	NEIGHBORHOOD STABILIZATION PROGRAM I	MEMORIAL TREE REPLACEMENT	MISCELLANEOUS TRUST
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	142,435	-	-
-	-	-	-	-	-
-	-	-	-	-	-
289	644	440	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,500	26,022	4,804	37,911	3,740	1,560
2,789	26,666	5,244	180,346	3,740	1,560
7,028	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	4,289	-
-	15,408	2,941	160,698	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,028	15,408	2,941	160,698	4,289	-
(4,239)	11,258	2,303	19,648	(549)	1,560
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(4,239)	11,258	2,303	19,648	(549)	1,560
30,465	691,484	135,480	1,395,067	1,311	12,090
26,226	702,742	137,783	1,414,715	762	13,650

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS		
	PARAMEDIC TRUST	LITTLETON TRUST	COMMUNITY BEAUTIFICATION TRUST
REVENUES:			
Property taxes	$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	12,997	11,126	25
Total revenues	12,997	11,126	25
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	15,360	-	-
Health	-	-	-
Recreation	-	12,053	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Total expenditures	15,360	12,053	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,363)	(927)	25
OTHER FINANCING SOURCES (USES):			
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	(2,363)	(927)	25
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	40,733	927	4,800
FUND BALANCES (DEFICIT) AT END OF YEAR	$ 38,370	-	4,825

SPECIAL REVENUE FUNDS

REMSBERG TRUST	CD HOUSING REHABILITATION ROTARY	CD RENTAL REHABILITATION	HOME PROGRAM	EPA BROWNFIELD REVOLVING LOAN	CD CIC DEVELOPMENT REVOLVING LOAN
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	806,871	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,101	-	-	-	6,213
-	-	-	-	-	-
-	-	-	-	-	-
-	15,085	-	290,871	-	54,947
-	16,186	-	1,097,742	-	61,160
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	71,390	590	541,999	-	34,504
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	71,390	590	541,999	-	34,504
-	(55,204)	(590)	555,743	-	26,656
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(55,204)	(590)	555,743	-	26,656
41,765	1,196,282	13,683	5,788,453	739,570	1,654,083
41,765	1,141,078	13,093	6,344,196	739,570	1,680,739

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS			
	STATE BUS HALF-FARE SUBSIDY	INSURANCE DEPOSIT TRUST	SPECIAL STREET OPENINGS	HPRP-ARRA
REVENUES:				
Property taxes	$ -	-	-	-
Hotel / motel taxes	-	-	-	-
State-levied shared taxes	-	-	-	-
Intergovernmental	16,669	-	-	65,011
Charges for services	-	-	202,340	-
Fees, licenses, and permits	-	-	-	-
Investment earnings	-	-	-	-
Fines and forfeits	-	-	-	-
Special assessments	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	16,669	-	202,340	65,011
EXPENDITURES:				
Current:				
General government	-	39,541	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	65,011
Public works	-	-	-	-
Highway and street	14,635	-	227,097	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
Total expenditures	14,635	39,541	227,097	65,011
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,034	(39,541)	(24,757)	-
OTHER FINANCING SOURCES (USES):				
Sale of refunding bonds	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Issuance premium	-	-	-	-
Proceeds from the sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	2,034	(39,541)	(24,757)	-
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	14,635	75,499	68,861	-
FUND BALANCES (DEFICIT) AT END OF YEAR	$ 16,669	35,958	44,104	-

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS	
COPS HIRING RECOVERY ARRA	NEIGHBORHOOD STABILIZATION PROGRAM II ARRA	TOTAL NON-MAJOR SPECIAL REVENUE	UNVOTED BOND RETIREMENT	URBAN REDEVELOPMENT RESERVE
-	-	$ 426,899	$ -	-
-	-	773,962	-	-
-	-	2,654,015	-	-
396,394	2,540,600	6,640,287	-	-
-	-	3,368,121	-	-
-	-	19,106	-	-
-	-	24,288	-	-
-	-	722,516	-	-
-	-	-	-	-
-	6,050	1,753,455	-	-
396,394	2,546,650	16,382,649	-	-
-	-	1,388,837	-	-
396,394	-	4,426,438	-	-
-	-	158,196	-	-
-	-	562,966	-	-
-	864,490	2,506,539	-	-
-	-	222,661	-	-
-	-	3,817,137	-	-
-	-	323,844	-	-
-	-	-	2,171,280	-
-	-	-	226,518	-
-	-	-	-	-
396,394	864,490	13,406,618	2,397,798	-
-	1,682,160	2,976,031	(2,397,798)	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	10,452	-	-
-	-	538,775	2,398,150	-
-	-	(550,673)	-	-
-	-	(1,446)	2,398,150	-
-	1,682,160	2,974,585	352	-
-	2,130,896	22,735,389	1,003,276	586,000
-	3,813,056	$ 25,709,974	$ 1,003,628	586,000

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	DEBT SERVICE FUNDS	
	SPECIAL ASSESSMENT BOND RETIREMENT	TOTAL NON-MAJOR DEBT SERVICE
REVENUES:		
Property taxes	$ -	$ -
Hotel / motel taxes	-	-
State-levied shared taxes	-	-
Intergovernmental	-	-
Charges for services	-	-
Fees, licenses, and permits	-	-
Investment earnings	-	-
Fines and forfeits	-	-
Special assessments	48,688	48,688
Miscellaneous	-	-
Total revenues	48,688	48,688
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Health	-	-
Recreation	-	-
Community development	-	-
Public works	-	-
Highway and street	-	-
Capital outlay	-	-
Debt service:		
Principal	-	2,171,280
Interest	5,051	231,569
Bond issuance cost	-	-
Total expenditures	5,051	2,402,849
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	43,637	(2,354,161)
OTHER FINANCING SOURCES (USES):		
Sale of refunding bonds	-	-
Payments to refunded bond escrow agent	-	-
Issuance premium	-	-
Proceeds from the sale of assets	-	-
Transfers in	125	2,398,275
Transfers out	(11,000)	(11,000)
Total other financing sources (uses)	(10,875)	2,387,275
NET CHANGE IN FUND BALANCE	32,762	33,114
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	(123,141)	1,466,135
FUND BALANCES (DEFICIT) AT END OF YEAR	$ (90,379)	$ 1,499,249

CAPITAL PROJECTS FUNDS

SPECIAL CAPITAL PROJECTS	MCCA / FIBER OPTIC SYSTEM	ROADWAY DEVELOPMENT	CAPITAL PLANNING	FTA BUS CAPITAL
$ -	-	-	-	-
-	-	-	-	-
-	-	-	-	-
483,949	909,666	92,229	32,599	1,200
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
483,949	909,666	92,229	32,599	1,200
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	36,674	-
283,655	1,334,618	94,922	-	1,500
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
283,655	1,334,618	94,922	36,674	1,500
200,294	(424,952)	(2,693)	(4,075)	(300)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	14,318
-	-	-	7,400	-
-	-	-	-	-
-	-	-	7,400	14,318
200,294	(424,952)	(2,693)	3,325	14,018
(121,073)	450,660	-	3,402	12,224
$ 79,221	25,708	(2,693)	6,727	26,242

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	CAPITAL PROJECTS FUNDS		
	ACE - AIRPORT UTILITIES / ROAD EXTENSION	HOSPITAL SITE DEVELOPMENT	OHIO PUBLIC WORKS COMMISSION
REVENUES:			
Property taxes	$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	5,945	-	1,479,032
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	1,012	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	-	16,484	17,500
Total revenues	5,945	17,496	1,496,532
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	5,945	293,644	1,695,072
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Total expenditures	5,945	293,644	1,695,072
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(276,148)	(198,540)
OTHER FINANCING SOURCES (USES):			
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	-	(276,148)	(198,540)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	-	276,148	(238,559)
FUND BALANCES (DEFICIT) AT END OF YEAR	$ -	-	(437,099)

CAPITAL PROJECTS FUNDS

REFUNDING BOND 2012	MUNICIPAL COURT FUTURE FACILITIES	SIDEWALK, CURB, AND GUTTER	FTA ARRA	CDBG-R ARRA
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,300	32,023
-	-	-	-	-
-	-	-	-	-
-	-	106	-	-
-	15,262	-	-	-
-	-	11,752	-	-
-	-	-	-	-
-	15,262	11,858	1,300	32,023
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	35,894	1,301	32,023
-	-	-	-	-
-	-	315	-	-
45,655	-	-	-	-
45,655	-	36,209	1,301	32,023
(45,655)	15,262	(24,351)	(1)	-
2,425,000	-	-	-	-
(2,441,697)	-	-	-	-
63,380	-	-	-	-
-	-	-	-	-
-	-	11,000	-	-
(1,028)	-	(125)	-	-
45,655	-	10,875	-	-
-	15,262	(13,476)	(1)	-
-	493,660	(14,551)	1	-
-	508,922	(28,027)	-	-

(continued)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	CAPITAL PROJECTS FUNDS	
	DEPARTMENT OF ENERGY ARRA	TOTAL NON-MAJOR CAPITAL PROJECTS
REVENUES:		
Property taxes	$ -	$ -
Hotel / motel taxes	-	-
State-levied shared taxes	-	-
Intergovernmental	120,720	3,158,663
Charges for services	-	-
Fees, licenses, and permits	-	-
Investment earnings	-	1,118
Fines and forfeits	-	15,262
Special assessments	-	11,752
Miscellaneous	-	33,984
Total revenues	120,720	3,220,779
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Health	-	-
Recreation	-	-
Community development	-	-
Public works	-	-
Highway and street	-	36,674
Capital outlay	12,298	3,790,872
Debt service:		
Principal	-	-
Interest	-	315
Bond issuance cost	-	45,655
Total expenditures	12,298	3,873,516
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	108,422	(652,737)
OTHER FINANCING SOURCES (USES):		
Sale of refunding bonds	-	2,425,000
Payments to refunded bond escrow agent	-	(2,441,697)
Issuance premium	-	63,380
Proceeds from the sale of assets	-	14,318
Transfers in	-	18,400
Transfers out	-	(1,153)
Total other financing sources (uses)	-	78,248
NET CHANGE IN FUND BALANCE	108,422	(574,489)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	(108,422)	753,490
FUND BALANCES (DEFICIT) AT END OF YEAR	$ -	$ 179,001

PERMANENT FUNDS					
CITY TRICENTENNIAL TRUST	BEN GOLDMAN TRUST	SNYDER PARK ENDOWMENT	CLARA B. MCKINNEY TRUST	TOTAL NON-MAJOR PERMANENT	TOTAL NON-MAJOR GOVERNMENTAL
$ -	-	-	-	$ -	$ 426,899
-	-	-	-	-	773,962
-	-	-	-	-	2,654,015
-	-	-	-	-	9,798,950
-	-	-	-	-	3,368,121
-	-	-	-	-	19,106
6	583	13,885	1,239	15,713	41,119
-	-	-	-	-	737,778
-	-	-	-	-	60,440
-	-	-	-	-	1,787,439
6	583	13,885	1,239	15,713	19,667,829
-	-	-	-	-	1,388,837
-	-	-	-	-	4,426,438
-	-	-	-	-	158,196
-	4,125	28,000	1,385	33,510	596,476
-	-	-	-	-	2,506,539
-	-	-	-	-	222,661
-	-	-	-	-	3,853,811
-	-	-	-	-	4,114,716
-	-	-	-	-	2,171,280
-	-	-	-	-	231,884
-	-	-	-	-	45,655
-	4,125	28,000	1,385	33,510	19,716,493
6	(3,542)	(14,115)	(146)	(17,797)	(48,664)
-	-	-	-	-	2,425,000
-	-	-	-	-	(2,441,697)
-	-	-	-	-	63,380
-	-	-	-	-	24,770
-	-	-	-	-	2,955,450
-	-	-	-	-	(562,826)
-	-	-	-	-	2,464,077
6	(3,542)	(14,115)	(146)	(17,797)	2,415,413
401	62,542	619,749	126,110	808,802	25,763,816
$ 407	59,000	605,634	125,964	$ 791,005	$ 28,179,229

(concluded)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

OHIO JOB READY SITES - BUSHNELL	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 255,393	255,393	-
Total revenues	255,393	255,393	-
EXPENDITURES:			
Capital outlay	205,393	405,393	(200,000)
Total expenditures	205,393	405,393	(200,000)
NET CHANGE IN FUND BALANCE	50,000	(150,000)	(200,000)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ 50,000	(150,000)	(200,000)

JUSTICE ASSISTANCE GRANT 2009	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Capital outlay	8,358	8,358	-
Total expenditures	8,358	8,358	-
NET CHANGE IN FUND BALANCE	(8,358)	(8,358)	-
FUND BALANCE AT BEGINNING OF YEAR	8,358	8,358	-
FUND BALANCE AT END OF YEAR	$ -	-	-

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

JUSTICE ASSISTANCE GRANT 2011	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Capital outlay	25,143	25,143	-
Total expenditures	25,143	25,143	-
NET CHANGE IN FUND BALANCE	(25,143)	(25,143)	-
FUND BALANCE AT BEGINNING OF YEAR	25,143	25,143	-
FUND BALANCE AT END OF YEAR	$ -	-	-

JUSTICE ASSISTANCE GRANT 2012	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 37,707	37,707	-
Total revenues	37,707	37,707	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	21,391	21,391	-
Capital outlay	16,316	21,391	(5,075)
Total expenditures	37,707	42,782	(5,075)
NET CHANGE IN FUND BALANCE	-	(5,075)	(5,075)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	(5,075)	(5,075)

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MICRO LOAN	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	$ 6,489	6,489	-
Total revenues	6,489	6,489	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	14,160	22,032	(7,872)
Total expenditures	14,160	22,032	(7,872)
NET CHANGE IN FUND BALANCE	(7,671)	(15,543)	(7,872)
FUND BALANCE AT BEGINNING OF YEAR	66,791	66,791	-
FUND BALANCE AT END OF YEAR	$ 59,120	51,248	(7,872)

SHELTER PLUS CARE PROGRAM 2009	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	-	12,107	(12,107)
Total expenditures	-	12,107	(12,107)
NET CHANGE IN FUND BALANCE	-	(12,107)	(12,107)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	(12,107)	(12,107)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SHELTER PLUS CARE PROGRAM 2010	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	-	16,911	(16,911)
Total expenditures	-	16,911	(16,911)
NET CHANGE IN FUND BALANCE	-	(16,911)	(16,911)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	(16,911)	(16,911)

SHELTER PLUS CARE PROGRAM 2010 RENEWAL	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 12,120	12,120	-
Total revenues	12,120	12,120	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	12,120	31,680	(19,560)
Total expenditures	12,120	31,680	(19,560)
NET CHANGE IN FUND BALANCE	-	(19,560)	(19,560)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	(19,560)	(19,560)

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SHELTER PLUS CARE PROGRAM 2012 RENEWAL	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			-
Intergovernmental	$ 1,177	1,177	-
Total revenues	1,177	1,177	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	1,177	31,296	(30,119)
Total expenditures	1,177	31,296	(30,119)
NET CHANGE IN FUND BALANCE	-	(30,119)	(30,119)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	(30,119)	(30,119)

EPA BROWNFIELD ASSESSMENT GRANT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 61,415	61,415	-
Total revenues	61,415	61,415	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	55,847	55,847	-
Capital outlay	5,568	5,568	-
Total expenditures	61,415	61,415	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	-	-

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

FIRE PREVENTION	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	$ 1,000	1,000	-
Total revenues	1,000	1,000	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	2,500	841	1,659
Total expenditures	2,500	841	1,659
NET CHANGE IN FUND BALANCE	(1,500)	159	1,659
FUND BALANCE AT BEGINNING OF YEAR	5,574	5,574	-
FUND BALANCE AT END OF YEAR	$ 4,074	5,733	1,659

(continued)

D.A.R.E	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 58,091	58,091	-
Total revenues	58,091	58,091	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	51,146	51,146	-
Total expenditures	51,146	51,146	-
NET CHANGE IN FUND BALANCE	6,945	6,945	-
FUND BALANCE AT BEGINNING OF YEAR	25,573	25,573	-
FUND BALANCE AT END OF YEAR	$ 32,518	32,518	-

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

POLICE YOUTH PROGRAM	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 2,884	2,884	-
Miscellaneous	-	6,319	6,319
Total revenues	2,884	9,203	6,319
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	10,850	4,177	6,673
Total expenditures	10,850	4,177	6,673
NET CHANGE IN FUND BALANCE	(7,966)	5,026	12,992
FUND BALANCE AT BEGINNING OF YEAR	8,172	8,172	-
FUND BALANCE AT END OF YEAR	$ 206	13,198	12,992

HAZARDOUS INCIDENT RESPONSE TEAM	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	544	544	-
Total expenditures	544	544	-
NET CHANGE IN FUND BALANCE	(544)	(544)	-
FUND BALANCE AT BEGINNING OF YEAR	544	544	-
FUND BALANCE AT END OF YEAR	$ -	-	-

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

COMMUNITY ACTIVITIES	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	$ 27,000	27,257	257
Total revenues	27,000	27,257	257
EXPENDITURES:			
Current:			
General government-Operations and maintenance	4,629	4,155	474
Community Development-Operations and maintenance	918	486	432
Public Works-Operations and maintenance	39,088	15,607	23,481
Total expenditures	44,635	20,248	24,387
NET CHANGE IN FUND BALANCE	(17,635)	7,009	24,644
FUND BALANCE AT BEGINNING OF YEAR	17,877	17,877	-
FUND BALANCE AT END OF YEAR	$ 242	24,886	24,644

MUNICIPAL COURT IMPROVEMENT - JCR	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 5,000	4,169	(831)
Fines and forfeits	54,000	58,423	4,423
Total revenues	59,000	62,592	3,592
EXPENDITURES:			
Current:			
General government-Operations and maintenance	18,000	10,906	7,094
Capital outlay	53,500	36,771	16,729
Total expenditures	71,500	47,677	23,823
NET CHANGE IN FUND BALANCE	(12,500)	14,915	27,415
FUND BALANCE AT BEGINNING OF YEAR	381,127	381,127	-
Cancelled encumbrances from prior years	10	10	-
FUND BALANCE AT END OF YEAR	$ 368,637	396,052	27,415

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MUNICIPAL COURT CLERK AUTOMATION	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	$ 43,000	44,410	1,410
Total revenues	43,000	44,410	1,410
EXPENDITURES:			
Current:			
General government-Operations and maintenance	7,500	6,291	1,209
Capital outlay	70,000	47,016	22,984
Total expenditures	77,500	53,307	24,193
NET CHANGE IN FUND BALANCE	(34,500)	(8,897)	25,603
FUND BALANCE AT BEGINNING OF YEAR	50,552	50,552	-
Cancelled encumbrances from prior years	6,583	6,583	-
FUND BALANCE AT END OF YEAR	$ 22,635	48,238	25,603

EPA BROWNFIELD CO-OP AGREEMENT LAGONDA	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	-	64	(64)
Total expenditures	-	64	(64)
NET CHANGE IN FUND BALANCE	-	(64)	(64)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	(64)	(64)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CLEAN OHIO GRANT - IH LAGONDA	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	715	715	-
Total expenditures	715	715	-
NET CHANGE IN FUND BALANCE	(715)	(715)	-
FUND BALANCE AT BEGINNING OF YEAR	715	715	-
FUND BALANCE AT END OF YEAR	$ -	-	-

MOVING OHIO FORWARD DEMOLITION PROGRAM	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	42,046	847,244	(805,198)
Total expenditures	42,046	847,244	(805,198)
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(42,046)	(847,244)	(805,198)
OTHER FINANCING SOURCES:			
Advance in	120,000	120,000	-
Total other financing sources	120,000	120,000	-
NET CHANGE IN FUND BALANCE	77,954	(727,244)	(805,198)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ 77,954	(727,244)	(805,198)

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

LEAD GRANT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 833,612	833,612	-
Miscellaneous	10,433	10,433	-
Total revenues	844,045	844,045	-
EXPENDITURES:			
Current:			
Community development-Personal service	214,737	214,737	-
Community development-Operations and maintenance	658,078	783,548	(125,470)
Total expenditures	872,815	998,285	(125,470)
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(28,770)	(154,240)	(125,470)
OTHER FINANCING SOURCES (USES):			
Transfer in	73,700	73,700	-
Transfer out	(73,700)	(73,700)	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	(28,770)	(154,240)	(125,470)
FUND BALANCE AT BEGINNING OF YEAR	79,763	79,763	-
FUND BALANCE AT END OF YEAR	$ 50,993	(74,477)	(125,470)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

STREET CONSTRUCTION, MAINTENANCE, AND REPAIR	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
State-levied shared taxes	$ 1,890,000	1,933,934	43,934
Charges for services	20,000	32,698	12,698
Investment earnings	5,000	4,129	(871)
Miscellaneous	744,743	751,001	6,258
Total revenues	2,659,743	2,721,762	62,019
EXPENDITURES:			
Current:			
Public safety-Personal service	468,235	450,662	17,573
Public safety-Operations and maintenance	284,890	239,906	44,984
Recreation-Personal service	444,610	427,811	16,799
Recreation-Operations and maintenance	136,975	114,431	22,544
Public Works-Personal service	5,270	4,387	883
Public Works-Operations and maintenance	253,400	232,141	21,259
Highway and street-Personal service	709,850	687,410	22,440
Highway and street-Operations and maintenance	682,985	637,569	45,416
Total expenditures	2,986,215	2,794,317	191,898
NET CHANGE IN FUND BALANCE	(326,472)	(72,555)	253,917
FUND BALANCE AT BEGINNING OF YEAR	363,336	363,336	-
Cancelled encumbrances from prior years	35,716	35,716	-
FUND BALANCE AT END OF YEAR	$ 72,580	326,497	253,917

STATE HIGHWAY IMPROVEMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
State-levied shared taxes	$ 153,243	156,805	3,562
Total revenues	153,243	156,805	3,562
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	154,281	144,321	9,960
Total expenditures	154,281	144,321	9,960
NET CHANGE IN FUND BALANCE	(1,038)	12,484	13,522
FUND BALANCE AT BEGINNING OF YEAR	1,059	1,059	-
FUND BALANCE AT END OF YEAR	$ 21	13,543	13,522

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MUNICIPAL ROAD IMPROVEMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
State-levied shared taxes	$ 570,238	570,238	-
Total revenues	570,238	570,238	-
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	570,238	570,238	-
Total expenditures	570,238	570,238	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	-	-

MUNICIPAL COURT INTERLOCK AND SCRAM	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 13,500	27,821	14,321
Fines and forfeits	20,500	20,796	296
Total revenues	34,000	48,617	14,617
EXPENDITURES:			
Current:			
General government-Operations and maintenance	20,000	7,000	13,000
Total expenditures	20,000	7,000	13,000
NET CHANGE IN FUND BALANCE	14,000	41,617	27,617
FUND BALANCE AT BEGINNING OF YEAR	68,913	68,913	-
Cancelled encumbrances from prior years	7,560	7,560	-
FUND BALANCE AT END OF YEAR	$ 90,473	118,090	27,617

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

INDIGENT DRIVERS' ALCOHOL TREATMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	$ 75,000	78,597	3,597
Total revenues	75,000	78,597	3,597
EXPENDITURES:			
Current:			
General government-Operations and maintenance	65,000	-	65,000
Total expenditures	65,000	-	65,000
NET CHANGE IN FUND BALANCE	10,000	78,597	68,597
FUND BALANCE AT BEGINNING OF YEAR	191,373	191,373	-
FUND BALANCE AT END OF YEAR	$ 201,373	269,970	68,597

OMVI ENFORCEMENT / EDUCATION	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	$ 5,545	5,545	-
Total revenues	5,545	5,545	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	10,000	891	9,109
Capital outlay	20,000	6,263	13,737
Total expenditures	30,000	7,154	22,846
NET CHANGE IN FUND BALANCE	(24,455)	(1,609)	22,846
FUND BALANCE AT BEGINNING OF YEAR	69,858	69,858	-
Cancelled encumbrances from prior years	736	736	-
FUND BALANCE AT END OF YEAR	$ 46,139	68,985	22,846

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

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POLICE AND FIRE PENSION	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Property taxes	$ 410,798	410,798	-
Intergovernmental	56,941	56,941	-
Total revenues	467,739	467,739	-
EXPENDITURES:			
Current:			
Public safety-Personal service	196,115	196,115	-
Public safety-Operations and maintenance	8,324	8,224	100
Total expenditures	204,439	204,339	100
EXCESS OF REVENUES OVER EXPENDITURES	263,300	263,400	100
OTHER FINANCING (USES):			
Transfers out	(264,005)	(264,005)	-
Total other financing (uses)	(264,005)	(264,005)	-
NET CHANGE IN FUND BALANCE	(705)	(605)	100
FUND BALANCE AT BEGINNING OF YEAR	705	705	-
FUND BALANCE AT END OF YEAR	$ -	100	100

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

ECONOMIC DEVELOPMENT INCENTIVE	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Charges for services	$ 8,000	7,342	(658)
Miscellaneous	205,000	504,564	299,564
Total revenues	213,000	511,906	298,906
EXPENDITURES:			
Current:			
General government-Operations and maintenance	485,528	389,022	96,506
Public Works-Operations and maintenance	83,050	83,029	21
Capital outlay	126,615	73,130	53,485
Total expenditures	695,193	545,181	150,012
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(482,193)	(33,275)	448,918
OTHER FINANCING SOURCES (USES):			
Transfers in	481,175	346,175	(135,000)
Advances out	(620,000)	(620,000)	-
Transfers out	(88,532)	(88,531)	1
Total other financing sources (uses)	(227,357)	(362,356)	(134,999)
NET CHANGE IN FUND BALANCE	(709,550)	(395,631)	313,919
FUND BALANCE AT BEGINNING OF YEAR	1,301,809	1,301,809	-
Cancelled encumbrances from prior years	24,118	24,118	-
FUND BALANCE AT END OF YEAR	$ 616,377	930,296	313,919

FEDERALLY FORFEITED PROPERTY SHARING	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	5,281	5,455	(174)
Total expenditures	5,281	5,455	(174)
NET CHANGE IN FUND BALANCE	(5,281)	(5,455)	(174)
FUND BALANCE AT BEGINNING OF YEAR	11,697	11,697	-
FUND BALANCE AT END OF YEAR	$ 6,416	6,242	(174)

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

PROBATION FEE	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Charges for services	$ 82,234	82,234	-
Miscellaneous	126,549	126,549	-
Total revenues	208,783	208,783	-
EXPENDITURES:			
Current:			
General government-Personal service	174,990	162,307	12,683
General government-Operations and maintenance	11,365	7,433	3,932
Total expenditures	186,355	169,740	16,615
NET CHANGE IN FUND BALANCE	22,428	39,043	16,615
FUND BALANCE AT BEGINNING OF YEAR	84,732	84,732	-
Cancelled encumbrances from prior years	1,106	1,106	-
FUND BALANCE AT END OF YEAR	$ 108,266	124,881	16,615

DRUG LAW ENFORCEMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ -	3,000	3,000
Fines and forfeits	50,000	196,812	146,812
Total revenues	50,000	199,812	149,812
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	78,243	55,849	22,394
Capital outlay	8,407	1,004	7,403
Total expenditures	86,650	56,853	29,797
NET CHANGE IN FUND BALANCE	(36,650)	142,959	179,609
FUND BALANCE AT BEGINNING OF YEAR	140,088	140,088	-
Cancelled encumbrances from prior years	1,250	1,250	-
FUND BALANCE AT END OF YEAR	$ 104,688	284,297	179,609

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

LAW ENFORCEMENT CONTRABAND PROCEEDS	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	$ 5,000	45,276	40,276
Miscellaneous	-	10,452	10,452
Total revenues	5,000	55,728	50,728
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	33,004	21,585	11,419
Capital outlay	13,996	-	13,996
Total expenditures	47,000	21,585	25,415
NET CHANGE IN FUND BALANCE	(42,000)	34,143	76,143
FUND BALANCE AT BEGINNING OF YEAR	158,069	158,069	-
Cancelled encumbrances from prior years	118	118	-
FUND BALANCE AT END OF YEAR	$ 116,187	192,330	76,143

POLICE PROPERTY DISPOSITION	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	3,700	3,010	690
Total expenditures	3,700	3,010	690
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(3,700)	(3,010)	690
OTHER FINANCING SOURCES:			
Transfers in	28,000	28,342	342
Total other financing sources	28,000	28,342	342
NET CHANGE IN FUND BALANCE	24,300	25,332	1,032
FUND BALANCE AT BEGINNING OF YEAR	1,260	1,260	-
Cancelled encumbrances from prior years	126	126	-
FUND BALANCE AT END OF YEAR	$ 25,686	26,718	1,032

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

HOTEL / MOTEL EXCISE TAX	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Hotel / Motel excise taxes	$ 726,000	727,474	1,474
Total revenues	726,000	727,474	1,474
EXPENDITURES:			
Current:			
General government-Operations and maintenance	726,000	718,382	7,618
Total expenditures	726,000	718,382	7,618
NET CHANGE IN FUND BALANCE	-	9,092	9,092
FUND BALANCE AT BEGINNING OF YEAR	58,111	58,111	-
FUND BALANCE AT END OF YEAR	$ 58,111	67,203	9,092

HOMELESS ASSISTANCE GRANT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 147,486	147,486	-
Total revenues	147,486	147,486	-
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	147,486	263,820	(116,334)
Total expenditures	147,486	263,820	(116,334)
NET CHANGE IN FUND BALANCE	-	(116,334)	(116,334)
FUND BALANCE AT BEGINNING OF YEAR	6,000	6,000	-
FUND BALANCE AT END OF YEAR	$ 6,000	(110,334)	(116,334)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

RIGHT OF WAY FEE	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fees, licenses, and permits	$ 19,000	19,056	56
Total revenues	19,000	19,056	56
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	22,409	22,084	325
Total expenditures	22,409	22,084	325
NET CHANGE IN FUND BALANCE	(3,409)	(3,028)	381
FUND BALANCE AT BEGINNING OF YEAR	4,003	4,003	-
FUND BALANCE AT END OF YEAR	$ 594	975	381

PROBATION HOME MONITORING	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Charges for services	$ 33,000	33,394	394
Total revenues	33,000	33,394	394
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	56,050	50,430	5,620
Total expenditures	56,050	50,430	5,620
NET CHANGE IN FUND BALANCE	(23,050)	(17,036)	6,014
FUND BALANCE AT BEGINNING OF YEAR	148,206	148,206	-
Cancelled encumbrances from prior years	14,134	14,134	-
FUND BALANCE AT END OF YEAR	$ 139,290	145,304	6,014

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MUNICIPAL COURT SPECIAL PROJECTS	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	$ 57,000	59,190	2,190
Total revenues	57,000	59,190	2,190
EXPENDITURES:			
Current:			
General government-Personal service	7,350	5,506	1,844
General government-Operations and maintenance	9,800	3,993	5,807
Capital outlay	14,200	13,487	713
Total expenditures	31,350	22,986	8,364
NET CHANGE IN FUND BALANCE	25,650	36,204	10,554
FUND BALANCE AT BEGINNING OF YEAR	277,137	277,137	-
FUND BALANCE AT END OF YEAR	$ 302,787	313,341	10,554

FIRE DIVISION SERVICE ENHANCEMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Charges for services	$ 3,100,000	3,275,883	175,883
Miscellaneous	-	2,394	2,394
Total revenues	3,100,000	3,278,277	178,277
EXPENDITURES:			
Current:			
Public safety-Personal service	2,371,570	2,353,675	17,895
Public safety-Operations and maintenance	576,890	545,553	31,337
Capital outlay	146,000	128,149	17,851
Total expenditures	3,094,460	3,027,377	67,083
EXCESS OF REVENUES OVER EXPENDITURES	5,540	250,900	245,360
OTHER FINANCING (USES):			
Transfers out	(57,115)	(57,114)	1
Total other financing (uses)	(57,115)	(57,114)	1
NET CHANGE IN FUND BALANCE	(51,575)	193,786	245,361
FUND BALANCE AT BEGINNING OF YEAR	534,268	534,268	-
Cancelled encumbrances from prior years	3,770	3,770	-
FUND BALANCE AT END OF YEAR	$ 486,463	731,824	245,361

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

EMS TRAINING GRANT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 3,000	3,000	-
Total revenues	3,000	3,000	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	3,000	3,000	-
Total expenditures	3,000	3,000	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	-	-

COMMUNITY CORRECTIONS ACT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 128,329	128,239	(90)
Total revenues	128,329	128,239	(90)
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	149,737	159,639	(9,902)
Capital outlay	405	405	-
Total expenditures	150,142	160,044	(9,902)
NET CHANGE IN FUND BALANCE	(21,813)	(31,805)	(9,992)
FUND BALANCE AT BEGINNING OF YEAR	43,311	43,311	-
FUND BALANCE AT END OF YEAR	$ 21,498	11,506	(9,992)

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MUNICIPAL COURT IMPROVEMENTS	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 7,000	7,310	310
Fines and forfeits	223,000	220,652	(2,348)
Miscellaneous	5,000	9,000	4,000
Total revenues	235,000	236,962	1,962
EXPENDITURES:			
Current:			
General government-Operations and maintenance	5,000	257	4,743
Capital outlay	482,500	103,463	379,037
Total expenditures	487,500	103,720	383,780
NET CHANGE IN FUND BALANCE	(252,500)	133,242	385,742
FUND BALANCE AT BEGINNING OF YEAR	513,831	513,831	-
Cancelled encumbrances from prior years	115,635	115,635	-
FUND BALANCE AT END OF YEAR	$ 376,966	762,708	385,742

FTA BUS OPERATING	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 1,253,498	1,253,498	-
Miscellaneous	14,635	14,635	-
Total revenues	1,268,133	1,268,133	-
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	1,445,605	1,818,493	(372,888)
Total expenditures	1,445,605	1,818,493	(372,888)
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(177,472)	(550,360)	(372,888)
OTHER FINANCING SOURCES:			
Transfers in	210,950	210,950	-
Total other financing sources	210,950	210,950	-
NET CHANGE IN FUND BALANCE	33,478	(339,410)	(372,888)
FUND BALANCE AT BEGINNING OF YEAR	29,952	29,952	-
FUND BALANCE AT END OF YEAR	$ 63,430	(309,458)	(372,888)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

URBAN REDEVLOPMENT TAX INCREMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 300	330	30
Miscellaneous	2,500	2,500	-
Total revenues	2,800	2,830	30
EXPENDITURES:			
Current:			
General government-Personal service	12,260	8,324	3,936
Total expenditures	12,260	8,324	3,936
NET CHANGE IN FUND BALANCE	(9,460)	(5,494)	3,966
FUND BALANCE AT BEGINNING OF YEAR	34,045	34,045	-
FUND BALANCE AT END OF YEAR	$ 24,585	28,551	3,966

(continued)

EDA REVOLVING LOAN	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 1,385	1,385	-
Miscellaneous	228,203	228,203	-
Total revenues	229,588	229,588	-
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	363,572	363,572	-
Total expenditures	363,572	363,572	-
NET CHANGE IN FUND BALANCE	(133,984)	(133,984)	-
FUND BALANCE AT BEGINNING OF YEAR	256,152	256,152	-
FUND BALANCE AT END OF YEAR	$ 122,168	122,168	-

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

EDA MATCH REVOLVING LOAN	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 384	384	-
Miscellaneous	17,187	17,187	-
Total revenues	17,571	17,571	-
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	3,233	3,233	-
Total expenditures	3,233	3,233	-
NET CHANGE IN FUND BALANCE	14,338	14,338	-
FUND BALANCE AT BEGINNING OF YEAR	50,343	50,343	-
FUND BALANCE AT END OF YEAR	$ 64,681	64,681	-

NEIGHBORHOOD STABILIZATION PROGRAM I	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 141,673	141,673	-
Miscellaneous	364,316	364,316	-
Total revenues	505,989	505,989	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	517,300	545,710	(28,410)
Total expenditures	517,300	545,710	(28,410)
NET CHANGE IN FUND BALANCE	(11,311)	(39,721)	(28,410)
FUND BALANCE AT BEGINNING OF YEAR	15,488	15,488	-
FUND BALANCE AT END OF YEAR	$ 4,177	(24,233)	(28,410)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MEMORIAL TREE REPLACEMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	$ 3,740	3,740	-
Total revenues	3,740	3,740	-
EXPENDITURES:			
Current:			
Public Works-Operations and maintenance	4,611	4,289	322
Total expenditures	4,611	4,289	322
NET CHANGE IN FUND BALANCES	(871)	(549)	322
FUND BALANCES AT BEGINNING OF YEAR	1,311	1,311	-
FUND BALANCES AT END OF YEAR	$ 440	762	322

MISCELLANEOUS TRUST	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	$ 1,510	1,560	50
Total revenues	1,510	1,560	50
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	12,090	-	12,090
Total expenditures	12,090	-	12,090
NET CHANGE IN FUND BALANCE	(10,580)	1,560	12,140
FUND BALANCE AT BEGINNING OF YEAR	12,090	12,090	-
FUND BALANCE AT END OF YEAR	$ 1,510	13,650	12,140

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

PARAMEDIC TRUST	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	$ 10,000	14,887	4,887
Total revenues	10,000	14,887	4,887
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	17,639	15,809	1,830
Capital outlay	2,961	-	2,961
Total expenditures	20,600	15,809	4,791
NET CHANGE IN FUND BALANCE	(10,600)	(922)	9,678
FUND BALANCE AT BEGINNING OF YEAR	40,713	40,713	-
FUND BALANCE AT END OF YEAR	$ 30,113	39,791	9,678

LITTLETON TRUST	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Rental income	$ 11,126	11,126	-
Total revenues	11,126	11,126	-
EXPENDITURES:			
Current:			
Recreation-Operations and maintenance	12,053	12,053	-
Total expenditures	12,053	12,053	-
NET CHANGE IN FUND BALANCE	(927)	(927)	-
FUND BALANCE AT BEGINNING OF YEAR	927	927	-
FUND BALANCE AT END OF YEAR	$ -	-	-

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

COMMUNITY BEAUTIFICATION TRUST	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	$ 25	25	-
Total revenues	25	25	-
EXPENDITURES:			
Current:			
General government-Operations and maintenance	500	-	500
Total expenditures	500	-	500
NET CHANGE IN FUND BALANCE	(475)	25	500
FUND BALANCE AT BEGINNING OF YEAR	4,800	4,800	-
FUND BALANCE AT END OF YEAR	$ 4,325	4,825	500

(continued)

REMSBERG TRUST	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Capital outlay	41,765	-	41,765
Total expenditures	41,765	-	41,765
NET CHANGE IN FUND BALANCE	(41,765)	-	41,765
FUND BALANCE AT BEGINNING OF YEAR	41,765	41,765	-
FUND BALANCE AT END OF YEAR	$ -	41,765	41,765

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CD HOUSING REHABILITATION ROTARY	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 1,338	1,338	-
Miscellaneous	75,832	75,832	-
Total revenues	77,170	77,170	-
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	100,370	109,070	(8,700)
Total expenditures	100,370	109,070	(8,700)
NET CHANGE IN FUND BALANCE	(23,200)	(31,900)	(8,700)
FUND BALANCE AT BEGINNING OF YEAR	139,924	139,924	-
FUND BALANCE AT END OF YEAR	$ 116,724	108,024	(8,700)

CD RENTAL REHABILITATION	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	$ 1,196	1,196	-
Total revenues	1,196	1,196	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	368	368	-
Total expenditures	368	368	-
NET CHANGE IN FUND BALANCE	828	828	-
FUND BALANCE AT BEGINNING OF YEAR	1,600	1,600	-
FUND BALANCE AT END OF YEAR	$ 2,428	2,428	-

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

HOME PROGRAM	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 761,478	761,478	-
Miscellaneous	189,167	189,167	-
Total revenues	950,645	950,645	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	951,292	1,799,025	(847,733)
Total expenditures	951,292	1,799,025	(847,733)
NET CHANGE IN FUND BALANCE	(647)	(848,380)	(847,733)
FUND BALANCE AT BEGINNING OF YEAR	34,542	34,542	-
FUND BALANCE AT END OF YEAR	$ 33,895	(813,838)	(847,733)

EPA BROWNFIELD REVOLVING LOAN	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	58,268	58,268	-
FUND BALANCE AT END OF YEAR	$ 58,268	58,268	-

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CD CIC DEVELOPMENT REVOLVING LOAN	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 5,748	5,748	-
Miscellaneous	190,036	190,036	-
Total revenues	195,784	195,784	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	34,385	34,385	-
Total expenditures	34,385	34,385	-
NET CHANGE IN FUND BALANCE	161,399	161,399	-
FUND BALANCE AT BEGINNING OF YEAR	479,495	479,495	-
FUND BALANCE AT END OF YEAR	$ 640,894	640,894	-

STATE BUS HALF-FARE SUBSIDY	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 16,669	16,669	-
Total revenues	16,669	16,669	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	14,635	14,635	-
Total expenditures	14,635	14,635	-
NET CHANGE IN FUND BALANCE	2,034	2,034	-
FUND BALANCE AT BEGINNING OF YEAR	14,635	14,635	-
FUND BALANCE AT END OF YEAR	$ 16,669	16,669	-

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

INSURANCE DEPOSIT TRUST	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Current:			
General government-Operations and maintenance	90,000	58,457	31,543
Total expenditures	90,000	58,457	31,543
NET CHANGE IN FUND BALANCE	(90,000)	(58,457)	31,543
FUND BALANCE AT BEGINNING OF YEAR	94,415	94,415	-
FUND BALANCE AT END OF YEAR	$ 4,415	35,958	31,543

CONTRACTOR RETAINER FEE	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	$ 56,503	56,503	-
Total revenues	56,503	56,503	-
EXPENDITURES:			
Current:			
General government-Operations and maintenance	100,000	28,003	71,997
Total expenditures	100,000	28,003	71,997
NET CHANGE IN FUND BALANCE	(43,497)	28,500	71,997
FUND BALANCE AT BEGINNING OF YEAR	53,111	53,111	-
FUND BALANCE AT END OF YEAR	$ 9,614	81,611	71,997

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SPECIAL STREET OPENINGS	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Charges for services	$ 238,044	238,044	-
Total revenues	238,044	238,044	-
EXPENDITURES:			
Current:			
Highway and street-Personal service	226,832	226,832	-
Total expenditures	226,832	226,832	-
NET CHANGE IN FUND BALANCE	11,212	11,212	-
FUND BALANCE AT BEGINNING OF YEAR	33,156	33,156	-
FUND BALANCE AT END OF YEAR	$ 44,368	44,368	-

HPRP ARRA	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 66,069	66,069	-
Total revenues	66,069	66,069	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	66,069	66,069	-
Total expenditures	66,069	66,069	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	-	-

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

COPS HIRING RECOVERY ARRA	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 475,571	475,571	-
Total revenues	475,571	475,571	-
EXPENDITURES:			
Capital outlay	475,571	475,571	-
Total expenditures	475,571	475,571	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	-	-

NEIGHBORHOOD STABILIZATION PROGRAM II ARRA	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 3,107,743	3,107,743	-
Miscellaneous	119,621	119,621	-
Total revenues	3,227,364	3,227,364	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	3,226,347	3,540,636	(314,289)
Capital outlay	1,060	1,060	-
Total expenditures	3,227,407	3,541,696	(314,289)
NET CHANGE IN FUND BALANCE	(43)	(314,332)	(314,289)
FUND BALANCE AT BEGINNING OF YEAR	3,722	3,722	-
FUND BALANCE AT END OF YEAR	$ 3,679	(310,610)	(314,289)

(concluded)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

UNVOTED BOND RETIREMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:			
Debt service:			
Principal	3,888,092	3,850,000	38,092
Interest	1,417,951	1,417,951	-
Total expenditures	5,306,043	5,267,951	38,092
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(5,306,043)	(5,267,951)	38,092
OTHER FINANCING SOURCES:			
Transfers in	4,767,951	5,268,304	500,353
Total other financing sources	4,767,951	5,268,304	500,353
NET CHANGE IN FUND BALANCES	(538,092)	353	538,445
FUND BALANCES AT BEGINNING OF YEAR	1,003,276	1,003,276	-
FUND BALANCES AT END OF YEAR	$ 465,184	1,003,629	538,445

URBAN REDEVELOPMENT RESERVE	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	$ -	-	-
EXPENDITURES:	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	586,000	586,000	-
FUND BALANCE AT END OF YEAR	$ 586,000	586,000	-

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SPECIAL ASSESSMENT BOND RETIREMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Special Assessments	$ 48,688	48,688	-
Total revenues	48,688	48,688	-
EXPENDITURES:			
Debt service:			
Principal	55,725	55,725	-
Interest	7,000	4,794	2,206
Total expenditures	62,725	60,519	2,206
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(14,037)	(11,831)	2,206
OTHER FINANCING SOURCES:			
Transfers in	-	125	125
Total other financing sources	-	125	125
NET CHANGE IN FUND BALANCE	(14,037)	(11,706)	2,331
FUND BALANCE AT BEGINNING OF YEAR	41,559	41,559	-
FUND BALANCE AT END OF YEAR	$ 27,522	29,853	2,331

(concluded)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SPECIAL CAPITAL PROJECTS	FINAL	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL
REVENUES:			
Intergovernmental	$ 423,229	423,229	-
Miscellaneous	344,759	344,759	-
Total revenues	767,988	767,988	-
EXPENDITURES:			
Capital outlay	876,988	858,796	18,192
Total expenditures	876,988	858,796	18,192
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(109,000)	(90,808)	18,192
OTHER FINANCING SOURCES:			
Transfers in	4,610	4,610	-
Total other financing sources	4,610	4,610	-
NET CHANGE IN FUND BALANCE	(104,390)	(86,198)	18,192
FUND BALANCE AT BEGINNING OF YEAR	104,395	104,395	-
Cancelled encumbrances from prior years	5,000	5,000	-
FUND BALANCE AT END OF YEAR	$ 5,005	23,197	18,192

MCCA / FIBER OPTIC SYSTEM	FINAL	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL
REVENUES:			
Intergovernmental	$ 1,185,807	1,185,807	-
Total revenues	1,185,807	1,185,807	-
EXPENDITURES:			
Current:			
General government-Operations and maintenance	1,562,227	1,636,467	(74,240)
Total expenditures	1,562,227	1,636,467	(74,240)
NET CHANGE IN FUND BALANCE	(376,420)	(450,660)	(74,240)
FUND BALANCE AT BEGINNING OF YEAR	450,660	450,660	-
FUND BALANCE AT END OF YEAR	$ 74,240	-	(74,240)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

ROADWAY DEVELOPMENT	FINAL	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL
REVENUES:			
Intergovernmental	$ 106,774	106,774	-
Total revenues	106,774	106,774	-
EXPENDITURES:			
Current:			
General government-Operations and maintenance	108,937	1,501,166	(1,392,229)
Total expenditures	108,937	1,501,166	(1,392,229)
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(2,163)	(1,394,392)	(1,392,229)
OTHER FINANCING SOURCES:			
Advances in	500,000	500,000	-
Total other financing sources	500,000	500,000	-
NET CHANGE IN FUND BALANCE	497,837	(894,392)	(1,392,229)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ 497,837	(894,392)	(1,392,229)

CAPITAL PLANNING	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 31,192	31,192	-
Total revenues	31,192	31,192	-
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	35,091	73,458	(38,367)
Total expenditures	35,091	73,458	(38,367)
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(3,899)	(42,266)	(38,367)
OTHER FINANCING SOURCES:			
Transfers in	7,400	7,400	-
Total other financing sources	7,400	7,400	-
NET CHANGE IN FUND BALANCE	3,501	(34,866)	(38,367)
FUND BALANCE AT BEGINNING OF YEAR	4,164	4,164	-
FUND BALANCE AT END OF YEAR	$ 7,665	(30,702)	(38,367)

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

FTA BUS CAPITAL	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 1,200	1,200	-
Miscellaneous	14,318	14,318	-
Total revenues	15,518	15,518	-
EXPENDITURES:			
Capital outlay	1,500	1,500	-
Total expenditures	1,500	1,500	-
EXCESS OF REVENUES OVER EXPENDITURES	14,018	14,018	-
OTHER FINANCING (USES):			
Transfers out	(18,350)	(18,350)	-
Total other financing uses	(18,350)	(18,350)	-
NET CHANGE IN FUND BALANCE	(4,332)	(4,332)	-
FUND BALANCE AT BEGINNING OF YEAR	30,574	30,574	-
FUND BALANCE AT END OF YEAR	$ 26,242	26,242	-

ACE - AIRPORT UTILITIES / ROAD EXTENSION	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 1,908,776	1,908,776	-
Total revenues	1,908,776	1,908,776	-
EXPENDITURES:			
Capital outlay	1,908,272	1,950,116	(41,844)
Total expenditures	1,908,272	1,950,116	(41,844)
NET CHANGE IN FUND BALANCE	504	(41,340)	(41,844)
FUND BALANCE AT BEGINNING OF YEAR	397,823	397,823	-
FUND BALANCE AT END OF YEAR	$ 398,327	356,483	(41,844)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

HOSPITAL SITE DEVELOPMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 2,493	2,493	-
Miscellaneous	16,484	16,484	-
Total revenues	18,977	18,977	-
EXPENDITURES:			
Current:			
General government-Operations and maintenance	288,860	288,860	-
Total expenditures	288,860	288,860	-
NET CHANGE IN FUND BALANCE	(269,883)	(269,883)	-
FUND BALANCE AT BEGINNING OF YEAR	258,667	258,667	-
Cancelled encumbrances from prior years	11,216	11,216	-
FUND BALANCE AT END OF YEAR	$ -	-	-

OHIO PUBLIC WORKS COMMISSION	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 1,134,337	1,134,337	-
Miscellaneous	17,500	17,500	-
Total revenues	1,151,837	1,151,837	-
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	475,160	565,039	(89,879)
Capital outlay	546,810	1,496,448	(949,638)
Total expenditures	1,021,970	2,061,487	(1,039,517)
NET CHANGE IN FUND BALANCE	129,867	(909,650)	(1,039,517)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ 129,867	(909,650)	(1,039,517)

(continued)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MUNICIPAL COURT FUTURE FACILITIES	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	$ 15,441	15,441	-
Total revenues	15,441	15,441	-
EXPENDITURES:			
Capital outlay	50,000	-	50,000
Total expenditures	50,000	-	50,000
NET CHANGE IN FUND BALANCE	(34,559)	15,441	50,000
FUND BALANCE AT BEGINNING OF YEAR	492,668	492,668	-
FUND BALANCE AT END OF YEAR	$ 458,109	508,109	50,000

FTA ARRA	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 1,300	1,300	-
Total revenues	1,300	1,300	-
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	1,300	1,300	-
Capital outlay	-	-	-
Total expenditures	1,300	1,300	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	1	1	-
FUND BALANCE AT END OF YEAR	$ 1	1	-

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CDBG-R ARRA	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 39,516	39,516	-
Total revenues	39,516	39,516	-
EXPENDITURES:			
Capital outlay	39,516	39,516	-
Total expenditures	39,516	39,516	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	$ -	-	-

DEPARTMENT OF ENERGY ARRA	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	$ 147,044	147,044	-
Total revenues	147,044	147,044	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	118,372	118,372	-
Capital outlay	28,842	28,842	-
Total expenditures	147,214	147,214	-
NET CHANGE IN FUND BALANCE	(170)	(170)	-
FUND BALANCE AT BEGINNING OF YEAR	170	170	-
FUND BALANCE AT END OF YEAR	$ -	-	-

(concluded)

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGET BASIS - PERMANENT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CITY TRICENTENNIAL TRUST	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 6	6	-
Total revenues	6	6	-
EXPENDITURES:	-	-	-
NET CHANGE IN FUND BALANCE	6	6	-
FUND BALANCE AT BEGINNING OF YEAR	401	401	-
FUND BALANCE AT END OF YEAR	$ 407	407	-

BEN GOLDMAN TRUST	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 639	639	-
Total revenues	639	639	-
EXPENDITURES:			
Current:			
Recreation-Operations and maintenance	7,000	5,306	1,694
Total expenditures	7,000	5,306	1,694
NET CHANGE IN FUND BALANCE	(6,361)	(4,667)	1,694
FUND BALANCE AT BEGINNING OF YEAR	62,115	62,115	-
Cancelled encumbrances from prior years	92	92	-
FUND BALANCE AT END OF YEAR	$ 55,846	57,540	1,694

CITY OF SPRINGFIELD, OHIO
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS - PERMANENT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SNYDER PARK ENDOWMENT	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 20,000	74,311	54,311
Total revenues	20,000	74,311	54,311
EXPENDITURES:			
Current:			
Recreation-Operations and maintenance	28,000	28,000	-
Total expenditures	28,000	28,000	-
NET CHANGE IN FUND BALANCE	(8,000)	46,311	54,311
FUND BALANCE AT BEGINNING OF YEAR	519,333	519,333	-
FUND BALANCE AT END OF YEAR	$ 511,333	565,644	54,311

CLARA B. MCKINNEY TRUST	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	$ 1,319	1,319	-
Total revenues	1,319	1,319	-
EXPENDITURES:			
Current:			
Recreation-Operations and maintenance	6,200	1,385	4,815
Total expenditures	6,200	1,385	4,815
NET CHANGE IN FUND BALANCE	(4,881)	(66)	4,815
FUND BALANCE AT BEGINNING OF YEAR	125,433	125,433	-
FUND BALANCE AT END OF YEAR	$ 120,552	125,367	4,815

(concluded)

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OHIO

BUSINESS - TYPE
NON-MAJOR

Business - Type Non-Major

Airport - used to account for all receipts generated by the municipal airport and for all operations and maintenance expenditures. The airport is self-supporting to the extent of operations and maintenance, with capital improvements for the airport provided by the City's income tax-supported Permanent Improvement fund and various capital grants. The major resources for the airport are T-hanger rents and farm rental.

Stormwater - used to provide efficient and effective management and financing of a stormwater system within the City and to provide a system for mitigating the damaging effects of uncontrolled and unplanned stormwater runoff. The stormwater utility will be a self-supporting enterprise and will account for stormwater related operations and maintenance, capital needs, and debt service. A stormwater fee was developed and became effective in January, 2012.

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF NET POSITION
BUSINESS-TYPE NON-MAJOR
DECEMBER 31, 2012

	BUSINESS-TYPE ACTIVITIES NON-MAJOR ENTERPRISE FUNDS		TOTAL BUSINESS-TYPE NON-MAJOR ACTIVITIES
	AIRPORT	STORMWATER	
ASSETS:			
Current Assets:			
Equity in pooled cash and investments	$ 324,391	231,336	$ 555,727
Receivables (net of allowances for uncollectibles)	49,606	53,325	102,931
Inventory	37,383	-	37,383
Total current assets	411,380	284,661	696,041
Capital assets:			
Land and construction in progress	3,210,920	192,359	3,403,279
Capital assets, net of accumulated depreciation	3,507,079	-	3,507,079
Total capital assets	6,717,999	192,359	6,910,358
TOTAL ASSETS	7,129,379	477,020	7,606,399
LIABILITIES:			
Current liabilites:			
Accounts payable	118,411	138,822	257,233
Salaries and benefits payable	4,043	1,550	5,593
Due to other funds	8,872	103,466	112,338
Unearned revenue	7,605	-	7,605
Accrued interest payable	1,369	-	1,369
Bonds and loans payable-current	74,474	-	74,474
Total current liabilities	214,774	243,838	458,612
Noncurrent liabilities:			
Bonds and loans payable-long term	392,316	105,262	497,578
Compensated absences	19,077	749	19,826
Total noncurrent liabilities	411,393	106,011	517,404
Total liabilities	626,167	349,849	976,016
NET POSITION:			
Net investment in capital assets	6,247,262	87,097	6,334,359
Unrestricted	255,950	40,074	296,024
Total net position	$ 6,503,212	127,171	$ 6,630,383

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
BUSINESS-TYPE NON-MAJOR
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUSINESS-TYPE ACTIVITIES NON-MAJOR ENTERPRISE FUNDS		TOTAL BUSINESS-TYPE NON-MAJOR ACTIVITIES
	AIRPORT	STORMWATER	
OPERATING REVENUES:			
Charges for services	$ -	426,649	$ 426,649
Other	90,218	1,397	91,615
Total operating revenues	90,218	428,046	518,264
OPERATING EXPENSES:			
Personal services	176,262	84,696	260,958
Contractual services	825,500	205,406	1,030,906
Materials and supplies	27,316	11,791	39,107
Depreciation	389,018	-	389,018
Total operating expenses	1,418,096	301,893	1,719,989
OPERATING INCOME (LOSS)	(1,327,878)	126,153	(1,201,725)
NONOPERATING REVENUES (EXPENSES):			
Interest revenue	(1,372)	2,376	1,004
Miscellaneous revenues	617,767	900	618,667
Intergovernmental	550,292	-	550,292
Interest expense	(19,160)	(36)	(19,196)
Miscellaneous expense	(647)	-	(647)
Total nonoperating revenues (expenses)	1,146,880	3,240	1,150,120
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(180,998)	129,393	(51,605)
Capital contributions	70,639	-	70,639
Transfers in	437,054	-	437,054
Transfers out	(353)	-	(353)
CHANGE IN NET POSITION	326,342	129,393	455,735
TOTAL NET POSITION-BEGINNING, AS RESTATED	6,176,870	(2,222)	6,174,648
TOTAL NET POSITION-ENDING	$ 6,503,212	127,171	$ 6,630,383

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF CASH FLOWS
BUSINESS-TYPE NON-MAJOR
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUSINESS-TYPE ACTIVITIES NON-MAJOR ENTERPRISE FUNDS		TOTAL BUSINESS-TYPE NON-MAJOR ACTIVITIES
	AIRPORT	STORMWATER	
Cash flows from operating activities:			
Receipts from customers and users	$ 714,722	375,347	$ 1,090,069
Payments to suppliers	(881,392)	(165,833)	(1,047,225)
Payments to employees	(173,541)	(80,828)	(254,369)
Net cash provided (used) by operating activities	(340,211)	128,686	(211,525)
Cash flows from noncapital financing activities:			
Transfers from other funds	207,500	100,000	307,500
Transfers to other funds	(353)	-	(353)
Donations	-	900	900
Subsidy from federal and state grants	555,292	-	555,292
Net cash provided (used) by noncapital and related financing activities	762,439	100,900	863,339
Cash flows from capital and related financing activities:			
Interfund loans	(354,625)	-	(354,625)
WPCLF/OWDA Loan	-	105,226	105,226
Capital contributions	70,639	-	70,639
Acquisition and construction of capital assets	(291,471)	(105,226)	(396,697)
Interest paid on capital debt	(2,148)	-	(2,148)
Net cash provided (used) by capital and related financing activities	(577,605)	-	(577,605)
Cash flows from investing activities:			
Interest and dividends received	17	1,750	1,767
Net cash provided by investing activities	17	1,750	1,767
Net Increase (decrease) in cash and cash equivalents	(155,360)	231,336	75,976
Cash and cash equivalents, beginning of year	479,751	-	479,751
Cash and cash equivalents, end of year	$ 324,391	231,336	$ 555,727
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	$ (1,327,878)	126,153	$ (1,201,725)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	389,018	-	389,018
Rental income	617,767	-	617,767
(Increase) decrease in accounts receivable	3,651	(52,699)	(49,048)
(Increase) decrease in inventories	(24,427)	-	(24,427)
Increase (decrease) in accounts payable	(1,495)	51,489	49,994
Increase (decrease) in salaries and benefits payable	1,566	443	2,009
Increase (decrease) in due to other funds	1,372	3,232	4,604
Increase (decrease) in unearned revenue	(48)	-	(48)
Increase (decrease) in compensated absences	263	68	331
Total adjustments	987,667	2,533	990,200
Net cash provided (used) by operating activities	$ (340,211)	128,686	$ (211,525)

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF CASH FLOWS
BUSINESS-TYPE NON-MAJOR
FOR THE YEAR ENDED DECEMBER 31, 2012

Supplemental Information:

Airport:

Capital Assets - capital contributions for fuel farm improvements in the amount of $141,023

Debt Service - payment assistance in the amount of $88,531

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INTERNAL SERVICE

Internal Service Funds

Internal Service Funds - used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, generally on a cost-reimbursement basis. The title of the funds indicates the type of service provided.

Central Stores
City Service Facility
Workers' Compensation Retrospective
Accrued Benefit Liability
Risk Management
Health Care Insurance

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2012

	INTERNAL SERVICE FUNDS		
	CENTRAL STORES	CITY SERVICE FACILITY	WORKERS' COMPENSATION RETROSPECTIVE
ASSETS:			
Current Assets:			
Equity in pooled cash and investments	$ 240,599	116,771	101,327
Receivables (net of allowances for uncollectibles)	288	-	112,381
Due from other funds	40,993	-	1,767,459
Inventory	211,973	-	-
Total current assets	493,853	116,771	1,981,167
Capital assets:			
Land and construction in progress	-	329,060	-
Capital assets net of accumulated depreciation	3,634	5,618,153	-
Total capital assets	3,634	5,947,213	-
TOTAL ASSETS	497,487	6,063,984	1,981,167
LIABILITIES:			
Current liabilites:			
Accounts payable	55,824	11,799	410,328
Salaries and benefits payable	1,046	5,741	-
Due to other funds	2,467	10,823	-
Insurance claims payable	-	-	660,069
Total current liabilities	59,337	28,363	1,070,397
Noncurrent liabilities:			
Compensated absences	2,388	65,495	-
Insurance claims payable	-	-	809,168
Total noncurrent liabilities	2,388	65,495	809,168
Total liabilities	61,725	93,858	1,879,565
NET POSITION:			
Invested in capital assets	3,634	5,947,213	-
Unrestricted	432,128	22,913	101,602
Total net position	$ 435,762	5,970,126	101,602

INTERNAL SERVICE FUNDS			
ACCRUED BENEFIT LIABILITY	RISK MANAGEMENT	HEALTH CARE INSURANCE	TOTAL INTERNAL SERVICE
243,995	48,000	9,084	$ 759,776
661	-	-	113,330
-	-	-	1,808,452
-	-	-	211,973
244,656	48,000	9,084	2,893,531
-	-	-	329,060
-	-	-	5,621,787
-	-	-	5,950,847
244,656	48,000	9,084	8,844,378
-	-	-	477,951
-	-	-	6,787
-	-	-	13,290
-	-	-	660,069
-	-	-	1,158,097
-	-	-	67,883
-	-	-	809,168
-	-	-	877,051
-	-	-	2,035,148
-	-	-	5,950,847
244,656	48,000	9,084	858,383
244,656	48,000	9,084	$ 6,809,230

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	INTERNAL SERVICE FUNDS		
	CENTRAL STORES	CITY SERVICE FACILITY	WORKERS' COMPENSATION RETROSPECTIVE
OPERATING REVENUES:			
Charges for services	$ 1,838,574	366,838	1,164,896
Other	1,808	8,585	-
Total operating revenues	1,840,382	375,423	1,164,896
OPERATING EXPENSES:			
Personal services	50,103	288,812	-
Contractual services	140,341	135,460	406,235
Materials and supplies	1,649,715	15,694	-
Claims expense	-	-	755,639
Depreciation	4,325	292,996	-
Total operating expenses	1,844,484	732,962	1,161,874
OPERATING INCOME (LOSS)	(4,102)	(357,539)	3,022
NONOPERATING REVENUES:			
Interest revenue	-	-	2,468
Total nonoperating revenue	-	-	2,468
CHANGE IN NET POSITION	(4,102)	(357,539)	5,490
TOTAL NET POSITION-BEGINNING	439,864	6,327,665	96,112
TOTAL NET POSITION-ENDING	$ 435,762	5,970,126	101,602

INTERNAL SERVICE FUNDS			
ACCRUED BENEFIT LIABILITY	RISK MANAGEMENT	HEALTH CARE INSURANCE	TOTAL INTERNAL SERVICE
-	48,000	6,713,060	$ 10,131,368
-	-	3,559	13,952
-	48,000	6,716,619	10,145,320
-	-	-	338,915
-	-	6,720,120	7,402,156
-	-	-	1,665,409
-	-	-	755,639
-	-	-	297,321
-	-	6,720,120	10,459,440
-	48,000	(3,501)	(314,120)
1,971	-	-	4,439
1,971	-	-	4,439
1,971	48,000	(3,501)	(309,681)
242,685	-	12,585	7,118,911
244,656	48,000	9,084	$ 6,809,230

CITY OF SPRINGFIELD, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	INTERNAL SERVICE FUNDS	
	CENTRAL STORES	CITY SERVICE FACILITY
Cash flows from operating activities:		
Receipts from customers and users	$ 10,572	8,585
Receipts from interfund services provided	1,846,162	366,838
Payments to suppliers	(1,769,574)	(151,837)
Payments to employees	(50,181)	(280,029)
Net cash provided (used) by operating activities	36,979	(56,443)
Cash flows from investing activities:		
Interest and dividends received	-	-
Net cash provided by investing activities	-	-
Net increase (decrease) in cash and cash equivalents	36,979	(56,443)
Cash and cash equivalents, beginning of year	203,620	173,214
Cash and cash equivalents, end of year	$ 240,599	116,771
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income/(loss)	$ (4,102)	(357,539)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	4,325	292,996
(Increase) decrease in accounts receivable	(150)	-
(Increase) decrease in due from other funds	16,503	-
(Increase) decrease in inventories	9,649	-
Increase (decrease) in accounts payable	10,633	(848)
Increase (decrease) in insurance claims payable	-	-
Increase (decrease) in salaries and benefits payable	252	1,451
Increase (decrease) in due to other funds	416	(1,756)
Increase (decrease) in compensated absences	(547)	9,253
Total adjustments	41,081	301,096
Net cash provided (used) by operating activities	$ 36,979	(56,443)

Supplemental information: Noncash transactions include Fair Value changes in the amount of $280 for the Workers' Compensation Retrospective Fund and $674 in the Accrued Benefit Liability Fund

INTERNAL SERVICE FUNDS				
WORKERS' COMPENSATION RETROSPECTIVE	ACCRUED BENEFIT LIABILITY	RISK MANAGEMENT	HEALTH CARE INSURANCE	TOTALS
-	-	-	3,559	$ 22,716
1,074,123	-	48,000	6,713,060	10,048,183
(1,071,101)	-	-	(6,720,120)	(9,712,632)
-	-	-	-	(330,210)
3,022	-	48,000	(3,501)	28,057
2,637	2,430	-	-	5,067
2,637	2,430	-	-	5,067
5,659	2,430	48,000	(3,501)	33,124
95,668	241,565	-	12,585	726,652
101,327	243,995	48,000	9,084	$ 759,776
3,022	-	48,000	(3,501)	$ (314,120)
-	-	-	-	297,321
(12,367)	-	-	-	(12,517)
(78,406)	-	-	-	(61,903)
-	-	-	-	9,649
(191,938)	-	-	-	(182,153)
282,711	-	-	-	282,711
-	-	-	-	1,703
-	-	-	-	(1,340)
-	-	-	-	8,706
-	-	-	-	342,177
3,022	-	48,000	(3,501)	$ 28,057

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FIDUCIARY FUNDS - AGENCY FUNDS

Fiduciary Funds - Agency Funds

Agency Funds - used to account for assets held by the government as an agent for individuals, private organizations, other governments, and / or other funds. Assets held for other funds or governments include payroll taxes and other employee withholdings and income taxes collected by the City on behalf of other governments. Their titles are descriptive of their nature.

- Pension Liability
- Municipal Court Restitutions
- Conservancy District
- Miscellaneous Deposits
- State Fees
- JEDD (Joint Economic Development District)
  - Income Tax
  - Road Construction
  - Administrative Expense
- Springfield Port Authority

- National Trail Parks and Recreation District
  - General Fund
  - Dog Park
  - Sponsorship
  - Fireworks Donations
  - Tournament Incentive
  - Countywide Levy
  - Capital
  - Golf
  - Aquatic Center

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

PENSION LIABILITY

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 698,642	8,746,549	8,735,595	$ 709,596
TOTAL ASSETS	$ 698,642	8,746,549	8,735,595	$ 709,596
LIABILITIES				
Accounts payable	$ 653,195	9,389,010	9,388,790	$ 653,415
Restricted deposits	45,447	10,734	-	56,181
TOTAL LIABILITIES	$ 698,642	9,399,744	9,388,790	$ 709,596

MUNICIPAL COURT RESTITUTIONS

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 5,393	53,765	49,211	$ 9,947
TOTAL ASSETS	$ 5,393	53,765	49,211	$ 9,947
LIABILITIES				
Accounts payable	$ 3,185	58,317	53,814	$ 7,688
Restricted deposits	2,208	51	-	2,259
TOTAL LIABILITIES	$ 5,393	58,368	53,814	$ 9,947

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CONSERVANCY DISTRICT

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ -	399,179	399,179	$ -
Receivables (net of allowances for uncollectibles)	478,560	1,153,499	1,203,904	428,155
Due from other governments	-	69,370	23,182	46,188
TOTAL ASSETS	$ 478,560	1,622,048	1,626,265	$ 474,343
LIABILITIES				
Accounts payable	$ 1,592	402,364	395,092	$ 8,864
Restricted deposits	476,968	746,843	758,332	465,479
TOTAL LIABILITIES	$ 478,560	1,149,207	1,153,424	$ 474,343

MISCELLANEOUS DEPOSITS

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 88,169	665,125	687,506	$ 65,788
Receivables (net of allowances for uncollectibles)	47	13	47	13
TOTAL ASSETS	$ 88,216	665,138	687,553	$ 65,801
LIABILITIES				
Accounts payable	$ -	67,195	67,195	$ -
Restricted deposits	88,216	3	22,418	65,801
TOTAL LIABILITIES	$ 88,216	67,198	89,613	$ 65,801

(continued)

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

STATE FEES

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 374	8,593	8,601	$ 366
TOTAL ASSETS	$ 374	8,593	8,601	$ 366
LIABILITIES				
Accounts payable	$ 247	8,841	8,848	$ 240
Restricted deposits	127	-	1	126
TOTAL LIABILITIES	$ 374	8,841	8,849	$ 366

JEDD INCOME TAX

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ -	241,984	241,984	$ -
Receivables (net of allowances for uncollectibles)	48,673	203,118	210,954	40,837
TOTAL ASSETS	$ 48,673	445,102	452,938	$ 40,837
LIABILITIES				
Accounts payable	$ -	16,007	8,517	$ 7,490
Restricted deposits	48,673	83,809	99,135	33,347
TOTAL LIABILITIES	$ 48,673	99,816	107,652	$ 40,837

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

JEDD ROAD CONSTRUCTION

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 162,619	11,661	-	$ 174,280
TOTAL ASSETS	$ 162,619	11,661	-	$ 174,280
LIABILITIES				
Restricted deposits	$ 162,619	11,661	-	$ 174,280
TOTAL LIABILITIES	$ 162,619	11,661	-	$ 174,280

JEDD ADMINISTRATIVE EXPENSE

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 5,000	-	-	$ 5,000
TOTAL ASSETS	$ 5,000	-	-	$ 5,000
LIABILITIES				
Restricted deposits	$ 5,000	-	-	$ 5,000
TOTAL LIABILITIES	$ 5,000	-	-	$ 5,000

(continued)

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SPRINGFIELD PORT AUTHORITY

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 807,445	15,943	37,707	$ 785,681
Receivables (net of allowances for uncollectibles)	3,745	2,127	3,744	2,128
TOTAL ASSETS	$ 811,190	18,070	41,451	$ 787,809
LIABILITIES				
Accounts payable	$ 2,100	39,822	39,806	$ 2,116
Restricted deposits	809,090	570	23,967	785,693
TOTAL LIABILITIES	$ 811,190	40,392	63,773	$ 787,809

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - GENERAL FUND

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 60,776	1,994,444	1,937,102	$ 118,118
Receivables (net of allowances for uncollectibles)	3,023	814	3,352	485
TOTAL ASSETS	$ 63,799	1,995,258	1,940,454	$ 118,603
LIABILITIES				
Accounts payable	$ 32,326	1,086,682	1,079,446	$ 39,562
Accrued liabilities	166,562	408,029	452,403	122,188
Restricted deposits	(135,089)	94,714	2,772	(43,147)
TOTAL LIABILITIES	$ 63,799	1,589,425	1,534,621	$ 118,603

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - DOG PARK

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 5,419	-	-	$ 5,419
TOTAL ASSETS	$ 5,419	-	-	$ 5,419
LIABILITIES				
Restricted deposits	$ 5,419	-	-	$ 5,419
TOTAL LIABILITIES	$ 5,419	-	-	$ 5,419

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - SPONSORSHIP

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 40,495	46,659	43,281	$ 43,873
TOTAL ASSETS	$ 40,495	46,659	43,281	$ 43,873
LIABILITIES				
Accounts payable	$ 374	31,604	31,246	$ 732
Accrued liabilities	-	26	-	26
Restricted deposits	40,121	2,994	-	43,115
TOTAL LIABILITIES	$ 40,495	34,624	31,246	$ 43,873

(continued)

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - FIREWORKS DONATIONS

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 1,288	25,940	23,955	$ 3,273
TOTAL ASSETS	$ 1,288	25,940	23,955	$ 3,273
LIABILITIES				
Accounts payable	$ -	23,805	23,805	$ -
Restricted deposits	1,288	1,985	-	3,273
TOTAL LIABILITIES	$ 1,288	25,790	23,805	$ 3,273

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - TOURNAMENT INCENTIVE

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 2,500	-	-	$ 2,500
TOTAL ASSETS	$ 2,500	-	-	$ 2,500
LIABILITIES				
Restricted deposits	$ 2,500	-	-	$ 2,500
TOTAL LIABILITIES	$ 2,500	-	-	$ 2,500

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - COUNTYWIDE LEVY

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ -	1,211,299	1,159,164	$ 52,135
Receivables (net of allowances for uncollectibles)	-	292	151	141
TOTAL ASSETS	$ -	1,211,591	1,159,315	$ 52,276
LIABILITIES				
Accounts payable	$ 68,571	964,729	967,689	$ 65,611
Accrued liabilities	71,834	185,602	186,608	70,828
Restricted deposits	(140,405)	56,242	-	(84,163)
TOTAL LIABILITIES	$ -	1,206,573	1,154,297	$ 52,276

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - CAPITAL

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 2,534,942	309,458	115,000	$ 2,729,400
Receivables (net of allowances for uncollectibles)	11,756	7,392	11,756	7,392
TOTAL ASSETS	$ 2,546,698	316,850	126,756	$ 2,736,792
LIABILITIES				
Accounts payable	$ -	138,132	112,677	$ 25,455
Restricted deposits	2,546,698	170,955	6,316	2,711,337
TOTAL LIABILITIES	$ 2,546,698	309,087	118,993	$ 2,736,792

(continued)

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - GOLF

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 102,593	1,772,660	1,782,615	$ 92,638
Receivables (net of allowances for uncollectibles)	443	323	527	239
TOTAL ASSETS	$ 103,036	1,772,983	1,783,142	$ 92,877
LIABILITIES				
Accounts payable	$ 94,746	1,637,501	1,643,811	$ 88,436
Accrued liabilities	157,563	436,829	431,251	163,141
Restricted deposits	(149,273)	64	9,491	(158,700)
TOTAL LIABILITIES	$ 103,036	2,074,394	2,084,553	$ 92,877

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - AQUATIC CENTER

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 4,260	270,149	271,748	$ 2,661
TOTAL ASSETS	$ 4,260	270,149	271,748	$ 2,661
LIABILITIES				
Accounts payable	$ 8,565	267,253	265,962	$ 9,856
Restricted deposits	(4,305)	-	2,890	(7,195)
TOTAL LIABILITIES	$ 4,260	267,253	268,852	$ 2,661

CITY OF SPRINGFIELD
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

TOTAL AGENCY

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
ASSETS				
Equity in pooled cash and investments	$ 4,519,915	15,773,408	15,492,648	$ 4,800,675
Receivables (net of allowances for uncollectibles)	546,247	1,367,578	1,434,435	479,390
Due from other governments	-	69,370	23,182	46,188
TOTAL ASSETS	$ 5,066,162	17,210,356	16,950,265	$ 5,326,253
LIABILITIES				
Accounts payable	$ 864,901	14,131,262	14,086,698	$ 909,465
Accrued liabilities	395,959	1,030,486	1,070,262	356,183
Restricted deposits	3,805,302	1,180,625	925,322	4,060,605
TOTAL LIABILITIES	$ 5,066,162	16,342,373	16,082,282	$ 5,326,253

(concluded)

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STATISTICAL SECTION

City of Springfield, Ohio

Statistical Section

This part of the City's Comprehensive Annual Financial Report (CAFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. These tables are presented in accordance with GASB Statement 44, *Economic Condition Reporting: The Statistical Section* (GASB 44).

Contents **Tables**

Financial Trends **1 - 4**

These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.

Revenue Capacity **5 – 6**

These schedules contain information to help the reader assess the City's most significant local revenue sources.

Debt Capacity **7 - 11**

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information **12 – 13**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information **14 - 16**

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financials relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the CAFR's for the relevant year.

CITY OF SPRINGFIELD, OHIO
NET POSITION BY COMPONENT, FOR THE LAST TEN YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	FOR YEAR ENDED DECEMBER 31			
	2003	2004	2005	2006
Governmental activities				
Net Investment in capital assets	$ 38,973	37,911	43,612	60,785
Restricted	16,902	24,215	20,700	15,549
Unrestricted	9,019	7,959	8,049	9,324
Total governmental activities net position	$ 64,894	70,085	72,361	85,658
Business-type activities				
Net Investment in capital assets	$ 25,803	29,929	31,705	33,348
Unrestricted	16,229	14,565	17,247	18,826
Total business-type activities net position	$ 42,032	44,494	48,952	52,174
Primary government				
Net Investment in capital assets	$ 64,776	67,840	75,317	94,133
Restricted	16,902	24,215	20,700	15,549
Unrestricted	25,248	22,524	25,296	28,150
Total primary government net position	$ 106,926	114,579	121,313	137,832

TABLE 1

FOR YEAR ENDED DECEMBER 31

2007	2008	2009	2010	2011	2012
67,638	58,145	59,640	63,076	67,182	69,927
14,248	28,295	29,983	27,791	25,828	28,248
13,248	10,896	11,781	9,230	8,778	6,756
95,134	97,336	101,404	100,097	101,788	104,931
36,296	38,376	39,801	43,791	45,963	48,829
21,457	22,294	22,838	23,377	22,535	23,113
57,753	60,670	62,639	67,168	68,498	71,942
103,934	96,521	99,441	106,867	113,145	118,756
14,248	28,295	29,983	27,791	25,828	28,248
34,705	33,190	34,619	32,607	31,313	29,869
152,887	158,006	164,043	167,265	170,286	176,873

CITY OF SPRINGFIELD, OHIO
CHANGES IN NET POSITION
FOR THE LAST TEN YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	FOR YEAR ENDED DECEMBER 31				
	2003	2004	2005	2006	2007
Expenses					
Governmental activities:					
General government	$ 17,750	15,611	15,064	12,209	11,763
Public safety	27,053	26,335	25,826	27,816	29,789
Health	250	230	291	272	184
Recreation	1,766	2,678	3,881	3,179	3,109
Community development	4,257	5,093	5,243	12,714	8,995
Public works	2	1	5	112	323
Highway and street	4,196	3,728	4,404	5,016	5,715
Interest on long-term debt	828	833	905	821	771
Total governmental activities expense	56,102	54,509	55,619	62,139	60,649
Business-type activities:					
Water	5,930	6,956	6,167	6,334	6,242
Sewer	8,627	9,905	7,313	9,683	9,710
Airport	5,426	866	703	823	910
Stormwater	-	-	-	-	-
Total business-type activities expense	19,983	17,727	14,183	16,840	16,862
Total primary governmental expenses	$ 76,085	72,236	69,802	78,979	77,511
Program revenue					
Governmental activities:					
Charges for services:					
General government	$ 2,618	1,812	2,614	2,529	2,914
Public safety	4,064	4,253	1,326	4,763	4,839
Health	-	-	-	-	-
Community development	405	55	427	538	572
Other governmental activities	266	100	290	123	245
Operating grants and contributions	3,816	3,454	3,616	2,155	6,229
Capital grants and contributions	6,048	5,566	3,730	14,807	8,957
Total governmental activities program revenue	17,217	15,240	12,003	24,915	23,756
Business-type activities:					
Charges for services:					
Water	6,049	7,047	7,234	7,460	7,517
Sewer	8,294	8,831	9,477	9,937	10,673
Airport	234	240	248	267	408
Stormwater	-	-	-	-	-
Operating grants and contributions	-	-	-	-	64
Capital grants and contributions	4,707	4,443	1,542	1,350	3,188
Total business-type activities program revenue	19,284	20,561	18,501	19,014	21,850
Total primary government program revenue	$ 36,501	35,801	30,504	43,929	45,606

TABLE 2

	FOR YEAR ENDED DECEMBER 31				
	2003	2004	2005	2006	2007
Net (expense)/revenue					
Governmental activities	$ (38,885)	(39,269)	(43,616)	(37,224)	(36,893)
Business-type activities	(699)	2,834	4,318	2,174	4,988
Total primary government net expense	(39,584)	(36,435)	(39,298)	(35,050)	(31,905)
General revenues and other changes in net position					
Government activities:					
Income taxes	27,165	27,273	28,455	27,544	28,684
Property taxes	2,565	2,726	2,854	2,884	2,765
Hotel / motel taxes	751	539	581	620	678
State-levied shared taxes	7,362	6,717	8,032	7,491	8,546
Federal / state grants and other contributions not restricted to specific programs	2,487	3,832	1,951	463	2,301
Investment earnings	384	216	535	907	1,101
Gain (loss) on sale of assets	1,129	(300)	-	27	49
Miscellaneous	1,674	2,890	3,065	3,604	1,649
Transfers	683	567	419	482	596
Total governmental activities general revenues and other changes	44,200	44,460	45,892	44,022	46,369
Business-type activities:					
Investment earnings	266	195	559	936	1,187
Transfers	(683)	(567)	(419)	(482)	(596)
Total business-type activities general revenues and other changes	(417)	(372)	140	454	591
Total primary government general revenues and other changes	$ 43,783	44,088	46,032	44,476	46,960
Changes in net position					
Governmental activities	$ 5,315	5,191	2,276	6,798	9,476
Business-type activities	(1,116)	2,462	4,458	2,628	5,579
Total primary government	$ 4,199	7,653	6,734	9,426	15,055

(Years 2008 - 2012 continued)

CITY OF SPRINGFIELD, OHIO
CHANGES IN NET POSITION
FOR THE LAST TEN YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	FOR YEAR ENDED DECEMBER 31				
	2008	2009	2010	2011	2012
Expenses					
Governmental activities:					
General government	$ 11,844	11,937	11,073	10,935	11,060
Public safety	29,580	31,711	29,521	29,215	29,746
Health	667	179	142	149	213
Recreation	2,999	2,496	2,498	2,512	2,401
Community development	8,980	5,435	13,549	19,126	4,378
Public works	399	301	221	357	281
Highway and street	5,971	7,010	9,996	9,091	5,853
Interest on long-term debt	705	700	445	430	359
Total governmental activities expense	61,145	59,769	67,445	71,815	54,291
Business-type activities:					
Water	7,625	7,830	6,984	6,913	6,859
Sewer	9,803	9,848	11,018	10,315	10,014
Airport	1,014	978	861	864	1,454
Stormwater	-	-	-	2	305
Total business-type activities expense	18,442	18,656	18,863	18,094	18,632
Total primary governmental expenses	$ 79,587	78,425	86,308	89,909	72,923
Program revenue					
Governmental activities:					
Charges for services:					
General government	$ 2,360	3,147	2,192	2,132	1,837
Public safety	5,754	4,552	4,511	5,102	5,198
Health	68	66	70	71	79
Community development	51	343	-	-	-
Other governmental activities	130	213	122	134	88
Operating grants and contributions	5,283	4,385	6,550	12,768	6,980
Capital grants and contributions	4,874	7,966	8,643	8,819	3,014
Total governmental activities program revenue	18,520	20,672	22,088	29,026	17,196
Business-type activities:					
Charges for services:					
Water	7,220	7,114	7,493	7,160	7,120
Sewer	10,788	10,406	10,599	10,477	10,247
Airport	234	349	371	413	708
Stormwater	-	-	-	-	428
Operating grants and contributions	123	-	116	5	551
Capital grants and contributions	815	2,269	4,151	774	2,833
Total business-type activities program revenue	19,180	20,138	22,730	18,829	21,887
Total primary government program revenue	$ 37,700	40,810	44,818	47,855	39,083

TABLE 2

	FOR YEAR ENDED DECEMBER 31				
	2008	2009	2010	2011	2012
Net (expense)/revenue					
Governmental activities	$ (42,625)	(39,097)	(45,357)	(42,789)	(37,095)
Business-type activities	738	1,482	3,867	735	3,255
Total primary government net expense	(41,887)	(37,615)	(41,490)	(42,054)	(33,840)
General revenues and other changes in net position					
Government activities:					
Income taxes	29,361	27,945	26,998	28,546	28,302
Property taxes	2,852	2,738	2,751	2,612	2,557
Hotel / motel taxes	609	535	550	622	785
State-levied shared taxes	7,780	6,713	6,959	6,623	4,960
Federal / state grants and other contributions not restricted to specific programs	2,537	2,739	2,845	2,696	1,751
Investment earnings	976	410	476	344	233
Gain (loss) on sale of assets	-	-	-	-	-
Miscellaneous	1,859	2,158	3,573	3,172	2,200
Transfers	(1,147)	(73)	(102)	(135)	(437)
Total governmental activities general revenues and other changes	44,827	43,165	44,050	44,480	40,351
Business-type activities:					
Investment earnings	1,032	414	560	460	200
Transfers	1,147	73	102	135	437
Total business-type activities general revenues and other changes	2,179	487	662	595	637
Total primary government general revenues and other changes	$ 47,006	43,652	44,712	45,075	40,988
Changes in net position					
Governmental activities	$ 2,202	4,068	(1,307)	1,691	3,256
Business-type activities	2,917	1,969	4,529	1,330	3,892
Total primary government	$ 5,119	6,037	3,222	3,021	7,148

(concluded)

CITY OF SPRINGFIELD, OHIO
FUND BALANCES, GOVERNMENTAL FUNDS,
FOR THE LAST TWO YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

TABLE 3

	FOR YEAR ENDED DECEMBER 31	
	2011	2012
General Fund		
Non-spendable	$ 4	3
Restricted	40	90
Committed	1,439	1,433
Assigned	241	190
Unassigned	5,988	4,916
Total General Fund	$ 7,712	6,632
All Other Government Funds		
Non-spendable	$ 914	857
Restricted	26,963	26,696
Committed	2,156	2,257
Unassigned	(3,093)	(589)
Total all other governmental funds	$ 26,940	29,221
Total Fund Balances, Governmental Funds	$ 34,652	35,853

Note: The City implemented *GASB Statement No. 54 - Fund Balance Reporting and Governmental Fund Type Definitions* as of December 31, 2011.

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CITY OF SPRINGFIELD, OHIO
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS,
FOR THE LAST TEN YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	FOR YEAR ENDED DECEMBER 31			
	2003	2004	2005	2006
REVENUES:				
Income taxes	$ 27,032	27,022	28,167	27,735
Property taxes	2,565	2,726	2,854	2,884
Hotel / motel taxes	750	778	859	947
State-levied shared taxes	7,303	7,027	7,671	7,784
Intergovernmental	11,072	10,183	10,474	12,173
Charges for services	1,047	2,529	2,995	3,131
Fees, licenses, and permits	2,179	652	827	1,149
Investment earnings	450	191	539	940
Fines and forfeits	1,512	2,019	1,863	2,951
Contractual contributions	-	-	-	8,631
Special assessments	252	178	203	172
Miscellaneous	3,397	2,507	3,562	3,503
Total revenues	57,559	55,812	60,014	72,000
EXPENDITURES:				
Current:				
General government	11,958	12,330	10,976	11,346
Public safety	24,857	24,688	24,198	27,123
Health	250	230	291	272
Recreation	2,634	2,482	3,397	2,638
Community development	4,305	5,228	5,232	5,200
Public works	2	1	5	111
Highway and street	3,346	3,196	3,292	3,151
Capital outlay	12,769	7,250	9,047	18,520
Debt service:				
Principal	1,670	1,671	2,176	2,915
Interest	863	787	944	837
Bond issuance cost	-	-	-	-
Total expenditures	62,654	57,863	59,558	72,113
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,095)	(2,051)	456	(113)
OTHER FINANCING SOURCES (USES):				
Issuance of long-term debt	236	5,340	292	3,881
Sale of refunding bonds	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Issuance premium	-	-	-	-
Issuance discount	-	-	-	-
Proceeds from sale of assets	600	385	-	133
Transfers in	6,057	5,525	5,029	6,043
Transfers out	(5,479)	(5,546)	(5,506)	(6,157)
Capital lease	-	158	161	-
Total other financing sources (uses)	1,414	5,862	(24)	3,900
NET CHANGE IN FUND BALANCE	$ (3,681)	3,811	432	3,787
Debt service as a percentage of noncapital expenditures	4.61%	4.56%	5.67%	5.79%

TABLE 4

FOR YEAR ENDED DECEMBER 31					
2007	2008	2009	2010	2011	2012
28,649	29,040	27,677	26,895	29,087	28,374
2,765	2,852	2,738	2,751	2,612	2,557
970	934	806	821	911	1,123
8,274	7,712	6,700	7,084	6,865	5,413
11,344	12,234	14,113	18,222	25,223	11,860
3,377	3,664	3,515	4,072	4,509	4,482
1,177	754	1,124	571	589	620
1,030	968	455	474	322	261
3,937	3,866	2,719	2,434	2,341	2,673
5,519	2,004	1,451	459	-	-
195	181	202	143	172	111
1,469	2,814	3,690	3,732	2,893	2,880
68,706	67,023	65,190	67,658	75,524	60,354
12,224	11,188	11,551	10,119	9,975	10,533
28,642	28,323	29,176	28,856	28,598	28,862
184	667	179	142	149	213
2,545	2,543	2,038	1,902	2,159	1,876
7,142	7,391	4,876	5,449	5,799	4,888
326	429	213	221	218	223
3,632	4,676	4,322	4,371	4,139	3,972
9,102	7,054	8,372	18,613	22,696	5,436
1,940	2,619	2,184	2,054	2,396	2,611
774	710	719	448	437	371
-	-	157	-	-	46
66,511	65,600	63,787	72,175	76,566	59,031
2,195	1,423	1,403	(4,517)	(1,042)	1,323
3,342	238	74	202	-	-
-	-	5,874	-	-	2,425
-	-	(5,487)	-	-	(2,442)
-	-	28	-	-	63
-	-	(8)	-	-	-
728	79	337	166	409	268
5,972	6,280	3,087	3,840	4,465	3,926
(5,939)	(6,331)	(3,160)	(3,942)	(4,600)	(4,362)
-	-	-	-	-	-
4,103	266	745	266	274	(122)
6,298	1,689	2,148	(4,251)	(768)	1,201
4.28%	5.34%	4.86%	3.78%	4.05%	5.50%

CITY OF SPRINGFIELD, OHIO
INCOME TAX REVENUE NET OF REFUNDS,
FOR THE LAST TEN YEARS
(cash basis)
(amounts expressed in thousands)

TABLE 5

YEAR	WITHHOLDING ACCOUNTS	RESIDENTIAL ACCOUNTS	BUSINESS ACCOUNTS	TOTAL
2003	$ 22,179	2,867	1,751	$ 26,797
2004	22,051	2,824	2,144	27,019
2005	22,415	2,782	2,920	28,117
2006	22,812	2,566	2,703	28,081
2007	23,639	2,948	2,231	28,818
2008	25,084	3,177	2,457	30,718
2009	22,980	1,070	3,395	27,445
2010	22,609	1,986	2,256	26,851
2011	22,482	3,501	1,137	27,120
2012	23,707	2,246	2,830	28,783

Source: City of Springfield Finance Department

The income tax rate has been 2% since 1988.

CITY OF SPRINGFIELD, OHIO
RANKING OF TOP TEN INCOME TAX WITHHOLDERS,
CURRENT YEAR AND NINE YEARS AGO

TABLE 6

EMPLOYER	BUSINESS ACTIVITY	2003	2012
Springfield Regional Medical Center (1)	Healthcare	-	1
Assurant Specialty Property	Service	6	2
Springfield City School District	School	2	3
Clark County, Ohio	Government	4	4
City of Springfield	Government	5	5
Gordon Food Service, LLC	Distribution	11	6
Wittenberg University	School	7	7
Kone Cranes Inc.	Manufacturer	10	8
Clark State Community College	School	-	9
Defense Finance & Accounting Service	Government	-	10
Honda of America Inc.	Manufacturer	8	
State of Ohio	Government	10	-
International Truck and Engine	Truck Assembly	9	-
Mercy Health System-Western Ohio (1)	Healthcare	1	-
Community Hospital of Springfield (1)	Healthcare	3	-
			-
Combined Percentage of Total Withholding Taxes		30.0%	29.1%

Source: City of Springfield Finance Department

Due to legal restrictions and confidentiality requirements, the City cannot disclose the amount of withholdings by taxpayers.

(1) For 2003 the #1 employer was Mercy Health System-Western Ohio and the #3 employer was Community Hospital of Springfield which have merged to become known as the Springfield Regional Medical Center in 2008.

CITY OF SPRINGFIELD, OHIO
RATIOS OF OUTSTANDING DEBT BY TYPE,
FOR THE LAST TEN YEARS
(amounts expressed in thousands)

	GOVERNMENTAL ACTIVITIES			
YEAR	GENERAL OBLIGATION BONDS	LOANS	ECONOMIC DEVELOPMENT NOTE	CAPITAL LEASES
2003	16,189	-	-	317
2004	19,380	-	-	208
2005	18,179	-	-	163
2006	16,926	2,500	100	12
2007	15,237	5,000	675	-
2008	13,491	5,000	-	-
2009	11,907	5,000	-	-
2010	9,951	5,000	-	-
2011	7,954	4,856	-	-
2012	5,874	4,417	-	-

Note: Details regarding the City's outstanding debt can be found in the Notes to the Basic Financial Statements

See Table 12 for personal income and population data.

TABLE 7

BUSINESS-TYPE ACTIVITIES				
GENERAL OBLIGATION BONDS	LOANS	TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
20,930	13,020	50,456	4.03	767.98
24,235	11,853	55,676	4.48	851.86
22,531	10,694	51,567	4.09	810.69
20,709	9,414	49,661	3.91	784.51
18,823	8,068	47,803	3.60	741.33
16,864	6,772	42,127	2.98	674.93
31,128	5,533	53,568	4.72	860.27
28,884	4,236	48,071	4.41	793.15
27,350	2,881	43,041	3.41	709.64
26,021	2,777	39,089	3.01	649.89

CITY OF SPRINGFIELD, OHIO
RATIOS OF GENERAL BONDED DEBT,
FOR THE LAST TEN YEARS
(amounts expressed in thousands)

TABLE 8

Year	GENERAL OBLIGATION BONDS	POPULATION	RATIO OF NET BONDED DEBT PER CAPITA
2003	$ 37,119	66	562.41
2004	43,615	65	671.00
2005	40,710	64	636.09
2006	37,635	63	597.38
2007	34,060	64	532.19
2008	30,355	62	489.60
2009	43,035	62	694.11
2010	38,835	61	636.64
2011	35,304	61	578.75
2012	31,895	60	531.58

Note: Details regarding the City's outstanding debt can be found in the Notes to the Basic Financial Statements

Debt is not paid from property taxes.

CITY OF SPRINGFIELD, OHIO
PLEDGED REVENUE COVERAGE
FOR THE LAST TEN YEARS
(amounts expressed in thousands)

TABLE 9

YEAR	PLEDGED REVENUES	LESS: APPLICABLE EXPENSES	NET AVAILABLE REVENUE	DEBT SERVICE PRINCIPAL	DEBT SERVICE INTEREST	COVERAGE RATIO
2003	$ 9,156	6,632	$ 2,524	$ 1,110	$ 642	1.44
2004	11,541	7,958	3,583	1,166	581	2.05
2005	10,933	6,280	4,653	1,160	496	2.81
2006	10,517	7,361	3,156	1,280	460	1.81
2007	11,533	8,096	3,437	1,346	397	1.97
2008	11,725	8,120	3,605	1,296	330	2.22
2009	11,933	8,330	3,603	1,239	269	2.39
2010	10,813	9,162	1,651	1,297	212	1.09
2011	10,717	8,207	2,510	1,355	153	1.66
2012	10,344	7,915	2,429	420	103	4.64

Note: Details regarding the City's outstanding debt can be found in the Notes to the Basic Financial Statements.

Under the Water Pollution Control Loan Fund, the City has pledged it's: "Wastewater Service Charges and other revenues derived by the Borrower from the ownership and operation of its wastewater system (including, without limitation, any Special Assessment Funds), net of the costs of operating and maintaining the system and paying all amounts required to be paid under any Mortgage, Indenture of Mortgage, Trust Agreement or other instrument heretofore or hereafter entered into by the Borrower to secure debt obligations heretofore or hereafter issued or incurred by the Borrower for the system."

CITY OF SPRINGFIELD, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT AS OF DECEMBER 31, 2012
(amounts expressed in thousands)

TABLE 10

JURISDICTION	NET DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO CITY OF SPRINGFIELD	AMOUNT APPLICABLE TO CITY OF SPRINGFIELD
Clark County, Ohio	$ 19,435	36.00 %	$ 6,997
Springfield City School District	28,755	97.00	27,892
Northeastern Local School District	2,290	18.00	412
Springfield-Clark Career Technology Center	2,469	31.00	765
Subtotal overlapping debt			36,066
City of Springfield	$ 10,291	100.00 %	10,291
TOTAL DIRECT AND OVERLAPPING DEBT			$ 46,357

Sources: Clark County Auditor and respective school districts

The percentage of applicable debt to the City relates to that entities assessed value located within the City.

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CITY OF SPRINGFIELD, OHIO
LEGAL DEBT MARGIN,
FOR THE LAST TEN YEARS
(amounts expressed in thousands)

	2003	2004	2005
ASSESSED VALUE	$ 816,754	832,480	896,457
GROSS INDEBTEDNESS	$ 50,139	55,468	51,404
LESS EXEMPT DEBT:			
General obligation bonds	37,119	43,615	40,710
General obligation notes	-	-	-
Ohio Water Development Authority loans	864	697	517
Ohio Environmental Protection Agency / Ohio Water Development Authority loans	12,156	11,156	10,177
Ohio Department of Development loan	-	-	
Total exempt debt	50,139	55,468	51,404
Total non-exempt debt	$ -	-	-
5-1/2% UNVOTED DEBT LIMITATION (1) (5-1/2% OF ASSESSED VALUATION)	$ 44,921	45,786	49,305
TOTAL LIMITED TAX NON-EXEMPT BONDS OUTSTANDING	-	-	-
DEBT MARGIN WITHIN 5-1/2% UNVOTED DEBT LIMITATION	$ 44,921	45,786	49,305
10-1/2% VOTED AND UNVOTED DEBT LIMITATION (1) (10-1/2% OF ASSESSED VALUATION)	$ 85,759	87,410	94,128
TOTAL NON-EXEMPT BONDS OUTSTANDING	-	-	-
DEBT MARGIN WITHIN 10-1/2% DEBT LIMITATION	$ 85,759	87,410	94,128
RATIO OF LEGAL DEBT MARGIN TO DEBT LIMIT	100.00%	100.00%	100.00%

(1) The Ohio Revised Code provides that the net principal amount of both voted and unvoted debt of the City is not "exempt debt", may not exceed 10-1/2% of the total value of all property in the City as listed and assessed for taxation, and that the net principal amount of its unvoted non-exempt debt may not exceed 5-1/2% of such value. These two limitations, referred to as the "direct debt limitations", may be amended from time to time by the General Assembly.

TABLE 11

2006	2007	2008	2009	2010	2011	2012
918,255	902,383	958,253	909,431	881,999	846,461	833,636
49,649	47,803	42,127	53,568	48,071	42,797	38,464
37,635	34,060	30,355	43,035	38,835	35,060	31,270
100	675	-	-	-	-	-
321	110	-	-	-	-	-
9,093	7,958	6,772	5,533	4,236	2,881	2,777
2,500	5,000	5,000	5,000	5,000	4,856	4,417
49,649	47,803	42,127	53,568	48,071	42,797	38,464
-	-	-	-	-	-	-
50,504	49,631	52,704	50,019	48,510	46,555	45,850
-	-	-	-	-	-	-
50,504	49,631	52,704	50,019	48,510	46,555	45,850
96,417	94,750	100,617	95,490	92,610	88,878	87,532
-	-	-	-	-	-	-
96,417	94,750	100,617	95,490	92,610	88,878	87,532
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

CITY OF SPRINGFIELD, OHIO
DEMOGRAPHIC AND ECONOMIC STATISTICS,
FOR THE LAST TEN YEARS

TABLE 12

Year	Population Count (1)	Total Personal Income (4)	Per Capita Personal Income	Unemployment Rates (2)	Land Area (3)
2003	65,700	1,252,323,486	19,061	7.3	24.55
2004	65,358	1,243,798,850	19,031	7.4	24.62
2005	63,609	1,259,866,700	19,806	6.5	25.06
2006	63,302	1,268,964,250	20,046	5.6	25.38
2007	64,483	1,329,346,768	20,615	6.6	25.38
2008	62,417	1,413,044,050	22,639	7.2	25.38
2009	62,269	1,135,131,514	18,229	10.8	25.38
2010	60,608	1,089,004,544	17,968	10.2	25.39
2011	60,652	1,263,706,413	20,835	8.2	25.39
2012	60,147	1,297,648,541	21,575	6.6	25.39

Year	Assessed Property Value (5)	Public School Enrollment (6)	Median Age (1)
2003	816,754	9,400	34.50
2004	832,480	8,956	34.50
2005	896,457	9,123	34.50
2006	918,255	7,908	35.70
2007	902,383	8,059	37.60
2008	958,253	7,811	35.10
2009	909,431	7,837	35.10
2010	881,999	7,286	36.20
2011	846,461	7,398	37.30
2012	833,636	7,213	37.00

(1) Source: Census Bureau www.census.gov
(2) Source: Ohio Bureau of Employment Services www.lmi.state.oh.us
This represents the ratio of estimated total unemployment to the total labor force for Clark County.
(3) Source: City of Springfield Engineering Department, presented in square miles.
(4) Source: City of Springfield Finance Department
(5) Source: Clark County Auditor, amounts expressed in thousands
(6) Sources: Ohio Department of Education www.ode.state.oh.us 2011-2012 Report Card and the Springfield City Board of Education

CITY OF SPRINGFIELD, OHIO
RANKING OF TOP TEN EMPLOYERS,
FOR THE CURRENT YEAR

TABLE 13

EMPLOYER	RANK	2012 NUMBER OF EMPLOYEES
Springfield Regional Medical Center (1)	1	2,565
Assurant Specialty Property	2	2,153
Clark County Auditor	3	1,259
Springfield City School District	4	962
City of Springfield	5	854
Clark State Community College	6	750
Gordan Food Service, LLC	7	580
Wittenberg University	8	489
Eby Brown	9	430
Kone Cranes Inc.	10	300
Total employees		10,342

Sources: Springfield Clark County Chamber of Commerce and individual company payroll departments (for the number of employees).

Note: Information not available from 2004 through 2005

The employer's percentage of total employment is not available.

(1) Prior to 2008 known as Community/Mercy Health Partners

CITY OF SPRINGFIELD, OHIO
CITY GOVERNMENT EMPLOYEES BY FUNCTION / PROGRAM,
FOR THE LAST TEN YEARS
(full-time equivalents)

	2003	2004	2005	2006
General government	155.47	149.51	148.22	145.55
Public safety	316.69	312.52	295.23	289.13
Recreation	4.00	3.68	3.00	3.00
Community development	34.54	32.69	29.20	27.45
Public works	87.82	84.01	80.25	79.14
Highway and street	24.72	25.25	25.46	25.32
Total	623.24	607.66	581.36	569.59

Source: City of Springfield Finance Department

The city government function Health did not have employees for the last 10 years.

TABLE 14

2007	2008	2009	2010	2011	2012
137.85	139.99	138.51	133.30	123.48	118.35
309.47	312.00	317.85	309.15	307.46	306.67
3.44	3.99	4.00	4.33	8.09	7.75
24.77	25.61	24.42	25.92	25.45	23.28
83.01	82.79	83.46	79.53	89.06	87.81
22.71	23.69	22.26	20.89	21.64	20.66
581.25	588.07	590.50	573.12	575.18	564.52

CITY OF SPRINGFIELD, OHIO
OPERATING INDICATORS BY FUNCTION / PROGRAM,
FOR THE LAST SEVEN YEARS

TABLE 15

	2006	2007	2008	2009	2010	2011	2012
General government:							
Positions filled (1)	70	60	42	16	31	35	27
Payroll checks / direct deposits processed (1)	20,085	20,116	19,849	19,756	18,867	18,785	18,543
Accounts payable checks processed (1)	11,614	7,705	10,729	9,949	9,841	9,378	9,594
Purchase orders processed (1)	2,018	1,949	2,123	1,990	2,034	1,781	1,679
Income tax returns filed (1)	33,227	31,299	30,168	29,564	27,880	23,440	25,755
Municipal court cases filed (2)	28,713	29,568	29,138	25,388	23,563	22,499	24,006
New ordinances and resolutions (3)	510	396	439	389	415	401	403
Building permits issued (4)	2,126	2,368	1,993	1,991	1,808	1,579	1,645
Inspections performed (4)	19,477	7,146	3,532	2,781	1,806	2,407	2,483
Public safety (5):							
Number of arrests	5,740	5,550	5,636	5,395	4,465	4,085	4,072
Number of police calls	64,539	63,113	70,636	64,460	64,576	64,791	61,589
Number of fire calls	11,143	13,711	14,182	13,841	14,620	15,944	16,560
Recreation (6):							
Number of trees planted	30	39	362	73	169	124	180
Number of trees pruned	150	145	82	63	42	334	200
Number of trees removed	94	81	108	65	35	59	47
Community development (7):							
Neighborhood associations active	26	26	26	20	18	18	18
Neighborhood associations inactive	8	8	8	10	11	11	11
Mediation services requests	146	170	158	145	190	154	155
Resolved through mediation, conciliation, or facilitation	56	81	89	74	91	83	86
Lead safe applications	136	72	224	125	150	134	94
Lead safe jobs completed	100	68	70	101	144	130	82
Public works / utility services (6):							
Number of water consumers	22,257	22,270	22,128	21,986	21,874	21,805	23,722
Number of sewer consumers	21,856	22,290	21,728	21,569	21,455	21,392	23,096
Average daily pumpage (mgd)	16	16	12	12	13	13	13
Highway and street (6):							
Tons of snow melting salt used	1,201	5,247	5,368	2,642	4,932	2,013	3,519
Signalized inspections performed	134	134	134	133	132	126	126

Source: (Information not available prior to 2006)
(1) City of Springfield Finance Department
(2) City of Springfield Clerk of Courts
(3) City of Springfield Clerk of Commission
(4) City of Springfield Community Development Department
(5) City of Springfield Public Safety Department
(6) City of Springfield Service Department
(7) City of Springfield Human Relations, Housing, and Neighborhood Services

CITY OF SPRINGFIELD, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM,
FOR THE LAST SEVEN YEARS

TABLE 16

	2006	2007	2008	2009	2010	2011	2012
General government:							
City Hall square footage	60,335	60,335	60,335	60,335	60,335	60,335	60,335
Vehicles	21	16	16	14	12	10	10
Public safety:							
Police stations	1	1	1	1	1	1	1
Police vehicles	55	56	60	65	70	76	79
Fire stations	7	7	7	7	7	7	7
Fire trucks	12	12	12	13	12	12	12
Medic units	9	10	10	9	9	9	9
Other vehicles	10	10	10	12	12	12	10
Recreation:							
Vehicles	9	5	8	7	7	8	7
Community development:							
Vehicles	11	5	3	5	6	9	9
Public works / utility services:							
Vehicles	53	53	51	50	59	64	64
Miles of water mains	330	332	332	332	332	332	334
Miles of sanitary sewers	227	233	233	232	232	232	316
Miles of storm sewers	108	110	110	108	109	109	113
Highway and street:							
Vehicles	57	58	60	65	57	66	66
Miles of streets	292	307	307	307	307	291	291
Number of street lights	7,315	7,382	7,382	7,382	7,377	7,605	7,605
Buses and demand response vehicle	21	21	21	21	21	24	24

Source: City of Springfield Finance Department, information unavailable prior to 2006.

SPRINGFIELD
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OHIO