

The City of
Springfield, Ohio



***Comprehensive Annual
Financial Report***

For Year Ended December 31, 2013

City of Springfield, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013

PREPARED BY:
FINANCE DEPARTMENT
MARK B. BECKDAHL
FINANCE DIRECTOR

The 2013 CAFR cover showcases the eastern corridor gateway to the City.

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



**INTRODUCTORY
SECTION**

City of Springfield, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2013

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June 26, 2014

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, 2013.

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 unmodified ("clean") opinion on the City of Springfield's (the City) financial statements for the year ended December 31, 2013. 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 59,357. 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.

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, community development administration, code enforcement, and engineering. The City also operates the water utility, sewage collection and treatment utility, stormwater utility, 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. Fleet maintenance services, 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, which employs approximately 200 people and Clark Schaefer Hackett and Co. CPAs which employ 55 people at this location.

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. This facility also houses the Ohio / Indiana Unmanned Aircraft Systems (UAS) Test Center. 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 received a \$1.8 million Ohio Roadwork Development Grant to assist in constructing the infrastructure within the park. The park was completed in early 2014.

Airpark Ohio II is the further expansion of the City owned Airpark Ohio. In early 2012, the City platted an additional 47 acres for Airpark Ohio II. A roadway extension and other infrastructure improvements necessary for development were completed in mid 2013. 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 2013 included continued focus on the City's Springfield-Beckley Municipal Airport (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 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. 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 target 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 2013 ended with a 12.2% budget basis General Fund 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 opened 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."

The Community Improvement Corporations (CIC) has undertaken development of another major industrial park on a site located at the intersection of State Route 41 and Interstate 70. This project represents over eight million dollars of investment in the community. Once complete, this development will provide another 200 plus acres of industrial real estate within the city. The expected completion date is October 2014.

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, 2012. This was the 28th 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 Debora Cooper, Assistant Finance Director; Tiffany Ross, Accounting Manager; 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. Thanks to everyone for a professional and informative CAFR.

Respectfully Submitted,



Mark Beckdahl
Finance Director



Government Finance Officers Association

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

Presented to

**City of Springfield
Ohio**

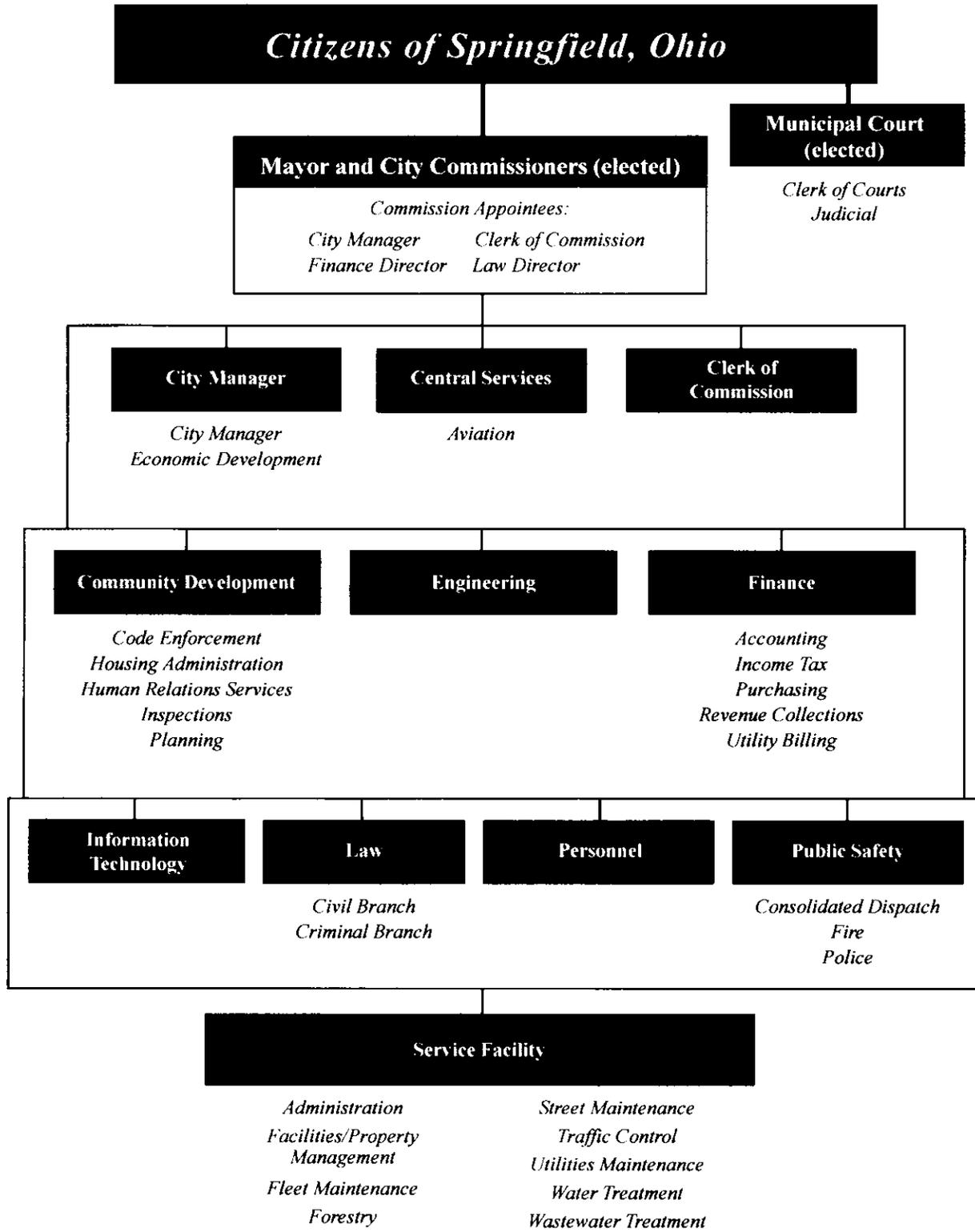
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

City of Springfield, Ohio Organizational Chart

for the Year Ending December 31, 2013



CITY OF SPRINGFIELD, OHIO

CITY OFFICIALS

AS OF DECEMBER 31, 2013

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, 2013

MARK B. BECKDAHL, FINANCE DIRECTOR

DEBORA E. COOPER, ASSISTANT FINANCE DIRECTOR

ROBERT L. MAUCH, DEPUTY FINANCE DIRECTOR / TREASURER

NATALIE BUFFINGTON, PERSONNEL ANALYST / PAYROLL OFFICER

NANCY BELCHER, TAXATION ADMINISTRATOR

ANDREW LUTTRELL, UTILITY BILLING MANAGER



**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, 2013, 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, 2013, 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.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 26, 2014, 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 26, 2014

***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, 2013. 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, 2013. 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, a stormwater system, and the City's airport.

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 85 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 Non-Major 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, stormwater, and airport 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, sewer, stormwater, and airport and are considered to be major funds of the City. 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.

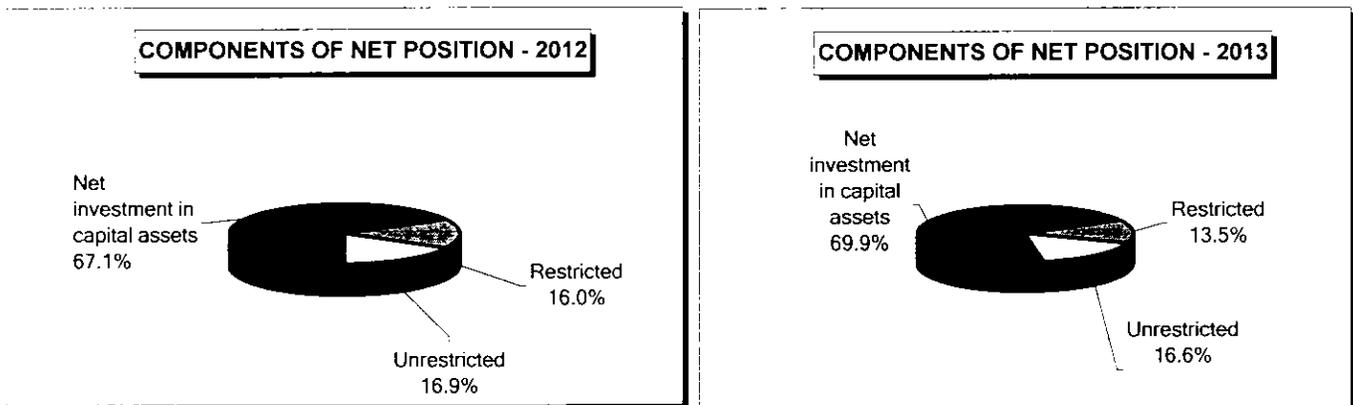
Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information to demonstrate the City's compliance with annual appropriations adopted for the General Fund and major special revenue funds. Budgetary comparison 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 \$181.8 million at the close of the 2013 fiscal year as shown on the next page. The largest portion of the City's net position (69.9% or \$127.1 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 2012			DECEMBER 2013		
	Governmental activities	Business-type activities	Total	Governmental activities	Business-type activities	Total
(in thousands)			(in thousands)			
Assets:						
Current and other assets	\$ 55,113	31,945	\$ 87,058	\$ 56,227	31,841	\$ 88,068
Capital assets	76,442	71,238	147,680	77,205	104,882	182,087
Total assets	<u>131,555</u>	<u>103,183</u>	<u>234,738</u>	<u>133,432</u>	<u>136,723</u>	<u>270,155</u>
Deferred Outflows of Resources:						
Deferred charge on refunding	48	514	562	32	692	724
Liabilities:						
Long-term liabilities	18,908	29,550	48,458	16,919	55,532	72,451
Other liabilities	4,716	2,204	6,920	6,178	7,536	13,714
Total liabilities	<u>23,624</u>	<u>31,754</u>	<u>55,378</u>	<u>23,097</u>	<u>63,068</u>	<u>86,165</u>
Deferred Inflows of Resources:						
Property Tax	3,049	-	3,049	2,942	-	2,942
Net Position:						
Net investment in capital assets	69,927	48,829	118,756	72,519	54,622	127,141
Restricted	28,248	-	28,248	24,492	-	24,492
Unrestricted	6,756	23,113	29,869	10,414	19,725	30,139
Total net position	<u>\$ 104,931</u>	<u>71,942</u>	<u>\$ 176,873</u>	<u>\$ 107,425</u>	<u>74,347</u>	<u>\$ 181,772</u>

The City's unrestricted net position \$30.1 million or 16.6% 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 \$30.1 million, the unrestricted net position of the City's business-type activities \$19.7 million may not be used to fund governmental activities. The remaining balance of restricted net position \$24.5 million or 13.5% represents resources that are subject to restrictions as to how they may be used.



CHANGES OF NET POSITION

	DECEMBER 2012			DECEMBER 2013		
	Governmental	Business-	Total	Governmental	Business-	Total
	activities	type activities		activities	type activities	
	(in thousands)			(in thousands)		
Revenues						
Program revenues:						
Charges for services	\$ 7,202	18,503	\$ 25,705	\$ 7,416	19,167	\$ 26,583
Operating grants and contributions	6,980	551	7,531	3,965	18	3,983
Capital grants and contributions	3,014	2,833	5,847	4,714	1,362	6,076
General revenues:						
Income taxes	28,302	-	28,302	30,226	-	30,226
Property taxes	2,557	-	2,557	2,549	-	2,549
Hotel / motel taxes	785	-	785	855	-	855
State-levied shared taxes	4,960	-	4,960	5,283	-	5,283
Grants and other contributions not restricted to specific programs	1,751	-	1,751	2,000	-	2,000
Investment earnings	233	200	433	(9)	(89)	(98)
Miscellaneous	2,200	-	2,200	3,250	-	3,250
Total revenues	57,984	22,087	80,071	60,249	20,458	80,707
Expenses						
General government	11,060	-	11,060	10,685	-	10,685
Public safety	29,746	-	29,746	29,875	-	29,875
Health	213	-	213	204	-	204
Recreation	2,401	-	2,401	3,557	-	3,557
Community development	4,378	-	4,378	5,664	-	5,664
Public works	281	-	281	723	-	723
Highway and street	5,853	-	5,853	6,125	-	6,125
Interest on long-term debt	359	-	359	306	-	306
Water	-	6,859	6,859	-	7,118	7,118
Sewer	-	10,014	10,014	-	10,009	10,009
Stormwater	-	305	305	-	426	426
Airport	-	1,454	1,454	-	1,116	1,116
Total expenses	54,291	18,632	72,923	57,139	18,669	75,808
Increase (decrease) in net position before transfers	3,693	3,455	7,148	3,110	1,789	4,899
Transfers	(437)	437	-	(616)	616	-
Increase (decrease) in net position	3,256	3,892	7,148	2,494	2,405	4,899
Net position, January 1,	101,675	68,050	169,725	104,931	71,942	176,873
Net position, December 31	\$ 104,931	71,942	\$ 176,873	\$ 107,425	74,347	\$ 181,772

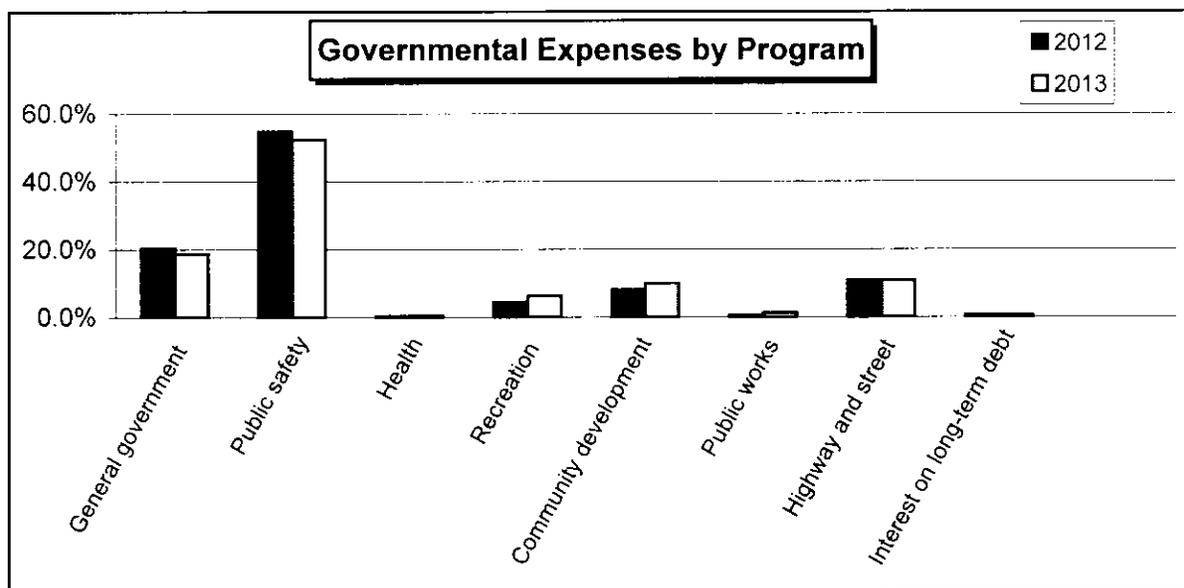
At the end of the current fiscal year, the City is able to report positive unrestricted net position for the governmental and business-type activities.

Overall, net position of the City increased \$4.90 million in 2013. Net position for governmental activities increased \$2.49 million and net position for business-type activities increased \$2.41 million. In governmental activities, net position - net investment in capital assets increased \$2.6 million, partially due to the downtown streets reconstruction and the development of the Champion City Business Park. An increase of \$5.8 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, utility improvements at the Champion City Business Park, 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.

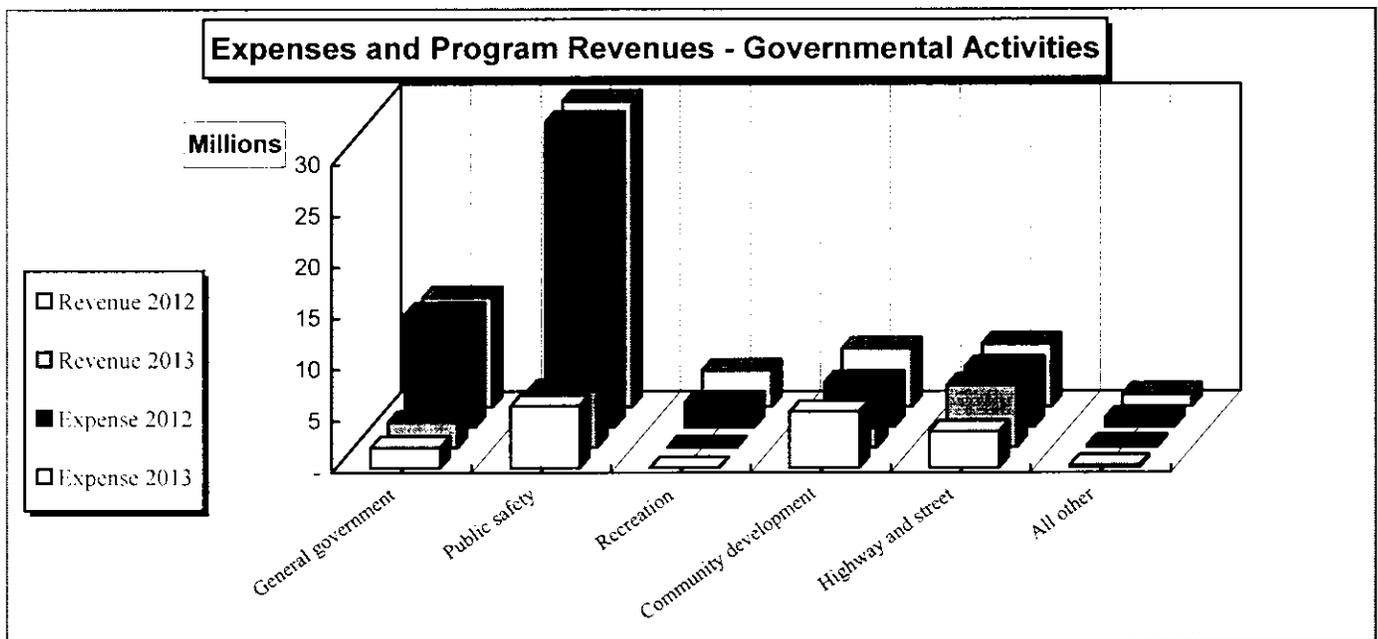
EXPENSES AND PROGRAM REVENUES - GOVERNMENTAL ACTIVITIES

	DECEMBER 2012			DECEMBER 2013		
	Expense	Program revenue	Net program cost	Expense	Program revenue	Net program cost
	(in thousands)			(in thousands)		
General government	\$ 11,060	1,978	\$ 9,082	\$ 10,685	2,475	\$ 8,210
Public safety	29,746	6,029	23,717	29,875	5,530	24,345
Health	213	229	(16)	204	208	(4)
Recreation	2,401	-	2,401	3,557	-	3,557
Community development	4,378	5,458	(1,080)	5,664	1,815	3,849
Public works	281	-	281	723	-	723
Highway and street	5,853	3,502	2,351	6,125	6,067	58
Interest on long-term debt	359	-	359	306	-	306
Total governmental activities	\$ 54,291	17,196	\$ 37,095	\$ 57,139	16,095	\$ 41,044



Public safety, consisting mainly of police, fire, dispatching, and traffic control activities comprise 52.3% of the governmental activities expenses. General government is 18.7% of total expenses and includes the various administrative departments. Recreation accounts for 6.2% of total expenses and includes forestry and support for the National Trail Parks and Recreation District (NTPRD). The increase in this function is due to the City contribution to the NTPRD's development of the Chiller Ice Arena. Community development accounts for 9.9% of expenses. The increase in this function is mainly due to substantial completion of housing rehabilitation programs available through the Americans Recovery and Reinvestment Act (ARRA) and removal of blighted residential structures through a grant program from the Ohio Attorney General's office. Highway and street includes street maintenance, support for the transit operations, and street repair projects and is 10.7% of total expenses.

The decrease in operating grants and contributions was due to decreased funding available through ARRA for community development housing rehabilitation projects. The increase in capital grants and contributions was due to increased funding available for road resurfacing and reconstruction projects and the development of the Champion City Business Park. Higher miscellaneous revenues reflects one time settlements received.



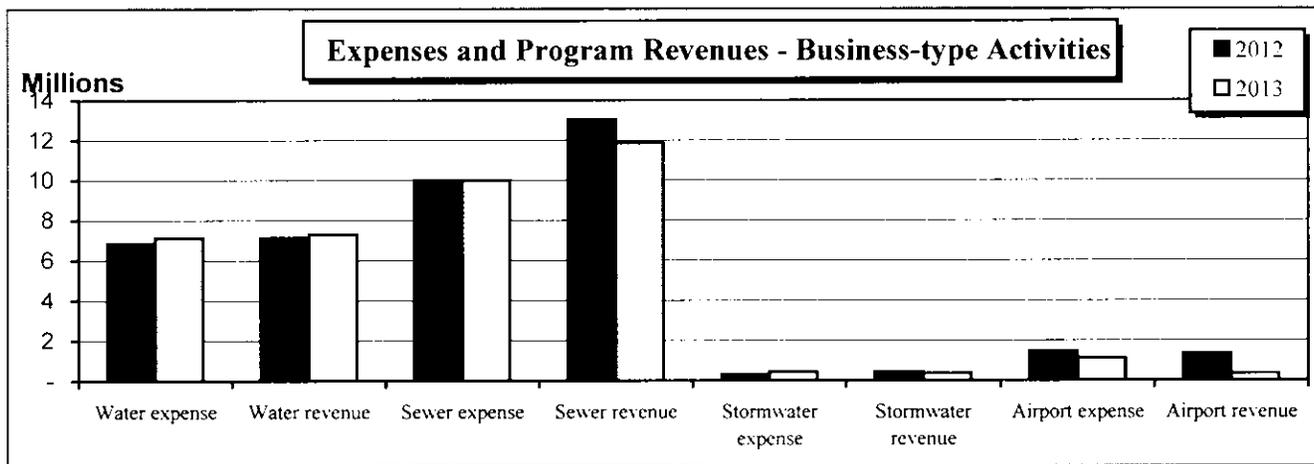
Business-type Activities

While total net position of the City increased \$4.9 million in 2013, net position for business-type activities increased by \$2.4 million.

There were no Water user rate adjustments during 2013. The Sewer user rate increased 4% in March 2013. The Stormwater user rate increased from 30¢ per equivalent stormwater unit (ESU) to \$1.30 per ESU. The net investment in capital assets increases were due to utility improvements related to the sanitary sewer and water booster station at the Airport, utility improvements at the Champion City Business Park, 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 2012			DECEMBER 2013		
	Expense	Program revenue	Net program cost	Expense	Program revenue	Net program cost
	(in thousands)			(in thousands)		
Water	\$ 6,859	7,120	\$ (261)	\$ 7,118	7,295	\$ (177)
Sewer	10,014	13,009	(2,995)	10,009	11,856	(1,847)
Stormwater	305	429	(124)	426	1,049	(623)
Airport	1,454	1,329	125	1,116	347	769
Total business-type activities	\$ 18,632	21,887	\$ (3,255)	\$ 18,669	20,547	\$ (1,878)



Governmental Funds

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 \$1,334,537 from the previous year. \$1,200,000 of the increase in Recreation expenses was due to the City contribution to the NTPRD's development of the Chiller Ice Arena.

General Fund Budget Highlights

General Fund expenditures plus transfers out decreased \$836,820 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 for State-levied shared taxes is due to unanticipated settlement in estate taxes. The increase between the original budget and final budget for miscellaneous revenue is due to a one-time settlement.
- Revenues decreased from the previous year by \$53,145 or .14%, while current expenditures increased from the previous year by \$716,840 or 2.1%.

- 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, community development budget basis expenditures were lower from the previous year by \$413,855.

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. Tax 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. In 2004, voters approved to reduce 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 City share of the Home Road and Bridge reconstruction project

Capital Assets and Debt Administration

Capital asset activity

The City's capital assets for its governmental and business-type activities as of December 31, 2013 amounts to \$182.1 million (net of accumulated depreciation) as compared to \$147.7 million in 2012. 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 capital assets for the current fiscal year was 23.3% (a 1.0% increase for governmental activities and a 47.2% increase in the business-type activities).

Significant capital activity for the year includes:

- Roadway, water, and sewer infrastructure at the Champion City Business Park development at a cost of \$1,791,749
- Downtown street reconstruction at a cost of \$1,210,393
- Water booster station and sanitary sewer upgrades at the Airport at a cost of \$489,984 and \$1,235,949 respectively
- High Rate Treatment plant improvements at a cost of \$33,685,984

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, 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, 2013, 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 \$86.1 million. The City currently has \$86.1 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:

	<u>Years of Issue</u>	<u>Year Due Through</u>	<u>Interest Rate</u>	<u>Weighted Average Interest Rate</u>	<u>Amount</u>
Governmental Activities:					
Various General Obligation Bonds	2004-2012	2014-2023	2.00% - 4.30%	3.42%	\$ 4,105,000
Department of Development (DOD) loan	2006 - 2007	2014-2021	3.00%	3.00%	3,963,593
Business-type activities					
General obligation bonds:	2003-2013	2014-2029	1.50% - 5.00%	3.20% - 3.59%	23,980,000
OWDA Loans	1994-2012	2014-2034	2.55% - 4.18%	2.55% - 4.18%	<u>30,255,329</u>
Total Outstanding Debt					<u>\$ 62,303,922</u>

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.

***BASIC FINANCIAL
STATEMENTS***

CITY OF SPRINGFIELD, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2013

PRIMARY GOVERNMENT

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Equity in pooled cash and investments	\$ 17,905,730	28,288,754	\$ 46,194,484
Receivables (net of allowances for uncollectibles)	14,708,855	3,705,466	18,414,321
Due from other governments	5,903,416	406,214	6,309,630
Internal balances	1,439,932	(1,439,932)	-
Inventory	638,156	880,689	1,518,845
Notes receivable (net of allowances for uncollectibles)	15,002,176	-	15,002,176
Assets held for resale	629,013	-	629,013
Capital Assets:			
Capital assets not subject to depreciation:			
Land	10,814,994	6,786,252	17,601,246
Construction in progress	7,960,102	50,522,450	58,482,552
Capital assets, net of accumulated depreciation	58,429,778	47,573,019	106,002,797
TOTAL ASSETS	133,432,152	136,722,912	270,155,064
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	31,995	691,573	723,568
LIABILITIES			
Accounts payable	5,255,179	7,336,465	12,591,644
Accrued liabilities	898,958	198,025	1,096,983
Unearned revenue	24,108	1,072	25,180
Noncurrent liabilities:			
Due within one year	2,994,500	2,312,232	5,306,732
Due in more than one year	13,924,906	53,219,510	67,144,416
Total liabilities	23,097,651	63,067,304	86,164,955
DEFERRED INFLOWS OF RESOURCES			
Property taxes	2,941,798	-	2,941,798
NET POSITION			
Net investment in capital assets	72,519,165	54,622,055	127,141,220
Restricted for:			
Community development rehabilitation grants	17,259,304	-	17,259,304
Capital projects	3,224,849	-	3,224,849
Other purposes	3,620,546	-	3,620,546
Permanent endowment, nonexpendable	386,953	-	386,953
Unrestricted	10,413,881	19,725,126	30,139,007
Total Net Position	\$ 107,424,698	74,347,181	\$ 181,771,879

See Notes to the Basic Financial Statements.

CITY OF SPRINGFIELD, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Primary government:				
Government activities:				
General government	\$ 10,684,613	2,222,308	251,517	-
Public safety	29,875,375	4,933,547	596,689	-
Health	204,540	67,807	141,052	-
Recreation	3,556,865	-	-	-
Community development	5,663,873	27,744	1,787,003	-
Public works	722,860	-	-	-
Highway and street	6,125,557	164,671	1,188,858	4,714,293
Interest on long-term debt	305,944	-	-	-
Total governmental activities	57,139,627	7,416,077	3,965,119	4,714,293
Business-type activities:				
Water	7,117,534	7,201,118	-	93,716
Sewer	10,008,756	10,587,082	-	1,268,475
Stormwater	426,414	1,036,648	13,107	-
Airport	1,116,517	341,775	5,000	-
Total business-type activities	18,669,221	19,166,623	18,107	1,362,191
Total primary government	\$ 75,808,848	26,582,700	3,983,226	6,076,484

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
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
(8,210,788)	-	\$ (8,210,788)
(24,345,139)	-	(24,345,139)
4,319	-	4,319
(3,556,865)	-	(3,556,865)
(3,849,126)	-	(3,849,126)
(722,860)	-	(722,860)
(57,735)	-	(57,735)
<u>(305,944)</u>	<u>-</u>	<u>(305,944)</u>
<u>(41,044,138)</u>	<u>-</u>	<u>(41,044,138)</u>
-	177,300	177,300
-	1,846,801	1,846,801
-	623,341	623,341
<u>-</u>	<u>(769,742)</u>	<u>(769,742)</u>
-	1,877,700	1,877,700
(41,044,138)	1,877,700	\$ (39,166,438)
\$ 30,226,483	-	\$ 30,226,483
2,548,840	-	2,548,840
854,827	-	854,827
5,283,511	-	5,283,511
2,000,366	-	2,000,366
(9,325)	(89,604)	(98,929)
3,249,773	-	3,249,773
<u>(616,431)</u>	<u>616,431</u>	<u>-</u>
<u>43,538,044</u>	<u>526,827</u>	<u>44,064,871</u>
2,493,906	2,404,527	4,898,433
<u>104,930,792</u>	<u>71,942,654</u>	<u>176,873,446</u>
<u>\$ 107,424,698</u>	<u>74,347,181</u>	<u>\$ 181,771,879</u>

CITY OF SPRINGFIELD, OHIO
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

	<u>GENERAL FUND</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>
ASSETS:		
Equity in pooled cash and investments	\$ 2,499,721	101,719
Receivables (net of allowances for uncollectibles)	7,227,734	262,165
Due from other funds	3,043,059	3,987
Due from other governments	1,182,945	8,934
Inventory	4,516	-
Notes receivable (net of allowances for uncollectibles)	-	-
Assets held for resale	<u>-</u>	<u>1,520</u>
TOTAL ASSETS	<u>\$ 13,957,975</u>	<u>378,325</u>
LIABILITIES:		
Accounts payable	\$ 1,147,189	50,626
Accrued liabilities	700,599	6,837
Due to other funds	1,298,041	57,177
Due to other governments	<u>-</u>	<u>24,108</u>
Total liabilities	<u>3,145,829</u>	<u>138,748</u>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue	<u>5,514,668</u>	<u>256,989</u>
FUND BALANCES:		
Non-spendable	4,516	-
Restricted	134,062	-
Committed	482,658	-
Assigned	1,722,334	-
Unassigned	<u>2,953,908</u>	<u>(17,412)</u>
Total fund balance	<u>5,297,478</u>	<u>(17,412)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 13,957,975</u>	<u>\$ 378,325</u>

See Notes to the Basic Financial Statements.

<u>SPECIAL POLICE LEVY</u>	<u>PERMANENT IMPROVEMENT</u>	<u>NON-MAJOR GOVERNMENTAL</u>	<u>TOTAL GOVERNMENTAL</u>
249,355	1,103,824	\$ 12,491,253	\$ 16,445,872
2,527,056	769,931	3,811,420	14,598,306
-	-	1,762,800	4,809,846
268,024	-	4,443,513	5,903,416
-	-	408,754	413,270
-	-	15,002,176	15,002,176
-	-	627,493	629,013
<u>3,044,435</u>	<u>1,873,755</u>	<u>\$ 38,547,409</u>	<u>\$ 57,801,899</u>
55,287	353,064	\$ 3,149,469	\$ 4,755,635
64,438	-	97,704	869,578
128,636	4,498	4,882,765	6,371,117
-	-	-	24,108
<u>248,361</u>	<u>357,562</u>	<u>8,129,938</u>	<u>12,020,438</u>
<u>2,719,906</u>	<u>517,560</u>	<u>3,337,293</u>	<u>12,346,416</u>
-	-	795,707	800,223
76,168	998,633	25,268,498	26,477,361
-	-	2,318,564	2,801,222
-	-	-	1,722,334
-	-	(1,302,591)	1,633,905
<u>76,168</u>	<u>998,633</u>	<u>27,080,178</u>	<u>33,435,045</u>
<u>3,044,435</u>	<u>1,873,755</u>	<u>\$ 38,547,409</u>	<u>\$ 57,801,899</u>

**CITY OF SPRINGFIELD, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2013**

Total governmental fund balances	\$ 33,435,045
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	71,547,933
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
Intergovernmental receivable	3,133,744
Income tax	5,175,596
Interest earnings	33,651
Other	772,725
Accounts receivable	288,902
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.	8,379,031
Deferred outflows of resources:	
Deferred charge on refunding	31,995
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	(8,124,906)
Compensated absences	(7,227,403)
Accrued interest on long-term debt	<u>(21,615)</u>
Net position of governmental activities	\$ <u>107,424,698</u>

See Notes to the Basic Financial Statements.



CITY OF SPRINGFIELD, OHIO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>GENERAL FUND</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>
REVENUES:		
Income taxes	\$ 26,611,982	-
Property taxes	-	-
Hotel / motel taxes	414,398	-
State-levied shared taxes	2,566,694	-
Intergovernmental	316,160	1,684,206
Charges for services	1,208,808	-
Fees, licenses, and permits	780,049	-
Investment earnings	(21,765)	-
Fines and forfeits	1,645,272	2,772
Special assessments	5,734	49,402
Miscellaneous	1,349,980	6,590
Total revenues	<u>34,877,312</u>	<u>1,742,970</u>
EXPENDITURES:		
Current:		
General government	9,498,055	37,731
Public safety	21,432,758	77,652
Health	60,850	-
Recreation	2,494,393	-
Community development	573,698	1,732,974
Public works	-	-
Highway and street	152,000	-
Capital outlay	15,095	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>34,226,849</u>	<u>1,848,357</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>650,463</u>	<u>(105,387)</u>
OTHER FINANCING SOURCES (USES):		
Transfers in	-	-
Transfers out	(1,985,000)	-
Total other financing sources (uses)	<u>(1,985,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(1,334,537)	(105,387)
FUND BALANCES AT BEGINNING OF YEAR	<u>6,632,015</u>	<u>87,975</u>
FUND BALANCES AT END OF YEAR	<u>\$ 5,297,478</u>	<u>(17,412)</u>

See Notes to the Basic Financial Statements.

<u>SPECIAL POLICE LEVY</u>	<u>PERMANENT IMPROVEMENT</u>	<u>NON-MAJOR GOVERNMENTAL</u>	<u>TOTAL GOVERNMENTAL</u>
-	2,956,917	\$ -	\$ 29,568,899
2,124,033	-	424,807	2,548,840
-	-	806,952	1,221,350
-	-	2,660,593	5,227,287
285,886	10,428	7,795,864	10,092,544
-	-	3,524,221	4,733,029
-	-	37,820	817,869
(523)	-	(5,907)	(28,195)
-	-	441,173	2,089,217
-	-	112,175	167,311
<u>30,952</u>	<u>468,346</u>	<u>2,274,637</u>	<u>4,130,505</u>
<u>2,440,348</u>	<u>3,435,691</u>	<u>18,072,335</u>	<u>60,568,656</u>
-	-	1,488,762	11,024,548
3,133,044	-	4,119,288	28,762,742
-	-	143,690	204,540
-	-	563,058	3,057,451
-	-	3,282,886	5,589,558
-	-	220,322	220,322
-	-	4,039,983	4,191,983
1,548	1,284,560	5,533,057	6,834,260
-	453,061	1,692,460	2,145,521
-	126,304	193,201	319,505
<u>3,134,592</u>	<u>1,863,925</u>	<u>21,276,707</u>	<u>62,350,430</u>
<u>(694,244)</u>	<u>1,571,766</u>	<u>(3,204,372)</u>	<u>(1,781,774)</u>
800,000	-	2,543,439	3,343,439
-	(1,556,752)	(438,118)	(3,979,870)
<u>800,000</u>	<u>(1,556,752)</u>	<u>2,105,321</u>	<u>(636,431)</u>
105,756	15,014	(1,099,051)	(2,418,205)
<u>(29,588)</u>	<u>983,619</u>	<u>28,179,229</u>	<u>35,853,250</u>
<u>76,168</u>	<u>998,633</u>	<u>\$ 27,080,178</u>	<u>\$ 33,435,045</u>

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, 2013

Net change in fund balances - total governmental funds \$ (2,418,205)

*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	5,267,372
Depreciation expense	(3,987,573)

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. (223,080)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Income taxes	657,584
Interest revenue	17,569
Other revenue	772,057

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 2,145,521

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	(147,551)
Interest payable	5,169
Amortization of deferred charge on refunding and premiums / discounts	3,883

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 are reported with governmental activities. 401,160

Change in net position of governmental activities \$ 2,493,906

See Notes to the Basic Financial Statements.



CITY OF SPRINGFIELD, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2013

BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUNDS

	<u>WATER</u>	<u>SEWER</u>
ASSETS:		
Current Assets:		
Equity in pooled cash and investments	\$ 13,132,820	13,986,469
Receivables (net of allowances for uncollectibles)	1,218,555	2,308,825
Due from other funds	209	-
Due from other governments	-	406,214
Inventory	618,672	230,707
Total current assets	<u>14,970,256</u>	<u>16,932,215</u>
Capital assets:		
Land and construction in progress	5,198,790	37,516,413
Capital assets, net of accumulated depreciation	10,537,357	33,918,895
Total capital assets	<u>15,736,147</u>	<u>71,435,308</u>
TOTAL ASSETS	<u>30,706,403</u>	<u>88,367,523</u>
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred Charge of Defeasance	188,456	503,117
LIABILITIES:		
Current liabilities:		
Accounts payable	132,078	5,051,527
Salaries and benefits payable	67,140	54,535
Due to other funds	131,153	179,269
Unearned revenue	-	-
Accrued interest payable	21,478	48,343
Bonds and loans payable-current	525,254	1,612,504
Compensated absences	60,000	40,000
Insurance claims payable	-	-
Total current liabilities	<u>937,103</u>	<u>6,986,178</u>
Noncurrent liabilities:		
Bonds loans payable-long term	6,879,304	35,984,606
Compensated absences	331,561	276,567
Insurance claims payable	-	-
Total noncurrent liabilities	<u>7,210,865</u>	<u>36,261,173</u>
Total liabilities	<u>8,147,968</u>	<u>43,247,351</u>
NET POSITION:		
Net investment in capital assets	10,913,367	35,802,979
Unrestricted	11,833,524	9,820,310
Total net position	<u>\$ 22,746,891</u>	<u>45,623,289</u>

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		TOTAL BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
STORMWATER	AIRPORT		
683,602	485,863	\$ 28,288,754	\$ 1,459,858
129,588	48,498	3,705,466	110,549
-	-	209	1,897,441
-	-	406,214	-
-	31,310	880,689	224,886
<u>813,190</u>	<u>565,671</u>	<u>33,281,332</u>	<u>3,692,734</u>
11,382,579	3,210,920	57,308,702	329,060
-	3,116,767	47,573,019	5,327,881
<u>11,382,579</u>	<u>6,327,687</u>	<u>104,881,721</u>	<u>5,656,941</u>
<u>12,195,769</u>	<u>6,893,358</u>	<u>138,163,053</u>	<u>9,349,675</u>
-	-	691,573	-
2,032,691	120,169	7,336,465	499,544
1,647	3,700	127,022	7,765
3,801	8,005	322,228	14,151
-	1,072	1,072	-
-	1,182	71,003	-
-	74,474	2,212,232	-
-	-	100,000	-
-	-	-	647,487
<u>2,038,139</u>	<u>208,602</u>	<u>10,170,022</u>	<u>1,168,947</u>
9,408,940	317,842	52,590,692	-
997	19,693	628,818	76,708
-	-	-	842,902
<u>9,409,937</u>	<u>337,535</u>	<u>53,219,510</u>	<u>919,610</u>
<u>11,448,076</u>	<u>546,137</u>	<u>63,389,532</u>	<u>2,088,557</u>
1,973,639	5,932,070	54,622,055	5,656,941
(1,225,946)	415,151	20,843,039	1,604,177
<u>747,693</u>	<u>6,347,221</u>	<u>75,465,094</u>	<u>\$ 7,261,118</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.
Net position of business-type activities

(1,117,913)
\$ 74,347,181

CITY OF SPRINGFIELD, OHIO
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

BUSINESS-TYPE ACTIVITIES
 ENTERPRISE FUNDS

	<u>WATER</u>	<u>SEWER</u>
OPERATING REVENUES:		
Charges for services	\$ 7,092,082	10,407,646
Other	55,537	172,231
Total operating revenues	<u>7,147,619</u>	<u>10,579,877</u>
OPERATING EXPENSES:		
Personal services	2,546,013	3,067,502
Contractual services	1,746,513	2,166,100
Materials and supplies	1,586,020	1,230,682
Claims expense	-	-
Depreciation	1,013,402	2,885,267
Total operating expenses	<u>6,891,948</u>	<u>9,349,551</u>
OPERATING INCOME (LOSS)	<u>255,671</u>	<u>1,230,326</u>
NONOPERATING REVENUES (EXPENSES):		
Interest revenue	(42,534)	(45,861)
Miscellaneous revenues	53,499	7,205
Intergovernmental	-	-
Interest expense	(246,724)	(681,145)
Miscellaneous expense	(979)	(2,381)
Total nonoperating revenues (expenses)	<u>(236,738)</u>	<u>(722,182)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	18,933	508,144
Capital contributions	93,716	1,268,475
Transfers in	-	-
CHANGE IN NET POSITION	112,649	1,776,619
TOTAL NET POSITION-BEGINNING	<u>22,634,242</u>	<u>43,846,670</u>
TOTAL NET POSITION-ENDING	<u>\$ 22,746,891</u>	<u>45,623,289</u>

See Notes to the Basic Financial Statements.

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		TOTAL BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
STORMWATER	AIRPORT		
1,014,766	-	\$ 18,514,494	\$ 10,642,510
4,382	96,455	328,605	452,354
<u>1,019,148</u>	<u>96,455</u>	<u>18,843,099</u>	<u>11,094,864</u>
86,885	178,602	5,879,002	362,102
333,438	478,582	4,724,633	7,630,311
7,701	54,930	2,879,333	1,696,739
-	-	-	681,221
-	390,313	4,288,982	293,904
<u>428,024</u>	<u>1,102,427</u>	<u>17,771,950</u>	<u>10,664,277</u>
<u>591,124</u>	<u>(1,005,972)</u>	<u>1,071,149</u>	<u>430,587</u>
(1,209)	-	(89,604)	1,301
17,500	245,320	323,524	-
13,107	5,000	18,107	-
-	(16,123)	(943,992)	-
-	(647)	(4,007)	-
<u>29,398</u>	<u>233,550</u>	<u>(695,972)</u>	<u>1,301</u>
620,522	(772,422)	375,177	431,888
-	-	1,362,191	-
-	616,431	616,431	20,000
<u>620,522</u>	<u>(155,991)</u>	<u>2,353,799</u>	<u>451,888</u>
<u>127,171</u>	<u>6,503,212</u>	<u>73,111,295</u>	<u>6,809,230</u>
<u>747,693</u>	<u>6,347,221</u>	<u>\$ 75,465,094</u>	<u>\$ 7,261,118</u>
Change in net position of enterprise funds activities		2,353,799	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.		50,728	
Change in net position of business-type activities		<u>\$ 2,404,527</u>	

CITY OF SPRINGFIELD, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUNDS

	WATER	SEWER
Cash flows from operating activities:		
Receipts from customers and users	\$ 7,052,448	10,424,254
Receipts from interfund services provided	-	-
Payments to suppliers	(3,113,311)	(3,277,389)
Payments to employees	(2,573,168)	(3,044,007)
Net cash provided (used) by operating activities	<u>1,365,969</u>	<u>4,102,858</u>
Cash flows from noncapital financing activities:		
Transfers from other funds	-	100,000
Transfers to other funds	-	-
Donations	-	-
Subsidy from federal and state grants	-	-
Net cash provided (used) by noncapital and related financing activities	<u>-</u>	<u>100,000</u>
Cash flows from capital and related financing activities:		
WPCLF/OWDA Loan	-	18,381,062
Refunding bonds issued	1,505,520	1,554,480
Premium on bonds issued	28,457	29,383
Capital contributions	26,827	1,376,570
Acquisition and construction of capital assets	(1,436,116)	(21,421,145)
Payment to refunded bond escrow agent	(1,491,841)	(1,540,356)
Principal paid on capital debt	(555,860)	(1,552,377)
Interest paid on capital debt	(267,692)	(691,291)
Proceeds from sales of capital assets	9,132	7,205
Net cash provided (used) by capital and related financing activities	<u>(2,181,573)</u>	<u>(3,856,469)</u>
Cash flows from investing activities:		
Interest and dividends received	(44,812)	(51,315)
Net cash provided by investing activities	<u>(44,812)</u>	<u>(51,315)</u>
Net Increase (decrease) in cash and cash equivalents	(860,416)	295,074
Cash and cash equivalents, beginning of year	13,993,236	13,691,395
Cash and cash equivalents, end of year	<u>\$ 13,132,820</u>	<u>13,986,469</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 255,671	1,230,326
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	1,013,402	2,885,267
Rental income	44,368	-
(Increase) decrease in accounts receivable	(131,285)	(155,622)
(Increase) decrease in due from other funds	(209)	8,070
(Increase) decrease in inventories	260,053	(31,790)
Increase (decrease) in accounts payable	(41,488)	127,912
Increase (decrease) in insurance claims payable	-	-
Increase (decrease) in salaries and benefits payable	6,629	4,638
Increase (decrease) in due to other funds	2,418	14,151
Increase (decrease) in unearned revenue	-	-
Increase (decrease) in compensated absences	(43,590)	19,906
Total adjustments	<u>1,110,298</u>	<u>2,872,532</u>
Net cash provided (used) by operating activities	<u>\$ 1,365,969</u>	<u>4,102,858</u>

See Notes to the Basic Financial Statements.

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		TOTAL BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
STORMWATER	AIRPORT		
944,321	341,350	\$ 18,762,373	\$ 60,179
-	-	-	10,947,442
(333,750)	(526,841)	(7,251,291)	(9,977,323)
(86,269)	(178,037)	(5,881,481)	(351,409)
<u>524,302</u>	<u>(363,528)</u>	<u>5,629,601</u>	<u>678,889</u>
-	525,000	625,000	20,000
(100,000)	-	(100,000)	-
17,500	-	17,500	-
13,107	-	13,107	-
<u>(69,393)</u>	<u>525,000</u>	<u>555,607</u>	<u>20,000</u>
9,200,092	-	27,581,154	-
-	-	3,060,000	-
-	-	57,840	-
-	-	1,403,397	-
(9,200,092)	-	(32,057,353)	-
-	-	(3,032,197)	-
-	-	(2,108,237)	-
-	-	(958,983)	-
-	-	16,337	-
-	-	(6,038,042)	-
(2,643)	-	(98,770)	1,193
(2,643)	-	(98,770)	1,193
452,266	161,472	48,396	700,082
231,336	324,391	28,240,358	759,776
<u>683,602</u>	<u>485,863</u>	<u>\$ 28,288,754</u>	<u>\$ 1,459,858</u>
591,124	(1,005,972)	\$ 1,071,149	\$ 430,587
-	390,313	4,288,982	293,904
-	245,320	289,688	-
(74,829)	1,108	(360,628)	2,889
-	-	7,861	(88,989)
-	6,073	234,336	(12,913)
7,327	1,758	95,509	21,595
-	-	-	21,152
97	(342)	11,022	979
335	(868)	16,036	860
-	(1,533)	(1,533)	-
248	615	(22,821)	8,825
(66,822)	642,444	4,558,452	248,302
<u>524,302</u>	<u>(363,528)</u>	<u>\$ 5,629,601</u>	<u>\$ 678,889</u>

**CITY OF SPRINGFIELD, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Supplemental Information:

Water:

**Investments - the net effect of the fair value calculation in the amount of \$(110,537)
Capital contributions for Airpark Drive water lines and Harding Road water lines
in the amount of \$79,332**

Sewer:

**Investments - the net effect of the fair value calculation in the amount of \$(117,265)
Capital contributions for Airpark Drive sewer lines and Harding Road sewer lines
in the amount of \$214,465**

Airport:

Debt Service - payment assistance in the amount of \$91,431

Stormwater:

Investments - the net effect of the fair value calculation in the amount of \$(5,848)

CITY OF SPRINGFIELD, OHIO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2013

ASSETS:

Equity in pooled cash and investments	\$ 3,028,624
Receivables (net of allowances for uncollectibles)	466,055
Due from other governments	<u>46,278</u>
Total assets	\$ <u>3,540,957</u>

LIABILITIES:

Accounts payable	\$ 1,537,161
Accrued liabilities	316,485
Restricted deposits	<u>1,687,311</u>
Total liabilities	\$ <u>3,540,957</u>



***NOTES TO THE
FINANCIAL
STATEMENTS***

CITY OF SPRINGFIELD, OHIO

Notes to the Basic Financial Statements

December 31, 2013

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 has presented National Trail Parks and Recreation District (NTPRD) as a component unit since the City appoints four of the seven NTPRD board members and the City holds the mortgage on the lease-hold improvements of the Chiller Ice Arena. The City has a fiduciary relationship with NTPRD and includes their data in the Fiduciary Funds - Agency Funds section.

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 2013, the City received \$169,311 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 2013 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.

Stormwater – Stormwater is an enterprise fund that receives all receipts generated from stormwater system customers, charges / fees associated with the stormwater system, and interest earned on the investment of interim sewer monies. The City's stormwater 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 stormwater system-related operations, maintenance, capital needs, and debt service requirements.

Airport - This enterprise fund is 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.

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 19 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 2013, 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:

<u>Descriptions</u>	<u>Estimated Useful Life (Years)</u>
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. Unassigned 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 \$1,116,794 of the City's \$24,491,652 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. Claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements. 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 \$9,166,157. The bank balance was \$9,332,942, of this amount, \$4,457,470 was insured, \$138,500 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 \$4,736,972 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 2013, the City's legislated investment policy authorized investments in the following securities and diversification limits:

<u>Authorized Investment</u>	<u>Maximum allowable percentage of City investment portfolio</u>
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 12/31/2013, \$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)	26.65%	Aaa/AA+
Federal National Mortgage Association (FNMA)	45.48%	Aaa/AA+
Federal Farm Credit Bank (FFCB)	10.34%	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)	17.33%	A-/Baa
CitiGroup Inc. (corporate bond)	11.97%	A-/Baa2
Wells Fargo & Co. (corporate bond)	9.77%	A+/A2
Wachovia Corp (corporate bond)	8.84%	A+/A2
Texas Instruments Corp (corporate bond)	8.21%	A+/A1
Hewlett Packard Corp (corporate bond)	5.10%	BBB+/Baa1

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 per-depositor FDIC insurance limit, \$250,000 at December 31, 2013. 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, 2013.

As of December 31, 2013, the City's investment portfolio excluding 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 - 5
U.S. Government-sponsored corporations	\$ 39,470,160	-	-	-	39,470,160
Total	\$ 39,470,160	-	-	-	39,470,160

As of December 31, 2013, 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	\$ 10,524	10,524	-	-	-
Corporate Bonds	359,787	51,804	50,415	70,260	187,308
Total Investments	\$ 370,311	62,328	50,415	70,260	187,308
Common Stocks	216,480				
Total Snyder Park Endowment	\$ 586,791				

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 2013 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. In May of 2014, voters renewed the .5% income tax for an additional 15 years expiring June 30, 2030.

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 2013, 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 2013 became a lien on January 1, 2012 and were levied on December 30, 2012. One-half of these taxes were due on February 8, 2013 with the remaining balance due on July 12, 2013.

Public utility property taxes collected during 2013 became a lien on January 1, 2012 and were levied on December 30, 2012. One-half of these taxes were due on February 8, 2013 with the remaining balance due on July 12, 2013.

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 2013. Public utility property taxes are assessed on land and improvements at a taxable value of 88% of true value. The assessed value upon which the 2013 levy was based was \$820,102,454. The assessed value for 2013 upon which the 2014 levy will be based is \$769,837,994.

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

Fund	Governmental Funds				Total Receivables Net of Allowances	Due From Other Governments
	Taxes	Accounts	Interest	Other (in thousands)		
General Fund	\$ 6,929	113	48	138	\$ 7,228	\$ 1,183
CDBG	-	7	-	255	262	9
Special Police Levy	2,527	-	-	-	2,527	268
Permanent Improvement	770	-	-	-	770	-
Non-major governmental	505	573	16	2,717	3,811	4,443
Total governmental receivables	\$ <u>10,731</u>	<u>693</u>	<u>64</u>	<u>3,110</u>	\$ <u>14,598</u>	\$ <u>5,903</u>

Notes receivable in the non-major funds consists of \$15,002,176 at December 31, 2013. 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 2013 governmental funds was \$13,642,124.

Business-type Funds					
Fund	Accounts / Notes	Interest	Other (in thousands)	Total Receivables Net of Allowances	Due From Other Governments
Enterprise activities:					
Water	\$ 1,150	39	30	\$ 1,219	\$ -
Sewer	2,064	41	204	2,309	406
Stormwater	122	2	5	129	-
Airport	-	-	48	48	-
Total enterprise receivables	<u>\$ 3,336</u>	<u>82</u>	<u>287</u>	<u>\$ 3,705</u>	<u>\$ 406</u>
Governmental activities:					
Internal service funds	\$ -	1	110	\$ 111	\$ -
Total governmental receivables	<u>\$ -</u>	<u>1</u>	<u>110</u>	<u>\$ 111</u>	<u>\$ -</u>

The amount of receivable allowance for the 2013 business-type funds was \$210,167.

6. CAPITAL ASSETS

A summary of capital assets and changes occurring in 2013:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Capital assets not being depreciated:		(in thousands)		
Land	\$ 10,875	454	514	\$ 10,815
Construction in progress	4,952	4,704	1,696	7,960
Total capital assets not being depreciated	<u>15,827</u>	<u>5,158</u>	<u>2,210</u>	<u>18,775</u>
Capital assets being depreciated:				
Buildings and building improvements	29,119	-	-	29,119
Machinery and equipment	23,034	1,077	927	23,184
Infrastructure	56,962	1,486	54	58,394
Total capital assets being depreciated	<u>109,115</u>	<u>2,563</u>	<u>981</u>	<u>110,697</u>
Less accumulated depreciation for:				
Buildings and building improvements	14,167	802	-	14,969
Machinery and equipment	15,608	1,397	732	16,273
Infrastructure	18,725	2,302	2	21,025
Total accumulated depreciation	<u>48,500</u>	<u>4,501</u>	<u>734</u>	<u>52,267</u>
Total capital assets being depreciated, net	<u>60,615</u>	<u>(1,938)</u>	<u>247</u>	<u>58,430</u>
Governmental fund capital assets, net	<u>\$ 76,442</u>	<u>3,220</u>	<u>2,457</u>	<u>\$ 77,205</u>

Table continued on next page.

Business-type activities:	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets not being depreciated:		(in thousands)		
Land	\$ 6,786	-	-	\$ 6,786
Construction in progress	<u>14,704</u>	<u>37,256</u>	<u>1,437</u>	<u>50,523</u>
Total Capital assets not being depreciated	<u>21,490</u>	<u>37,256</u>	<u>1,437</u>	<u>57,309</u>
Capital assets being depreciated:				
Buildings and building improvements	42,017	-	-	42,017
Machinery and equipment	6,076	592	103	6,565
Infrastructure	<u>95,328</u>	<u>1,522</u>	<u>-</u>	<u>96,850</u>
Total capital assets being depreciated	<u>143,421</u>	<u>2,114</u>	<u>103</u>	<u>145,432</u>
Less accumulated depreciation for:				
Buildings and building improvements	26,381	1,163	-	27,544
Machinery and equipment	2,983	475	103	3,355
Infrastructure	<u>64,309</u>	<u>2,651</u>	<u>-</u>	<u>66,960</u>
Total accumulated depreciation	<u>93,673</u>	<u>4,289</u>	<u>103</u>	<u>97,859</u>
Total capital assets being depreciated, net	<u>49,748</u>	<u>(2,175)</u>	<u>-</u>	<u>47,573</u>
Business-type activities capital assets, net	<u>\$ 71,238</u>	<u>35,081</u>	<u>1,437</u>	<u>\$ 104,882</u>

Depreciation was charged to governmental activities as follows:

General government	\$ 394,003
Recreation	389,961
Public safety	781,224
Community development	5,095
Public works	2,305
Highway and street	2,414,984
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	<u>293,904</u>
	<u>\$ 4,281,476</u>

Depreciated related to assets transferred into governmental activities	<u>219,858</u>
Total additions to accumulated depreciation	<u>\$ 4,501,334</u>

7. SIGNIFICANT COMMITMENTS AND ENCUMBRANCES

A summary of significant commitments and encumbrances at December 31, 2013 include:

Funded from governmental activities:

General Fund	\$	134,319
Permanent Improvement		92,675
Non-major		3,998,349
		<u>4,225,343</u>

Funded from business type activities:

Water		368,211
Sewer		13,836,902
Stormwater		6,253,914
Airport		173,642
		<u>20,632,669</u>

Total significant commitments and encumbrances \$ 24,858,012

8. PENSION PLANS

Substantially all City employees participate in either the Ohio Police and Fire Pension Fund (OP&F) or the Ohio Public Employees Retirement System (OPERS).

OHIO POLICE AND FIRE PENSION FUND (OP&F)

The City contributes to the OP&F, a cost-sharing multiple-employer defined benefit pension plan. OP&F provides retirement and disability pension benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code (ORC). OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by writing to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164. That report is also available on OP&F's website at www.op-f.org.

From Jan. 1, 2013 thru July 1, 2013, plan members were required to contribute 10% of their annual covered salary. From July 2, 2013 thru Dec. 31, 2013, plan members were required to contribute 10.75% of their annual covered salary. Throughout 2013, employers were required to contribute 19.5% and 24%, respectively, for police officers and firefighters. The City's contributions to OP&F for the years ending December 31, 2013, 2012 and 2011 were \$3,303,721, \$3,267,478 and \$3,311,625, respectively, or 92% of the required contributions for 2013 and 2012, and 89% of the required contributions for 2011. The remaining employer contributions for 2013, 2012 and 2011 were paid when due in January of the following year.

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

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, OPERS invests employer contributions 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 and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

The ORC provides statutory authority for member and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. The 2013 member contribution rate was 10.00% of covered payroll and the 2013 employer contribution rate was 14.00% of covered payroll. The City's contributions to the plan for the years ending December 31, 2013, 2012 and 2011 were \$2,303,022, \$2,314,966, and \$2,326,077, respectively, or 92%, 87%, and 93% of the required contributions, respectively. The remaining employer contributions were paid when due in January of the following year.

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.

9. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to the pension benefits described in Note 8, both the OP&F and the OPERS provide post retirement health care coverage, which meets the definition of an OPEB as described in GASB Statement 45. For both systems, the ORC permits, but does not mandate, OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in the ORC Chapter 145 for OPERS and Chapter 742 for OP&F.

OHIO POLICE AND FIRE PENSION FUND OPEB

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 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 statutory survivor benefit 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 Statement 45.

The ORC allows, but does not mandate OP&F to provide OPEB benefits. Authority for the OP&F Board of 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 issues a publicly available financial report that includes financial information and required supplementary information for the Plan. That report may be obtained by writing to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164. That report is also available on OP&F's website at www.op-f.org.

The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F (defined benefit pension plan). Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% and 24.0% of covered payroll for police and fire employers, respectively. The ORC states that the employer contribution may not exceed 19.5% of covered payroll for police employer units and 24.0% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

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 OP&F 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 health care benefits. The portion of employer contributions allocated to health care was 4.69% of covered payroll from January 1, 2013 thru May 31, 2013 and 2.85% of covered payroll from June 1, 2013 thru December 31, 2013. 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 is limited by the provisions of Sections 115 and 401(h).

The OP&F Trustees also are 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, 2013, 2012, and 2011 were \$3,303,721, \$3,267,478, and \$3,311,625, respectively, of which \$547,816, \$1,013,035, and \$1,018,538, respectively, were allocated to the health care plan. The actual contributions for all plans for 2013, 2012 and 2011 of the required contributions were 92%, 92% and 89%, respectively. The remaining employer contributions for were paid when due in January of the following month.

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

OPERS administers three separate pension plans: The Traditional Pension Plan--a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan--a defined contribution plan; and the Combined Plan--a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, 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 GASB Statement 45.

The ORC permits, but does not mandate, OPERS to provide the OPEB plan to its eligible members and beneficiaries. Authority to establish and amend the OPEB Plan is provided in Chapter 145 of the ORC.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14% of covered payroll. This is the maximum employer contribution rates permitted by the ORC. Active members do not make contributions to the OPEB plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, IRS Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 1% during the calendar year of 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1% during the calendar year of 2013. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The portion of the City's contributions that were used to fund postemployment benefits for the years ending December 31, 2013, 2012, 2011 were \$164,436, \$661,386, and \$664,560, respectively, or 92%, 87% and 93% of the required contributions, respectively. Changes to the healthcare plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

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 2043. The following is a schedule of remaining years of minimum future rentals on non-cancelable operating leases as of December 31, 2013:

2014	\$	263,444
2015		255,356
2016		129,399
2017		112,815
2018		112,815
2019-2023		222,434
2024-2028		109,927
2029-2033		99,255
2034-2038		60,364
2039-2043		<u>10,217</u>
Total minimum future rentals	\$	<u>1,376,026</u>

During 2013, the City received \$246,406 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, 2013 follows:

	Balance January 1, 2013	Additions	Reductions (in thousands)	Balance December 31, 2013	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 5,797	-	1,692	\$ 4,105	\$ 1,450
Department of Development loan (DOD)	4,417	-	453	3,964	467
Deferred amounts:					
Unamortized issuance costs	(35)	-	(5)	(30)	(3)
Unamortized premiums	118	-	26	92	24
Unamortized discounts	(6)	-	-	(6)	-
Compensated absences	7,148	3,190	3,034	7,304	410
Insurance claims payable	1,469	681	660	1,490	647
Total governmental activities	\$ 18,908	3,871	5,860	\$ 16,919	\$ 2,995

	Balance January 1, 2013	Additions	Reductions (in thousands)	Balance December 31, 2013	Due Within One Year
Business-type activities					
Water:					
General obligation bonds	\$ 7,690	1,505	1,936	\$ 7,259	\$ 513
Sewer:					
General obligation bonds	17,313	1,554	2,542	16,325	1,122
OEPA / Sludge Dewatering	592	-	229	363	239
OEPA/ OWDA WWTP Phase III improvements loan	1,869	-	206	1,663	214
OEPA / High Rate Clarifier	211	18,610	-	18,821	-
Airport:					
General obligation bonds	470	-	75	395	75
Stormwater:					
OEPA / High Rate Clarifier	105	9,304	-	9,409	-
Deferred Amounts:					
Unamortized issuance costs	(20)	-	(14)	(6)	(3)
Unamortized premiums	586	58	53	591	53
Unamortized discounts	(18)	-	(1)	(17)	(1)
Compensated absences	752	470	493	729	100
Total business-type activities	\$ 29,550	31,501	5,519	\$ 55,532	\$ 2,312

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, Stormwater, and Airport funds. At year end, \$76,708 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, 2013:

	<u>Years of Issue</u>	<u>Year Due Through</u>	<u>Interest Rate</u>	<u>Dollar Weighted Average Interest Rate</u>	<u>Amount</u>
Governmental activities:					
General obligation bonds payable from Income Taxes	2004-2012	2014-2023	2.00%-4.30%	3.42 %	\$ 4,105,000
DOD loan payable from governmental funds	2006-2007	2014-2021	3.00%	3.00 %	3,963,593
Business-type activities					
General obligation bonds:					
Sewer	2003-2013	2014-2029	1.50%-5.00%	3.55 %	16,325,600
Water	2003-2013	2014-2029	1.50%-5.00%	3.20 %	7,259,400
Airport	2009	2014-2018	3.125%-4.00%	3.59 %	395,000
OWDA Loans (Sewer)	1994	2014-2015	4.18%	4.18 %	362,671
	1999	2014-2021	3.52%	3.52 %	1,663,015
	2012	2015-2034	2.55%	2.55 %	18,820,703
OWDA Loans (Stormwater)	2012	2015-2034	2.55%	2.55 %	<u>9,408,940</u>
Total outstanding debt					<u>\$ 62,303,922</u>

The original amounts for outstanding debt issued in prior years is: general obligation bonds \$52,545,000, DOD loan payable \$5,000,000, and OWDA loans \$35,712,643.

General obligation bonds issued 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 \$2,135,000, for the OP&F is not capital related.

On February 7, 2013, the City issued \$3,060,000 in General Obligation Various Purpose Bonds with an average interest rate of 1.81%. These new bonds were issued at a \$57,840 premium with incurred underwriting fees and other issuance costs totaling \$80,783. Net proceeds from this new bond issue were used to purchase noncallable direct obligations of the U.S. Government to advance refund bonds issued in 2004. These U.S. Government securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bond issue. The City completed the refundings to reduce its total debt service payments over the next 12 years by \$420,560 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$292,400.

Net proceeds of \$3,096,420 were used to refund the term bonds for the Various Purpose Bonds, Series 2004.

The amount of the unamortized bond issuance costs (prepaid bond 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, \$1,307,986 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 451%. The total principal and interest remaining to be paid on the loans is \$30,255,329. Principal and interest paid for the current year and total customer net revenues were \$522,074 and \$2,355,343, 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, 2013, the City had drawn \$27,896,861 of the loan commitment for progress payments on the project, capitalized interest was \$332,782, for a total loan balance of \$28,229,643. 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, 2013, 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, 2013, 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.

Business-type activities

Sewer			
(in thousands)			
	General Obligation	OWDA	Interest
Year Ending December 31:			
2014	\$ 1,122	\$ 453	\$ 644
2015	1,164	708	837
2016	1,198	970	1,020
2017	1,243	997	959
2018	1,269	1,025	892
2019-2023	6,310	4,726	3,377
2024-2028	3,265	4,778	1,882
2029-2033	755	5,423	647
2034	-	1,766	45
Total	<u>\$ 16,326</u>	<u>\$ 20,846</u>	<u>\$ 10,303</u>

Water		
(in thousands)		
	General Obligation	Interest
Year Ending December 31:		
2014	\$ 513	\$ 257
2015	531	243
2016	542	229
2017	562	215
2018	571	199
2019-2023	2,440	714
2024-2028	1,705	325
2029	395	18
Total	<u>\$ 7,259</u>	<u>\$ 2,200</u>

Stormwater		
(in thousands)		
	OWDA	Interest
Year Ending December 31:		
2014	\$ -	\$ -
2015	182	120
2016	370	233
2017	380	223
2018	390	214
2019-2023	2,104	913
2024-2028	2,389	629
2029-2033	2,711	306
2034	883	23
Total	<u>\$ 9,409</u>	<u>\$ 2,661</u>

Airport		
(in thousands)		
	General Obligation	Interest
Year Ending December 31:		
2014	\$ 75	\$ 14
2015	75	12
2016	80	9
2017	80	7
2018	85	3
Total	<u>\$ 395</u>	<u>\$ 45</u>

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 accounting, 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	\$ 4,658,036	-	-	517,560	-	\$ 5,175,596
Property tax	-	-	2,451,499	-	490,299	2,941,798
Grant receivable	4,137	-	1,034	-	1,169,187	1,174,358
State-levied shared tax	712,483	-	266,991	-	970,733	1,950,207
Special Assessments	18,750	254,808	-	-	186,228	459,786
Other	121,262	2,181	382	-	520,846	644,671
Total deferred inflows of resources	<u>\$ 5,514,668</u>	<u>256,989</u>	<u>2,719,906</u>	<u>517,560</u>	<u>3,337,293</u>	<u>\$ 12,346,416</u>

13. INTERFUND RECEIVABLES AND PAYABLES

Interfund balances in the basic financial statements at December 31, 2013 were as follows:

<u>Payable fund</u>	<u>Receivable fund</u>	<u>Amount</u>
Governmental		
General Fund	General Fund	\$ 572
	Internal service	1,298,041
Community Development Block Grant	General Fund	55,758
	Internal service	1,419
Special Police Levy	Internal service	128,636
Permanent Improvement	Non-major governmental	4,498
Non-major governmental	General Fund	2,916,981
	Community Development Block Grant	3,987
	Non-major governmental	1,758,302
	Internal service	203,495
Business-Type		
Water	General Fund	3,932
	Internal service	127,221
Sewer	General Fund	66,388
	Water	209
	Internal service	112,672
Stormwater	Internal service	3,801
Airport	Internal service	8,005
Internal Service	Internal Service	<u>14,151</u>
Total		<u>\$ 6,708,068</u>

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, 2013:

	Total Transfers Out	TRANSFERS IN			
		Special Police Levy	Non-major Governmental	Business-type Airport	Internal Service
<u>GOVERNMENTAL</u>					
General Fund	\$ 1,985,000	800,000	640,000	525,000	20,000
Permanent Improvement	1,556,752	-	1,556,752	-	-
Non-major governmental	<u>438,118</u>	<u>-</u>	<u>346,687</u>	<u>91,431</u>	<u>-</u>
	<u>\$ 3,979,870</u>	<u>800,000</u>	<u>2,543,439</u>	<u>616,431</u>	<u>20,000</u>

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, 2013 include the following:

	Fund Deficit
Major governmental - Special revenue Community Development Block Grant	\$ (17,412)
Non-major governmental - Special revenue FTA Bus Operating	(59,019)
Non-major governmental - Debt service Special Assessment Bond Retirement	(74,991)
Non-major governmental - Capital projects Special Capital Projects	(18,596)
Ohio Public Works Commission	(913,920)
Sidewalk, Curb, and Gutter	(235,304)
Recreational Facility Bond Construction	(761)

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:

	<u>General Fund</u>	<u>Community Development Block Grant</u>	<u>Special Police Levy</u>	<u>Permanent Improvement</u>	<u>Other Non-Major Governmental</u>	<u>Total Governmental</u>
Fund balances:						
Non-spendable						
Inventory	\$ 4,516	-	-	-	408,754	\$ 413,270
Permanent endowments	-	-	-	-	386,953	386,953
Total non-spendable	<u>4,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>795,707</u>	<u>800,223</u>
Restricted						
Community redevelopment	-	-	-	-	3,373,562	3,373,562
Law enforcement	34,210	-	76,168	-	612,103	722,481
Fire / EMS services	-	-	-	-	36,791	36,791
Housing services	-	-	-	-	14,705,651	14,705,651
Road improvements and safety	-	-	-	-	1,243,982	1,243,982
Recreation / beautification	-	-	-	-	437,711	437,711
Municipal Court / justice	-	-	-	-	3,082,918	3,082,918
Transportation	99,852	-	-	-	48,593	148,445
Debt service	-	-	-	-	1,589,628	1,589,628
Other Capital Projects	-	-	-	998,633	28,155	1,026,788
Other	-	-	-	-	109,404	109,404
Total restricted	<u>134,062</u>	<u>-</u>	<u>76,168</u>	<u>998,633</u>	<u>25,268,498</u>	<u>26,477,361</u>
Committed						
Community redevelopment	11,700	-	-	-	-	11,700
Law enforcement	19,506	-	-	-	-	19,506
Fire / EMS services	13,506	-	-	-	801,801	815,307
Economic development	-	-	-	-	1,442,910	1,442,910
Road improvements and safety	-	-	-	-	73,853	73,853
Recreation / beautification	5,713	-	-	-	-	5,713
Municipal Court / justice	63,262	-	-	-	-	63,262
Other purposes	368,971	-	-	-	-	368,971
Total committed	<u>482,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,318,564</u>	<u>2,801,222</u>

Table is continued on the next page.

	<u>General Fund</u>	<u>Community Development Block Grant</u>	<u>Special Police Levy</u>	<u>Permanent Improvement</u>	<u>Other Non-Major Governmental</u>	<u>Total Governmental</u>
Fund balances:						
Assigned:						
Community redevelopment	\$ 6,544	-	-	-	-	\$ 6,544
Law enforcement	33,069	-	-	-	-	33,069
Municipal Court / justice	23,526	-	-	-	-	23,526
Fire / EMS services	8,217	-	-	-	-	8,217
Subsequent year's budget:						
appropriation of fund balance	1,451,190	-	-	-	-	1,451,190
Other purposes	199,788	-	-	-	-	199,788
Total assigned	<u>1,722,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,722,334</u>
Unassigned	<u>2,953,908</u>	<u>(17,412)</u>	<u>-</u>	<u>-</u>	<u>(1,302,591)</u>	<u>1,633,905</u>
Total fund balances \$	<u>5,297,478</u>	<u>(17,412)</u>	<u>76,168</u>	<u>998,633</u>	<u>27,080,178</u>	<u>\$ 33,435,045</u>

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:

<u>Type of risk</u>	<u>Maximum coverage</u> (in millions)	<u>Deductible</u>
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 2013 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 2013, \$1,490,389 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 2013 and 2012 were as follows:

		<u>Beginning of year liability</u>	<u>Incurred expense</u>	<u>Claims payment</u>	<u>End of year liability</u>
2013	\$	1,469,237	681,221	660,069	\$ 1,490,389
2012	\$	1,186,526	755,639	472,928	\$ 1,469,237

The amount estimated for claims due within one year is \$647,487. 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 2013 of \$15,760.

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. SUBSEQUENT EVENTS

On February 11, 2014 the City was notified by the Ohio Environmental Protection Agency that our Long-Term Control Plan (plan) was officially approved and has become part of our plant National Pollutant Discharge Elimination System (NPDES) permit. The plan is a schedule for constructing wet weather projects and subsequent evaluations of the benefits the projects actually provide, which will then be used to update the project list.



***REQUIRED SUPPLEMENTARY
INFORMATION***

CITY OF SPRINGFIELD, OHIO
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Income taxes	\$ 26,820,000	26,572,500	26,800,408	227,908
Hotel / motel taxes	375,000	385,000	413,733	28,733
State-levied shared taxes	2,008,919	2,309,369	2,431,126	121,757
Intergovernmental	378,008	373,008	332,434	(40,574)
Charges for services	1,160,029	1,156,029	1,183,587	27,558
Fees, licenses, and permits	590,000	749,750	798,960	49,210
Investment earnings	225,150	150,150	154,665	4,515
Fines and forfeits	1,759,500	1,532,200	1,507,599	(24,601)
Miscellaneous	3,147,250	3,661,823	3,650,486	(11,337)
Total revenues	<u>36,463,856</u>	<u>36,889,829</u>	<u>37,272,998</u>	<u>383,169</u>
EXPENDITURES:				
Current:				
General government	11,542,222	11,296,889	11,100,194	196,695
Public safety	22,215,864	21,623,842	21,491,482	132,360
Health	40,000	69,350	69,350	-
Recreation	1,108,020	1,298,525	1,294,546	3,979
Community development	1,134,300	1,064,890	1,015,770	49,120
Highway and street	541,040	465,067	451,361	13,706
Total expenditures	<u>36,581,446</u>	<u>35,818,563</u>	<u>35,422,703</u>	<u>395,860</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(117,590)</u>	<u>1,071,266</u>	<u>1,850,295</u>	<u>779,029</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	4,610	4,610
Transfers out	(2,070,000)	(1,996,063)	(1,996,063)	-
Total other financing sources (uses)	<u>(2,070,000)</u>	<u>(1,996,063)</u>	<u>(1,991,453)</u>	<u>4,610</u>
NET CHANGE IN FUND BALANCE	(2,187,590)	(924,797)	(141,158)	783,639
FUND BALANCE AT BEGINNING OF YEAR	4,509,281	4,509,281	4,509,281	-
Cancelled encumbrances from prior years	-	181,970	181,970	-
FUND BALANCE AT END OF YEAR	<u>\$ 2,321,691</u>	<u>3,766,454</u>	<u>4,550,093</u>	<u>783,639</u>

CITY OF SPRINGFIELD, OHIO
 BUDGETARY COMPARISON SCHEDULE
 COMMUNITY DEVELOPMENT BLOCK GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Intergovernmental	\$ 1,500,000	1,675,272	1,675,272	-
Fines and forfeits	-	2,475	2,475	-
Miscellaneous	<u>-</u>	<u>190,036</u>	<u>190,136</u>	<u>100</u>
Total revenues	<u>1,500,000</u>	<u>1,867,783</u>	<u>1,867,883</u>	<u>100</u>
EXPENDITURES:				
Current:				
General government	54,961	37,790	37,789	1
Public safety	17,549	80,810	80,810	-
Community development	<u>1,336,936</u>	<u>1,727,112</u>	<u>1,826,753</u>	<u>(99,641)</u>
Total expenditures	<u>1,409,446</u>	<u>1,845,712</u>	<u>1,945,352</u>	<u>(99,640)</u>
NET CHANGE IN FUND BALANCE	90,554	22,071	(77,469)	(99,540)
FUND BALANCE AT BEGINNING OF YEAR	<u>79,548</u>	<u>79,548</u>	<u>79,548</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 170,102</u>	<u>101,619</u>	<u>2,079</u>	<u>(99,540)</u>

See Notes to the Required Supplementary Information.

CITY OF SPRINGFIELD, OHIO
 BUDGETARY COMPARISON SCHEDULE
 SPECIAL POLICE LEVY
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Property taxes	\$ 2,312,094	2,129,701	2,129,730	29
Intergovernmental	193,815	286,000	285,886	(114)
Investment earnings	5,000	2,000	1,753	(247)
Miscellaneous	<u>117,350</u>	<u>87,832</u>	<u>88,649</u>	<u>817</u>
Total revenues	<u>2,628,259</u>	<u>2,505,533</u>	<u>2,506,018</u>	<u>485</u>
EXPENDITURES:				
Current:				
Public safety	3,407,040	3,198,270	3,163,793	34,477
Capital outlay	<u>3,300</u>	<u>3,300</u>	<u>1,548</u>	<u>1,752</u>
Total expenditures	<u>3,410,340</u>	<u>3,201,570</u>	<u>3,165,341</u>	<u>36,229</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(782,081)</u>	<u>(696,037)</u>	<u>(659,323)</u>	<u>36,714</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>870,000</u>	<u>800,000</u>	<u>800,000</u>	<u>-</u>
Total other financing sources	<u>870,000</u>	<u>800,000</u>	<u>800,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	87,919	103,963	140,677	36,714
FUND BALANCE AT BEGINNING OF YEAR	103,078	103,078	103,078	-
Cancelled encumbrances from prior years	<u>-</u>	<u>1,230</u>	<u>1,230</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 190,997</u>	<u>208,271</u>	<u>244,985</u>	<u>36,714</u>

CITY OF SPRINGFIELD, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2013

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 utilized 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 2013, 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
Micro Loan
Continuum of Care 2012
Shelter Plus Care Program 2010 Renewal
Shelter Plus Care Program 2012 Renewal
D.A.R.E.
Community Activities
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

Justice Assistance Grant 2012
Justice Assistance Grant (ARRA) 2013
Shelter Plus Care Program 2009
Shelter Plus Care Program 2010
Fire Prevention
Police Youth Program
FEMA
Municipal Court Clerk Automation
Police K-9
Lead Grant
State Highway Improvement
Municipal Court Interlock and SCRAM
OMVI Enforcement / Education
Economic Development Incentive
Probation Fee
Law Enforcement Contraband Proceeds

Non-Major Governmental Funds (continued)

Special Revenue Funds (continued)

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
Cops Hiring Recovery ARRA

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
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
Ohio Public Works Commission

MCCA / Fiber Optic System
Capital Planning
ACE - Airport Utilities / Road Extension
Municipal Court Future Facilities

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, 2013 from the GAAP basis to the Budget basis are as follows:

	<u>General Fund</u>	<u>Community Development Block Grant</u>	<u>Special Police Levy</u>
Net change in fund balance - GAAP Basis	\$ (1,334,537)	(105,387)	105,756
Changes due to:			
Increase (decrease) in revenues	2,510,533	124,913	65,670
(Increase) decrease in expenditures	(1,277,964)	(96,995)	(30,749)
(Increase) decrease in other financing sources (uses)	5,182	-	-
Funds included as part of the General Fund for GAAP but budgeted separately	<u>(44,372)</u>	<u>-</u>	<u>-</u>
Net change in fund balance - Budget Basis	<u>\$ (141,158)</u>	<u>(77,469)</u>	<u>140,677</u>



***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, 2013

A-1

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Income taxes	\$ 26,572,500	26,800,408	227,908
Hotel / motel taxes	385,000	413,733	28,733
State-levied shared taxes	2,309,369	2,431,126	121,757
Intergovernmental	373,008	332,434	(40,574)
Charges for services	1,156,029	1,183,587	27,558
Fees, licenses, and permits	749,750	798,960	49,210
Investment earnings	150,150	154,665	4,515
Fines and forfeits	1,532,200	1,507,599	(24,601)
Miscellaneous	<u>3,661,823</u>	<u>3,650,486</u>	<u>(11,337)</u>
Total revenues	<u>36,889,829</u>	<u>37,272,998</u>	<u>383,169</u>
EXPENDITURES:			
Current:			
General government			
City Commission and Clerk			
Personal services	203,450	202,548	902
Operations and maintenance	22,150	21,250	900
City Manager's office			
Personal services	491,490	488,188	3,302
Operations and maintenance	35,680	25,900	9,780
City Manager's office - Economic development			
Personal services	71,195	70,418	777
Operations and maintenance	6,980	4,345	2,635
Finance - Accounting			
Personal services	898,776	892,759	6,017
Operations and maintenance	111,950	106,141	5,809
Finance - Income tax			
Personal services	443,183	439,142	4,041
Operations and maintenance	41,074	39,057	2,017
Finance - Purchasing			
Personal services	213,860	213,603	257
Operations and maintenance	6,900	5,587	1,313
Finance - Revenue collections			
Personal services	31,360	31,183	177
Operations and maintenance	38,950	33,740	5,210
Personnel			
Personal services	284,766	284,485	281
Operations and maintenance	76,720	67,446	9,274

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, 2013

A-1

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
Legal services - Civil			
Personal services	342,702	341,281	1,421
Operations and maintenance	45,000	39,335	5,665
Legal services - Criminal			
Personal services	563,885	561,729	2,156
Operations and maintenance	14,860	14,706	154
Municipal court - Clerk			
Personal services	1,420,949	1,413,503	7,446
Operations and maintenance	303,000	264,159	38,841
Municipal court - Judicial			
Personal services	2,413,598	2,400,382	13,216
Operations and maintenance	145,695	137,633	8,062
Public works administration			
Personal services	4,800	4,705	95
Engineering			
Personal services	651,830	642,547	9,283
Operations and maintenance	80,623	75,882	4,741
Information technology			
Personal services	405,660	402,412	3,248
Operations and maintenance	366,868	347,976	18,892
Service - Facilities			
Personal services	454,900	448,106	6,794
Operations and maintenance	199,289	188,957	10,332
Miscellaneous			
Personal service	9,495	2,685	6,810
Operations and maintenance	859,051	858,314	737
Capital outlay	36,200	30,090	6,110
Total general government expenditures	11,296,889	11,100,194	196,695
Public safety			
Police services			
Personal services	9,262,524	9,216,758	45,766
Operations and maintenance	828,680	791,477	37,203
Fire services			
Personal services	9,180,535	9,172,673	7,862
Operations and maintenance	451,204	433,828	17,376
Consolidated dispatching			
Personal services	1,121,625	1,114,928	6,697
Operations and maintenance	51,550	46,885	4,665

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, 2013

A-1

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
Miscellaneous			
Operations and maintenance	701,002	701,001	1
Capital outlay	26,722	13,932	12,790
Total public safety expenditures	21,623,842	21,491,482	132,360
Health			
Miscellaneous			
Operations and maintenance	69,350	69,350	-
Total health expenditures	69,350	69,350	-
Recreation			
Miscellaneous			
Personal services	8,525	4,546	3,979
Operations and maintenance	1,290,000	1,290,000	-
Total recreation expenditures	1,298,525	1,294,546	3,979
Community development			
Planning and development - Administration			
Personal services	162,280	159,476	2,804
Operations and maintenance	4,875	4,040	835
Planning and development - Inspections			
Personal services	235,740	233,235	2,505
Operations and maintenance	39,284	24,730	14,554
Planning and development - Code enforcement			
Personal services	184,144	179,750	4,394
Operations and maintenance	136,617	120,401	16,216
Human relations services			
Personal services	100,170	98,779	1,391
Operations and maintenance	43,650	42,368	1,282
Human relations, housing, and neighborhood services			
Personal services	158,130	152,991	5,139
Total community development expenditures	1,064,890	1,015,770	49,120

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, 2013

A-1

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Highway and street			
Central services - Fleet maintenance			
Personal services	<u>465,067</u>	<u>451,361</u>	<u>13,706</u>
Total highway and street expenditures	<u>465,067</u>	<u>451,361</u>	<u>13,706</u>
Total expenditures	<u>35,818,563</u>	<u>35,422,703</u>	<u>395,860</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,071,266</u>	<u>1,850,295</u>	<u>779,029</u>
OTHER FINANCING SOURCES (USES):			
Advance in	-	4,610	4,610
Transfers out	<u>(1,996,063)</u>	<u>(1,996,063)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,996,063)</u>	<u>(1,991,453)</u>	<u>4,610</u>
NET CHANGE IN FUND BALANCE	(924,797)	(141,158)	783,639
FUND BALANCE AT BEGINNING OF YEAR	4,509,281	4,509,281	-
Cancelled encumbrances from prior years	<u>181,970</u>	<u>181,970</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 3,766,454</u>	<u>4,550,093</u>	<u>783,639</u>

(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, 2013

A-2

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 1,675,272	1,675,272	-
Fines and forfeits	2,475	2,475	-
Miscellaneous	<u>190,036</u>	<u>190,136</u>	<u>100</u>
Total revenues	<u>1,867,783</u>	<u>1,867,883</u>	<u>100</u>
EXPENDITURES:			
Current:			
General government			
Personal services	21,104	21,104	-
Operations and maintenance	16,686	16,685	1
Public safety			
Personal services	42,340	42,340	-
Operations and maintenance	38,470	38,470	-
Community development			
Personal services	21,739	21,739	-
Operations and maintenance	<u>1,705,373</u>	<u>1,805,014</u>	<u>(99,641)</u>
Total expenditures	<u>1,845,712</u>	<u>1,945,352</u>	<u>(99,640)</u>
NET CHANGE IN FUND BALANCE	22,071	(77,469)	(99,540)
FUND BALANCE AT BEGINNING OF YEAR	<u>79,548</u>	<u>79,548</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 101,619</u></u>	<u><u>2,079</u></u>	<u><u>(99,540)</u></u>

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, 2013

A-3

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Property taxes	\$ 2,129,701	2,129,730	29
Intergovernmental	286,000	285,886	(114)
Investment earnings	2,000	1,753	(247)
Miscellaneous	<u>87,832</u>	<u>88,649</u>	<u>817</u>
Total revenues	<u>2,505,533</u>	<u>2,506,018</u>	<u>485</u>
EXPENDITURES:			
Current:			
Public safety			
Police services			
Personal services	2,786,785	2,776,832	9,953
Operations and maintenance	139,365	122,021	17,344
Consolidated dispatching			
Personal services	272,120	264,940	7,180
Capital Outlay	<u>3,300</u>	<u>1,548</u>	<u>1,752</u>
Total expenditures	<u>3,201,570</u>	<u>3,165,341</u>	<u>36,229</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(696,037)</u>	<u>(659,323)</u>	<u>36,714</u>
OTHER FINANCING SOURCES:			
Transfers in	<u>800,000</u>	<u>800,000</u>	<u>-</u>
Total other financing sources	<u>800,000</u>	<u>800,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	103,963	140,677	36,714
FUND BALANCE AT BEGINNING OF YEAR	103,078	103,078	-
Cancelled encumbrances from prior years	<u>1,230</u>	<u>1,230</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 208,271</u></u>	<u><u>244,985</u></u>	<u><u>36,714</u></u>

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, 2013

A-4

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Income Taxes	\$ 2,952,500	2,977,823	25,323
Intergovernmental	30,289	10,428	(19,861)
Miscellaneous	<u>366,600</u>	<u>468,346</u>	<u>101,746</u>
Total revenues	<u>3,349,389</u>	<u>3,456,597</u>	<u>107,208</u>
EXPENDITURES:			
Capital outlay	1,900,749	1,502,838	397,911
Debt Service:			
Principal	453,061	453,061	-
Interest	<u>126,304</u>	<u>126,304</u>	<u>-</u>
Total expenditures	<u>2,480,114</u>	<u>2,082,203</u>	<u>397,911</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>869,275</u>	<u>1,374,394</u>	<u>505,119</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	75,000	-	(75,000)
Transfers out	<u>(1,556,752)</u>	<u>(1,556,752)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,481,752)</u>	<u>(1,556,752)</u>	<u>(75,000)</u>
NET CHANGE IN FUND BALANCE	(612,477)	(182,358)	430,119
FUND BALANCE AT BEGINNING OF YEAR	666,364	666,364	-
Cancelled encumbrances from prior years	<u>6,232</u>	<u>6,232</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 60,119</u>	<u>490,238</u>	<u>430,119</u>

***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 | Law Enforcement Contraband Proceeds |
| Police Youth Program | ^ Police Property Disposition |
| Hotel / Motel Excise Tax | Community Activities |
| Right of Way Fee | Municipal Court Improvement - JCR
(Judicial Computerization and
Research) |
| Probation Home Monitoring | Municipal Court Clerk Automation |
| Municipal Court Special Projects | Police K-9 |
| Fire Division Service Enhancement | Municipal Court Interlock and SCRAM
(Secure Continuous Remote Alcohol
Monitor, Special Projects) |
| Municipal Court Improvements | Indigent Drivers' Alcohol Treatment |
| Urban Redevelopment Tax Increment | OMVI (Operating Motor Vehicle while
Intoxicated) Enforcement / Education |
| Memorial Tree Replacement | Police and Fire Pension |
| Miscellaneous Trust | Economic Development Incentive |
| Paramedic Trust | ^ Probation Fee |
| Littleton Trust | Drug Law Enforcement |
| 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 | Homeless Assistance Grant |
| Justice Assistance Grant 2012 | EMS Training Grant |
| Micro Loan | Community Corrections Act |
| Justice Assistance Grant (ARRA)
(American Reinvestment and Recovery)
2013 | FTA (Federal Transit Administration)
Bus Operating |
| Continuum of Care 2012 | EDA (Economic Development
Administration) Revolving Loan |
| Shelter Plus Care Program 2009 | EDA Match Revolving Loan |
| Shelter Plus Care Program 2010 | Neighborhood Stabilization Program I
CD (Community Development)
Housing Rehabilitation Rotary |
| Shelter Plus Care Program 2010 Renewal | CD Rental Rehabilitation |
| Shelter Plus Care Program 2012 Renewal | HOME Program |
| D.A.R.E. (Drug Abuse Resistance Education) | EPA Brownfield Revolving Loan |
| EPA Brownfield Co-Op Agreement
Lagonda | CD CIC (Community Improvement
Corporation) Development Revolving Loan |
| FEMA (Federal Emergency Management
Agency) Grant | State Bus Half - Fare Subsidy |
| Moving OHIO Forward Demolition Program | COPS Hiring Recovery ARRA |
| Lead Grant | Neighborhood Stabilization Program II
ARRA |
| Federally Forfeited Property Sharing | |

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
Ohio Public Works Commission
Municipal Court Future Facilities
Sidewalk, Curb, and Gutter
Recreational Facility Bond Construction

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.



CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS (by fund type)
 DECEMBER 31, 2013

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	\$ 8,310,549	1,611,285	1,806,005	763,414	\$ 12,491,253
Receivables (net of allowances for uncollectibles)	1,661,096	168,532	1,977,395	4,397	3,811,420
Due from other funds	1,758,302	-	4,498	-	1,762,800
Due from other governments	1,703,256	-	2,740,257	-	4,443,513
Inventory	408,754	-	-	-	408,754
Notes receivable (net of allowances for uncollectibles)	15,002,176	-	-	-	15,002,176
Assets held for resale	627,493	-	-	-	627,493
TOTAL ASSETS	\$ 29,471,626	1,779,817	6,528,155	767,811	\$ 38,547,409
LIABILITIES:					
Accounts payable	\$ 724,123	-	2,425,346	-	\$ 3,149,469
Accrued liabilities	97,704	-	-	-	97,704
Due to other funds	1,148,437	96,648	3,637,680	-	4,882,765
Total liabilities	1,970,264	96,648	6,063,026	-	8,129,938
DEFERRED INFLOWS OF RESOURCES:					
Unavailable revenue	2,115,519	168,532	1,052,190	1,052	3,337,293
FUND BALANCES:					
Non-spendable	408,754	-	-	386,953	795,707
Restricted	22,717,544	1,589,628	581,520	379,806	25,268,498
Committed	2,318,564	-	-	-	2,318,564
Unassigned	(59,019)	(74,991)	(1,168,581)	-	(1,302,591)
Total fund balance	25,385,843	1,514,637	(587,061)	766,759	27,080,178
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 29,471,626	1,779,817	6,528,155	767,811	\$ 38,547,409

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, 2013

B-2

	NON-MAJOR SPECIAL REVENUE	NON-MAJOR DEBT SERVICE	NON-MAJOR CAPITAL PROJECTS	NON-MAJOR PERMANENT	TOTAL NON-MAJOR GOVERNMENTAL
REVENUES:					
Property taxes	\$ 424,807	-	-	-	\$ 424,807
Hotel / motel taxes	806,952	-	-	-	806,952
State-levied shared taxes	2,660,593	-	-	-	2,660,593
Intergovernmental	3,626,169	-	4,169,695	-	7,795,864
Charges for services	3,524,221	-	-	-	3,524,221
Fees, licenses, and permits	37,820	-	-	-	37,820
Investment earnings	(15,431)	-	941	8,583	(5,907)
Fines and forfeits	428,124	-	13,049	-	441,173
Special assessments	65,433	44,035	2,707	-	112,175
Miscellaneous	2,266,344	-	8,293	-	2,274,637
Total revenues	13,825,032	44,035	4,194,685	8,583	18,072,335
EXPENDITURES:					
Current:					
General government	1,488,762	-	-	-	1,488,762
Public safety	4,119,288	-	-	-	4,119,288
Health	143,690	-	-	-	143,690
Recreation	530,229	-	-	32,829	563,058
Community development	3,282,886	-	-	-	3,282,886
Public works	220,322	-	-	-	220,322
Highway and street	3,989,259	-	50,724	-	4,039,983
Capital outlay	594,634	-	4,938,423	-	5,533,057
Debt Service:					
Principal	-	1,692,460	-	-	1,692,460
Interest	-	188,776	4,425	-	193,201
Total expenditures	14,369,070	1,881,236	4,993,572	32,829	21,276,707
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(544,038)	(1,837,201)	(798,887)	(24,246)	(3,204,372)
OTHER FINANCING SOURCES (USES):					
Transfers in	632,600	1,878,014	32,825	-	2,543,439
Transfers out	(412,693)	(25,425)	-	-	(438,118)
Total other financing sources (uses)	219,907	1,852,589	32,825	-	2,105,321
NET CHANGE IN FUND BALANCE	(324,131)	15,388	(766,062)	(24,246)	(1,099,051)
FUND BALANCES AT BEGINNING OF YEAR	25,709,974	1,499,249	179,001	791,005	28,179,229
FUND BALANCES AT END OF YEAR	\$ 25,385,843	1,514,637	(587,061)	766,759	\$ 27,080,178

CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

SPECIAL REVENUE FUNDS

	<u>OHIO JOB READY SITES - BUSHNELL</u>	<u>MICRO LOAN</u>	<u>CONTINUUM OF CARE 2012</u>	<u>FIRE PREVENTION</u>
ASSETS:				
Equity in pooled cash and investments	\$ 50,000	65,512	-	6,096
Receivables (net of allowances for uncollectibles)	-	375	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	681	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	14,452	-	-
Assets held for resale	-	-	-	-
TOTAL ASSETS	<u>\$ 50,000</u>	<u>80,339</u>	<u>681</u>	<u>6,096</u>
LIABILITIES:				
Accounts payable	\$ 50,000	-	681	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>50,000</u>	<u>-</u>	<u>681</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	-	-	-	-
FUND BALANCES:				
Non-spendable	-	-	-	-
Restricted	-	80,339	-	6,096
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>-</u>	<u>80,339</u>	<u>-</u>	<u>6,096</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 50,000</u>	<u>80,339</u>	<u>681</u>	<u>6,096</u>

SPECIAL REVENUE FUNDS

<u>D.A.R.E.</u>	<u>POLICE YOUTH PROGRAM</u>	<u>COMMUNITY ACTIVITIES</u>	<u>MUNICIPAL COURT IMPROVEMENT- JCR</u>	<u>MUNICIPAL COURT CLERK AUTOMATION</u>	<u>MOVING OHIO FORWARD DEMOLITION PROGRAM</u>
32,176	10,376	17,593	431,104	47,721	95,320
-	-	-	4,714	2,549	-
-	-	-	-	-	70,326
-	-	-	-	-	-
-	-	-	-	-	-
<u>32,176</u>	<u>10,376</u>	<u>17,593</u>	<u>435,818</u>	<u>50,270</u>	<u>165,646</u>
-	-	-	-	3,918	45,141
-	-	-	-	-	-
-	-	-	-	-	120,505
-	-	-	-	3,918	165,646
-	-	-	660	-	-
-	-	-	-	-	-
32,176	10,376	17,593	435,158	46,352	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>32,176</u>	<u>10,376</u>	<u>17,593</u>	<u>435,158</u>	<u>46,352</u>	<u>-</u>
<u>32,176</u>	<u>10,376</u>	<u>17,593</u>	<u>435,818</u>	<u>50,270</u>	<u>165,646</u>

(continued)

CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

SPECIAL REVENUE FUNDS

	<u>LEAD GRANT</u>	<u>STREET CONSTRUCTION, MAINTENANCE, AND REPAIR</u>	<u>STATE HIGHWAY IMPROVEMENT</u>
ASSETS:			
Equity in pooled cash and investments	\$ 115,665	911,391	27,504
Receivables (net of allowances for uncollectibles)	-	2,746	-
Due from other funds	-	-	-
Due from other governments	34,362	971,500	78,769
Inventory	-	408,754	-
Notes receivable (net of allowances for uncollectibles)	3,016,052	-	-
Assets held for resale	-	-	-
TOTAL ASSETS	<u>\$ 3,166,079</u>	<u>2,294,391</u>	<u>106,273</u>
LIABILITIES:			
Accounts payable	\$ 7,780	40,583	-
Accrued liabilities	5,030	31,467	-
Due to other funds	85,818	100,118	-
Total liabilities	<u>98,628</u>	<u>172,168</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue	-	664,979	53,804
FUND BALANCES:			
Non-spendable	-	408,754	-
Restricted	3,067,451	1,048,490	52,469
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>3,067,451</u>	<u>1,457,244</u>	<u>52,469</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 3,166,079</u>	<u>2,294,391</u>	<u>106,273</u>

SPECIAL REVENUE FUNDS

<u>MUNICIPAL ROAD IMPROVEMENT</u>	<u>MUNICIPAL COURT INTERLOCK AND SCRAM</u>	<u>INDIGENT DRIVERS' ALCOHOL TREATMENT</u>	<u>OMVI ENFORCEMENT / EDUCATION</u>	<u>POLICE AND FIRE PENSION</u>
51,175	163,352	342,062	69,986	-
-	1,447	3,122	185	505,261
-	-	-	-	-
285,000	-	-	-	53,398
-	-	-	-	-
-	-	-	-	-
<u>336,175</u>	<u>164,799</u>	<u>345,184</u>	<u>70,171</u>	<u>558,659</u>
-	-	633	-	10,691
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>633</u>	<u>-</u>	<u>10,691</u>
<u>199,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>543,698</u>
-	-	-	-	-
136,228	164,799	344,551	70,171	4,270
-	-	-	-	-
-	-	-	-	-
<u>136,228</u>	<u>164,799</u>	<u>344,551</u>	<u>70,171</u>	<u>4,270</u>
<u>336,175</u>	<u>164,799</u>	<u>345,184</u>	<u>70,171</u>	<u>558,659</u>

(continued)

CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

SPECIAL REVENUE FUNDS

	ECONOMIC DEVELOPMENT INCENTIVE	FEDERALLY FORFEITED PROPERTY SHARING	PROBATION FEE
ASSETS:			
Equity in pooled cash and investments	\$ 1,161,710	136,338	148,406
Receivables (net of allowances for uncollectibles)	121	388	5,224
Due from other funds	995,000	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	-	-
TOTAL ASSETS	\$ <u>2,156,831</u>	<u>136,726</u>	<u>153,630</u>
LIABILITIES:			
Accounts payable	\$ 32,348	170	228
Accrued liabilities	-	-	3,567
Due to other funds	681,452	-	6,793
Total liabilities	<u>713,800</u>	<u>170</u>	<u>10,588</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue	121	197	-
FUND BALANCES:			
Non-spendable	-	-	-
Restricted	-	136,359	143,042
Committed	1,442,910	-	-
Unassigned	-	-	-
Total fund balance	<u>1,442,910</u>	<u>136,359</u>	<u>143,042</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>2,156,831</u>	<u>136,726</u>	<u>153,630</u>

SPECIAL REVENUE FUNDS

<u>DRUG LAW ENFORCEMENT</u>	<u>LAW ENFORCEMENT CONTRABAND PROCEEDS</u>	<u>HOTEL / MOTEL EXCISE TAX</u>	<u>HOMELESS ASSISTANCE GRANT</u>	<u>RIGHT OF WAY FEE</u>	<u>PROBATION HOME MONITORING</u>
240,561	171,685	60,327	6,000	6,795	172,876
175	1,385	375,000	-	-	200
-	-	-	-	-	-
-	-	-	2,439	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>240,736</u>	<u>173,070</u>	<u>435,327</u>	<u>8,439</u>	<u>6,795</u>	<u>173,076</u>
344	3,263	30,793	8,439	-	1,125
-	-	-	-	-	-
<u>776</u>	<u>572</u>	<u>29,534</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,120</u>	<u>3,835</u>	<u>60,327</u>	<u>8,439</u>	<u>-</u>	<u>1,125</u>
-	<u>1,325</u>	<u>329,040</u>	-	-	-
-	-	-	-	-	-
239,616	167,910	45,960	-	6,795	171,951
-	-	-	-	-	-
-	-	-	-	-	-
<u>239,616</u>	<u>167,910</u>	<u>45,960</u>	<u>-</u>	<u>6,795</u>	<u>171,951</u>
<u>240,736</u>	<u>173,070</u>	<u>435,327</u>	<u>8,439</u>	<u>6,795</u>	<u>173,076</u>

(continued)

CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

SPECIAL REVENUE FUNDS

	MUNICIPAL COURT SPECIAL PROJECTS	FIRE DIVISION SERVICE ENHANCEMENT	COMMUNITY CORRECTIONS ACT
ASSETS:			
Equity in pooled cash and investments	\$ 345,845	607,244	15,586
Receivables (net of allowances for uncollectibles)	3,274	571,866	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	-	-
TOTAL ASSETS	\$ <u>349,119</u>	<u>1,179,110</u>	<u>15,586</u>
LIABILITIES:			
Accounts payable	\$ -	29,467	2,340
Accrued liabilities	-	57,640	-
Due to other funds	-	106,976	-
Total liabilities	<u>-</u>	<u>194,083</u>	<u>2,340</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue	-	183,226	-
FUND BALANCES:			
Non-spendable	-	-	-
Restricted	349,119	-	13,246
Committed	-	801,801	-
Unassigned	-	-	-
Total fund balance	<u>349,119</u>	<u>801,801</u>	<u>13,246</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>349,119</u>	<u>1,179,110</u>	<u>15,586</u>

SPECIAL REVENUE FUNDS

<u>MUNICIPAL COURT IMPROVEMENTS</u>	<u>FTA BUS OPERATING</u>	<u>URBAN REDEVELOPMENT TAX INCREMENT</u>	<u>EDA REVOLVING LOAN</u>	<u>EDA MATCH REVOLVING LOAN</u>	<u>NEIGHBORHOOD STABILIZATION PROGRAM I</u>
820,794	137,122	16,507	174,541	79,727	23,281
15,282	-	50	99,307	34,634	-
-	-	-	-	-	-
-	206,781	-	-	-	-
-	-	-	-	-	-
-	-	-	441,143	25,237	1,207,923
-	-	-	-	-	-
<u>836,076</u>	<u>343,903</u>	<u>16,557</u>	<u>714,991</u>	<u>139,598</u>	<u>1,231,204</u>
12,262	285,137	4,357	36	-	1,236
-	-	-	-	-	-
-	-	213	-	-	3,500
<u>12,262</u>	<u>285,137</u>	<u>4,570</u>	<u>36</u>	<u>-</u>	<u>4,736</u>
1,256	117,785	25	157	86	-
-	-	-	-	-	-
822,558	-	11,962	714,798	139,512	1,226,468
-	-	-	-	-	-
-	(59,019)	-	-	-	-
<u>822,558</u>	<u>(59,019)</u>	<u>11,962</u>	<u>714,798</u>	<u>139,512</u>	<u>1,226,468</u>
<u>836,076</u>	<u>343,903</u>	<u>16,557</u>	<u>714,991</u>	<u>139,598</u>	<u>1,231,204</u>

(continued)

CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

SPECIAL REVENUE FUNDS

	MEMORIAL TREE REPLACEMENT	MISCELLANEOUS TRUST	PARAMEDIC TRUST
ASSETS:			
Equity in pooled cash and investments	\$ 1,117	15,300	36,791
Receivables (net of allowances for uncollectibles)	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	-	-
TOTAL ASSETS	\$ <u>1,117</u>	<u>15,300</u>	<u>36,791</u>
LIABILITIES:			
Accounts payable	\$ -	-	-
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue	-	-	-
FUND BALANCES:			
Non-spendable	-	-	-
Restricted	1,117	15,300	36,791
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>1,117</u>	<u>15,300</u>	<u>36,791</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>1,117</u>	<u>15,300</u>	<u>36,791</u>

SPECIAL REVENUE FUNDS

COMMUNITY BEAUTIFICATION TRUST	REMSBERG TRUST	CD HOUSING REHABILITATION ROTARY	CD RENTAL REHABILITATION	HOME PROGRAM	EPA BROWNFIELD REVOLVING LOAN
4,849	39,977	106,224	3,002	68,088	58,268
-	-	314	-	-	-
-	-	75,000	7,000	-	681,302
-	-	-	-	-	-
-	-	-	-	-	-
-	-	934,663	2,990	6,149,565	-
-	-	-	-	-	-
<u>4,849</u>	<u>39,977</u>	<u>1,116,201</u>	<u>12,992</u>	<u>6,217,653</u>	<u>739,570</u>
-	-	-	-	8,827	-
-	-	-	-	-	-
-	-	-	-	3,987	-
-	-	-	-	<u>12,814</u>	-
-	-	159	-	-	-
-	-	-	-	-	-
4,849	39,977	1,116,042	12,992	6,204,839	739,570
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,849</u>	<u>39,977</u>	<u>1,116,042</u>	<u>12,992</u>	<u>6,204,839</u>	<u>739,570</u>
<u>4,849</u>	<u>39,977</u>	<u>1,116,201</u>	<u>12,992</u>	<u>6,217,653</u>	<u>739,570</u>

(continued)

CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

SPECIAL REVENUE FUNDS

	CD CIC DEVELOPMENT REVOLVING LOAN	STATE BUS HALF-FARE SUBSIDY	INSURANCE DEPOSIT TRUST
ASSETS:			
Equity in pooled cash and investments	\$ 860,888	17,199	47,851
Receivables (net of allowances for uncollectibles)	14,593	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	825,179	-	-
Assets held for resale	-	-	-
TOTAL ASSETS	\$ <u>1,700,660</u>	<u>17,199</u>	<u>47,851</u>
LIABILITIES:			
Accounts payable	\$ -	-	2,000
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,000</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue	<u>1,317</u>	<u>-</u>	<u>-</u>
FUND BALANCES:			
Non-spendable	-	-	-
Restricted	1,699,343	17,199	45,851
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	<u>1,699,343</u>	<u>17,199</u>	<u>45,851</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>1,700,660</u>	<u>17,199</u>	<u>47,851</u>

<u>SPECIAL REVENUE FUNDS</u>			<u>DEBT SERVICE FUNDS</u>	
<u>SPECIAL STREET OPENINGS</u>	<u>NEIGHBORHOOD STABILIZATION PROGRAM II ARRA</u>	<u>TOTAL NON-MAJOR SPECIAL REVENUE</u>	<u>UNVOTED BOND RETIREMENT</u>	<u>URBAN REDEVELOPMENT RESERVE</u>
\$ 201,976	86,641	\$ 8,310,549	\$ 1,003,628	586,000
1,186	17,698	1,661,096	-	-
-	-	1,758,302	-	-
-	-	1,703,256	-	-
-	-	408,754	-	-
-	2,384,972	15,002,176	-	-
-	627,493	627,493	-	-
\$ <u>203,162</u>	<u>3,116,804</u>	\$ <u>29,471,626</u>	\$ <u>1,003,628</u>	<u>586,000</u>
\$ 124,576	17,748	\$ 724,123	\$ -	-
-	-	97,704	-	-
4,693	3,500	1,148,437	-	-
<u>129,269</u>	<u>21,248</u>	<u>1,970,264</u>	-	-
40	17,697	2,115,519	-	-
-	-	408,754	-	-
-	3,077,859	22,717,544	1,003,628	586,000
73,853	-	2,318,564	-	-
-	-	(59,019)	-	-
<u>73,853</u>	<u>3,077,859</u>	<u>25,385,843</u>	<u>1,003,628</u>	<u>586,000</u>
\$ <u>203,162</u>	<u>3,116,804</u>	\$ <u>29,471,626</u>	\$ <u>1,003,628</u>	<u>586,000</u>

(continued)

CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

DEBT SERVICE FUNDS

	<u>SPECIAL ASSESSMENT BOND RETIREMENT</u>	<u>TOTAL NON-MAJOR DEBT SERVICE</u>
ASSETS:		
Equity in pooled cash and investments	\$ 21,657	\$ 1,611,285
Receivables (net of allowances for uncollectibles)	168,532	168,532
Due from other funds	-	-
Due from other governments	-	-
Inventory	-	-
Notes receivable (net of allowances for uncollectibles)	-	-
Assets held for resale	-	-
TOTAL ASSETS	\$ <u>190,189</u>	\$ <u>1,779,817</u>
LIABILITIES:		
Accounts payable	\$ -	\$ -
Accrued liabilities	-	-
Due to other funds	<u>96,648</u>	<u>96,648</u>
Total liabilities	<u>96,648</u>	<u>96,648</u>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue	<u>168,532</u>	<u>168,532</u>
FUND BALANCES:		
Non-spendable	-	-
Restricted	-	1,589,628
Committed	-	-
Unassigned	<u>(74,991)</u>	<u>(74,991)</u>
Total fund balance	<u>(74,991)</u>	<u>1,514,637</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>190,189</u>	\$ <u>1,779,817</u>

CAPITAL PROJECTS FUNDS

SPECIAL CAPITAL PROJECTS	MCCA / FIBER OPTIC SYSTEM	ROADWAY DEVELOPMENT	CAPITAL PLANNING	FTA BUS CAPITAL	ACE - AIRPORT UTILITIES / ROAD EXTENSION
\$ 367,479	25,708	294,894	9,836	22,903	2,447
-	-	-	-	-	-
-	-	-	-	-	-
110,984	-	384,807	10,763	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ <u>478,463</u>	<u>25,708</u>	<u>679,701</u>	<u>20,599</u>	<u>22,903</u>	<u>2,447</u>
\$ 21,075	-	179,701	12,108	-	-
-	-	-	-	-	-
365,000	-	500,000	-	-	-
<u>386,075</u>	<u>-</u>	<u>679,701</u>	<u>12,108</u>	<u>-</u>	<u>-</u>
<u>110,984</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	25,708	-	8,491	22,903	2,447
-	-	-	-	-	-
(18,596)	-	-	-	-	-
<u>(18,596)</u>	<u>25,708</u>	<u>-</u>	<u>8,491</u>	<u>22,903</u>	<u>2,447</u>
\$ <u>478,463</u>	<u>25,708</u>	<u>679,701</u>	<u>20,599</u>	<u>22,903</u>	<u>2,447</u>

(continued)

CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

CAPITAL PROJECTS FUNDS

	<u>OHIO PUBLIC WORKS COMMISSION</u>	<u>MUNICIPAL COURT FUTURE FACILITIES</u>	<u>SIDEWALK, CURB, AND GUTTER</u>
ASSETS:			
Equity in pooled cash and investments	\$ 46,072	521,130	504,494
Receivables (net of allowances for uncollectibles)	-	841	1,521
Due from other funds	-	-	4,498
Due from other governments	2,233,703	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	-	-
TOTAL ASSETS	\$ <u>2,279,775</u>	<u>521,971</u>	<u>510,513</u>
LIABILITIES:			
Accounts payable	\$ 2,212,462	-	-
Accrued liabilities	-	-	-
Due to other funds	40,815	-	745,045
Total liabilities	<u>2,253,277</u>	<u>-</u>	<u>745,045</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue	940,418	-	772
FUND BALANCES:			
Non-spendable	-	-	-
Restricted	-	521,971	-
Committed	-	-	-
Unassigned	(913,920)	-	(235,304)
Total fund balance	<u>(913,920)</u>	<u>521,971</u>	<u>(235,304)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>2,279,775</u>	<u>521,971</u>	<u>510,513</u>

CAPITAL PROJECTS FUNDS

PERMANENT FUNDS

RECREATIONAL
FACILITY
BOND
CONSTRUCTION

TOTAL
NON-MAJOR
CAPITAL
PROJECTS

CITY
TRICENTENNIAL
TRUST

BEN
GOLDMAN
TRUST

SNYDER
PARK
ENDOWMENT

11,042	\$ 1,806,005	\$ 412	54,055	586,791
1,975,033	1,977,395	-	163	3,866
-	4,498	-	-	-
-	2,740,257	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,986,075</u>	<u>\$ 6,528,155</u>	<u>\$ 412</u>	<u>54,218</u>	<u>590,657</u>
-	\$ 2,425,346	\$ -	-	-
-	-	-	-	-
<u>1,986,820</u>	<u>3,637,680</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,986,820</u>	<u>6,063,026</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>16</u>	<u>1,052,190</u>	<u>-</u>	<u>82</u>	<u>783</u>
-	-	100	51,772	215,859
-	581,520	312	2,364	374,015
-	-	-	-	-
<u>(761)</u>	<u>(1,168,581)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(761)</u>	<u>(587,061)</u>	<u>412</u>	<u>54,136</u>	<u>589,874</u>
<u>1,986,075</u>	<u>\$ 6,528,155</u>	<u>\$ 412</u>	<u>54,218</u>	<u>590,657</u>

(continued)

CITY OF SPRINGFIELD, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2013

B-3

PERMANENT FUNDS

	<u>CLARA B. MCKINNEY TRUST</u>	<u>TOTAL NON-MAJOR PERMANENT</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL</u>
ASSETS:			
Equity in pooled cash and investments	\$ 122,156	\$ 763,414	\$ 12,491,253
Receivables (net of allowances for uncollectibles)	368	4,397	3,811,420
Due from other funds	-	-	1,762,800
Due from other governments	-	-	4,443,513
Inventory	-	-	408,754
Notes receivable (net of allowances for uncollectibles)	-	-	15,002,176
Assets held for resale	-	-	627,493
TOTAL ASSETS	\$ <u>122,524</u>	\$ <u>767,811</u>	\$ <u>38,547,409</u>
LIABILITIES:			
Accounts payable	\$ -	\$ -	\$ 3,149,469
Accrued liabilities	-	-	97,704
Due to other funds	-	-	4,882,765
Total liabilities	<u>-</u>	<u>-</u>	<u>8,129,938</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue	<u>187</u>	<u>1,052</u>	<u>3,337,293</u>
FUND BALANCES:			
Non-spendable	119,222	386,953	795,707
Restricted	3,115	379,806	25,268,498
Committed	-	-	2,318,564
Unassigned	-	-	(1,302,591)
Total fund balance	<u>122,337</u>	<u>766,759</u>	<u>27,080,178</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>122,524</u>	\$ <u>767,811</u>	\$ <u>38,547,409</u>

(concluded)



CITY OF SPRINGFIELD, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>OHIO JOB READY SITES - BUSHNELL</u>	<u>JUSTICE ASSISTANCE GRANT 2012</u>	<u>MICRO LOAN</u>
REVENUES:			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	5,075	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	883
Total revenues	<u>-</u>	<u>5,075</u>	<u>883</u>
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	1,596
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	50,000	5,075	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>50,000</u>	<u>5,075</u>	<u>1,596</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(50,000)</u>	<u>-</u>	<u>(713)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(50,000)</u>	<u>-</u>	<u>(713)</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>50,000</u>	<u>-</u>	<u>81,052</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>80,339</u>

SPECIAL REVENUE FUNDS

JUSTICE ASSISTANCE GRANT (ARRA) - 2013	CONTINUUM OF CARE 2012	SHELTER PLUS CARE PROGRAM 2012 RENEWAL	FIRE PREVENTION	D.A.R.E.	POLICE YOUTH PROGRAM
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,012	681	11,200	-	80,008	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,235	-	100
<u>16,012</u>	<u>681</u>	<u>11,200</u>	<u>2,235</u>	<u>80,008</u>	<u>100</u>
-	-	-	-	-	-
-	-	-	1,872	47,832	2,938
-	-	-	-	-	-
-	681	11,200	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,012	-	-	-	-	-
-	-	-	-	-	-
<u>16,012</u>	<u>681</u>	<u>11,200</u>	<u>1,872</u>	<u>47,832</u>	<u>2,938</u>
-	-	-	363	32,176	(2,838)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	363	32,176	(2,838)
-	-	-	5,733	-	13,214
-	-	-	6,096	32,176	10,376

(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, 2013

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>COMMUNITY ACTIVITIES</u>	<u>FEMA GRANT</u>	<u>MUNICIPAL COURT IMPROVEMENT - JCR</u>
REVENUES:			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	103,534	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	(1,599)
Fines and forfeits	-	-	49,220
Special assessments	-	-	-
Miscellaneous	500	-	-
Total revenues	<u>500</u>	<u>103,534</u>	<u>47,621</u>
EXPENDITURES:			
Current:			
General government	-	103,534	11,481
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	243	-	-
Public works	7,550	-	-
Highway and street	-	-	-
Capital outlay	-	-	1,900
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>7,793</u>	<u>103,534</u>	<u>13,381</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,293)</u>	<u>-</u>	<u>34,240</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(7,293)</u>	<u>-</u>	<u>34,240</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>24,886</u>	<u>-</u>	<u>400,918</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ 17,593</u>	<u>-</u>	<u>435,158</u>

SPECIAL REVENUE FUNDS

MUNICIPAL COURT CLERK AUTOMATION	POLICE K-9	MOVING OHIO FORWARD DEMOLITION PROGRAM	LEAD GRANT	STREET CONSTRUCTION, MAINTENANCE, AND REPAIR	STATE HIGHWAY IMPROVEMENT
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,931,855	156,636
-	-	580,721	742,396	-	-
-	-	-	-	26,624	-
-	-	-	-	-	-
-	-	-	-	(5,657)	-
36,978	-	-	-	-	-
-	-	-	-	-	-
-	24,000	-	112	937,361	-
<u>36,978</u>	<u>24,000</u>	<u>580,721</u>	<u>742,508</u>	<u>2,890,183</u>	<u>156,636</u>
5,000	-	-	-	-	-
-	24,000	-	-	734,545	-
-	-	-	-	-	-
-	-	-	-	515,039	-
-	-	580,766	500,412	-	-
-	-	-	-	129,730	-
-	-	-	-	1,519,564	142,821
41,908	-	-	41,955	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>46,908</u>	<u>24,000</u>	<u>580,766</u>	<u>542,367</u>	<u>2,898,878</u>	<u>142,821</u>
<u>(9,930)</u>	<u>-</u>	<u>(45)</u>	<u>200,141</u>	<u>(8,695)</u>	<u>13,815</u>
-	-	-	-	300,000	-
-	-	-	-	-	-
-	-	-	-	300,000	-
(9,930)	-	(45)	200,141	291,305	13,815
<u>56,282</u>	<u>-</u>	<u>45</u>	<u>2,867,310</u>	<u>1,165,939</u>	<u>38,654</u>
<u>46,352</u>	<u>-</u>	<u>-</u>	<u>3,067,451</u>	<u>1,457,244</u>	<u>52,469</u>

(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, 2013

	SPECIAL REVENUE FUNDS		
	MUNICIPAL ROAD IMPROVEMENT	MUNICIPAL COURT INTERLOCK AND SCRAM	INDIGENT DRIVERS' ALCOHOL TREATMENT
REVENUES:			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	572,102	-	-
Intergovernmental	-	22,981	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	20,168	67,807
Special assessments	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>572,102</u>	<u>43,149</u>	<u>67,807</u>
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Health	-	-	2,638
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	521,729	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>521,729</u>	<u>-</u>	<u>2,638</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>50,373</u>	<u>43,149</u>	<u>65,169</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>50,373</u>	<u>43,149</u>	<u>65,169</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>85,855</u>	<u>121,650</u>	<u>279,382</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ 136,228</u>	<u>164,799</u>	<u>344,551</u>

SPECIAL REVENUE FUNDS

OMVI ENFORCEMENT / EDUCATION	POLICE AND FIRE PENSION	ECONOMIC DEVELOPMENT INCENTIVE	FEDERALLY FORFEITED PROPERTY SHARING	PROBATION FEE	DRUG LAW ENFORCEMENT
-	424,807	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	57,177	-	141,468	-	-
-	-	7,871	-	79,822	-
-	-	-	-	-	-
-	-	-	(753)	-	-
3,110	-	-	-	-	35,224
-	-	-	-	-	-
-	-	507,286	-	1,586	-
<u>3,110</u>	<u>481,984</u>	<u>515,157</u>	<u>140,715</u>	<u>81,408</u>	<u>35,224</u>
-	-	279,177	-	60,443	-
473	219,185	-	16,209	-	42,968
-	-	-	-	-	-
-	-	-	-	-	-
-	-	83,042	-	-	-
-	-	-	-	-	-
2,472	-	14,708	-	-	35,706
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,945</u>	<u>219,185</u>	<u>376,927</u>	<u>16,209</u>	<u>60,443</u>	<u>78,674</u>
<u>165</u>	<u>262,799</u>	<u>138,230</u>	<u>124,506</u>	<u>20,965</u>	<u>(43,450)</u>
-	-	140,000	-	-	-
-	(263,905)	(91,431)	-	-	-
-	(263,905)	48,569	-	-	-
165	(1,106)	186,799	124,506	20,965	(43,450)
70,006	5,376	1,256,111	11,853	122,077	283,066
<u>70,171</u>	<u>4,270</u>	<u>1,442,910</u>	<u>136,359</u>	<u>143,042</u>	<u>239,616</u>

(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, 2013

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>LAW ENFORCEMENT CONTRABAND PROCEEDS</u>	<u>HOTEL / MOTEL EXCISE TAX</u>	<u>HOMELESS ASSISTANCE GRANT</u>
REVENUES:			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	806,952	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	141,052
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	31,444	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>31,444</u>	<u>806,952</u>	<u>141,052</u>
EXPENDITURES:			
Current:			
General government	-	848,488	-
Public safety	24,164	-	-
Health	-	-	141,052
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	31,913	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>56,077</u>	<u>848,488</u>	<u>141,052</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(24,633)</u>	<u>(41,536)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(24,633)</u>	<u>(41,536)</u>	<u>-</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>192,543</u>	<u>87,496</u>	<u>-</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ 167,910</u>	<u>45,960</u>	<u>-</u>

SPECIAL REVENUE FUNDS

<u>RIGHT OF WAY FEE</u>	<u>PROBATION HOME MONITORING</u>	<u>MUNICIPAL COURT SPECIAL PROJECTS</u>	<u>FIRE DIVISION SERVICE ENHANCEMENT</u>	<u>EMS TRAINING GRANT</u>	<u>COMMUNITY CORRECTIONS ACT</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,000	125,002
-	31,577	-	2,997,518	-	-
37,820	-	-	-	-	-
-	-	-	-	-	-
-	-	50,378	-	-	-
-	-	-	22,104	-	-
<u>37,820</u>	<u>31,577</u>	<u>50,378</u>	<u>3,019,622</u>	<u>3,000</u>	<u>125,002</u>
-	-	12,902	-	-	119,961
-	20,486	-	2,949,755	3,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30,000	-	-	-	-	-
-	-	14,324	167,388	-	-
-	-	-	-	-	-
<u>30,000</u>	<u>20,486</u>	<u>27,226</u>	<u>3,117,143</u>	<u>3,000</u>	<u>119,961</u>
<u>7,820</u>	<u>11,091</u>	<u>23,152</u>	<u>(97,521)</u>	<u>-</u>	<u>5,041</u>
-	-	-	-	-	-
-	-	-	(57,357)	-	-
-	-	-	(57,357)	-	-
7,820	11,091	23,152	(154,878)	-	5,041
(1,025)	160,860	325,967	956,679	-	8,205
<u>6,795</u>	<u>171,951</u>	<u>349,119</u>	<u>801,801</u>	<u>-</u>	<u>13,246</u>

(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, 2013

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>MUNICIPAL COURT IMPROVEMENTS</u>	<u>FTA BUS OPERATING</u>	<u>URBAN REDEVELOPMENT TAX INCREMENT</u>
REVENUES:			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	1,104,662	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	(3,519)	-	(51)
Fines and forfeits	184,173	-	-
Special assessments	-	-	-
Miscellaneous	10,500	16,670	2,529
Total revenues	<u>191,154</u>	<u>1,121,332</u>	<u>2,478</u>
EXPENDITURES:			
Current:			
General government	284	-	11,492
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	1,407,416	-
Capital outlay	164,386	-	5,250
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>164,670</u>	<u>1,407,416</u>	<u>16,742</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>26,484</u>	<u>(286,084)</u>	<u>(14,264)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	192,600	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>192,600</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>26,484</u>	<u>(93,484)</u>	<u>(14,264)</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>796,074</u>	<u>34,465</u>	<u>26,226</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ 822,558</u>	<u>(59,019)</u>	<u>11,962</u>

SPECIAL REVENUE FUNDS

EDA REVOLVING LOAN	EDA MATCH REVOLVING LOAN	NEIGHBORHOOD STABILIZATION PROGRAM I	MEMORIAL TREE REPLACEMENT	MISCELLANEOUS TRUST	PARAMEDIC TRUST
-	-	-	-	-	-
-	-	-	-	-	-
-	-	75	-	-	-
-	-	-	-	-	-
(154)	(162)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,797</u>	<u>4,119</u>	<u>7,843</u>	<u>2,581</u>	<u>1,650</u>	<u>10,274</u>
<u>26,643</u>	<u>3,957</u>	<u>7,918</u>	<u>2,581</u>	<u>1,650</u>	<u>10,274</u>
-	-	-	-	-	-
-	-	149	-	-	10,216
-	-	-	-	-	-
-	-	-	2,226	-	-
14,587	2,228	196,016	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,637
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,587</u>	<u>2,228</u>	<u>196,165</u>	<u>2,226</u>	<u>-</u>	<u>11,853</u>
<u>12,056</u>	<u>1,729</u>	<u>(188,247)</u>	<u>355</u>	<u>1,650</u>	<u>(1,579)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,056</u>	<u>1,729</u>	<u>(188,247)</u>	<u>355</u>	<u>1,650</u>	<u>(1,579)</u>
<u>702,742</u>	<u>137,783</u>	<u>1,414,715</u>	<u>762</u>	<u>13,650</u>	<u>38,370</u>
<u>714,798</u>	<u>139,512</u>	<u>1,226,468</u>	<u>1,117</u>	<u>15,300</u>	<u>36,791</u>

(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, 2013

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>LITTLETON TRUST</u>	<u>COMMUNITY BEAUTIFICATION TRUST</u>	<u>REMSBERG TRUST</u>
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	11,126	24	50
Total revenues	<u>11,126</u>	<u>24</u>	<u>50</u>
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	11,126	-	1,838
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>11,126</u>	<u>-</u>	<u>1,838</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>24</u>	<u>(1,788)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	24	(1,788)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>4,825</u>	<u>41,765</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ -</u>	<u>4,849</u>	<u>39,977</u>

SPECIAL REVENUE FUNDS

<u>CD HOUSING REHABILITATION ROTARY</u>	<u>CD RENTAL REHABILITATION</u>	<u>HOME PROGRAM</u>	<u>EPA BROWNFIELD REVOLVING LOAN</u>	<u>CD CIC DEVELOPMENT REVOLVING LOAN</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	127,088	-	-
-	-	-	-	-
(329)	-	-	-	(3,207)
-	-	-	-	-
-	-	-	-	-
<u>13,033</u>	<u>349</u>	<u>6,523</u>	<u>-</u>	<u>46,778</u>
<u>12,704</u>	<u>349</u>	<u>133,611</u>	<u>-</u>	<u>43,571</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
37,740	450	272,968	-	24,967
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>37,740</u>	<u>450</u>	<u>272,968</u>	<u>-</u>	<u>24,967</u>
<u>(25,036)</u>	<u>(101)</u>	<u>(139,357)</u>	<u>-</u>	<u>18,604</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(25,036)</u>	<u>(101)</u>	<u>(139,357)</u>	<u>-</u>	<u>18,604</u>
<u>1,141,078</u>	<u>13,093</u>	<u>6,344,196</u>	<u>739,570</u>	<u>1,680,739</u>
<u>1,116,042</u>	<u>12,992</u>	<u>6,204,839</u>	<u>739,570</u>	<u>1,699,343</u>

(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, 2013

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>STATE BUS HALF-FARE SUBSIDY</u>	<u>INSURANCE DEPOSIT TRUST</u>	<u>SPECIAL STREET OPENINGS</u>
REVENUES:			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	17,199	-	-
Charges for services	-	-	380,809
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	-	45,893	-
Total revenues	<u>17,199</u>	<u>45,893</u>	<u>380,809</u>
EXPENDITURES:			
Current:			
General government	-	36,000	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	16,669	-	351,060
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>16,669</u>	<u>36,000</u>	<u>351,060</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>530</u>	<u>9,893</u>	<u>29,749</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>530</u>	<u>9,893</u>	<u>29,749</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>16,669</u>	<u>35,958</u>	<u>44,104</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ 17,199</u>	<u>45,851</u>	<u>73,853</u>

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	
-	-	\$ 424,807	\$ -	-	
-	-	806,952	-	-	
-	-	2,660,593	-	-	
21,496	325,342	3,626,169	-	-	
-	-	3,524,221	-	-	
-	-	37,820	-	-	
-	-	(15,431)	-	-	
-	-	428,124	-	-	
-	15,055	65,433	-	-	
-	563,438	2,266,344	-	-	
<u>21,496</u>	<u>903,835</u>	<u>13,825,032</u>	<u>-</u>	<u>-</u>	
-	-	1,488,762	-	-	
21,496	-	4,119,288	-	-	
-	-	143,690	-	-	
-	-	530,229	-	-	
-	1,639,032	3,282,886	-	-	
-	-	220,322	-	-	
-	-	3,989,259	-	-	
-	-	594,634	-	-	
-	-	-	1,692,460	-	
-	-	-	185,554	-	
<u>21,496</u>	<u>1,639,032</u>	<u>14,369,070</u>	<u>1,878,014</u>	<u>-</u>	
-	(735,197)	(544,038)	(1,878,014)	-	
-	-	632,600	1,878,014	-	
-	-	(412,693)	-	-	
-	-	219,907	1,878,014	-	
-	(735,197)	(324,131)	-	-	
-	3,813,056	25,709,974	1,003,628	586,000	
<u>-</u>	<u>3,077,859</u>	<u>\$ 25,385,843</u>	<u>\$ 1,003,628</u>	<u>586,000</u>	

(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, 2013

	<u>DEBT SERVICE FUNDS</u>	
	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	44,035	44,035
Miscellaneous	-	-
Total revenues	<u>44,035</u>	<u>44,035</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Health	-	-
Recreation	-	-
Community development	-	-
Public works	-	-
Highway and street	-	-
Capital outlay	-	-
Debt service:		
Principal	-	1,692,460
Interest	3,222	188,776
Total expenditures	<u>3,222</u>	<u>1,881,236</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>40,813</u>	<u>(1,837,201)</u>
OTHER FINANCING SOURCES (USES):		
Transfers in	-	1,878,014
Transfers out	(25,425)	(25,425)
Total other financing sources (uses)	<u>(25,425)</u>	<u>1,852,589</u>
NET CHANGE IN FUND BALANCE	15,388	15,388
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>(90,379)</u>	<u>1,499,249</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ (74,991)</u>	<u>\$ 1,514,637</u>

CAPITAL PROJECTS FUNDS

	<u>SPECIAL CAPITAL PROJECTS</u>	<u>MCCA / FIBER OPTIC SYSTEM</u>	<u>ROADWAY DEVELOPMENT</u>	<u>CAPITAL PLANNING</u>	<u>FTA BUS CAPITAL</u>	<u>ACE - AIRPORT UTILITIES / ROAD EXTENSION</u>
\$	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	488,959	-	1,510,013	45,088	59,200	4,584
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	8,293	-
	<u>488,959</u>	<u>-</u>	<u>1,510,013</u>	<u>45,088</u>	<u>67,493</u>	<u>4,584</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	50,724	-	-
	586,776	-	1,507,320	-	70,832	2,137
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>586,776</u>	<u>-</u>	<u>1,507,320</u>	<u>50,724</u>	<u>70,832</u>	<u>2,137</u>
	(97,817)	-	2,693	(5,636)	(3,339)	2,447
	-	-	-	7,400	-	-
	-	-	-	-	-	-
	-	-	-	<u>7,400</u>	-	-
	(97,817)	-	2,693	1,764	(3,339)	2,447
	<u>79,221</u>	<u>25,708</u>	<u>(2,693)</u>	<u>6,727</u>	<u>26,242</u>	<u>-</u>
\$	<u>(18,596)</u>	<u>25,708</u>	<u>-</u>	<u>8,491</u>	<u>22,903</u>	<u>2,447</u>

(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, 2013

	<u>CAPITAL PROJECTS FUNDS</u>		
	<u>OHIO PUBLIC WORKS COMMISSION</u>	<u>MUNICIPAL COURT FUTURE FACILITIES</u>	<u>SIDEWALK, CURB, AND GUTTER</u>
REVENUES:			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	2,061,851	-	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	(195)
Fines and forfeits	-	13,049	-
Special assessments	-	-	2,707
Miscellaneous	-	-	-
Total revenues	<u>2,061,851</u>	<u>13,049</u>	<u>2,512</u>
EXPENDITURES:			
Current:			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	2,538,672	-	232,686
Debt service:			
Principal	-	-	-
Interest	-	-	2,528
Total expenditures	<u>2,538,672</u>	<u>-</u>	<u>235,214</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(476,821)</u>	<u>13,049</u>	<u>(232,702)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	25,425
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>25,425</u>
NET CHANGE IN FUND BALANCE	<u>(476,821)</u>	<u>13,049</u>	<u>(207,277)</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>(437,099)</u>	<u>508,922</u>	<u>(28,027)</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ (913,920)</u>	<u>521,971</u>	<u>(235,304)</u>

CAPITAL PROJECTS FUNDS

PERMANENT FUNDS

RECREATIONAL
FACILITY
BOND
CONSTRUCTION

TOTAL
NON-MAJOR
CAPITAL
PROJECTS

CITY
TRICENTENNIAL
TRUST

BEN
GOLDMAN
TRUST

SNYDER
PARK
ENDOWMENT

-	\$ -	\$ -	-	-
-	-	-	-	-
-	-	-	-	-
-	4,169,695	-	-	-
-	-	-	-	-
-	-	-	-	-
1,136	941	5	(208)	9,240
-	13,049	-	-	-
-	2,707	-	-	-
-	8,293	-	-	-
<u>1,136</u>	<u>4,194,685</u>	<u>5</u>	<u>(208)</u>	<u>9,240</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	4,656	25,000
-	-	-	-	-
-	50,724	-	-	-
-	4,938,423	-	-	-
-	-	-	-	-
<u>1,897</u>	<u>4,425</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,897</u>	<u>4,993,572</u>	<u>-</u>	<u>4,656</u>	<u>25,000</u>
<u>(761)</u>	<u>(798,887)</u>	<u>5</u>	<u>(4,864)</u>	<u>(15,760)</u>
-	32,825	-	-	-
-	-	-	-	-
-	<u>32,825</u>	-	-	-
<u>(761)</u>	<u>(766,062)</u>	<u>5</u>	<u>(4,864)</u>	<u>(15,760)</u>
-	179,001	407	59,000	605,634
<u>(761)</u>	<u>\$ (587,061)</u>	<u>\$ 412</u>	<u>54,136</u>	<u>589,874</u>

(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, 2013

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PERMANENT FUNDS

	<u>CLARA B. MCKINNEY TRUST</u>	<u>TOTAL NON-MAJOR PERMANENT</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL</u>
REVENUES:			
Property taxes	\$ -	\$ -	\$ 424,807
Hotel / motel taxes	-	-	806,952
State-levied shared taxes	-	-	2,660,593
Intergovernmental	-	-	7,795,864
Charges for services	-	-	3,524,221
Fees, licenses, and permits	-	-	37,820
Investment earnings	(454)	8,583	(5,907)
Fines and forfeits	-	-	441,173
Special assessments	-	-	112,175
Miscellaneous	-	-	2,274,637
Total revenues	<u>(454)</u>	<u>8,583</u>	<u>18,072,335</u>
EXPENDITURES:			
Current:			
General government	-	-	1,488,762
Public safety	-	-	4,119,288
Health	-	-	143,690
Recreation	3,173	32,829	563,058
Community development	-	-	3,282,886
Public works	-	-	220,322
Highway and street	-	-	4,039,983
Capital outlay	-	-	5,533,057
Debt service:			
Principal	-	-	1,692,460
Interest	-	-	193,201
Total expenditures	<u>3,173</u>	<u>32,829</u>	<u>21,276,707</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,627)</u>	<u>(24,246)</u>	<u>(3,204,372)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	2,543,439
Transfers out	-	-	(438,118)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,105,321</u>
NET CHANGE IN FUND BALANCE	<u>(3,627)</u>	<u>(24,246)</u>	<u>(1,099,051)</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>125,964</u>	<u>791,005</u>	<u>28,179,229</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ 122,337</u>	<u>\$ 766,759</u>	<u>\$ 27,080,178</u>

(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, 2013

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OHIO JOB READY SITES - BUSHNELL

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Capital outlay	-	200,000	(200,000)
Total expenditures	-	200,000	(200,000)
NET CHANGE IN FUND BALANCE	-	(200,000)	(200,000)
FUND BALANCE AT BEGINNING OF YEAR	50,000	50,000	-
FUND BALANCE AT END OF YEAR	\$ 50,000	(150,000)	(200,000)

JUSTICE ASSISTANCE GRANT 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Capital outlay	5,075	5,075	-
Total expenditures	5,075	5,075	-
NET CHANGE IN FUND BALANCE	(5,075)	(5,075)	-
FUND BALANCE AT BEGINNING OF YEAR	5,075	5,075	-
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, 2013

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MICRO LOAN

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	\$ 7,274	7,274	-
Total revenues	<u>7,274</u>	<u>7,274</u>	<u>-</u>
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	882	8,754	(7,872)
Total expenditures	<u>882</u>	<u>8,754</u>	<u>(7,872)</u>
NET CHANGE IN FUND BALANCE	6,392	(1,480)	(7,872)
FUND BALANCE AT BEGINNING OF YEAR	<u>59,120</u>	<u>59,120</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 65,512</u>	<u>57,640</u>	<u>(7,872)</u>

JUSTICE ASSISTANCE (ARRA) - 2013

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	\$ 16,012	16,012	-
Total revenues	<u>16,012</u>	<u>16,012</u>	<u>-</u>
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	16,012	16,012	-
Total expenditures	<u>16,012</u>	<u>16,012</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

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, 2013

CONTINUUM OF CARE - 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	-	31,972	(31,972)
Total expenditures	-	31,972	(31,972)
NET CHANGE IN FUND BALANCE	-	(31,972)	(31,972)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	(31,972)	(31,972)

SHELTER PLUS CARE PROGRAM 2009

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 12,107	-	(12,107)
Total revenues	12,107	-	(12,107)
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)	(24,214)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	\$ 12,107	(12,107)	(24,214)

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, 2013

SHELTER PLUS CARE PROGRAM 2010

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 16,911	-	(16,911)
Total revenues	<u>16,911</u>	<u>-</u>	<u>(16,911)</u>
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	-	16,911	(16,911)
Total expenditures	<u>-</u>	<u>16,911</u>	<u>(16,911)</u>
NET CHANGE IN FUND BALANCE	16,911	(16,911)	(33,822)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 16,911</u>	<u>(16,911)</u>	<u>(33,822)</u>

SHELTER PLUS CARE PROGRAM 2010 RENEWAL

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	-	19,560	(19,560)
Total expenditures	<u>-</u>	<u>19,560</u>	<u>(19,560)</u>
NET CHANGE IN FUND BALANCE	-	(19,560)	(19,560)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(19,560)</u>	<u>(19,560)</u>

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, 2013

SHELTER PLUS CARE PROGRAM 2012 RENEWAL

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			-
Intergovernmental	\$ 11,200	11,200	-
Total revenues	<u>11,200</u>	<u>11,200</u>	<u>-</u>
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	11,200	11,200	-
Total expenditures	<u>11,200</u>	<u>11,200</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

FIRE PREVENTION

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Miscellaneous	\$ 2,236	2,236	-
Total revenues	<u>2,236</u>	<u>2,236</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	2,500	1,872	628
Total expenditures	<u>2,500</u>	<u>1,872</u>	<u>628</u>
NET CHANGE IN FUND BALANCE	(264)	364	628
FUND BALANCE AT BEGINNING OF YEAR	<u>5,733</u>	<u>5,733</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 5,469</u>	<u>6,097</u>	<u>628</u>

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, 2013

<u>D.A.R.E</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 64,694	64,694	-
Total revenues	<u>64,694</u>	<u>64,694</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	65,035	65,035	-
Total expenditures	<u>65,035</u>	<u>65,035</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(341)	(341)	-
FUND BALANCE AT BEGINNING OF YEAR	<u>32,518</u>	<u>32,518</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	\$ <u>32,177</u>	<u>32,177</u>	<u>-</u>

<u>POLICE YOUTH PROGRAM</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 100	100	-
Total revenues	<u>100</u>	<u>100</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	10,850	2,922	7,928
Total expenditures	<u>10,850</u>	<u>2,922</u>	<u>7,928</u>
NET CHANGE IN FUND BALANCE	(10,750)	(2,822)	7,928
FUND BALANCE AT BEGINNING OF YEAR	<u>13,198</u>	<u>13,198</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	\$ <u>2,448</u>	<u>10,376</u>	<u>7,928</u>

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, 2013

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COMMUNITY ACTIVITIES

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Miscellaneous	\$ 500	500	-
Total revenues	<u>500</u>	<u>500</u>	<u>-</u>
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	906	243	663
Public Works-Operations and maintenance	23,980	7,550	16,430
Total expenditures	<u>24,886</u>	<u>7,793</u>	<u>17,093</u>
NET CHANGE IN FUND BALANCE	(24,386)	(7,293)	17,093
FUND BALANCE AT BEGINNING OF YEAR	<u>24,886</u>	<u>24,886</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 500</u>	<u>17,593</u>	<u>17,093</u>

FEMA

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 103,534	103,534	-
Total revenues	<u>103,534</u>	<u>103,534</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	103,534	103,534	-
Total expenditures	<u>103,534</u>	<u>103,534</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

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, 2013

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MUNICIPAL COURT IMPROVEMENT - JCR

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	\$ 3,335	3,335	-
Fines and forfeits	48,786	48,786	-
Total revenues	<u>52,121</u>	<u>52,121</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	18,000	11,481	6,519
Capital outlay	70,000	1,900	68,100
Total expenditures	<u>88,000</u>	<u>13,381</u>	<u>74,619</u>
NET CHANGE IN FUND BALANCE	(35,879)	38,740	74,619
FUND BALANCE AT BEGINNING OF YEAR	<u>396,052</u>	<u>396,052</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 360,173</u>	<u>434,792</u>	<u>74,619</u>

MUNICIPAL COURT CLERK AUTOMATION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	\$ 36,757	36,757	-
Total revenues	<u>36,757</u>	<u>36,757</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	7,500	5,000	2,500
Capital outlay	75,500	57,215	18,285
Total expenditures	<u>83,000</u>	<u>62,215</u>	<u>20,785</u>
NET CHANGE IN FUND BALANCE	(46,243)	(25,458)	20,785
FUND BALANCE AT BEGINNING OF YEAR	48,238	48,238	-
Cancelled encumbrances from prior years	<u>5,472</u>	<u>5,472</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 7,467</u>	<u>28,252</u>	<u>20,785</u>

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, 2013

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EPA BROWNFIELD CO-OP AGREEMENT LAGONDA

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
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)

POLICE K-9

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Miscellaneous	\$ 24,000	24,000	-
Total revenues	24,000	24,000	-
EXPENDITURES:			
Current:			
Public Safety-Operations and maintenance	24,000	24,000	-
Total expenditures	24,000	24,000	-
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, 2013

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MOVING OHIO FORWARD DEMOLITION PROGRAM

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	\$ 556,037	556,037	-
Miscellaneous	1,085	1,085	-
Total revenues	<u>557,122</u>	<u>557,122</u>	<u>-</u>
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	539,756	755,620	(215,864)
Total expenditures	<u>539,756</u>	<u>755,620</u>	<u>(215,864)</u>
NET CHANGE IN FUND BALANCE	17,366	(198,498)	(215,864)
FUND BALANCE AT BEGINNING OF YEAR	<u>77,954</u>	<u>77,954</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 95,320</u>	<u>(120,544)</u>	<u>(215,864)</u>

LEAD GRANT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	\$ 2,828,652	760,893	(2,067,759)
Miscellaneous	18,288	27,905	9,617
Total revenues	<u>2,846,940</u>	<u>788,798</u>	<u>(2,058,142)</u>
EXPENDITURES:			
Current:			
Community development-Personal service	216,973	216,973	-
Community development-Operations and maintenance	465,200	578,293	(113,093)
Capital outlay	41,955	41,955	-
Total expenditures	<u>724,128</u>	<u>837,221</u>	<u>(113,093)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,122,812</u>	<u>(48,423)</u>	<u>(2,171,235)</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	22,000	22,000
Advance in	-	55,000	55,000
Transfer out	(77,000)	(77,000)	-
Total other financing sources (uses)	<u>(77,000)</u>	<u>-</u>	<u>77,000</u>
NET CHANGE IN FUND BALANCE	2,045,812	(48,423)	(2,094,235)
FUND BALANCE AT BEGINNING OF YEAR	<u>50,994</u>	<u>50,994</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 2,096,806</u>	<u>2,571</u>	<u>(2,094,235)</u>

CITY OF SPRINGFIELD, OHIO
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
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STREET CONSTRUCTION, MAINTENANCE, AND REPAIR

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
State-levied shared taxes	\$ 1,920,000	1,933,629	13,629
Charges for services	20,000	26,624	6,624
Investment earnings	5,000	3,340	(1,660)
Miscellaneous	748,176	938,019	189,843
Total revenues	<u>2,693,176</u>	<u>2,901,612</u>	<u>208,436</u>
EXPENDITURES:			
Current:			
Public safety-Personal service	498,796	492,323	6,473
Public safety-Operations and maintenance	259,675	227,071	32,604
Recreation-Personal service	429,400	414,173	15,227
Recreation-Operations and maintenance	131,650	105,269	26,381
Public Works-Personal service	4,770	4,705	65
Public Works-Operations and maintenance	125,000	125,000	-
Highway and street-Personal service	721,640	714,568	7,072
Highway and street-Operations and maintenance	725,504	712,908	12,596
Total expenditures	<u>2,896,435</u>	<u>2,796,017</u>	<u>100,418</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(203,259)</u>	<u>105,595</u>	<u>308,854</u>
OTHER FINANCING SOURCES:			
Transfers in	-	300,000	300,000
Total other financing sources (uses)	-	300,000	300,000
NET CHANGE IN FUND BALANCE	(203,259)	405,595	608,854
FUND BALANCE AT BEGINNING OF YEAR	326,497	326,497	-
Cancelled encumbrances from prior years	28,067	28,067	-
FUND BALANCE AT END OF YEAR	<u>\$ 151,305</u>	<u>760,159</u>	<u>608,854</u>

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, 2013

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STATE HIGHWAY IMPROVEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
State-levied shared taxes	\$ 155,676	156,781	1,105
Total revenues	<u>155,676</u>	<u>156,781</u>	<u>1,105</u>
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	155,676	142,820	12,856
Total expenditures	<u>155,676</u>	<u>142,820</u>	<u>12,856</u>
NET CHANGE IN FUND BALANCE	-	13,961	13,961
FUND BALANCE AT BEGINNING OF YEAR	<u>13,543</u>	<u>13,543</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 13,543</u>	<u>27,504</u>	<u>13,961</u>

MUNICIPAL ROAD IMPROVEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
State-levied shared taxes	\$ 572,905	572,905	-
Total revenues	<u>572,905</u>	<u>572,905</u>	-
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	572,905	521,730	51,175
Total expenditures	<u>572,905</u>	<u>521,730</u>	<u>51,175</u>
NET CHANGE IN FUND BALANCE	-	51,175	51,175
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>51,175</u>	<u>51,175</u>

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, 2013

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MUNICIPAL COURT INTERLOCK AND SCRAM

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	\$ 22,981	22,981	-
Fines and forfeits	19,531	19,531	-
Total revenues	<u>42,512</u>	<u>42,512</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	20,000	-	20,000
Total expenditures	<u>20,000</u>	<u>-</u>	<u>20,000</u>
NET CHANGE IN FUND BALANCE	22,512	42,512	20,000
FUND BALANCE AT BEGINNING OF YEAR	118,090	118,090	-
Cancelled encumbrances from prior years	<u>2,750</u>	<u>2,750</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 143,352</u>	<u>163,352</u>	<u>20,000</u>

INDIGENT DRIVERS' ALCOHOL TREATMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	\$ 67,832	67,832	-
Total revenues	<u>67,832</u>	<u>67,832</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	65,000	-	65,000
Total expenditures	<u>65,000</u>	<u>-</u>	<u>65,000</u>
NET CHANGE IN FUND BALANCE	2,832	67,832	65,000
FUND BALANCE AT BEGINNING OF YEAR	<u>269,970</u>	<u>269,970</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 272,802</u>	<u>337,802</u>	<u>65,000</u>

CITY OF SPRINGFIELD, OHIO
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
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OMVI ENFORCEMENT / EDUCATION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	\$ 3,327	3,327	-
Total revenues	<u>3,327</u>	<u>3,327</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	14,000	473	13,527
Capital outlay	28,000	3,973	24,027
Total expenditures	<u>42,000</u>	<u>4,446</u>	<u>37,554</u>
NET CHANGE IN FUND BALANCE	(38,673)	(1,119)	37,554
FUND BALANCE AT BEGINNING OF YEAR	68,985	69,985	1,000
Cancelled encumbrances from prior years	<u>620</u>	<u>620</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 30,932</u>	<u>69,486</u>	<u>38,554</u>

POLICE AND FIRE PENSION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Property taxes	\$ 425,946	425,946	-
Intergovernmental	57,177	57,177	-
Total revenues	<u>483,123</u>	<u>483,123</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public safety-Personal service	210,866	210,866	-
Public safety-Operations and maintenance	8,452	8,452	-
Total expenditures	<u>219,318</u>	<u>219,318</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>263,805</u>	<u>263,805</u>	<u>-</u>
OTHER FINANCING (USES):			
Transfers out	(263,905)	(263,905)	-
Total other financing (uses)	<u>(263,905)</u>	<u>(263,905)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(100)	(100)	-
FUND BALANCE AT BEGINNING OF YEAR	<u>100</u>	<u>100</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

CITY OF SPRINGFIELD, OHIO
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
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ECONOMIC DEVELOPMENT INCENTIVE

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Charges for services	\$ -	8,389	8,389
Miscellaneous	190,000	507,286	317,286
Total revenues	<u>190,000</u>	<u>515,675</u>	<u>325,675</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	453,000	276,897	176,103
Public Works-Operations and maintenance	92,800	83,042	9,758
Capital outlay	100,000	13,280	86,720
Total expenditures	<u>645,800</u>	<u>373,219</u>	<u>272,581</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(455,800)</u>	<u>142,456</u>	<u>598,256</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	360,000	140,000	(220,000)
Transfers out	(91,432)	(91,432)	-
Total other financing sources (uses)	<u>268,568</u>	<u>48,568</u>	<u>(220,000)</u>
NET CHANGE IN FUND BALANCE	(187,232)	191,024	378,256
FUND BALANCE AT BEGINNING OF YEAR	930,296	930,296	-
Cancelled encumbrances from prior years	1,000	1,000	-
FUND BALANCE AT END OF YEAR	<u>\$ 744,064</u>	<u>1,122,320</u>	<u>378,256</u>

FEDERALLY FORFEITED PROPERTY SHARING

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	\$ 135,394	141,469	6,075
Miscellaneous	-	158	158
Total revenues	<u>135,394</u>	<u>141,627</u>	<u>6,233</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	18,052	18,052	-
Total expenditures	<u>18,052</u>	<u>18,052</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	117,342	123,575	6,233
FUND BALANCE AT BEGINNING OF YEAR	6,416	6,416	-
FUND BALANCE AT END OF YEAR	<u>\$ 123,758</u>	<u>129,991</u>	<u>6,233</u>

CITY OF SPRINGFIELD, OHIO
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
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<u>PROBATION FEE</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Charges for services	\$ 83,000	80,303	(2,697)
Miscellaneous	100,000	102,825	2,825
Total revenues	<u>183,000</u>	<u>183,128</u>	<u>128</u>
EXPENDITURES:			
Current:			
General government-Personal service	155,752	153,457	2,295
General government-Operations and maintenance	11,565	8,224	3,341
Total expenditures	<u>167,317</u>	<u>161,681</u>	<u>5,636</u>
NET CHANGE IN FUND BALANCE	15,683	21,447	5,764
FUND BALANCE AT BEGINNING OF YEAR	124,881	124,881	-
Cancelled encumbrances from prior years	983	983	-
FUND BALANCE AT END OF YEAR	<u>\$ 141,547</u>	<u>147,311</u>	<u>5,764</u>

<u>DRUG LAW ENFORCEMENT</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Fines and forfeits	\$ 35,000	35,049	49
Total revenues	<u>35,000</u>	<u>35,049</u>	<u>49</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	81,400	48,285	33,115
Capital outlay	40,000	35,705	4,295
Total expenditures	<u>121,400</u>	<u>83,990</u>	<u>37,410</u>
NET CHANGE IN FUND BALANCE	(86,400)	(48,941)	37,459
FUND BALANCE AT BEGINNING OF YEAR	284,297	284,297	-
Cancelled encumbrances from prior years	111	111	-
FUND BALANCE AT END OF YEAR	<u>\$ 198,008</u>	<u>235,467</u>	<u>37,459</u>

CITY OF SPRINGFIELD, OHIO
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
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LAW ENFORCEMENT CONTRABAND PROCEEDS

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	\$ 31,955	31,956	1
Total revenues	<u>31,955</u>	<u>31,956</u>	<u>1</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	67,000	20,747	46,253
Capital outlay	40,000	31,913	8,087
Total expenditures	<u>107,000</u>	<u>52,660</u>	<u>54,340</u>
NET CHANGE IN FUND BALANCE	(75,045)	(20,704)	54,341
FUND BALANCE AT BEGINNING OF YEAR	<u>1,923,630</u>	<u>192,330</u>	<u>(1,731,300)</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,848,585</u>	<u>171,626</u>	<u>(1,676,959)</u>

POLICE PROPERTY DISPOSITION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	\$ -	-	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	6,438	3,514	2,924
Capital outlay	1,163	1,163	-
Total expenditures	<u>7,601</u>	<u>4,677</u>	<u>2,924</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(7,601)</u>	<u>(4,677)</u>	<u>2,924</u>
OTHER FINANCING SOURCES:			
Transfers in	5,000	11,063	6,063
Total other financing sources	<u>5,000</u>	<u>11,063</u>	<u>6,063</u>
NET CHANGE IN FUND BALANCE	(2,601)	6,386	8,987
FUND BALANCE AT BEGINNING OF YEAR	26,718	26,718	-
Cancelled encumbrances from prior years	<u>154</u>	<u>154</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 24,271</u>	<u>33,258</u>	<u>8,987</u>

CITY OF SPRINGFIELD, OHIO
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
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<u>HOTEL / MOTEL EXCISE TAX</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Hotel / Motel excise taxes	\$ 800,000	842,136	42,136
Total revenues	<u>800,000</u>	<u>842,136</u>	<u>42,136</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	865,000	849,012	15,988
Total expenditures	<u>865,000</u>	<u>849,012</u>	<u>15,988</u>
NET CHANGE IN FUND BALANCE	(65,000)	(6,876)	58,124
FUND BALANCE AT BEGINNING OF YEAR	<u>67,203</u>	<u>67,203</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	\$ <u>2,203</u>	<u>60,327</u>	<u>58,124</u>

<u>HOMELESS ASSISTANCE GRANT</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 240,000	149,279	(90,721)
Total revenues	<u>240,000</u>	<u>149,279</u>	<u>(90,721)</u>
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	149,279	230,135	(80,856)
Total expenditures	<u>149,279</u>	<u>230,135</u>	<u>(80,856)</u>
NET CHANGE IN FUND BALANCE	90,721	(80,856)	(171,577)
FUND BALANCE AT BEGINNING OF YEAR	<u>6,000</u>	<u>6,000</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	\$ <u>96,721</u>	<u>(74,856)</u>	<u>(171,577)</u>

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, 2013

<u>RIGHT OF WAY FEE</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Fees, licenses, and permits	\$ 30,000	35,819	5,819
Total revenues	<u>30,000</u>	<u>35,819</u>	<u>5,819</u>
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	30,000	30,000	-
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	5,819	5,819
FUND BALANCE AT BEGINNING OF YEAR	<u>975</u>	<u>975</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 975</u>	<u>6,794</u>	<u>5,819</u>

<u>PROBATION HOME MONITORING</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Charges for services	\$ 32,212	32,212	-
Total revenues	<u>32,212</u>	<u>32,212</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	94,050	93,073	977
Total expenditures	<u>94,050</u>	<u>93,073</u>	<u>977</u>
NET CHANGE IN FUND BALANCE	(61,838)	(60,861)	977
FUND BALANCE AT BEGINNING OF YEAR	145,304	145,304	-
Cancelled encumbrances from prior years	<u>25,915</u>	<u>25,915</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 109,381</u>	<u>110,358</u>	<u>977</u>

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, 2013

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MUNICIPAL COURT SPECIAL PROJECTS

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Fines and forfeits	\$ 50,236	50,236	-
Total revenues	<u>50,236</u>	<u>50,236</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government-Personal service	7,350	5,600	1,750
General government-Operations and maintenance	16,231	10,537	5,694
Capital outlay	7,769	4,875	2,894
Total expenditures	<u>31,350</u>	<u>21,012</u>	<u>10,338</u>
NET CHANGE IN FUND BALANCE	18,886	29,224	10,338
FUND BALANCE AT BEGINNING OF YEAR	313,341	313,341	-
Cancelled encumbrances from prior years	<u>750</u>	<u>750</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 332,977</u>	<u>343,315</u>	<u>10,338</u>

FIRE DIVISION SERVICE ENHANCEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Charges for services	\$ 2,900,000	2,880,934	(19,066)
Miscellaneous	-	25,104	25,104
Total revenues	<u>2,900,000</u>	<u>2,906,038</u>	<u>6,038</u>
EXPENDITURES:			
Current:			
Public safety-Personal service	2,439,891	2,425,961	13,930
Public safety-Operations and maintenance	629,080	528,267	100,813
Capital outlay	311,085	303,893	7,192
Total expenditures	<u>3,380,056</u>	<u>3,258,121</u>	<u>121,935</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(480,056)</u>	<u>(352,083)</u>	<u>127,973</u>
OTHER FINANCING (USES):			
Transfers out	<u>(57,360)</u>	<u>(57,357)</u>	<u>3</u>
Total other financing (uses)	<u>(57,360)</u>	<u>(57,357)</u>	<u>3</u>
NET CHANGE IN FUND BALANCE	(537,416)	(409,440)	127,976
FUND BALANCE AT BEGINNING OF YEAR	731,824	731,824	-
Cancelled encumbrances from prior years	<u>2,730</u>	<u>2,730</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 197,138</u>	<u>325,114</u>	<u>127,976</u>

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, 2013

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EMS TRAINING GRANT

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

COMMUNITY CORRECTIONS ACT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 125,001	125,001	-
Total revenues	<u>125,001</u>	<u>125,001</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	130,823	142,543	(11,720)
Total expenditures	<u>130,823</u>	<u>142,543</u>	<u>(11,720)</u>
NET CHANGE IN FUND BALANCE	(5,822)	(17,542)	(11,720)
FUND BALANCE AT BEGINNING OF YEAR	<u>21,408</u>	<u>21,408</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 15,586</u>	<u>3,866</u>	<u>(11,720)</u>

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, 2013

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MUNICIPAL COURT IMPROVEMENTS

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	\$ 7,000	6,013	(987)
Fines and forfeits	133,000	182,864	49,864
Miscellaneous	-	10,500	10,500
Total revenues	<u>140,000</u>	<u>199,377</u>	<u>59,377</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	5,000	284	4,716
Capital outlay	482,500	164,937	317,563
Total expenditures	<u>487,500</u>	<u>165,221</u>	<u>322,279</u>
NET CHANGE IN FUND BALANCE	(347,500)	34,156	381,656
FUND BALANCE AT BEGINNING OF YEAR	762,708	762,708	-
Cancelled encumbrances from prior years	18,139	18,139	-
FUND BALANCE AT END OF YEAR	<u>\$ 433,347</u>	<u>815,003</u>	<u>381,656</u>

FTA BUS OPERATING

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	\$ 2,169,228	1,125,598	(1,043,630)
Miscellaneous	-	1	1
Total revenues	<u>2,169,228</u>	<u>1,125,599</u>	<u>(1,043,629)</u>
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	1,261,175	2,041,367	(780,192)
Total expenditures	<u>1,261,175</u>	<u>2,041,367</u>	<u>(780,192)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>908,053</u>	<u>(915,768)</u>	<u>(1,823,821)</u>
OTHER FINANCING SOURCES:			
Transfers in	200,000	209,269	9,269
Total other financing sources	<u>200,000</u>	<u>209,269</u>	<u>9,269</u>
NET CHANGE IN FUND BALANCE	1,108,053	(706,499)	(1,814,552)
FUND BALANCE AT BEGINNING OF YEAR	63,430	63,430	-
FUND BALANCE AT END OF YEAR	<u>\$ 1,171,483</u>	<u>(643,069)</u>	<u>(1,814,552)</u>

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, 2013

URBAN REDEVELOPMENT TAX INCREMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	\$ 2,500	207	(2,293)
Miscellaneous	-	2,531	2,531
Total revenues	<u>2,500</u>	<u>2,738</u>	<u>238</u>
EXPENDITURES:			
Current:			
General government-Personal service	4,220	3,987	233
General government-Operations and maintenance	8,400	6,990	1,410
Capital outlay	5,250	5,250	-
Total expenditures	<u>17,870</u>	<u>16,227</u>	<u>1,643</u>
NET CHANGE IN FUND BALANCE	(15,370)	(13,489)	1,881
FUND BALANCE AT BEGINNING OF YEAR	28,551	28,551	-
Cancelled encumbrances from prior years	1,257	1,257	-
FUND BALANCE AT END OF YEAR	<u>\$ 14,438</u>	<u>16,319</u>	<u>1,881</u>

EDA REVOLVING LOAN

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	\$ 1,000	816	(184)
Miscellaneous	167,068	159,252	(7,816)
Total revenues	<u>168,068</u>	<u>160,068</u>	<u>(8,000)</u>
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	106,826	106,826	-
Total expenditures	<u>106,826</u>	<u>106,826</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	61,242	53,242	(8,000)
FUND BALANCE AT BEGINNING OF YEAR	122,168	122,168	-
FUND BALANCE AT END OF YEAR	<u>\$ 183,410</u>	<u>175,410</u>	<u>(8,000)</u>

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, 2013

EDA MATCH REVOLVING LOAN

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Investment earnings	\$ 300	428	128
Miscellaneous	17,785	17,657	(128)
Total revenues	<u>18,085</u>	<u>18,085</u>	<u>-</u>
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	2,566	2,566	-
Total expenditures	<u>2,566</u>	<u>2,566</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	15,519	15,519	-
FUND BALANCE AT BEGINNING OF YEAR	<u>64,682</u>	<u>64,682</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 80,201</u>	<u>80,201</u>	<u>-</u>

NEIGHBORHOOD STABILIZATION PROGRAM I

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	\$ 9,975	9,975	-
Miscellaneous	26,921	26,921	-
Total revenues	<u>36,896</u>	<u>36,896</u>	<u>-</u>
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	19,454	19,454	-
Public Works-Operations and maintenance	149	149	-
Total expenditures	<u>19,603</u>	<u>19,603</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	17,293	17,293	-
FUND BALANCE AT BEGINNING OF YEAR	<u>4,177</u>	<u>4,177</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 21,470</u>	<u>21,470</u>	<u>-</u>

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, 2013

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MEMORIAL TREE REPLACEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	\$ 2,500	2,580	80
Total revenues	<u>2,500</u>	<u>2,580</u>	<u>80</u>
EXPENDITURES:			
Current:			
Public Works-Operations and maintenance	2,500	2,226	274
Total expenditures	<u>2,500</u>	<u>2,226</u>	<u>274</u>
NET CHANGE IN FUND BALANCES	-	354	354
FUND BALANCES AT BEGINNING OF YEAR	<u>762</u>	<u>762</u>	-
FUND BALANCES AT END OF YEAR	<u>\$ 762</u>	<u>1,116</u>	<u>354</u>

MISCELLANEOUS TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	\$ 1,650	1,650	-
Total revenues	<u>1,650</u>	<u>1,650</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	7,500	-	7,500
Total expenditures	<u>7,500</u>	<u>-</u>	<u>7,500</u>
NET CHANGE IN FUND BALANCE	(5,850)	1,650	7,500
FUND BALANCE AT BEGINNING OF YEAR	<u>13,650</u>	<u>13,650</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 7,800</u>	<u>15,300</u>	<u>7,500</u>

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, 2013

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PARAMEDIC TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	\$ 10,274	10,274	-
Total revenues	<u>10,274</u>	<u>10,274</u>	<u>-</u>
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	21,000	11,914	9,086
Capital outlay	3,000	1,637	1,363
Total expenditures	<u>24,000</u>	<u>13,551</u>	<u>10,449</u>
NET CHANGE IN FUND BALANCE	(13,726)	(3,277)	10,449
FUND BALANCE AT BEGINNING OF YEAR	<u>39,791</u>	<u>39,791</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 26,065</u>	<u>36,514</u>	<u>10,449</u>

LITTLETON TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Rental income	\$ 11,126	11,126	-
Total revenues	<u>11,126</u>	<u>11,126</u>	<u>-</u>
EXPENDITURES:			
Current:			
Recreation-Operations and maintenance	11,126	11,126	-
Total expenditures	<u>11,126</u>	<u>11,126</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

CITY OF SPRINGFIELD, OHIO
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
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COMMUNITY BEAUTIFICATION TRUST

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Miscellaneous	\$ 25	25	-
Total revenues	<u>25</u>	<u>25</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	4,100	-	4,100
Total expenditures	<u>4,100</u>	<u>-</u>	<u>4,100</u>
NET CHANGE IN FUND BALANCE	(4,075)	25	4,100
FUND BALANCE AT BEGINNING OF YEAR	<u>4,825</u>	<u>4,825</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 750</u>	<u>4,850</u>	<u>4,100</u>

REMSBERG TRUST

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Miscellaneous	\$ -	50	50
Total revenues	<u>-</u>	<u>50</u>	<u>50</u>
EXPENDITURES:			
Current:			
Recreation-Operations and maintenance	3,300	3,300	-
Capital outlay	38,465	-	38,465
Total expenditures	<u>41,765</u>	<u>3,300</u>	<u>38,465</u>
NET CHANGE IN FUND BALANCE	(41,765)	(3,250)	38,515
FUND BALANCE AT BEGINNING OF YEAR	<u>41,765</u>	<u>41,765</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>38,515</u>	<u>38,515</u>

CITY OF SPRINGFIELD, OHIO
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
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CD HOUSING REHABILITATION ROTARY

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Investment earnings	\$ 924	924	-
Miscellaneous	<u>60,507</u>	<u>60,507</u>	-
Total revenues	<u>61,431</u>	<u>61,431</u>	-
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	<u>65,173</u>	<u>66,698</u>	<u>(1,525)</u>
Total expenditures	<u>65,173</u>	<u>66,698</u>	<u>(1,525)</u>
NET CHANGE IN FUND BALANCE	(3,742)	(5,267)	(1,525)
FUND BALANCE AT BEGINNING OF YEAR	<u>108,724</u>	<u>108,724</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 104,982</u>	<u>103,457</u>	<u>(1,525)</u>

CD RENTAL REHABILITATION

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Miscellaneous	\$ -	1,247	1,247
Total revenues	<u>-</u>	<u>1,247</u>	<u>1,247</u>
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	<u>673</u>	<u>673</u>	-
Total expenditures	<u>673</u>	<u>673</u>	-
NET CHANGE IN FUND BALANCE	(673)	574	1,247
FUND BALANCE AT BEGINNING OF YEAR	<u>2,429</u>	<u>2,429</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 1,756</u>	<u>3,003</u>	<u>1,247</u>

CITY OF SPRINGFIELD, OHIO
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS
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HOME PROGRAM

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 185,166	185,166	-
Miscellaneous	<u>122,023</u>	<u>122,023</u>	-
Total revenues	<u>307,189</u>	<u>307,189</u>	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	<u>277,555</u>	<u>1,275,997</u>	<u>(998,442)</u>
Total expenditures	<u>277,555</u>	<u>1,275,997</u>	<u>(998,442)</u>
NET CHANGE IN FUND BALANCE	29,634	(968,808)	(998,442)
FUND BALANCE AT BEGINNING OF YEAR	<u>33,894</u>	<u>33,894</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 63,528</u>	<u>(934,914)</u>	<u>(998,442)</u>

EPA BROWNFIELD REVOLVING LOAN

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
	\$ -	-	-
EXPENDITURES:			
	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>58,268</u>	<u>58,268</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 58,268</u>	<u>58,268</u>	-

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, 2013

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CD CIC DEVELOPMENT REVOLVING LOAN

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Investment earnings	\$ 5,931	5,931	-
Miscellaneous	<u>252,141</u>	<u>252,141</u>	-
Total revenues	<u>258,072</u>	<u>258,072</u>	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	<u>30,714</u>	<u>30,714</u>	-
Total expenditures	<u>30,714</u>	<u>30,714</u>	-
NET CHANGE IN FUND BALANCE	227,358	227,358	-
FUND BALANCE AT BEGINNING OF YEAR	<u>640,894</u>	<u>640,894</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 868,252</u>	<u>868,252</u>	-

STATE BUS HALF-FARE SUBSIDY

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 17,199	17,199	-
Total revenues	<u>17,199</u>	<u>17,199</u>	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	<u>16,669</u>	<u>16,669</u>	-
Total expenditures	<u>16,669</u>	<u>16,669</u>	-
NET CHANGE IN FUND BALANCE	530	530	-
FUND BALANCE AT BEGINNING OF YEAR	<u>16,669</u>	<u>16,669</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 17,199</u>	<u>17,199</u>	-

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, 2013

B-5

INSURANCE DEPOSIT TRUST

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Miscellaneous	\$ 45,893	45,893	-
Total revenues	<u>45,893</u>	<u>45,893</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	80,000	34,000	46,000
Total expenditures	<u>80,000</u>	<u>34,000</u>	<u>46,000</u>
NET CHANGE IN FUND BALANCE	(34,107)	11,893	46,000
FUND BALANCE AT BEGINNING OF YEAR	<u>35,958</u>	<u>35,958</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,851</u>	<u>47,851</u>	<u>46,000</u>

CONTRACTOR RETAINER FEE

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Miscellaneous	\$ 50,000	82,096	32,096
Total revenues	<u>50,000</u>	<u>82,096</u>	<u>32,096</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	130,000	95,565	34,435
Total expenditures	<u>130,000</u>	<u>95,565</u>	<u>34,435</u>
NET CHANGE IN FUND BALANCE	(80,000)	(13,469)	66,531
FUND BALANCE AT BEGINNING OF YEAR	<u>81,611</u>	<u>81,611</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,611</u>	<u>68,142</u>	<u>66,531</u>

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, 2013

B-5

SPECIAL STREET OPENINGS

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Charges for services	\$ 349,336	379,663	30,327
Total revenues	<u>349,336</u>	<u>379,663</u>	<u>30,327</u>
EXPENDITURES:			
Current:			
Highway and street-Personal service	354,672	345,947	8,725
Total expenditures	<u>354,672</u>	<u>345,947</u>	<u>8,725</u>
NET CHANGE IN FUND BALANCE	(5,336)	33,716	39,052
FUND BALANCE AT BEGINNING OF YEAR	<u>44,368</u>	<u>44,368</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 39,032</u>	<u>78,084</u>	<u>39,052</u>

COPS HIRING RECOVERY ARRA

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 79,349	79,349	-
Total revenues	<u>79,349</u>	<u>79,349</u>	<u>-</u>
EXPENDITURES:			
Capital outlay	79,349	79,349	-
Total expenditures	<u>79,349</u>	<u>79,349</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

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, 2013

B-5

NEIGHBORHOOD STABILIZATION PROGRAM II ARRA

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	\$ 595,286	595,286	-
Miscellaneous	618,544	618,544	-
Total revenues	<u>1,213,830</u>	<u>1,213,830</u>	<u>-</u>
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	857,062	904,386	(47,324)
Capital outlay	275,501	275,501	-
Total expenditures	<u>1,132,563</u>	<u>1,179,887</u>	<u>(47,324)</u>
NET CHANGE IN FUND BALANCE	81,267	33,943	(47,324)
FUND BALANCE AT BEGINNING OF YEAR	<u>3,679</u>	<u>3,679</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 84,946</u>	<u>37,622</u>	<u>(47,324)</u>

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, 2013

B-6

UNVOTED BOND RETIREMENT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Debt service:			
Principal	3,470,094	3,470,094	-
Interest	1,044,498	1,044,497	1
Total expenditures	<u>4,514,592</u>	<u>4,514,591</u>	<u>1</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(4,514,592)</u>	<u>(4,514,591)</u>	<u>1</u>
OTHER FINANCING SOURCES:			
Transfers in	4,412,552	4,514,591	102,039
Total other financing sources	<u>4,412,552</u>	<u>4,514,591</u>	<u>102,039</u>
NET CHANGE IN FUND BALANCES	(102,040)	-	102,040
FUND BALANCES AT BEGINNING OF YEAR	<u>1,003,629</u>	<u>1,003,629</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 901,589</u>	<u>1,003,629</u>	<u>102,040</u>

URBAN REDEVELOPMENT RESERVE

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>586,000</u>	<u>586,000</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 586,000</u>	<u>586,000</u>	<u>-</u>

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, 2013

B-6

SPECIAL ASSESSMENT BOND RETIREMENT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Special Assessments	\$ 44,035	44,035	-
Total revenues	<u>44,035</u>	<u>44,035</u>	<u>-</u>
EXPENDITURES:			
Debt service:			
Principal	48,925	48,925	-
Interest	7,000	3,306	3,694
Total expenditures	<u>55,925</u>	<u>52,231</u>	<u>3,694</u>
NET CHANGE IN FUND BALANCE	(11,890)	(8,196)	3,694
FUND BALANCE AT BEGINNING OF YEAR	<u>29,853</u>	<u>29,853</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 17,963</u>	<u>21,657</u>	<u>3,694</u>

(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, 2013

B-7

SPECIAL CAPITAL PROJECTS

	<u>FINAL</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL</u>
REVENUES:			
Intergovernmental	\$ 549,679	549,679	-
Miscellaneous	5,000	5,000	-
Total revenues	<u>554,679</u>	<u>554,679</u>	<u>-</u>
EXPENDITURES:			
Capital outlay	448,023	442,974	5,049
Total expenditures	<u>448,023</u>	<u>442,974</u>	<u>5,049</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>106,656</u>	<u>111,705</u>	<u>5,049</u>
OTHER FINANCING SOURCES:			
Transfers in	51,339	-	(51,339)
Total other financing sources	<u>51,339</u>	<u>-</u>	<u>(51,339)</u>
NET CHANGE IN FUND BALANCE	157,995	111,705	(46,290)
FUND BALANCE AT BEGINNING OF YEAR	<u>23,197</u>	<u>23,197</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 181,192</u>	<u>134,902</u>	<u>(46,290)</u>

MCCA / FIBER OPTIC SYSTEM

	<u>FINAL</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL</u>
REVENUES:			
	\$ -	-	-
EXPENDITURES:			
Current:			
General government-Operations and maintenance	48,532	74,240	(25,708)
Total expenditures	<u>48,532</u>	<u>74,240</u>	<u>(25,708)</u>
NET CHANGE IN FUND BALANCE	(48,532)	(74,240)	(25,708)
FUND BALANCE AT BEGINNING OF YEAR	<u>74,240</u>	<u>74,240</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 25,708</u>	<u>-</u>	<u>(25,708)</u>

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, 2013

B-7

ROADWAY DEVELOPMENT

	<u>FINAL</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL</u>
REVENUES:			
Intergovernmental	\$ 1,125,205	1,125,205	-
Total revenues	<u>1,125,205</u>	<u>1,125,205</u>	<u>-</u>
EXPENDITURES:			
Capital outlay	1,328,149	1,616,424	(288,275)
Total expenditures	<u>1,328,149</u>	<u>1,616,424</u>	<u>(288,275)</u>
NET CHANGE IN FUND BALANCE	(202,944)	(491,219)	(288,275)
FUND BALANCE AT BEGINNING OF YEAR	<u>497,837</u>	<u>497,837</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 294,893</u>	<u>6,618</u>	<u>(288,275)</u>

CAPITAL PLANNING

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 41,828	41,828	-
Total revenues	<u>41,828</u>	<u>41,828</u>	<u>-</u>
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	47,057	75,041	(27,984)
Total expenditures	<u>47,057</u>	<u>75,041</u>	<u>(27,984)</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(5,229)</u>	<u>(33,213)</u>	<u>(27,984)</u>
OTHER FINANCING SOURCES:			
Transfers in	7,400	7,400	-
Total other financing sources	<u>7,400</u>	<u>7,400</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	2,171	(25,813)	(27,984)
FUND BALANCE AT BEGINNING OF YEAR	<u>7,665</u>	<u>7,665</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 9,836</u>	<u>(18,148)</u>	<u>(27,984)</u>

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, 2013

B-7

FTA BUS CAPITAL

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 59,200	59,200	-
Miscellaneous	8,293	8,293	-
Total revenues	<u>67,493</u>	<u>67,493</u>	<u>-</u>
EXPENDITURES:			
Capital outlay	70,832	70,832	-
Total expenditures	<u>70,832</u>	<u>70,832</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(3,339)	(3,339)	-
FUND BALANCE AT BEGINNING OF YEAR	<u>26,242</u>	<u>26,242</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 22,903</u>	<u>22,903</u>	<u>-</u>

ACE - AIRPORT UTILITIES / ROAD EXTENSION

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 1,339,275	1,339,275	-
Total revenues	<u>1,339,275</u>	<u>1,339,275</u>	<u>-</u>
EXPENDITURES:			
Capital outlay	1,245,994	1,251,181	(5,187)
Total expenditures	<u>1,245,994</u>	<u>1,251,181</u>	<u>(5,187)</u>
NET CHANGE IN FUND BALANCE	93,281	88,094	(5,187)
FUND BALANCE AT BEGINNING OF YEAR	<u>398,327</u>	<u>398,327</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 491,608</u>	<u>486,421</u>	<u>(5,187)</u>

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, 2013

B-7

OHIO PUBLIC WORKS COMMISSION

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 1,259,087	1,259,087	-
Total revenues	<u>1,259,087</u>	<u>1,259,087</u>	<u>-</u>
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	298,207	393,760	(95,553)
Capital outlay	1,044,674	4,847,834	(3,803,160)
Total expenditures	<u>1,342,881</u>	<u>5,241,594</u>	<u>(3,898,713)</u>
NET CHANGE IN FUND BALANCE	(83,794)	(3,982,507)	
FUND BALANCE AT BEGINNING OF YEAR	<u>129,867</u>	<u>129,867</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 46,073</u>	<u>(3,852,640)</u>	<u>(3,898,713)</u>

MUNICIPAL COURT FUTURE FACILITIES

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Fines and forfeits	\$ 13,021	13,021	-
Total revenues	<u>13,021</u>	<u>13,021</u>	<u>-</u>
EXPENDITURES:			
Capital outlay	50,000	-	50,000
Total expenditures	<u>50,000</u>	<u>-</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCE	(36,979)	13,021	50,000
FUND BALANCE AT BEGINNING OF YEAR	<u>508,109</u>	<u>508,109</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 471,130</u>	<u>521,130</u>	<u>50,000</u>

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, 2013

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CITY TRICENTENNIAL TRUST

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Investment earnings	\$ 4	4	-
Total revenues	<u>4</u>	<u>4</u>	<u>-</u>
EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	4	4	-
FUND BALANCE AT BEGINNING OF YEAR	<u>407</u>	<u>407</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 411</u>	<u>411</u>	<u>-</u>

BEN GOLDMAN TRUST

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Investment earnings	\$ 454	454	-
Total revenues	<u>454</u>	<u>454</u>	<u>-</u>
EXPENDITURES:			
Current:			
Recreation-Operations and maintenance	6,400	4,657	1,743
Total expenditures	<u>6,400</u>	<u>4,657</u>	<u>1,743</u>
NET CHANGE IN FUND BALANCE	(5,946)	(4,203)	1,743
FUND BALANCE AT BEGINNING OF YEAR	57,540	57,540	-
Cancelled encumbrances from prior years	<u>1,181</u>	<u>1,181</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 52,775</u>	<u>54,518</u>	<u>1,743</u>

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, 2013

B-8

<u>SNYDER PARK ENDOWMENT</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Investment earnings	\$ 28,428	28,428	-
Total revenues	<u>28,428</u>	<u>28,428</u>	<u>-</u>
EXPENDITURES:			
Current:			
Recreation-Operations and maintenance	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	3,428	3,428	-
FUND BALANCE AT BEGINNING OF YEAR	<u>565,644</u>	<u>565,644</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 569,072</u></u>	<u><u>569,072</u></u>	<u><u>-</u></u>

<u>CLARA B. MCKINNEY TRUST</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Investment earnings	\$ 1,007	1,007	-
Total revenues	<u>1,007</u>	<u>1,007</u>	<u>-</u>
EXPENDITURES:			
Current:			
Recreation-Operations and maintenance	<u>6,145</u>	<u>3,173</u>	<u>2,972</u>
Total expenditures	<u>6,145</u>	<u>3,173</u>	<u>2,972</u>
NET CHANGE IN FUND BALANCE	(5,138)	(2,166)	2,972
FUND BALANCE AT BEGINNING OF YEAR	<u>125,367</u>	<u>125,367</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 120,229</u></u>	<u><u>123,201</u></u>	<u><u>2,972</u></u>

***INTERNAL
SERVICE***

City of Springfield, Ohio

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, 2013

	<u>INTERNAL SERVICE FUNDS</u>		
	<u>CENTRAL STORES</u>	<u>CITY SERVICE FACILITY</u>	<u>WORKERS' COMPENSATION RETROSPECTIVE</u>
ASSETS:			
Current Assets:			
Equity in pooled cash and investments	\$ 315,292	70,592	103,260
Receivables (net of allowances for uncollectibles)	1,550	-	108,266
Due from other funds	71,521	-	1,825,920
Inventory	<u>224,886</u>	<u>-</u>	<u>-</u>
Total current assets	<u>613,249</u>	<u>70,592</u>	<u>2,037,446</u>
Capital assets:			
Land and construction in progress	-	329,060	-
Capital assets net of accumulated depreciation	<u>2,725</u>	<u>5,325,156</u>	<u>-</u>
Total capital assets	<u>2,725</u>	<u>5,654,216</u>	<u>-</u>
TOTAL ASSETS	<u>615,974</u>	<u>5,724,808</u>	<u>2,037,446</u>
LIABILITIES:			
Current liabilities:			
Accounts payable	38,074	17,985	443,485
Salaries and benefits payable	1,176	6,589	-
Due to other funds	2,323	11,828	-
Insurance claims payable	-	-	647,487
Total current liabilities	<u>41,573</u>	<u>36,402</u>	<u>1,090,972</u>
Noncurrent liabilities:			
Compensated absences	2,056	74,652	-
Insurance claims payable	-	-	842,902
Total noncurrent liabilities	<u>2,056</u>	<u>74,652</u>	<u>842,902</u>
Total liabilities	<u>43,629</u>	<u>111,054</u>	<u>1,933,874</u>
NET POSITION:			
Invested in capital assets	2,725	5,654,216	-
Unrestricted	569,620	(40,462)	103,572
Total net position	<u>\$ 572,345</u>	<u>5,613,754</u>	<u>103,572</u>

INTERNAL SERVICE FUNDS

<u>ACCRUED BENEFIT LIABILITY</u>	<u>RISK MANAGEMENT</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL INTERNAL SERVICE</u>
243,215	96,000	631,499	\$ 1,459,858
733	-	-	110,549
-	-	-	1,897,441
-	-	-	224,886
<u>243,948</u>	<u>96,000</u>	<u>631,499</u>	<u>3,692,734</u>
-	-	-	329,060
-	-	-	5,327,881
-	-	-	<u>5,656,941</u>
<u>243,948</u>	<u>96,000</u>	<u>631,499</u>	<u>9,349,675</u>
-	-	-	499,544
-	-	-	7,765
-	-	-	14,151
-	-	-	647,487
-	-	-	<u>1,168,947</u>
-	-	-	76,708
-	-	-	842,902
-	-	-	919,610
-	-	-	<u>2,088,557</u>
-	-	-	5,656,941
<u>243,948</u>	<u>96,000</u>	<u>631,499</u>	<u>1,604,177</u>
<u>243,948</u>	<u>96,000</u>	<u>631,499</u>	<u>\$ 7,261,118</u>

CITY OF SPRINGFIELD, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>INTERNAL SERVICE FUNDS</u>		
	<u>CENTRAL STORES</u>	<u>CITY SERVICE FACILITY</u>	<u>WORKERS' COMPENSATION RETROSPECTIVE</u>
OPERATING REVENUES:			
Charges for services	\$ 2,014,095	407,617	1,124,706
Other	<u>1,747</u>	<u>6,849</u>	<u>441,548</u>
Total operating revenues	<u>2,015,842</u>	<u>414,466</u>	<u>1,566,254</u>
OPERATING EXPENSES:			
Personal services	50,591	311,511	-
Contractual services	145,897	151,455	885,072
Materials and supplies	1,681,863	14,876	-
Claims expense	-	-	681,221
Depreciation	<u>908</u>	<u>292,996</u>	<u>-</u>
Total operating expenses	<u>1,879,259</u>	<u>770,838</u>	<u>1,566,293</u>
OPERATING INCOME (LOSS)	<u>136,583</u>	<u>(356,372)</u>	<u>(39)</u>
NONOPERATING REVENUES:			
Interest revenue	<u>-</u>	<u>-</u>	<u>2,009</u>
Total nonoperating revenue	<u>-</u>	<u>-</u>	<u>2,009</u>
INCOME (LOSS) BEFORE TRANSFERS	136,583	(356,372)	1,970
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	136,583	(356,372)	1,970
TOTAL NET POSITION-BEGINNING	<u>435,762</u>	<u>5,970,126</u>	<u>101,602</u>
TOTAL NET POSITION-ENDING	<u>\$ 572,345</u>	<u>5,613,754</u>	<u>103,572</u>

INTERNAL SERVICE FUNDS

<u>ACCRUED BENEFIT LIABILITY</u>	<u>RISK MANAGEMENT</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL INTERNAL SERVICE</u>
-	48,000	7,048,092	\$ 10,642,510
-	-	2,210	452,354
-	48,000	7,050,302	11,094,864
-	-	-	362,102
-	-	6,447,887	7,630,311
-	-	-	1,696,739
-	-	-	681,221
-	-	-	293,904
-	-	6,447,887	10,664,277
-	48,000	602,415	430,587
(708)	-	-	1,301
(708)	-	-	1,301
(708)	48,000	602,415	431,888
-	-	20,000	20,000
(708)	48,000	622,415	451,888
244,656	48,000	9,084	6,809,230
<u>243,948</u>	<u>96,000</u>	<u>631,499</u>	\$ <u>7,261,118</u>

CITY OF SPRINGFIELD, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>INTERNAL SERVICE FUNDS</u>	
	<u>CENTRAL STORES</u>	<u>CITY SERVICE FACILITY</u>
Cash flows from operating activities:		
Receipts from customers and users	\$ 51,117	6,852
Receipts from interfund services provided	1,931,789	407,617
Payments to suppliers	(1,857,476)	(159,976)
Payments to employees	(50,737)	(300,672)
Net cash provided (used) by operating activities	<u>74,693</u>	<u>(46,179)</u>
Cash flows from noncapital financing activities:		
Transfer from other funds	-	-
Net cash provided (used) by noncapital and related financing activities	<u>-</u>	<u>-</u>
Cash flows from investing activities:		
Interest and dividends received	-	-
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	74,693	(46,179)
Cash and cash equivalents, beginning of year	<u>240,599</u>	<u>116,771</u>
Cash and cash equivalents, end of year	<u>\$ 315,292</u>	<u>70,592</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income/(loss)	\$ 136,583	(356,372)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	908	292,996
(Increase) decrease in accounts receivable	(1,262)	-
(Increase) decrease in due from other funds	(30,528)	-
(Increase) decrease in inventories	(12,913)	-
Increase (decrease) in accounts payable	(17,749)	6,187
Increase (decrease) in insurance claims payable	-	-
Increase (decrease) in salaries and benefits payable	131	848
Increase (decrease) in due to other funds	(145)	1,005
Increase (decrease) in compensated absences	(332)	9,157
Total adjustments	<u>(61,890)</u>	<u>310,193</u>
Net cash provided (used) by operating activities	<u>\$ 74,693</u>	<u>(46,179)</u>

Supplemental information: Noncash transactions include Fair Value changes in the amount of \$(883) for the Workers' Compensation Retrospective Fund and \$(2,081) in the Accrued Benefit Liability Fund

INTERNAL SERVICE FUNDS

<u>WORKERS' COMPENSATION RETROSPECTIVE</u>	<u>ACCRUED BENEFIT LIABILITY</u>	<u>RISK MANAGEMENT</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL INTERNAL SERVICE</u>
-	-	-	2,210	\$ 60,179
1,511,944	-	48,000	7,048,092	10,947,442
(1,511,984)	-	-	(6,447,887)	(9,977,323)
<u>(40)</u>	<u>-</u>	<u>48,000</u>	<u>602,415</u>	<u>678,889</u>
-	-	-	20,000	20,000
-	-	-	20,000	20,000
1,973	(780)	-	-	1,193
<u>1,973</u>	<u>(780)</u>	<u>-</u>	<u>-</u>	<u>1,193</u>
1,933	(780)	48,000	622,415	700,082
101,327	243,995	48,000	9,084	759,776
<u>103,260</u>	<u>243,215</u>	<u>96,000</u>	<u>631,499</u>	<u>\$ 1,459,858</u>
<u>(39)</u>	<u>-</u>	<u>48,000</u>	<u>602,415</u>	<u>\$ 430,587</u>
-	-	-	-	293,904
4,151	-	-	-	2,889
(58,461)	-	-	-	(88,989)
-	-	-	-	(12,913)
33,157	-	-	-	21,595
21,152	-	-	-	21,152
-	-	-	-	979
-	-	-	-	860
-	-	-	-	8,825
<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>248,302</u>
<u>(40)</u>	<u>-</u>	<u>48,000</u>	<u>602,415</u>	<u>\$ 678,889</u>



***FIDUCIARY FUNDS -
AGENCY FUNDS***

City of Springfield, Ohio

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
 - Contractor Retainer
 - Golf
 - Aquatic Center

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

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PENSION LIABILITY

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ 709,596	9,243,368	9,221,053	\$ 731,911
TOTAL ASSETS	\$ 709,596	9,243,368	9,221,053	\$ 731,911
LIABILITIES				
Accounts payable	\$ 653,415	9,663,647	9,643,683	\$ 673,379
Restricted deposits	56,181	2,351	-	58,532
TOTAL LIABILITIES	\$ 709,596	9,665,998	9,643,683	\$ 731,911

MUNICIPAL COURT RESTITUTIONS

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ 9,947	68,515	70,691	\$ 7,771
TOTAL ASSETS	\$ 9,947	68,515	70,691	\$ 7,771
LIABILITIES				
Accounts payable	\$ 7,688	75,752	77,928	\$ 5,512
Restricted deposits	2,259	-	-	2,259
TOTAL LIABILITIES	\$ 9,947	75,752	77,928	\$ 7,771

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

D-1

CONSERVANCY DISTRICT

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ -	403,998	403,998	\$ -
Receivables (net of allowances for uncollectibles)	428,155	433,055	428,155	433,055
Due from other governments	46,188	46,278	46,188	46,278
TOTAL ASSETS	\$ 474,343	883,331	878,341	\$ 479,333
LIABILITIES				
Accounts payable	\$ 8,864	406,586	406,185	\$ 9,265
Restricted deposits	465,479	1,028,129	1,023,540	470,068
TOTAL LIABILITIES	\$ 474,343	1,434,715	1,429,725	\$ 479,333

MISCELLANEOUS DEPOSITS

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ 65,788	622,262	519,900	\$ 168,150
Receivables (net of allowances for uncollectibles)	13	-	13	-
TOTAL ASSETS	\$ 65,801	622,262	519,913	\$ 168,150
LIABILITIES				
Accounts payable	\$ -	65,361	65,361	\$ -
Restricted deposits	65,801	102,353	4	168,150
TOTAL LIABILITIES	\$ 65,801	167,714	65,365	\$ 168,150

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

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STATE FEES

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ 366	9,373	9,164	\$ 575
TOTAL ASSETS	\$ 366	9,373	9,164	\$ 575
LIABILITIES				
Accounts payable	\$ 240	9,612	9,403	\$ 449
Restricted deposits	126	-	-	126
TOTAL LIABILITIES	\$ 366	9,612	9,403	\$ 575

JEDD INCOME TAX

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ -	252,193	252,193	\$ -
Receivables (net of allowances for uncollectibles)	40,837	129,452	143,084	27,205
TOTAL ASSETS	\$ 40,837	381,645	395,277	\$ 27,205
LIABILITIES				
Accounts payable	\$ 7,490	20,308	21,077	\$ 6,721
Restricted deposits	33,347	41,038	53,901	20,484
TOTAL LIABILITIES	\$ 40,837	61,346	74,978	\$ 27,205

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

D-1

JEDD ROAD CONSTRUCTION

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2013</u>
ASSETS				
Equity in pooled cash and investments	\$ 174,280	12,270	-	\$ 186,550
TOTAL ASSETS	<u>\$ 174,280</u>	<u>12,270</u>	<u>-</u>	<u>\$ 186,550</u>
LIABILITIES				
Restricted deposits	\$ 174,280	12,270	-	\$ 186,550
TOTAL LIABILITIES	<u>\$ 174,280</u>	<u>12,270</u>	<u>-</u>	<u>\$ 186,550</u>

JEDD ADMINISTRATIVE EXPENSE

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2013</u>
ASSETS				
Equity in pooled cash and investments	\$ 5,000	-	-	\$ 5,000
TOTAL ASSETS	<u>\$ 5,000</u>	<u>-</u>	<u>-</u>	<u>\$ 5,000</u>
LIABILITIES				
Restricted deposits	\$ 5,000	-	-	\$ 5,000
TOTAL LIABILITIES	<u>\$ 5,000</u>	<u>-</u>	<u>-</u>	<u>\$ 5,000</u>

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

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SPRINGFIELD PORT AUTHORITY

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ 785,681	9,955	185,737	\$ 609,899
Receivables (net of allowances for uncollectibles)	<u>2,128</u>	<u>1,838</u>	<u>2,128</u>	<u>1,838</u>
TOTAL ASSETS	<u>\$ 787,809</u>	<u>11,793</u>	<u>187,865</u>	<u>\$ 611,737</u>
LIABILITIES				
Accounts payable	\$ 2,116	183,150	182,613	\$ 2,653
Restricted deposits	<u>785,693</u>	<u>-</u>	<u>176,609</u>	<u>609,084</u>
TOTAL LIABILITIES	<u>\$ 787,809</u>	<u>183,150</u>	<u>359,222</u>	<u>\$ 611,737</u>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - GENERAL FUND

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ 118,118	1,819,441	1,859,710	\$ 77,849
Receivables (net of allowances for uncollectibles)	<u>485</u>	<u>12,122</u>	<u>11,394</u>	<u>1,213</u>
TOTAL ASSETS	<u>\$ 118,603</u>	<u>1,831,563</u>	<u>1,871,104</u>	<u>\$ 79,062</u>
LIABILITIES				
Accounts payable	\$ 39,562	968,883	971,033	\$ 37,412
Accrued liabilities	122,188	130,676	122,189	130,675
Restricted deposits	<u>(43,147)</u>	<u>45,878</u>	<u>91,756</u>	<u>(89,025)</u>
TOTAL LIABILITIES	<u>\$ 118,603</u>	<u>1,145,437</u>	<u>1,184,978</u>	<u>\$ 79,062</u>

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

D-1

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - DOG PARK

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2013</u>
ASSETS				
Equity in pooled cash and investments	\$ 5,419	1,568	-	\$ 6,987
TOTAL ASSETS	<u>\$ 5,419</u>	<u>1,568</u>	<u>-</u>	<u>\$ 6,987</u>
Accounts payable	\$ -	-	-	\$ -
Restricted deposits	\$ 5,419	1,568	-	\$ 6,987
TOTAL LIABILITIES	<u>\$ 5,419</u>	<u>1,568</u>	<u>-</u>	<u>\$ 6,987</u>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - SPONSORSHIP

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2013</u>
ASSETS				
Equity in pooled cash and investments	\$ 43,873	46,837	46,304	\$ 44,406
TOTAL ASSETS	<u>\$ 43,873</u>	<u>46,837</u>	<u>46,304</u>	<u>\$ 44,406</u>
LIABILITIES				
Accounts payable	\$ 732	34,478	34,306	\$ 904
Accrued liabilities	26	53	27	52
Restricted deposits	43,115	335	-	43,450
TOTAL LIABILITIES	<u>\$ 43,873</u>	<u>34,866</u>	<u>34,333</u>	<u>\$ 44,406</u>

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - FIREWORKS DONATIONS

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2013</u>
ASSETS				
Equity in pooled cash and investments	\$ 3,273	24,750	23,687	\$ 4,336
TOTAL ASSETS	<u>\$ 3,273</u>	<u>24,750</u>	<u>23,687</u>	<u>\$ 4,336</u>
LIABILITIES				
Accounts payable	\$ -	23,688	23,688	\$ -
Restricted deposits	3,273	1,063	-	4,336
TOTAL LIABILITIES	<u>\$ 3,273</u>	<u>24,751</u>	<u>23,688</u>	<u>\$ 4,336</u>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - TOURNAMENT INCENTIVE

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2013</u>
ASSETS				
Equity in pooled cash and investments	\$ 2,500	-	-	\$ 2,500
TOTAL ASSETS	<u>\$ 2,500</u>	<u>-</u>	<u>-</u>	<u>\$ 2,500</u>
LIABILITIES				
Restricted deposits	\$ 2,500	-	-	\$ 2,500
TOTAL LIABILITIES	<u>\$ 2,500</u>	<u>-</u>	<u>-</u>	<u>\$ 2,500</u>

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - COUNTYWIDE LEVY

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2013</u>
ASSETS				
Equity in pooled cash and investments	\$ 52,135	1,403,853	1,334,424	\$ 121,564
Receivables (net of allowances for uncollectibles)	<u>141</u>	<u>518</u>	<u>293</u>	<u>366</u>
TOTAL ASSETS	\$ <u>52,276</u>	<u>1,404,371</u>	<u>1,334,717</u>	\$ <u>121,930</u>
LIABILITIES				
Accounts payable	\$ 65,611	1,065,485	1,068,625	\$ 62,471
Accrued liabilities	70,828	72,636	70,827	72,637
Restricted deposits	<u>(84,163)</u>	<u>168,364</u>	<u>97,379</u>	<u>(13,178)</u>
TOTAL LIABILITIES	\$ <u>52,276</u>	<u>1,306,485</u>	<u>1,236,831</u>	\$ <u>121,930</u>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - CAPITAL

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2013</u>
ASSETS				
Equity in pooled cash and investments	\$ 2,729,400	4,595,842	6,623,986	\$ 701,256
Receivables (net of allowances for uncollectibles)	<u>7,392</u>	<u>2,113</u>	<u>7,392</u>	<u>2,113</u>
TOTAL ASSETS	\$ <u>2,736,792</u>	<u>4,597,955</u>	<u>6,631,378</u>	\$ <u>703,369</u>
LIABILITIES				
Accounts payable	\$ 25,455	7,126,599	6,658,841	\$ 493,213
Restricted deposits	<u>2,711,337</u>	<u>-</u>	<u>2,501,181</u>	<u>210,156</u>
TOTAL LIABILITIES	\$ <u>2,736,792</u>	<u>7,126,599</u>	<u>9,160,022</u>	\$ <u>703,369</u>

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - CONTRACTOR RETAINER

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ -	270,625	3,943	\$ 266,682
TOTAL ASSETS	\$ -	270,625	3,943	\$ 266,682
LIABILITIES				
Accounts payable	\$ -	130,117	-	\$ 130,117
Restricted deposits	-	136,565	-	136,565
TOTAL LIABILITIES	\$ -	266,682	-	\$ 266,682

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - GOLF

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ 92,638	1,787,372	1,797,618	\$ 82,392
Receivables (net of allowances for uncollectibles)	239	316	323	232
TOTAL ASSETS	\$ 92,877	1,787,688	1,797,941	\$ 82,624
LIABILITIES				
Accounts payable	\$ 88,436	1,817,464	1,800,010	\$ 105,890
Accrued liabilities	163,141	113,120	163,140	113,121
Restricted deposits	(158,700)	317,464	295,151	(136,387)
TOTAL LIABILITIES	\$ 92,877	2,248,048	2,258,301	\$ 82,624

CITY OF SPRINGFIELD
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

D-1

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - AQUATIC CENTER

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ 2,661	320,672	312,537	\$ 10,796
Receivables (net of allowances for uncollectibles)	-	33	-	33
TOTAL ASSETS	\$ 2,661	320,705	312,537	\$ 10,829
LIABILITIES				
Accounts payable	\$ 9,856	294,585	295,266	\$ 9,175
Restricted deposits	(7,195)	16,044	7,195	1,654
TOTAL LIABILITIES	\$ 2,661	310,629	302,461	\$ 10,829

TOTAL AGENCY

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
ASSETS				
Equity in pooled cash and investments	\$ 4,800,675	20,892,894	22,664,945	\$ 3,028,624
Receivables (net of allowances for uncollectibles)	479,390	579,447	592,782	466,055
Due from other governments	46,188	46,278	46,188	46,278
TOTAL ASSETS	\$ 5,326,253	21,518,619	23,303,915	\$ 3,540,957
LIABILITIES				
Accounts payable	\$ 909,465	21,885,715	21,258,019	\$ 1,537,161
Accrued liabilities	356,183	316,485	356,183	316,485
Restricted deposits	4,060,605	1,873,422	4,246,716	1,687,311
TOTAL LIABILITIES	\$ 5,326,253	24,075,622	25,860,918	\$ 3,540,957



**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			
	2004	2005	2006	2007
Governmental activities				
Net Investment in capital assets	\$ 37,911	43,612	60,785	67,638
Restricted	24,215	20,700	15,549	14,248
Unrestricted	7,959	8,049	9,324	13,248
Total governmental activities net position	\$ 70,085	72,361	85,658	95,134
Business-type activities				
Net Investment in capital assets	\$ 29,929	31,705	33,348	36,296
Unrestricted	14,565	17,247	18,826	21,457
Total business-type activities net position	\$ 44,494	48,952	52,174	57,753
Primary government				
Net Investment in capital assets	\$ 67,840	75,317	94,133	103,934
Restricted	24,215	20,700	15,549	14,248
Unrestricted	22,524	25,296	28,150	34,705
Total primary government net position	\$ 114,579	121,313	137,832	152,887

TABLE 1

FOR YEAR ENDED DECEMBER 31

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
58,145	59,640	63,076	67,182	69,927	72,519
28,295	29,983	27,791	25,828	28,248	24,492
10,896	11,781	9,230	8,778	6,756	10,414
<u>97,336</u>	<u>101,404</u>	<u>100,097</u>	<u>101,788</u>	<u>104,931</u>	<u>107,425</u>
38,376	39,801	43,791	45,963	48,829	54,622
22,294	22,838	23,377	22,535	23,113	19,725
<u>60,670</u>	<u>62,639</u>	<u>67,168</u>	<u>68,498</u>	<u>71,942</u>	<u>74,347</u>
96,521	99,441	106,867	113,145	118,756	127,141
28,295	29,983	27,791	25,828	28,248	24,492
33,190	34,619	32,607	31,313	29,869	30,139
<u>158,006</u>	<u>164,043</u>	<u>167,265</u>	<u>170,286</u>	<u>176,873</u>	<u>181,772</u>

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				
	2004	2005	2006	2007	2008
Expenses					
Governmental activities:					
General government	\$ 15,611	15,064	12,209	11,763	11,844
Public safety	26,335	25,826	27,816	29,789	29,580
Health	230	291	272	184	667
Recreation	2,678	3,881	3,179	3,109	2,999
Community development	5,093	5,243	12,714	8,995	8,980
Public works	1	5	112	323	399
Highway and street	3,728	4,404	5,016	5,715	5,971
Interest on long-term debt	833	905	821	771	705
Total governmental activities expense	<u>54,509</u>	<u>55,619</u>	<u>62,139</u>	<u>60,649</u>	<u>61,145</u>
Business-type activities:					
Water	6,956	6,167	6,334	6,242	7,625
Sewer	9,905	7,313	9,683	9,710	9,803
Stormwater	-	-	-	-	-
Airport	866	703	823	910	1,014
Total business-type activities expense	<u>17,727</u>	<u>14,183</u>	<u>16,840</u>	<u>16,862</u>	<u>18,442</u>
Total primary governmental expenses	<u>\$ 72,236</u>	<u>69,802</u>	<u>78,979</u>	<u>77,511</u>	<u>79,587</u>
Program revenue					
Governmental activities:					
Charges for services:					
General government	\$ 1,812	2,614	2,529	2,914	2,360
Public safety	4,253	1,326	4,763	4,839	5,754
Health	-	-	-	-	68
Community development	55	427	538	572	51
Other governmental activities	100	290	123	245	130
Operating grants and contributions	3,454	3,616	2,155	6,229	5,283
Capital grants and contributions	5,566	3,730	14,807	8,957	4,874
Total governmental activities program revenue	<u>15,240</u>	<u>12,003</u>	<u>24,915</u>	<u>23,756</u>	<u>18,520</u>
Business-type activities:					
Charges for services:					
Water	7,047	7,234	7,460	7,517	7,220
Sewer	8,831	9,477	9,937	10,673	10,788
Stormwater	-	-	-	-	-
Airport	240	248	267	408	234
Operating grants and contributions	-	-	-	64	123
Capital grants and contributions	4,443	1,542	1,350	3,188	815
Total business-type activities program revenue	<u>20,561</u>	<u>18,501</u>	<u>19,014</u>	<u>21,850</u>	<u>19,180</u>
Total primary government program revenue	<u>\$ 35,801</u>	<u>30,504</u>	<u>43,929</u>	<u>45,606</u>	<u>37,700</u>

TABLE 2

	FOR YEAR ENDED DECEMBER 31				
	2004	2005	2006	2007	2008
Net (expense)/revenue					
Governmental activities	\$ (39,269)	(43,616)	(37,224)	(36,893)	(42,625)
Business-type activities	2,834	4,318	2,174	4,988	738
Total primary government net expense	<u>(36,435)</u>	<u>(39,298)</u>	<u>(35,050)</u>	<u>(31,905)</u>	<u>(41,887)</u>
General revenues and other changes in net position					
Government activities:					
Income taxes	27,273	28,455	27,544	28,684	29,361
Property taxes	2,726	2,854	2,884	2,765	2,852
Hotel / motel taxes	539	581	620	678	609
State-levied shared taxes	6,717	8,032	7,491	8,546	7,780
Federal / state grants and other contributions not restricted to specific programs	3,832	1,951	463	2,301	2,537
Investment earnings	216	535	907	1,101	976
Gain (loss) on sale of assets	(300)	-	27	49	-
Miscellaneous	2,890	3,065	3,604	1,649	1,859
Transfers	567	419	482	596	(1,147)
Total governmental activities general revenues and other changes	<u>44,460</u>	<u>45,892</u>	<u>44,022</u>	<u>46,369</u>	<u>44,827</u>
Business-type activities:					
Investment earnings	195	559	936	1,187	1,032
Transfers	(567)	(419)	(482)	(596)	1,147
Total business-type activities general revenues and other changes	<u>(372)</u>	<u>140</u>	<u>454</u>	<u>591</u>	<u>2,179</u>
Total primary government general revenues and other changes	<u>\$ 44,088</u>	<u>46,032</u>	<u>44,476</u>	<u>46,960</u>	<u>47,006</u>
Changes in net position					
Governmental activities	\$ 5,191	2,276	6,798	9,476	2,202
Business-type activities	2,462	4,458	2,628	5,579	2,917
Total primary government	<u>\$ 7,653</u>	<u>6,734</u>	<u>9,426</u>	<u>15,055</u>	<u>5,119</u>

(Years 2009 - 2013 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				
	2009	2010	2011	2012	2013
Expenses					
Governmental activities:					
General government	\$ 11,937	11,073	10,935	11,060	10,685
Public safety	31,711	29,521	29,215	29,746	29,875
Health	179	142	149	213	204
Recreation	2,496	2,498	2,512	2,401	3,557
Community development	5,435	13,549	19,126	4,378	5,664
Public works	301	221	357	281	723
Highway and street	7,010	9,996	9,091	5,853	6,125
Interest on long-term debt	700	445	430	359	306
Total governmental activities expense	<u>59,769</u>	<u>67,445</u>	<u>71,815</u>	<u>54,291</u>	<u>57,139</u>
Business-type activities:					
Water	7,830	6,984	6,913	6,859	7,118
Sewer	9,848	11,018	10,315	10,014	10,009
Stormwater	-	-	2	305	426
Airport	978	861	864	1,454	1,116
Total business-type activities expense	<u>18,656</u>	<u>18,863</u>	<u>18,094</u>	<u>18,632</u>	<u>18,669</u>
Total primary governmental expenses	<u>\$ 78,425</u>	<u>86,308</u>	<u>89,909</u>	<u>72,923</u>	<u>75,808</u>
Program revenue					
Governmental activities:					
Charges for services:					
General government	\$ 3,147	2,192	2,132	1,837	2,222
Public safety	4,552	4,511	5,102	5,198	4,933
Health	66	70	71	79	68
Community development	343	-	-	-	28
Other governmental activities	213	122	134	88	165
Operating grants and contributions	4,385	6,550	12,768	6,980	3,965
Capital grants and contributions	7,966	8,643	8,819	3,014	4,714
Total governmental activities program revenue	<u>20,672</u>	<u>22,088</u>	<u>29,026</u>	<u>17,196</u>	<u>16,095</u>
Business-type activities:					
Charges for services:					
Water	7,114	7,493	7,160	7,120	7,201
Sewer	10,406	10,599	10,477	10,247	10,587
Stormwater	-	-	-	428	1,037
Airport	349	371	413	708	342
Operating grants and contributions	-	116	5	551	18
Capital grants and contributions	2,269	4,151	774	2,833	1,362
Total business-type activities program revenue	<u>20,138</u>	<u>22,730</u>	<u>18,829</u>	<u>21,887</u>	<u>20,547</u>
Total primary government program revenue	<u>\$ 40,810</u>	<u>44,818</u>	<u>47,855</u>	<u>39,083</u>	<u>36,642</u>

TABLE 2

	FOR YEAR ENDED DECEMBER 31				
	2009	2010	2011	2012	2013
Net (expense)/revenue					
Governmental activities	\$ (39,097)	(45,357)	(42,789)	(37,095)	(41,044)
Business-type activities	1,482	3,867	735	3,255	1,878
Total primary government net expense	<u>(37,615)</u>	<u>(41,490)</u>	<u>(42,054)</u>	<u>(33,840)</u>	<u>(39,166)</u>
General revenues and other changes in net position					
Government activities:					
Income taxes	27,945	26,998	28,546	28,302	30,226
Property taxes	2,738	2,751	2,612	2,557	2,549
Hotel / motel taxes	535	550	622	785	855
State-levied shared taxes	6,713	6,959	6,623	4,960	5,283
Federal / state grants and other contributions not restricted to specific programs	2,739	2,845	2,696	1,751	2,000
Investment earnings	410	476	344	233	(9)
Gain (loss) on sale of assets	-	-	-	-	-
Miscellaneous	2,158	3,573	3,172	2,200	3,250
Transfers	(73)	(102)	(135)	(437)	(616)
Total governmental activities general revenues and other changes	<u>43,165</u>	<u>44,050</u>	<u>44,480</u>	<u>40,351</u>	<u>43,538</u>
Business-type activities:					
Investment earnings	414	560	460	200	(89)
Transfers	73	102	135	437	616
Total business-type activities general revenues and other changes	<u>487</u>	<u>662</u>	<u>595</u>	<u>637</u>	<u>527</u>
Total primary government general revenues and other changes	<u>\$ 43,652</u>	<u>44,712</u>	<u>45,075</u>	<u>40,988</u>	<u>44,065</u>
Changes in net position					
Governmental activities	\$ 4,068	(1,307)	1,691	3,256	2,494
Business-type activities	1,969	4,529	1,330	3,892	2,405
Total primary government	<u>\$ 6,037</u>	<u>3,222</u>	<u>3,021</u>	<u>7,148</u>	<u>4,899</u>

(concluded)

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

TABLE 3

	<u>FOR YEAR ENDED DECEMBER 31</u>		
	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Fund			
Non-spendable	\$ 4	3	4
Restricted	40	90	134
Committed	1,439	1,433	483
Assigned	241	190	1,722
Unassigned	<u>5,988</u>	<u>4,916</u>	<u>2,954</u>
Total General Fund	\$ <u>7,712</u>	<u>6,632</u>	<u>5,297</u>
All Other Government Funds			
Non-spendable	\$ 914	857	796
Restricted	26,963	26,696	26,343
Committed	2,156	2,257	2,319
Unassigned	<u>(3,093)</u>	<u>(589)</u>	<u>(1,320)</u>
Total all other governmental funds	\$ <u>26,940</u>	<u>29,221</u>	<u>28,138</u>
Total Fund Balances, Governmental Funds	\$ <u><u>34,652</u></u>	<u><u>35,853</u></u>	<u><u>33,435</u></u>

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



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

	2004	2005	2006	2007
REVENUES:				
Income taxes	\$ 27,022	28,167	27,735	28,649
Property taxes	2,726	2,854	2,884	2,765
Hotel / motel taxes	778	859	947	970
State-levied shared taxes	7,027	7,671	7,784	8,274
Intergovernmental	10,183	10,474	12,173	11,344
Charges for services	2,529	2,995	3,131	3,377
Fees, licenses, and permits	652	827	1,149	1,177
Investment earnings	191	539	940	1,030
Fines and forfeits	2,019	1,863	2,951	3,937
Contractual contributions	-	-	8,631	5,519
Special assessments	178	203	172	195
Miscellaneous	2,507	3,562	3,503	1,469
Total revenues	<u>55,812</u>	<u>60,014</u>	<u>72,000</u>	<u>68,706</u>
EXPENDITURES:				
Current:				
General government	12,330	10,976	11,346	12,224
Public safety	24,688	24,198	27,123	28,642
Health	230	291	272	184
Recreation	2,482	3,397	2,638	2,545
Community development	5,228	5,232	5,200	7,142
Public works	1	5	111	326
Highway and street	3,196	3,292	3,151	3,632
Capital outlay	7,250	9,047	18,520	9,102
Debt service:				
Principal	1,671	2,176	2,915	1,940
Interest	787	944	837	774
Bond issuance cost	-	-	-	-
Total expenditures	<u>57,863</u>	<u>59,558</u>	<u>72,113</u>	<u>66,511</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,051)</u>	<u>456</u>	<u>(113)</u>	<u>2,195</u>
OTHER FINANCING SOURCES (USES):				
Issuance of long-term debt	5,340	292	3,881	3,342
Sale of refunding bonds	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Issuance premium	-	-	-	-
Issuance discount	-	-	-	-
Proceeds from sale of assets	385	-	133	728
Transfers in	5,525	5,029	6,043	5,972
Transfers out	(5,546)	(5,506)	(6,157)	(5,939)
Capital lease	158	161	-	-
Total other financing sources (uses)	<u>5,862</u>	<u>(24)</u>	<u>3,900</u>	<u>4,103</u>
NET CHANGE IN FUND BALANCE	<u>\$ 3,811</u>	<u>432</u>	<u>3,787</u>	<u>6,298</u>
Debt service as a percentage of noncapital expenditures	4.90%	5.67%	5.79%	4.28%

TABLE 4

FOR YEAR ENDED DECEMBER 31					
2008	2009	2010	2011	2012	2013
29,040	27,677	26,895	29,087	28,374	29,569
2,852	2,738	2,751	2,612	2,557	2,549
934	806	821	911	1,123	1,221
7,712	6,700	7,084	6,865	5,413	5,227
12,234	14,113	18,222	25,223	11,860	10,093
3,664	3,515	4,072	4,509	4,482	4,733
754	1,124	571	589	620	818
968	455	474	322	261	(28)
3,866	2,719	2,434	2,341	2,673	2,089
2,004	1,451	459	-	-	-
181	202	143	172	111	167
2,814	3,690	3,732	2,893	2,880	4,131
<u>67,023</u>	<u>65,190</u>	<u>67,658</u>	<u>75,524</u>	<u>60,354</u>	<u>60,569</u>
11,188	11,551	10,119	9,975	10,533	11,025
28,323	29,176	28,856	28,598	28,862	28,763
667	179	142	149	213	205
2,543	2,038	1,902	2,159	1,876	3,057
7,391	4,876	5,449	5,799	4,888	5,590
429	213	221	218	223	220
4,676	4,322	4,371	4,139	3,972	4,192
7,054	8,372	18,613	22,696	5,436	6,834
2,619	2,184	2,054	2,396	2,611	2,145
710	719	448	437	371	319
-	157	-	-	46	-
<u>65,600</u>	<u>63,787</u>	<u>72,175</u>	<u>76,566</u>	<u>59,031</u>	<u>62,350</u>
<u>1,423</u>	<u>1,403</u>	<u>(4,517)</u>	<u>(1,042)</u>	<u>1,323</u>	<u>(1,781)</u>
238	74	202	-	-	-
-	5,874	-	-	2,425	-
-	(5,487)	-	-	(2,442)	-
-	28	-	-	63	-
-	(8)	-	-	-	-
79	337	166	409	268	-
6,280	3,087	3,840	4,465	3,926	3,343
(6,331)	(3,160)	(3,942)	(4,600)	(4,362)	(3,980)
-	-	-	-	-	-
<u>266</u>	<u>745</u>	<u>266</u>	<u>274</u>	<u>(122)</u>	<u>(637)</u>
<u>1,689</u>	<u>2,148</u>	<u>(4,251)</u>	<u>(768)</u>	<u>1,201</u>	<u>(2,418)</u>
5.34%	4.86%	3.78%	4.05%	5.50%	4.32%

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

TABLE 5

<u>YEAR</u>	<u>WITHHOLDING ACCOUNTS</u>	<u>RESIDENTIAL ACCOUNTS</u>	<u>BUSINESS ACCOUNTS</u>	<u>TOTAL</u>
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
2013	24,043	2,248	3,158	29,449

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	2004	2013
Community Mercy Health Partner	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	10	6
Wittenberg University	School	7	7
Kone Cranes Inc.	Manufacturer	-	8
Moyno Inc	Manufacturer	-	10
Clark State Community College	School	-	9
Defense Finance & Accounting Service	Government	-	10
Honda of America Inc.	Manufacturer	8	-
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		29.8%	28.9%

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 2004 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 Community Mercy Health Partners 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
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	-	-
2013	4,161	3,964	-	-

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

<u>BUSINESS-TYPE ACTIVITIES</u>				
<u>GENERAL OBLIGATION BONDS</u>	<u>LOANS</u>	<u>TOTAL PRIMARY GOVERNMENT</u>	<u>PERCENTAGE OF PERSONAL INCOME</u>	<u>PER CAPITA</u>
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	3.51	649.89
24,547	30,256	62,928	5.11	1,060.16

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

TABLE 8

<u>Year</u>	<u>GENERAL OBLIGATION BONDS</u>	<u>POPULATION</u>	<u>RATIO OF NET BONDED DEBT PER CAPITA</u>
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
2013	28,708	59	486.58

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		COVERAGE RATIO
				PRINCIPAL	INTEREST	
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
2013	10,541	8,186	2,355	436	86	4.51

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, 2013
 (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	\$ 11,770	34.00 %	\$ 4,002
Springfield City School District	26,828	97.00	26,023
Northeastern Local School District	2,290	17.00	389
Northwestern Local School District	29,289	0.02	6
Springfield-Clark County Career Technology Center	305	34.00	<u>104</u>
Subtotal overlapping debt			30,524
City of Springfield	\$ 8,125	100.00 %	<u>8,125</u>
TOTAL DIRECT AND OVERLAPPING DEBT			\$ <u>38,649</u>

Sources: Clark County Auditor and respective school districts.

School District Net Debt Outstanding is based on audited information as of June 30, 2013.

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



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

	<u>2004</u>	<u>2005</u>	<u>2006</u>
ASSESSED VALUE	\$ <u>832,480</u>	<u>896,457</u>	<u>918,255</u>
GROSS INDEBTEDNESS	\$ 55,468	51,404	49,649
LESS EXEMPT DEBT:			
General obligation bonds	43,615	40,710	37,635
General obligation notes	-	-	100
Ohio Water Development Authority loans	697	517	321
Ohio Environmental Protection Agency / Ohio Water Development Authority loans	11,156	10,177	9,093
Ohio Department of Development loan	-	-	2,500
Total exempt debt	<u>55,468</u>	<u>51,404</u>	<u>49,649</u>
Total non-exempt debt	\$ <u>-</u>	<u>-</u>	<u>-</u>
5-1/2% UNVOTED DEBT LIMITATION (1) (5-1/2% OF ASSESSED VALUATION)	\$ 45,786	49,305	50,504
TOTAL LIMITED TAX NON-EXEMPT BONDS OUTSTANDING	-	-	-
DEBT MARGIN WITHIN 5-1/2% UNVOTED DEBT LIMITATION	<u>\$ 45,786</u>	<u>49,305</u>	<u>50,504</u>
10-1/2% VOTED AND UNVOTED DEBT LIMITATION (1) (10-1/2% OF ASSESSED VALUATION)	\$ 87,410	94,128	96,417
TOTAL NON-EXEMPT BONDS OUTSTANDING	-	-	-
DEBT MARGIN WITHIN 10-1/2% DEBT LIMITATION	<u>\$ 87,410</u>	<u>94,128</u>	<u>96,417</u>
RATIO OF LEGAL DEBT MARGIN TO DEBT LIMIT	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

(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

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>902,383</u>	<u>958,253</u>	<u>909,431</u>	<u>881,999</u>	<u>846,461</u>	<u>833,636</u>	<u>820,102</u>
47,803	42,127	53,568	48,071	42,797	38,464	62,304
34,060	30,355	43,035	38,835	35,060	31,270	28,084
675	-	-	-	-	-	-
110	-	-	-	-	-	-
7,958	6,772	5,533	4,236	2,881	2,777	30,256
5,000	5,000	5,000	5,000	4,856	4,417	3,964
<u>47,803</u>	<u>42,127</u>	<u>53,568</u>	<u>48,071</u>	<u>42,797</u>	<u>38,464</u>	<u>62,304</u>
<u>-</u>						
49,631	52,704	50,019	48,510	46,555	45,850	45,106
-	-	-	-	-	-	-
<u>49,631</u>	<u>52,704</u>	<u>50,019</u>	<u>48,510</u>	<u>46,555</u>	<u>45,850</u>	<u>45,106</u>
94,750	100,617	95,490	92,610	88,878	87,532	86,111
-	-	-	-	-	-	-
<u>94,750</u>	<u>100,617</u>	<u>95,490</u>	<u>92,610</u>	<u>88,878</u>	<u>87,532</u>	<u>86,111</u>
<u>100.00%</u>						

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)
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	1,113,681,852	18,516	6.6	25.39
2013	60,147	1,232,106,100	20,485	6.2	25.39

Year	Assessed Property Value (5)	Public School Enrollment (6)	Median Age (1)
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
2013	820,102	7,245	35.80

(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: Census Bureau www.census.gov.

(5) Source: Clark County Auditor, amounts expressed in thousands.

(6) Sources: Ohio Department of Education www.ode.state.oh.us 2012-2013 Report Card and the Springfield City Board of Education.

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

TABLE 13

<u>EMPLOYER</u>	<u>RANK</u>	<u>Business Activity</u>
Assurant Specialty Property	1	Service
Community Mercy Health Partners	2	Healthcare
Springfield City School District	3	School
Clark County Auditor	4	Government
Clark State Community College	5	School
Kroger Stores	6	Retail food
City of Springfield	7	Government
Wittenberg University	8	School
Eby Brown	9	Distribution
Gordan Food Service, LLC	10	Distribution

Sources: Springfield Clark County Chamber of Commerce.

Note: Due to confidentiality requirements, the City cannot disclose the number of employees by employer.

Note: Due to information not being available from 2004 through 2005, the City cannot present comparative information for the year nine years prior to 2013.

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General government	149.5	148.2	145.6	137.9
Public safety	312.5	295.2	289.1	309.5
Recreation	3.7	3.0	3.0	3.4
Community development	32.7	29.2	27.5	24.8
Public works	84.0	80.3	79.1	83.0
Highway and street	25.3	25.5	25.3	22.7
Total	<u>607.7</u>	<u>581.4</u>	<u>569.6</u>	<u>581.3</u>

Source: City of Springfield Finance Department.

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

TABLE 14

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
140.0	133.5	126.6	127.4	128.1	128.5
312.0	314.0	306.0	301.4	300.6	301.4
4.0	5.6	5.7	6.1	6.0	6.7
25.6	26.4	27.5	26.6	23.6	21.5
82.8	88.7	85.2	85.5	86.4	85.3
23.7	24.1	21.9	19.7	18.8	20.2
<u>588.1</u>	<u>592.3</u>	<u>572.9</u>	<u>566.7</u>	<u>563.5</u>	<u>563.6</u>

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

	2006	2007	2008
General government:			
Positions filled (1)	70	60	42
Payroll checks / direct deposits processed (1)	20,085	20,116	19,849
Accounts payable checks processed (1)	11,614	7,705	10,729
Purchase orders processed (1)	2,018	1,949	2,123
Income tax returns filed (1)	33,227	31,299	30,168
Municipal court cases filed (2)	28,713	29,568	29,138
New ordinances and resolutions (3)	510	396	439
Building permits issued (4)	2,126	2,368	1,993
Inspections performed (4)	19,477	7,146	3,532
Public safety (5):			
Number of arrests	5,740	5,550	5,636
Number of police calls	64,539	63,113	70,636
Number of fire calls	11,143	13,711	14,182
Recreation (6):			
Number of trees planted	30	39	362
Number of trees pruned	150	145	82
Number of trees removed	94	81	108
Community development (7):			
Neighborhood associations active	26	26	26
Neighborhood associations inactive	8	8	8
Mediation services requests	146	170	158
Resolved through mediation, conciliation, or facilitation	56	81	89
Lead safe applications	136	72	224
Lead safe jobs completed	100	68	70
Public works / utility services (6):			
Number of water consumers	22,257	22,270	22,128
Number of sewer consumers	21,856	22,290	21,728
Number of stormwater only consumers	-	-	-
Average daily pumpage (mgd)	16	16	12
Highway and street (6):			
Tons of snow melting salt used	1,201	5,247	5,368
Signalized inspections performed	134	134	134

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.

TABLE 15

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
16	31	35	27	52
19,756	18,867	18,785	18,543	18,610
9,949	9,841	9,378	9,594	9,328
1,990	2,034	1,781	1,679	1,683
29,564	27,880	23,440	25,755	25,694
25,388	23,563	22,499	24,006	21,528
389	415	401	403	378
1,991	1,808	1,579	1,645	1,568
2,781	1,806	2,407	2,483	2,042
5,395	4,465	4,085	4,072	3,781
64,460	64,576	64,791	61,589	61,238
13,841	14,620	15,944	16,560	16,216
73	169	124	180	158
63	42	334	200	152
65	35	59	47	186
20	18	18	18	18
10	11	11	11	11
145	190	154	155	151
74	91	83	86	11
125	150	134	94	42
101	144	130	82	35
21,986	21,874	21,805	23,722	23,692
21,569	21,455	21,392	23,096	23,076
-	-	-	-	5,070
12	13	13	13	11
2,642	4,932	2,013	3,519	3,632
133	132	126	126	118

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>
General government:			
City Hall square footage	60,335	60,335	60,335
Vehicles	33	28	28
Public safety:			
Police stations	1	1	1
Police vehicles	55	56	60
Fire stations	7	7	7
Fire trucks	12	12	12
Medic units	9	10	10
Other vehicles	19	19	19
Recreation:			
Vehicles	9	5	8
Community development:			
Vehicles	11	5	3
Public works / utility services:			
Vehicles	74	74	72
Miles of water mains	330	332	332
Miles of sanitary sewers	227	233	233
Miles of storm sewers	108	110	110
Highway and street:			
Vehicles	36	37	39
Miles of streets	292	295	295
Number of street lights	7,315	7,382	7,382
Buses and demand response vehicle	21	21	21

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

TABLE 16

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
60,335	60,335	60,335	60,335	60,335
26	24	22	23	23
1	1	1	1	1
65	70	72	75	79
7	7	7	7	7
13	12	12	12	11
9	9	9	9	9
21	21	21	23	22
7	7	8	7	9
5	6	9	9	10
71	80	88	88	94
332	332	332	334	334
232	232	232	316	322
108	109	109	113	113
44	36	42	42	42
295	295	279	279	279
7,382	7,377	7,605	7,605	7,621
21	21	24	24	23

