



Dave Yost • Auditor of State



CITY OF SPRINGFIELD  
CLARK COUNTY

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**CITY OF SPRINGFIELD  
CLARK COUNTY**

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

<b>FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>U.S. DEPARTMENT OF COMMERCE</b>			
Direct			
Economic Adjustment Assistance (Revolving Loans)	(1)	11.307	<u>\$729,634</u>
Total U.S. Department of Commerce			<u>729,634</u>
<b>U.S. DEPARTMENT OF DEFENSE</b>			
Direct			
Army Corps of Engineers	(1) (3)	12.xxx	722,015
<i>Passed Through Ohio Air National Guard</i>			
Air National Guard-Military Construction Cooperative Agreement			
#W91364-09-2-2101	N/A (2) (3)	12.xxx	17,599
#W91364-13-2101	N/A (2) (3)	12.xxx	19,590
Total Air National Guard-Military Construction Cooperative Agreement			<u>37,189</u>
Total U.S. Department of Defense			<u>759,204</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Direct			
Community Development Block Grants / Entitlement Grants	(1)	14.218	1,456,260
Home Investment Partnerships Program	(1)	14.239	1,035,093
Lead-Based Paint Hazard Control in Privately-Owned Housing			
Lead-Based Paint Hazard Control in Privately-Owned Housing	(1)	14.900	672,706
Lead-Based Paint Hazard Control in Privately-Owned Housing - Loans	(1)	14.900	2,663,776
Total Lead Based Paint Hazard Control in Privately-Owned Housing			<u>3,336,482</u>
Emergency Solutions Grant Program	(1)	14.231	146,707
Shelter Plus Care	(1)	14.238	<u>27,648</u>
Total U.S. Department of Housing and Urban Development			<u>6,002,190</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Direct			
Federally Forfeited Property Sharing	(1) (3)	16.xxx	79,531
Edward Byrne Memorial Justice Assistance Grant Program	(1)	16.738	22,015
Bulletproof Vest Partnership Program	(1)	16.607	<u>7,870</u>
Total U.S. Department of Justice			<u>109,416</u>

**CITY OF SPRINGFIELD  
CLARK COUNTY**

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

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Direct - Federal Transit Authority			
Federal Transit Cluster:			
Federal Transit - Capital Investment Grants	PID #88585 (2)	20.500	110,987
Federal Transit - Capital Investment Grants	(1)	20.500	<u>50,155</u>
Total Federal Transit - Capital Investment Grants			161,142
Federal Transit - Formula Grants	(1)	20.507	<u>1,205,819</u>
Total Federal Transit Cluster			1,366,961
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction:			
CLA - Little Miami Trail Extension	PID #82314 (2)	20.205	44,819
CLA - Downtown Springfield Street Improvement Project	PID #84979 (2)	20.205	1,214,556
CLA - Bechtle Bridge	PID #85172 (2)	20.205	691,270
CLA - Various Road Reconstruction	PID #89424 (2)	20.205	773,370
CLA - Lowry Bridge	PID #96375 (2)	20.205	29,545
CLA - Mitchell/Belmont Sign	PID #89433 (2)	20.205	48,993
CLA - Propane Fueling Station	PID #95317 (2)	20.205	28,691
CLA - Propane Conversion	PID #95319 (2)	20.205	60,160
CLA - Springfield Vehicles	PID #93724 (2)	20.205	<u>304,637</u>
Total Highway Planning and Construction			3,196,041
<i>Passed Through Ohio Department of Public Safety</i>			
State and Community Highway Safety	N/A (2)	20.600	<u>32,871</u>
Total U.S. Department of Transportation			<u>4,595,873</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<i>Passed Through Ohio Department of Ohio Environmental Protection Agency</i>			
Capitalization Grants for Clean Water State Revolving Funds	(2)	66.458	<u>21,223,100</u>
Total U.S. Environmental Protection Agency			<u>21,223,100</u>
Total Federal Awards Expenditures			<u><u>\$33,419,417</u></u>

- (1) - Direct Award
- (2) - Pass-through Award
- (3) - CFDA number not available for program
- CFDA - Catalog of Federal Domestic Assistance

*The accompanying notes are an integral part of this schedule.*

**CITY OF SPRINGFIELD  
CLARK COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of federal awards expenditures has been prepared using the cash basis of accounting in accordance with the format as set forth in the Governmental Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of State, Local Governments and Non- Profit Organizations.

**NOTE 2 – LOANS**

As of December 31, 2014, the City has the following programs with federal loans outstanding:

Economic Adjustment Assistance (CFDA #11.307)  
Lead-Based Paint Hazard Control in Privately-Owned Housing (CFDA #14.900)

The above mentioned loan programs have continuing compliance requirements and therefore, the total loan balances from previous years have been included on the schedule of expenditures of federal awards.

**NOTE 3 – SUB-RECIPIENT PAYMENTS**

For the year ended December 31, 2014, the City has provided federal awards to sub-recipients as follows:

Community Development Block Grants/Entitlement Grants (CFDA 14.218)	\$95,916
Shelter Plus Care Program (CFDA 14.238)	27,648
Emergency Solutions Grant Program (CFDA 14.231)	146,707
Home Investment Partnership Program (CFDA 14.239)	21,157

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

City of Springfield  
Clark County  
76 East High Street  
Springfield, Ohio 45502

To the City Commission:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Springfield, Clark County, (the City) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 30, 2015.

### ***Internal Control Over Financial Reporting***

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

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

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

### ***Compliance and Other Matters***

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

***Purpose of this Report***

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 30, 2015



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

City of Springfield  
Clark County  
76 East High Street  
Springfield, Ohio 45502

To the City Commission:

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

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

### ***Management's Responsibility***

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

### ***Auditor's Responsibility***

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

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

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

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

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

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Springfield (the City) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated June 30, 2015. We conducted our audit to opine on the City's' basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 30, 2015. The accompanying schedule of expenditures of federal awards presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 17, 2015

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**CITY OF SPRINGFIELD  
CLARK COUNTY**

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

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510(a)?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	CFDA 20.205 – Highway Planning and Construction  CFDA 66.458 – Capitalization Grants for Clean Water State Revolving Funds
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 1,002,583 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	No

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

None

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

None

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A black and white photograph of a garden path. The path is paved and curves through a lush garden. On the left side of the path, there are several large, leafy plants, possibly hydrangeas, and some smaller shrubs. In the background, there are tall trees and a wooden fence. The overall scene is peaceful and well-maintained.

*The City of  
Springfield, Ohio*

*Comprehensive  
Annual  
Financial  
Report*

*For the Year Ending December 31, 2014*





**City of Springfield, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2014**

**PREPARED BY:**  
**FINANCE DEPARTMENT**  
**MARK B. BECKDAHL**  
**FINANCE DIRECTOR**

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*The 2014 CAFR cover showcases the North Limestone Street bridge.*

*Thank you to Melissa Miller for providing the cover picture.*

***INTRODUCTORY  
SECTION***

# City of Springfield, Ohio

## COMPREHENSIVE ANNUAL FINANCIAL REPORT For the Year Ended December 31, 2014 Table of Contents

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## City of Springfield, Ohio

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## City of Springfield, Ohio

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# The City of Springfield Ohio

Finance Department

June 30, 2015

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

We are pleased to submit the City of Springfield's (City) Comprehensive Annual Finance Report (CAFR) for the fiscal year ended December 31, 2014. State law requires that the City annually publish a complete set of financial statements for the results of its fiscal operations, presented in conformity with generally accepted accounting principals (GAAP).

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.

The Ohio Auditor of State, has issued an unmodified ("clean") opinion on the City's financial statements for the year ended December 31, 2014. 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 employs 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 2014 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 178<sup>th</sup> 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 partnered 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. This investment is expected to assist Springfield in our efforts to protect 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 2014 ended with a 9.96% 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, known as Prime Ohio II, represents over eight million dollars of investment in the community. The development, completed in October of 2014, will provide another 200 plus acres of industrial real estate within the city.

### 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, 2013. This was the 29th 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.

Further, I would like to express sincere thanks to Debora Cooper, Assistant Finance Director; Tiffany Ross, Accounting Manager; 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

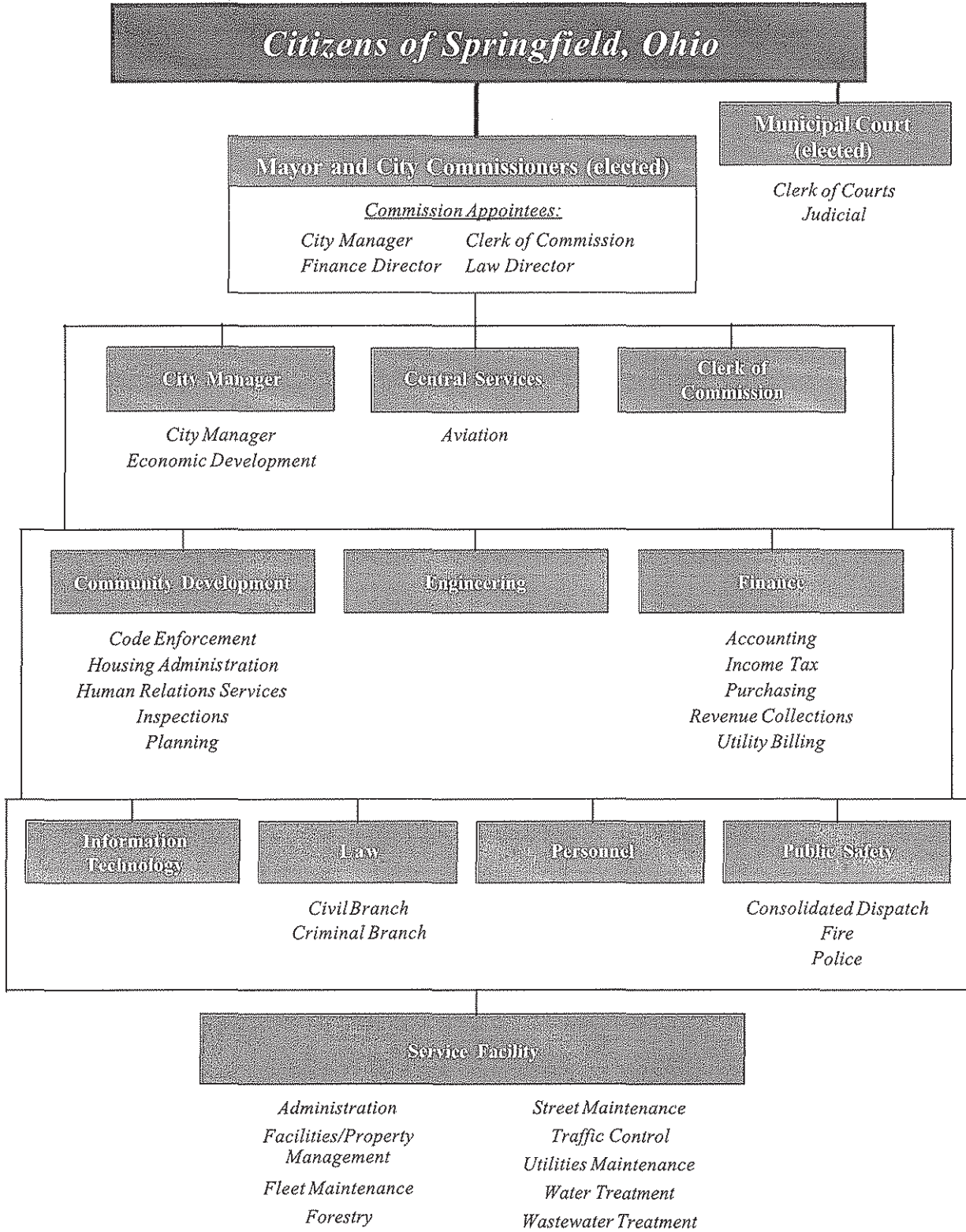
**December 31, 2013**

Executive Director/CEO



# City of Springfield, Ohio Organizational Chart

for the Year Ending December 31, 2014



CITY OF SPRINGFIELD, OHIO

CITY OFFICIALS

AS OF DECEMBER 31, 2014

CITY COMMISSION

WARREN COPELAND, MAYOR

JOYCE CHILTON, ASSISTANT MAYOR

KAREN DUNCAN

DANIEL MARTIN

KEVIN O'NEILL

APPOINTED OFFICIALS

JAMES BODENMILLER, CITY MANAGER

MARK BECKDAHL, FINANCE DIRECTOR

JEROME STROZDAS, LAW DIRECTOR

CONNIE CHAPPELL, CLERK OF COMMISSION



FINANCE DEPARTMENT

MANAGEMENT STAFF

AS OF DECEMBER 31, 2014

MARK BECKDAHL, FINANCE DIRECTOR

DEBORA COOPER, ASSISTANT FINANCE DIRECTOR

ROBERT MAUCH, DEPUTY FINANCE DIRECTOR / TREASURER

TIFFANY ROSS, ACCOUNTING AND BUDGET MANAGER

NANCY BELCHER, TAXATION ADMINISTRATOR

ANDREW LUTTRELL, UTILITY BILLING MANAGER



**FINANCIAL  
SECTION**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

City of Springfield  
Clark County  
76 East High Street  
Springfield, Ohio 45502

To the City Commission:

### ***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, Clark County, Ohio (the City), as of and for the year ended December 31, 2014, 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 preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Springfield, Clark County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2015, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 30, 2015

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***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, 2014. 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, 2014. 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.

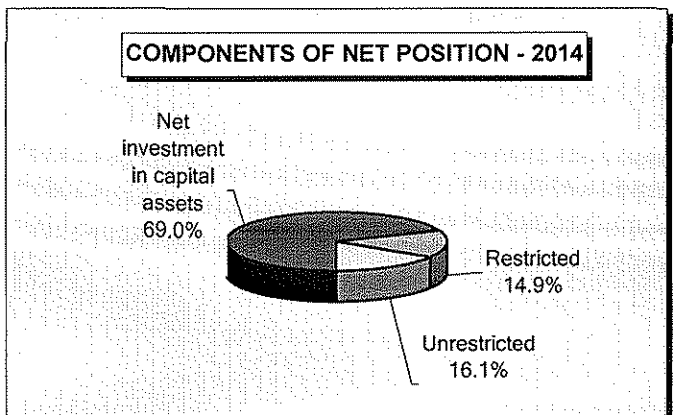
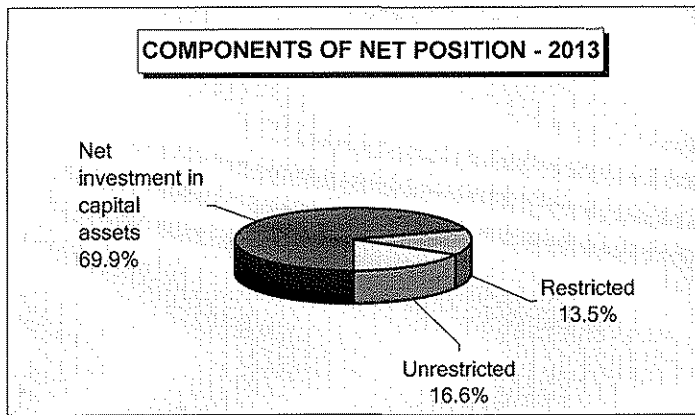
### **Government-wide Financial Analysis**

Net position serves 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 \$177.2 million at the close of the 2014 fiscal year as shown on the next page. The largest portion of the City's net position (69.0% or \$122.3 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 2013			DECEMBER 2014		
	Governmental activities	Business-type activities (in thousands)	Total	Governmental activities	Business-type activities (in thousands)	Total
<b>Assets:</b>						
Current and other assets	\$ 56,227	31,841	\$ 88,068	\$ 51,431	30,892	\$ 82,323
Capital assets	77,205	104,882	182,087	73,717	123,406	197,123
Total assets	<u>133,432</u>	<u>136,723</u>	<u>270,155</u>	<u>125,148</u>	<u>154,298</u>	<u>279,446</u>
<b>Deferred Outflows of Resources:</b>						
Deferred charge on refunding	32	692	724	15	612	627
<b>Liabilities:</b>						
Long-term liabilities	16,919	55,532	72,451	14,379	75,635	90,014
Other liabilities	6,178	7,536	13,714	4,633	4,462	9,095
Total liabilities	<u>23,097</u>	<u>63,068</u>	<u>86,165</u>	<u>19,012</u>	<u>80,097</u>	<u>99,109</u>
<b>Deferred Inflows of Resources:</b>						
Property Tax	2,942	-	2,942	3,722	-	3,722
<b>Net Position:</b>						
Net investment in capital assets	72,519	54,622	127,141	70,673	51,605	122,278
Restricted	24,492	-	24,492	26,475	-	26,475
Unrestricted	10,414	19,725	30,139	5,281	23,208	28,489
Total net position	<u>\$ 107,425</u>	<u>74,347</u>	<u>\$ 181,772</u>	<u>\$ 102,429</u>	<u>74,813</u>	<u>\$ 177,242</u>

The City's unrestricted net position \$28.5 million or 16.1% 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 \$28.5 million, the unrestricted net position of the City's business-type activities \$23.2 million may not be used to fund governmental activities. The remaining balance of restricted net position \$26.4 million or 14.9% represents resources that are subject to restrictions as to how they may be used.



**CHANGES OF NET POSITION**

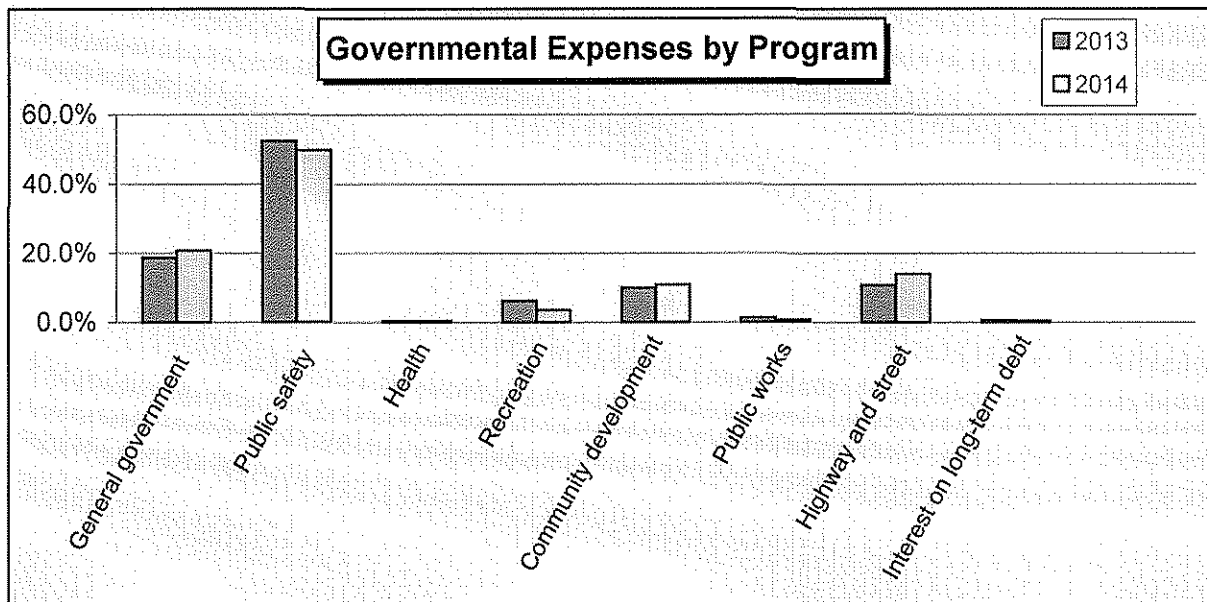
	DECEMBER 2013			DECEMBER 2014		
	Governmental activities	Business- type activities	Total	Governmental activities	Business- type activities	Total
	(in thousands)			(in thousands)		
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 7,416	19,167	\$ 26,583	\$ 6,744	19,154	\$ 25,898
Operating grants and contributions	3,965	18	3,983	4,054	33	4,087
Capital grants and contributions	4,714	1,362	6,076	3,500	(406)	3,094
General revenues:						
Income taxes	30,226	-	30,226	30,326	-	30,326
Property taxes	2,549	-	2,549	2,424	-	2,424
Hotel / motel taxes	855	-	855	865	-	865
State-levied shared taxes	5,283	-	5,283	4,508	-	4,508
Grants and other contributions not restricted to specific programs	2,000	-	2,000	1,894	-	1,894
Investment earnings	(9)	(89)	(98)	316	417	733
Miscellaneous	3,250	-	3,250	2,686	-	2,686
<b>Total revenues</b>	<b>60,249</b>	<b>20,458</b>	<b>80,707</b>	<b>57,317</b>	<b>19,198</b>	<b>76,515</b>
<b>Expenses</b>						
General government	10,685	-	10,685	12,748	-	12,748
Public safety	29,875	-	29,875	30,427	-	30,427
Health	204	-	204	243	-	243
Recreation	3,557	-	3,557	2,177	-	2,177
Community development	5,664	-	5,664	6,639	-	6,639
Public works	723	-	723	313	-	313
Highway and street	6,125	-	6,125	8,587	-	8,587
Interest on long-term debt	306	-	306	202	-	202
Water	-	7,118	7,118	-	7,321	7,321
Sewer	-	10,009	10,009	-	10,920	10,920
Stormwater	-	426	426	-	406	406
Airport	-	1,116	1,116	-	1,062	1,062
<b>Total expenses</b>	<b>57,139</b>	<b>18,669</b>	<b>75,808</b>	<b>61,336</b>	<b>19,709</b>	<b>81,045</b>
Increase (decrease) in net position before transfers	3,110	1,789	4,899	(4,019)	(511)	(4,530)
Transfers	(616)	616	-	(977)	977	-
Increase (decrease) in net position	2,494	2,405	4,899	(4,996)	466	(4,530)
Net position, January 1,	104,931	71,942	176,873	107,425	74,347	181,772
Net position, December 31	\$ 107,425	74,347	\$ 181,772	\$ 102,429	74,813	\$ 177,242

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.

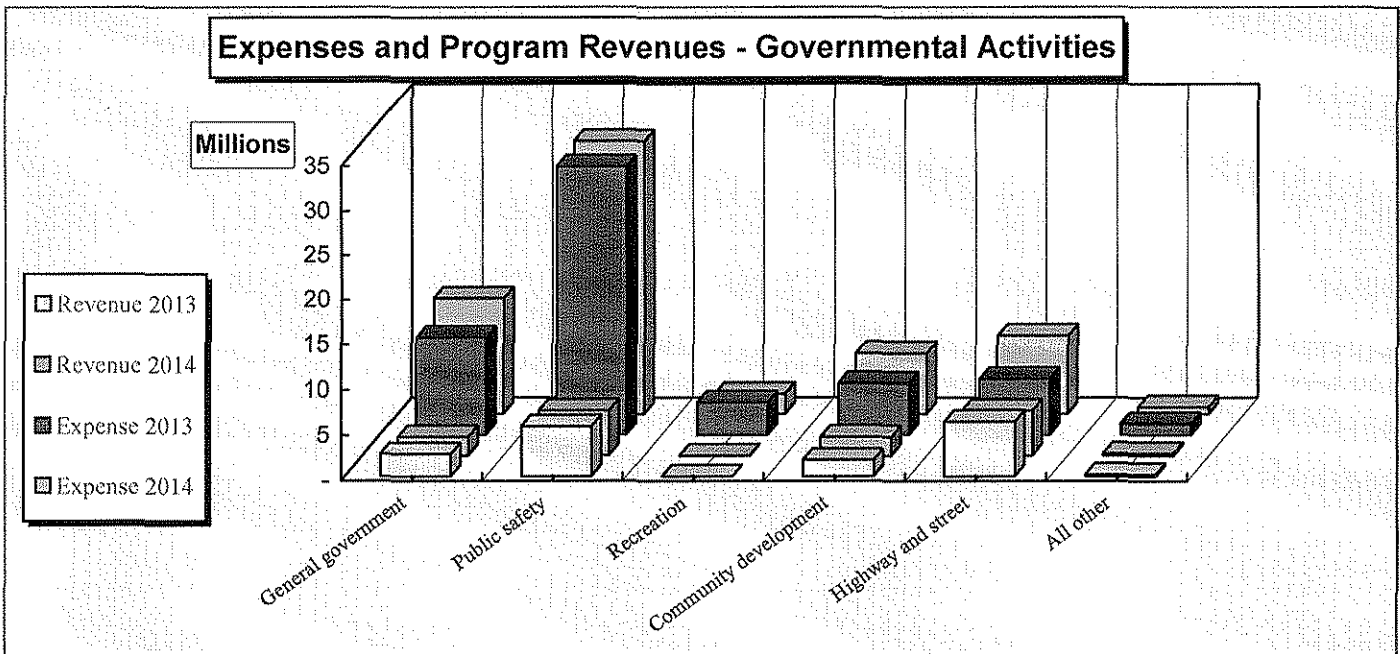
Overall, net position of the City decreased \$4.5 million in 2014. Net position for governmental activities decreased \$5.0 million and net position for business-type activities increased \$0.5 million. In governmental activities, net position - net investment in capital assets decreased \$1.8 million, partially due to depreciation and deletions. A decrease of \$3.0 million in net position - net investment in capital assets in the business-type funds includes depreciation and disposals related to utility 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 2013			DECEMBER 2014		
	Expense	Program revenue	Net program cost	Expense	Program revenue	Net program cost
	(in thousands)			(in thousands)		
General government	\$ 10,685	2,475	\$ 8,210	\$ 12,748	2,079	\$ 10,669
Public safety	29,875	5,530	24,345	30,427	4,960	25,467
Health	204	208	(4)	243	243	-
Recreation	3,557	-	3,557	2,177	-	2,177
Community development	5,664	1,815	3,849	6,639	2,060	4,579
Public works	723	-	723	313	-	313
Highway and street	6,125	6,067	58	8,587	4,956	3,631
Interest on long-term debt	306	-	306	202	-	202
<b>Total governmental activities</b>	<b>\$ 57,139</b>	<b>16,095</b>	<b>\$ 41,044</b>	<b>\$ 61,336</b>	<b>14,298</b>	<b>\$ 47,038</b>



Public safety, consisting mainly of police, fire, dispatching, and traffic control activities comprise 49.6% of the governmental activities expenses. General government is 20.8% of total expenses and includes the various administrative departments. Recreation accounts for 3.5% of total expenses and includes forestry and support for the National Trail Parks and Recreation District (NTPRD). Community development accounts for 10.8% of expenses. The increase in this function is mainly due to housing rehabilitation programs funded through the federal Lead Grant program 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 14.0% of total expenses. The increase in this function is mainly due to additional sidewalk, curb and gutter work and additional road reconstruction work in various locations.



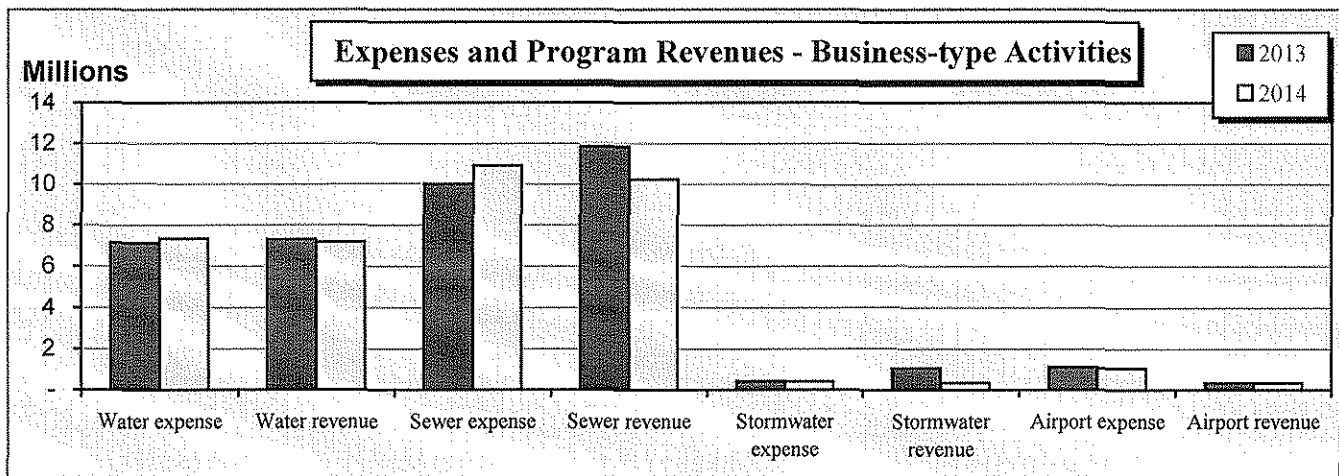
**Business-type Activities**

While total net position of the City decreased \$4.5 million in 2014, net position for business-type activities increased by \$0.5 million.

There were no Water or Stormwater user rate adjustments during 2014. The Sewer user rate was increased 4% in January 2014. The net investment in capital assets increases were due to utility improvements related to the High Rate Treatment Plant improvements, the addition of the Water Treatment Plant emergency generator and the Erie Interceptor sewer additions.

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 2013			DECEMBER 2014		
	Expense	Program revenue (in thousands)	Net program cost	Expense	Program revenue (in thousands)	Net program cost
Water	\$ 7,118	7,295	\$ (177)	\$ 7,321	7,167	\$ 154
Sewer	10,009	11,856	(1,847)	10,920	10,239	681
Stormwater	426	1,049	(623)	406	1,022	(616)
Airport	1,116	347	769	1,062	353	709
<b>Total business-type activities</b>	<b>\$ 18,669</b>	<b>20,547</b>	<b>\$ (1,878)</b>	<b>\$ 19,709</b>	<b>18,781</b>	<b>\$ 928</b>



### 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 \$716,828 from the previous year. The decrease is mainly due to increased costs in all functions due to salary and health insurance increases.

### General Fund Budget Highlights

General Fund expenditures plus transfers out increased \$298,955 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 of approximately \$977,000 between the original budget and final budget for Income tax revenue is due to a slight economic recovery.



- Revenues decreased from the previous year by \$671,260 or 1.80%. Actual income tax revenues increased \$740,432, however, this increase was offset by a decrease of approximately \$410,000 due to Estate Tax elimination, a decrease of Contractor Permit Fees, a decrease of Inspection Fees and a reduced Workers Compensation rebate in 2014 as compared to 2013.
- Current expenditures increased from the previous year by \$973,557 or 2.75%. This increase is mainly due to salary and health insurance increases.
- 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 \$166,998.

### **Special Police Levy**

This fund is supported by a permanent property tax of 3-mills. 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 as a share of 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 and were consistent with prior year.

### **Capital Assets and Debt Administration**

#### **Capital asset activity**

The City's capital assets for its governmental and business-type activities as of December 31, 2014 amounts to \$197.1 million (net of accumulated depreciation) as compared to \$182.1 million in 2013. 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 8.26% (a 4.52% decrease for governmental activities and a 17.66% increase in the business-type activities).

Significant capital activity for the year includes:

- Bechtle Ave. street improvements at a cost of \$1,045,242.
- Erie Intceptor Sewer addition at a cost of \$876,124.
- Water Treatment Plant emergency generator addition at a cost of \$907,114.
- High Rate Treatment plant improvements at a cost of \$19,180,131.

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, 2014, 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 \$80.8 million. The City currently has \$80.8 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 (upper 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	2009-2012	2015-2023	3.25% - 4.30%	3.73%	\$ 2,655,000
Department of Development (DOD) loan	2006 - 2007	2015-2021	3.00%	3.00%	3,496,752
Business-type activities					
General obligation bonds:	2009-2013	2015-2029	1.50% - 5.00%	3.61% - 3.70%	22,270,000
OWDA Loans	1994-2012	2015-2034	2.55% - 4.18%	2.55% - 4.18%	<u>52,066,855</u>
Total Outstanding Debt					<u>\$ 80,488,607</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 - 11 in the Statistical Section of this report.

### **Economic Factors**

The improving local economy contributes to an estimated increase in income taxes in 2015. However with increasing costs in healthcare and contractually obligated labor costs, the General Fund balance is anticipated to decrease by \$1.3 million in 2015. The City continues to deal with the State's elimination of tangible property tax, the State reducing the local share of sales tax distributions, the State's total elimination of estate tax in 2013, the State's elimination of red light cameras, and the effects of the State's income tax revisions.

### **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](http://www.ci.springfield.oh.us).

***BASIC FINANCIAL  
STATEMENTS***

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF NET POSITION  
DECEMBER 31, 2014

PRIMARY GOVERNMENT

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Equity in pooled cash and investments	\$ 14,433,002	29,627,639	\$ 44,060,641
Receivables (net of allowances for uncollectibles)	14,672,495	3,570,984	18,243,479
Due from other governments	3,540,603	-	3,540,603
Internal balances	3,218,361	(3,218,361)	-
Inventory	633,964	911,914	1,545,878
Notes receivable (net of allowances for uncollectibles)	14,303,924	-	14,303,924
Assets held for resale	628,837	-	628,837
Capital Assets:			
Capital assets not subject to depreciation:			
Land	10,916,036	6,786,252	17,702,288
Construction in progress	3,983,977	63,584,603	67,568,580
Capital assets, net of accumulated depreciation	<u>58,816,883</u>	<u>53,034,759</u>	<u>111,851,642</u>
Total assets	<u>125,148,082</u>	<u>154,297,790</u>	<u>279,445,872</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charge on refunding	<u>15,302</u>	<u>611,999</u>	<u>627,301</u>
<b>LIABILITIES</b>			
Accounts payable	3,381,914	4,247,343	7,629,257
Accrued liabilities	1,251,160	213,999	1,465,159
Unearned revenue	-	767	767
Noncurrent liabilities:			
Due within one year	2,353,761	4,226,317	6,580,078
Due in more than one year	<u>12,025,098</u>	<u>71,408,307</u>	<u>83,433,405</u>
Total liabilities	<u>19,011,933</u>	<u>80,096,733</u>	<u>99,108,666</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenues	<u>3,722,607</u>	<u>-</u>	<u>3,722,607</u>
<b>NET POSITION</b>			
Net investment in capital assets	70,672,970	51,605,011	122,277,981
Restricted for:			
Community development rehabilitation grants	17,281,605	-	17,281,605
Capital projects	4,014,914	-	4,014,914
Other purposes	4,791,629	-	4,791,629
Permanent endowment, nonexpendable	386,953	-	386,953
Unrestricted	<u>5,280,773</u>	<u>23,208,045</u>	<u>28,488,818</u>
Total net position	<u>\$ 102,428,844</u>	<u>74,813,056</u>	<u>\$ 177,241,900</u>

See Notes to the Basic Financial Statements.

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2014

FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Primary government:				
Government activities:				
General government	\$ 12,748,119	1,950,148	128,417	-
Public safety	30,426,533	4,477,959	482,483	-
Health	242,811	85,785	156,875	-
Recreation	2,177,475	-	-	-
Community development	6,639,296	62,622	1,996,969	-
Public works	312,916	-	-	-
Highway and street	8,587,088	167,322	1,289,363	3,499,572
Interest on long-term debt	201,604	-	-	-
Total governmental activities	<u>61,335,842</u>	<u>6,743,836</u>	<u>4,054,107</u>	<u>3,499,572</u>
Business-type activities:				
Water	7,320,792	7,166,639	-	-
Sewer	10,919,563	10,645,559	-	(406,214)
Stormwater	405,654	1,008,328	13,750	-
Airport	1,062,423	333,111	19,590	-
Total business-type activities	<u>19,708,432</u>	<u>19,153,637</u>	<u>33,340</u>	<u>(406,214)</u>
Total primary government	\$ <u>81,044,274</u>	<u>25,897,473</u>	<u>4,087,447</u>	<u>3,093,358</u>

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**

<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTAL</u>
(10,669,554)	-	\$ (10,669,554)
(25,466,091)	-	(25,466,091)
(151)	-	(151)
(2,177,475)	-	(2,177,475)
(4,579,705)	-	(4,579,705)
(312,916)	-	(312,916)
(3,630,831)	-	(3,630,831)
(201,604)	-	(201,604)
<u>(47,038,327)</u>	<u>-</u>	<u>(47,038,327)</u>
-	(154,153)	(154,153)
-	(680,218)	(680,218)
-	616,424	616,424
-	(709,722)	(709,722)
<u>-</u>	<u>(927,669)</u>	<u>(927,669)</u>
(47,038,327)	(927,669)	\$ (47,965,996)
\$ 30,326,345	-	\$ 30,326,345
2,424,449	-	2,424,449
865,178	-	865,178
4,507,580	-	4,507,580
1,893,814	-	1,893,814
316,227	416,730	732,957
2,685,694	-	2,685,694
(976,814)	976,814	-
<u>42,042,473</u>	<u>1,393,544</u>	<u>43,436,017</u>
(4,995,854)	465,875	(4,529,979)
<u>107,424,698</u>	<u>74,347,181</u>	<u>181,771,879</u>
<u>\$ 102,428,844</u>	<u>74,813,056</u>	<u>\$ 177,241,900</u>

CITY OF SPRINGFIELD, OHIO  
 BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 DECEMBER 31, 2014

	<u>GENERAL FUND</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>
<b>ASSETS:</b>		
Equity in pooled cash and investments	\$ 624,746	103,736
Receivables (net of allowances for uncollectibles)	7,012,035	264,719
Due from other funds	4,097,327	44,034
Due from other governments	918,749	38,470
Inventory	3,589	-
Notes receivable (net of allowances for uncollectibles)	-	-
Assets held for resale	-	1,344
<b>TOTAL ASSETS</b>	<b><u>\$ 12,656,446</u></b>	<b><u>452,303</u></b>
<b>LIABILITIES:</b>		
Accounts payable	\$ 1,209,180	39,650
Accrued liabilities	1,027,227	11,118
Due to other funds	<u>1,115,573</u>	<u>58,532</u>
<b>Total liabilities</b>	<b><u>3,351,980</u></b>	<b><u>109,300</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenue	<u>4,723,816</u>	<u>260,483</u>
<b>FUND BALANCES:</b>		
Non-spendable	3,589	-
Restricted	205,451	82,520
Committed	214,208	-
Assigned	1,491,283	-
Unassigned	<u>2,666,119</u>	<u>-</u>
<b>Total fund balance</b>	<b><u>4,580,650</u></b>	<b><u>82,520</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b><u>\$ 12,656,446</u></b>	<b><u>\$ 452,303</u></b>

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>
55,281	1,302,853	\$ 11,427,521	\$ 13,514,137
3,192,068	743,491	3,381,636	14,593,949
13,309	28,942	1,264,646	5,448,258
268,984	4,330	2,310,070	3,540,603
-	-	437,165	440,754
-	-	14,303,924	14,303,924
-	-	627,493	628,837
<u>3,529,642</u>	<u>2,079,616</u>	<u>\$ 33,752,455</u>	<u>\$ 52,470,462</u>
76,698	502,361	\$ 995,667	\$ 2,823,556
71,600	-	115,618	1,225,563
<u>98,817</u>	<u>3,656</u>	<u>3,582,215</u>	<u>4,858,793</u>
<u>247,115</u>	<u>506,017</u>	<u>4,693,500</u>	<u>8,907,912</u>
<u>3,370,648</u>	<u>442,638</u>	<u>2,789,418</u>	<u>11,587,003</u>
-	-	824,118	827,707
-	1,130,961	24,016,558	25,435,490
-	-	2,194,469	2,408,677
-	-	-	1,491,283
<u>(88,121)</u>	<u>-</u>	<u>(765,608)</u>	<u>1,812,390</u>
<u>(88,121)</u>	<u>1,130,961</u>	<u>26,269,537</u>	<u>31,975,547</u>
<u>3,529,642</u>	<u>2,079,616</u>	<u>\$ 33,752,455</u>	<u>\$ 52,470,462</u>

CITY OF SPRINGFIELD, OHIO  
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
 BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
 DECEMBER 31, 2014

Total governmental fund balances \$ 31,975,547

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 68,319,884

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:

Intergovernmental receivable	2,291,922
Income tax	4,426,382
Interest earnings	17,794
Other	855,758
Accounts receivable	272,540

Internal service funds are used to charge the costs of certain activities, such as the garage operations to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position. 7,559,268

Deferred outflows of resources:  
 Deferred charge on refunding 15,302

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	(6,145,033)
Compensated absences	(7,143,526)
Accrued interest on long-term debt	<u>(16,994)</u>

Net position of governmental activities \$ 102,428,844

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, 2014

	<u>GENERAL FUND</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>
<b>REVENUES:</b>		
Income taxes	\$ 27,968,004	-
Property taxes	-	-
Hotel / motel taxes	398,809	-
State-levied shared taxes	1,902,267	-
Intergovernmental	408,017	1,485,797
Charges for services	1,111,566	-
Fees, licenses, and permits	550,478	-
Investment earnings	247,007	-
Fines and forfeits	1,619,760	5,803
Special assessments	12,439	42,208
Miscellaneous	922,570	16,754
Total revenues	<u>35,140,917</u>	<u>1,550,562</u>
<b>EXPENDITURES:</b>		
Current:		
General government	9,803,563	35,333
Public safety	22,032,150	53,080
Health	60,053	-
Recreation	1,004,064	-
Community development	721,899	1,362,217
Public works	-	-
Highway and street	354,661	-
Capital outlay	41,355	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>34,017,745</u>	<u>1,450,630</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,123,172</u>	<u>99,932</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Proceeds from the sale of assets	-	-
Transfers in	-	-
Transfers out	<u>(1,840,000)</u>	-
Total other financing sources (uses)	<u>(1,840,000)</u>	-
<b>NET CHANGE IN FUND BALANCE</b>	(716,828)	99,932
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>5,297,478</u>	<u>(17,412)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 4,580,650</u>	<u>82,520</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>
-	3,107,556	\$ -	\$ 31,075,560
2,020,520	-	403,929	2,424,449
-	-	815,953	1,214,762
-	-	2,746,211	4,648,478
280,157	6,696	7,865,627	10,046,294
-	-	2,709,798	3,821,364
-	-	35,879	586,357
4,686	-	73,208	324,901
-	-	1,005,888	2,631,451
-	-	156,144	210,791
48,882	337,671	2,082,180	3,408,057
<u>2,354,245</u>	<u>3,451,923</u>	<u>17,894,817</u>	<u>60,392,464</u>
-	-	1,435,572	11,274,468
3,217,488	-	4,089,132	29,391,850
-	-	182,758	242,811
-	-	596,447	1,600,511
-	-	2,818,259	4,902,375
-	-	252,562	252,562
-	-	4,275,069	4,629,730
1,046	2,370,893	4,030,990	6,444,284
-	466,841	1,450,000	1,916,841
-	112,523	152,161	264,684
<u>3,218,534</u>	<u>2,950,257</u>	<u>19,282,950</u>	<u>60,920,116</u>
<u>(864,289)</u>	<u>501,666</u>	<u>(1,388,133)</u>	<u>(527,652)</u>
-	-	80,731	80,731
700,000	-	1,798,969	2,498,969
-	(369,338)	(1,302,208)	(3,511,546)
<u>700,000</u>	<u>(369,338)</u>	<u>577,492</u>	<u>(931,846)</u>
(164,289)	132,328	(810,641)	(1,459,498)
<u>76,168</u>	<u>998,633</u>	<u>27,080,178</u>	<u>33,435,045</u>
<u>(88,121)</u>	<u>1,130,961</u>	<u>\$ 26,269,537</u>	<u>\$ 31,975,547</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, 2014

Net change in fund balances - total governmental funds \$ (1,459,498)

*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	1,054,985
Depreciation expense	(4,246,103)

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. (36,931)

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

Income taxes	(749,215)
Interest revenue	(15,857)
Other revenue	(775,150)

Repayment of bond principal is an expenditure in the governmental funds, but  
 the repayment reduces long-term liabilities in the statement of net position. 1,916,841

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	78,476
Interest payable	63,080
Amortization of bond issuance cost and premiums / discounts	(6,719)

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. (819,763)

Change in net position of governmental activities \$ (4,995,854)

See Notes to the Basic Financial Statements.



CITY OF SPRINGFIELD, OHIO  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2014

BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUNDS

	<u>WATER</u>	<u>SEWER</u>
<b>ASSETS:</b>		
<b>Current Assets:</b>		
Equity in pooled cash and investments	\$ 12,996,269	15,008,577
Receivables (net of allowances for uncollectibles)	1,219,420	2,146,369
Due from other funds	9,992	3,294
Inventory	635,841	242,088
<b>Total current assets</b>	<u>14,861,522</u>	<u>17,400,328</u>
<b>Capital assets:</b>		
Land and construction in progress	3,639,023	45,764,087
Capital assets, net of accumulated depreciation	12,811,819	37,486,085
<b>Total capital assets</b>	<u>16,450,842</u>	<u>83,250,172</u>
<b>Total assets</b>	<u>31,312,364</u>	<u>100,650,500</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Deferred Charge of Defeasance	<u>164,611</u>	<u>447,388</u>
<b>LIABILITIES:</b>		
<b>Current liabilities:</b>		
Accounts payable	812,823	2,337,909
Salaries and benefits payable	73,036	67,453
Due to other funds	122,373	1,917,083
Unearned revenue	-	-
Accrued interest payable	20,281	45,767
Bonds and loans payable-current	544,834	2,855,851
Compensated absences	20,000	75,000
Insurance claims payable	-	-
<b>Total current liabilities</b>	<u>1,593,347</u>	<u>7,299,063</u>
<b>Noncurrent liabilities:</b>		
Bonds loans payable-long term	6,334,470	47,972,323
Compensated absences	394,393	270,615
Insurance claims payable	-	-
<b>Total noncurrent liabilities</b>	<u>6,728,863</u>	<u>48,242,938</u>
<b>Total liabilities</b>	<u>8,322,210</u>	<u>55,542,001</u>
<b>NET POSITION:</b>		
Net investment in capital assets	11,898,187	33,152,330
Unrestricted	11,256,578	12,403,557
<b>Total net position</b>	<u>\$ 23,154,765</u>	<u>45,555,887</u>



**BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUNDS**

**GOVERNMENTAL  
ACTIVITIES**

<u>STORMWATER</u>	<u>AIRPORT</u>	<u>TOTAL BUSINESS-TYPE ACTIVITIES</u>	<u>INTERNAL SERVICE FUNDS</u>
1,290,564	332,229	\$ 29,627,639	\$ 918,865
160,724	44,471	3,570,984	78,546
-	-	13,286	1,459,318
-	33,985	911,914	193,210
<u>1,451,288</u>	<u>410,685</u>	<u>34,123,823</u>	<u>2,649,939</u>
17,756,825	3,210,920	70,370,855	329,060
-	2,736,855	53,034,759	5,067,952
<u>17,756,825</u>	<u>5,947,775</u>	<u>123,405,614</u>	<u>5,397,012</u>
<u>19,208,113</u>	<u>6,358,460</u>	<u>157,529,437</u>	<u>8,046,951</u>
-	-	611,999	-
993,835	102,776	4,247,343	558,358
2,197	4,279	146,965	8,603
2,772	6,805	2,049,033	13,036
-	767	767	-
-	986	67,034	-
654,448	74,474	4,129,607	-
-	1,710	96,710	-
-	-	-	488,688
<u>1,653,252</u>	<u>191,797</u>	<u>10,737,459</u>	<u>1,068,685</u>
16,175,163	243,369	70,725,325	-
1,058	16,916	682,982	84,710
-	-	-	516,902
<u>16,176,221</u>	<u>260,285</u>	<u>71,408,307</u>	<u>601,612</u>
<u>17,829,473</u>	<u>452,082</u>	<u>82,145,766</u>	<u>1,670,297</u>
927,214	5,627,280	51,605,011	5,397,012
451,426	279,098	24,390,659	979,642
<u>1,378,640</u>	<u>5,906,378</u>	<u>75,995,670</u>	<u>\$ 6,376,654</u>

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

(1,182,614)  
\$ 74,813,056

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUNDS

	<u>WATER</u>	<u>SEWER</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 6,927,765	10,570,305
Other	<u>134,541</u>	<u>75,254</u>
Total operating revenues	<u>7,062,306</u>	<u>10,645,559</u>
<b>OPERATING EXPENSES:</b>		
Personal services	2,587,208	3,244,391
Contractual services	1,662,583	2,175,244
Materials and supplies	1,654,299	1,597,735
Claims expense	-	-
Depreciation	<u>1,125,070</u>	<u>3,227,179</u>
Total operating expenses	<u>7,029,160</u>	<u>10,244,549</u>
OPERATING INCOME (LOSS)	<u>33,146</u>	<u>401,010</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Interest revenue	195,487	208,538
Miscellaneous revenues	104,333	-
Intergovernmental	-	-
Interest expense	(264,366)	(641,968)
Miscellaneous expense	<u>(680)</u>	<u>(1,447)</u>
Total nonoperating revenues (expenses)	<u>34,774</u>	<u>(434,877)</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	67,920	(33,867)
Capital contributions	-	(406,214)
Transfers in	<u>339,954</u>	<u>372,679</u>
<b>CHANGE IN NET POSITION</b>	407,874	(67,402)
<b>TOTAL NET POSITION-BEGINNING</b>	<u>22,746,891</u>	<u>45,623,289</u>
<b>TOTAL NET POSITION-ENDING</b>	<u>\$ 23,154,765</u>	<u>45,555,887</u>

**BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUNDS**

**GOVERNMENTAL  
ACTIVITIES  
INTERNAL  
SERVICE  
FUNDS**

<u>STORMWATER</u>	<u>AIRPORT</u>	<u>TOTAL BUSINESS-TYPE ACTIVITIES</u>	<u>INTERNAL SERVICE FUNDS</u>
995,852	-	\$ 18,493,922	\$ 10,248,341
12,476	95,602	317,873	424,971
1,008,328	95,602	18,811,795	10,673,312
133,948	177,219	6,142,766	374,713
246,507	436,510	4,520,844	8,948,474
23,381	49,573	3,324,988	1,819,290
-	-	-	162,688
-	379,911	4,732,160	295,692
403,836	1,043,213	18,720,758	11,600,857
604,492	(947,611)	91,037	(927,545)
12,705	-	416,730	7,318
-	237,509	341,842	-
13,750	19,590	33,340	-
-	(13,865)	(920,199)	-
-	(647)	(2,774)	-
26,455	242,587	(131,061)	7,318
630,947	(705,024)	(40,024)	(920,227)
-	-	(406,214)	-
-	264,181	976,814	35,763
630,947	(440,843)	530,576	(884,464)
747,693	6,347,221	75,465,094	7,261,118
1,378,640	5,906,378	\$ 75,995,670	\$ 6,376,654
Change in net position of enterprise funds activities		530,576	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.		(64,701)	
Change in net position of business-type activities		\$ 465,875	

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUNDS

	WATER	SEWER
<b>Cash flows from operating activities:</b>		
Receipts from customers and users	\$ 7,138,648	10,815,475
Receipts from interfund services provided	-	-
Payments to suppliers	(3,312,097)	(3,814,263)
Payments to employees	(2,587,715)	(3,224,027)
Net cash provided (used) by operating activities	<u>1,238,836</u>	<u>3,777,185</u>
<b>Cash flows from noncapital financing activities:</b>		
Transfers from other funds	-	-
Subsidy from federal and state grants	-	-
Net cash provided by noncapital and related financing activities	<u>-</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>		
WPCLF/OWDA Loan	-	14,149,064
Manuscript debt issued	-	1,780,000
Capital contributions	163,312	64,885
Acquisition and construction of capital assets	(987,707)	(16,731,207)
Principal paid on capital debt	(512,620)	(1,575,093)
Interest paid on capital debt	(256,671)	(643,803)
Proceeds from sales of capital assets	26,189	-
Net cash (used) by capital and related financing activities	<u>(1,567,497)</u>	<u>(2,956,154)</u>
<b>Cash flows from investing activities:</b>		
Interest and dividends received	192,110	201,077
Net cash provided by investing activities	<u>192,110</u>	<u>201,077</u>
Net Increase (decrease) in cash and cash equivalents	(136,551)	1,022,108
Cash and cash equivalents, beginning of year	13,132,820	13,986,469
Cash and cash equivalents, end of year	<u>\$ 12,996,269</u>	<u>15,008,577</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ 33,146	401,010
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>		
Depreciation expense	1,125,070	3,227,179
Rental income	78,169	-
(Increase) decrease in accounts receivable	2,512	169,917
(Increase) decrease in due from other funds	(9,783)	-
(Increase) decrease in inventories	(17,169)	(11,381)
Increase (decrease) in accounts payable	27,741	(27,313)
Increase (decrease) in insurance claims payable	-	-
Increase (decrease) in salaries and benefits payable	5,896	12,917
Increase (decrease) in due to other funds	(29,577)	(24,192)
Increase (decrease) in unearned revenue	-	-
Increase (decrease) in compensated absences	22,831	29,048
Total adjustments	<u>1,205,690</u>	<u>3,376,175</u>
Net cash provided (used) by operating activities	<u>\$ 1,238,836</u>	<u>3,777,185</u>

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		TOTAL BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
STORMWATER	AIRPORT		
979,390	336,834	\$ 19,270,347	\$ 57,818
-	-	-	11,085,522
(310,710)	(505,210)	(7,942,280)	(11,323,153)
(85,974)	(179,848)	(6,077,564)	(368,350)
<u>582,706</u>	<u>(348,224)</u>	<u>5,250,503</u>	<u>(548,163)</u>
-	175,000	175,000	-
<u>13,750</u>	<u>19,590</u>	<u>33,340</u>	<u>-</u>
<u>13,750</u>	<u>194,590</u>	<u>208,340</u>	<u>-</u>
7,074,036	-	21,223,100	-
-	-	1,780,000	-
-	-	228,197	-
(7,074,036)	-	(24,792,950)	-
-	-	(2,087,713)	-
-	-	(900,474)	-
<u>-</u>	<u>-</u>	<u>26,189</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(4,523,651)</u>	<u>-</u>
<u>10,506</u>	<u>-</u>	<u>403,693</u>	<u>7,170</u>
<u>10,506</u>	<u>-</u>	<u>403,693</u>	<u>7,170</u>
606,962	(153,634)	1,338,885	(540,993)
683,602	485,863	28,288,754	1,459,858
<u>1,290,564</u>	<u>332,229</u>	<u>\$ 29,627,639</u>	<u>\$ 918,865</u>
<u>604,492</u>	<u>(947,611)</u>	<u>\$ 91,037</u>	<u>\$ (927,545)</u>
-	379,911	4,732,160	295,692
-	237,509	315,678	-
(28,937)	4,028	147,520	(690)
-	-	(9,783)	470,963
-	(2,675)	(31,225)	31,676
7,569	(17,393)	(9,396)	58,816
-	-	-	(484,799)
550	579	19,942	837
(1,029)	(1,200)	(55,998)	(1,114)
-	(305)	(305)	-
<u>61</u>	<u>(1,067)</u>	<u>50,873</u>	<u>8,001</u>
<u>(21,786)</u>	<u>599,387</u>	<u>5,159,466</u>	<u>379,382</u>
<u>582,706</u>	<u>(348,224)</u>	<u>\$ 5,250,503</u>	<u>\$ (548,163)</u>

**CITY OF SPRINGFIELD, OHIO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Supplemental Information:**

**Water:**

**Investments - the net effect of the fair value calculation in the amount of \$(35,399)  
Capital contributions for Prime Ohio 2 Industrial Park water lines in the amount of \$337,158**

**Sewer:**

**Investments - the net effect of the fair value calculation in the amount of \$(41,489)  
Capital contributions for Prime Ohio 2 Industrial Park water lines in the amount of \$354,691**

**Airport:**

**Debt Service - payment assistance in the amount of \$89,181**

**Stormwater:**

**Investments - the net effect of the fair value calculation in the amount of \$(3,623)**

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
DECEMBER 31, 2014

**ASSETS:**

Equity in pooled cash and investments	\$ 1,972,248
Receivables (net of allowances for uncollectibles)	587,682
Due from other governments	<u>47,449</u>
<b>Total assets</b>	<b>\$ <u>2,607,379</u></b>

**LIABILITIES:**

Accounts payable	\$ 932,555
Accrued liabilities	338,392
Restricted deposits	<u>1,336,432</u>
<b>Total liabilities</b>	<b>\$ <u>2,607,379</u></b>





**NOTES TO THE  
FINANCIAL  
STATEMENTS**

CITY OF SPRINGFIELD, OHIO

Notes to the Basic Financial Statements

December 31, 2014

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 financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) governmental organizations for which the primary government is not financially accountable, but for which the nature and significance of their financial relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be governmental organizations for which the primary government is not financially accountable, but for which the nature and significance of their financial relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. No separate government units meet the criteria for inclusion as a component unit.

The City has a fiduciary relationship with National Trail Parks and Recreation District (NTPRD) and includes their data in the Fiduciary Funds - Agency Funds section. The City holds the mortgage on the lease-hold improvements of the Chiller Ice Arena. During the year, NTPRD paid \$520,000 of that mortgage with \$1,460,000 remaining outstanding.

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 2014, the City received \$158,200 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 2014 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 land 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 all investments 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 2014, 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. The total amount of interest capitalized was \$1,060,412.

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 \$959,758 of the City's \$26,475,101 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

The proprietary fund types recognize the reimbursement type capital grants as due from other governments and capital contributions as the related expenses are incurred. All other reimbursement-type grants are recorded as due from other governments (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 \$7,710,378. The bank balance was \$8,403,614, of this amount, \$5,413,401 was insured, \$397,500 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 \$2,592,713 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 2014, the City's legislated investment policy authorized investments in the following securities and diversification limits:

Authorized Investment	Maximum allowable percentage of City investment portfolio
U.S. Treasury Bills, Notes, Bonds	100%
Obligations of U.S. Government agencies and instrumentalities, U.S. Government-sponsored corporations (Federal Farm Credit System, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Student Loan Marketing Association, Government National Mortgage Association)	100%
Bankers acceptances issued by Federal Deposit Insurance Corporation (FDIC) insured commercial banks or bank holding companies having assets of more than \$2 billion, and whose rank in the most current issue of the IDC Bank Financial Quarterly (a rating service using industry-recognized CAMEL-rating criteria) is at least equal to the national median rank of banks and bank holding companies with assets over \$2 billion	20% (no more than 3% per obligor)
Negotiable interest-bearing time CD's (negotiable CD's) issued by U.S. based commercial or savings banks that are members of FDIC 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 12/31/2014, \$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)	49.80%	AA+ / Aaa
Federal National Mortgage Association (FNMA)	29.07%	AA+ / Aaa
Federal Home Loan Mortgage Corporation (FHLMC)	14.55%	AA+ / Aaa
Federal Farm Credit Bank (FFCB)	6.58%	AA+ / Aaa



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)	8.19%	BBB+ / Baa3
CitiGroup Inc. (corporate bond)	11.90%	A- / Baa2
Wells Fargo & Co. (corporate bond)	9.76%	A+ / A2
Oracle Corporation (corporate bond)	8.88%	A+ / A1
Wachovia Corp (corporate bond)	8.84%	A+ / A2
Texas Instruments Corp (corporate bond)	8.56%	A+ / A1
Hewlett Packard Corp (corporate bond)	5.44%	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 single issuer can not exceed the per-depositor FDIC insurance limit, \$250,000 at December 31, 2014. 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, 2014.

As of December 31, 2014, 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	\$ 37,752,802	-	1,671,546	14,790,710	21,290,546
Total	\$ 37,752,802	-	1,671,546	14,790,710	21,290,546

As of December 31, 2014, 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	\$ 4,888	4,888	-	-	-
Corporate Bonds	350,996	46,689	67,828	55,616	180,863
Total Investments	\$ 355,884	51,577	67,828	55,616	180,863
Common Stocks	213,825				
Total Snyder Park Endowment	\$ 569,709				

### 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 2014 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 2014, 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 2014 became a lien on January 1, 2013 and were levied on December 30, 2013. One-half of these taxes were due on February 7, 2014 with the remaining balance due on July 11, 2014.

Public utility property taxes collected during 2014 became a lien on January 1, 2013 and were levied on December 30, 2013. One-half of these taxes were due on February 7, 2014 with the remaining balance due on July 11, 2014.

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 2014. 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 2014 levy was based was \$769,837,994. The assessed value for 2014 upon which the 2015 levy will be based is \$763,119,554.

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

5. RECEIVABLES

Governmental Funds						
Fund	Taxes	Accounts	Interest	Other	Total Receivables Net of Allowances	Due From Other Governments
				(in thousands)		
General Fund	\$ 6,692	127	41	152	\$ 7,012	\$ 919
CDBG	-	4	-	261	265	39
Special Police Levy	3,192	-	-	-	3,192	269
Permanent Improvement	743	-	-	-	743	4
Non-major governmental	638	499	16	2,229	3,382	2,310
Total governmental receivables	\$ <u>11,265</u>	<u>630</u>	<u>57</u>	<u>2,642</u>	\$ <u>14,594</u>	\$ <u>3,541</u>

Notes receivable in the non-major funds consists of \$14,303,924 at December 31, 2014. 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 2014 governmental funds was \$15,757,355.

Business-type Funds						
Fund	Accounts / Notes	Interest	Other	Total Receivables Net of Allowances	Due From Other Governments	
				(in thousands)		
Enterprise activities:						
Water	\$ 1,139	42	38	\$ 1,219	\$ -	
Sewer	1,882	49	215	2,146	-	
Stormwater	147	4	10	161	-	
Airport	2	-	43	45	-	
Total enterprise receivables	\$ <u>3,170</u>	<u>95</u>	<u>306</u>	\$ <u>3,571</u>	\$ <u>-</u>	
Governmental activities:						
Internal service funds	\$ -	1	78	\$ 79	\$ -	
Total governmental receivables	\$ <u>-</u>	<u>1</u>	<u>78</u>	\$ <u>79</u>	\$ <u>-</u>	

The amount of receivable allowance for the 2014 business-type funds was \$198,490.

## 6. CAPITAL ASSETS

A summary of capital assets and changes occurring in 2014:

	Beginning Balance	Increase	Decrease	Ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated:		(in thousands)		
Land	\$ 10,815	101	-	\$ 10,916
Construction in progress	7,960	1,720	5,696	3,984
Total capital assets not being depreciated	<u>18,775</u>	<u>1,821</u>	<u>5,696</u>	<u>14,900</u>
Capital assets being depreciated:				
Buildings and building improvements	29,119	36	-	29,155
Machinery and equipment	23,184	2,016	1,355	23,845
Infrastructure	58,394	3,176	-	61,570
Total capital assets being depreciated	<u>110,697</u>	<u>5,228</u>	<u>1,355</u>	<u>114,570</u>
Less accumulated depreciation for:				
Buildings and building improvements	14,969	801	-	15,770
Machinery and equipment	16,273	1,490	1,251	16,512
Infrastructure	21,025	2,446	-	23,471
Total accumulated depreciation	<u>52,267</u>	<u>4,737</u>	<u>1,251</u>	<u>55,753</u>
Total capital assets being depreciated, net	<u>58,430</u>	<u>491</u>	<u>104</u>	<u>58,817</u>
Governmental fund capital assets, net	<u>\$ 77,205</u>	<u>2,312</u>	<u>5,800</u>	<u>\$ 73,717</u>
<b>Business-type activities:</b>				
Capital assets not being depreciated:		(in thousands)		
Land	\$ 6,786	-	-	\$ 6,786
Construction in progress	50,523	22,139	9,077	63,585
Total Capital assets not being depreciated	<u>57,309</u>	<u>22,139</u>	<u>9,077</u>	<u>70,371</u>
Capital assets being depreciated:				
Buildings and building improvements	42,017	2,173	126	44,064
Machinery and equipment	6,565	598	266	6,897
Infrastructure	96,850	7,546	-	104,396
Total capital assets being depreciated	<u>145,432</u>	<u>10,317</u>	<u>392</u>	<u>155,357</u>
Less accumulated depreciation for:				
Buildings and building improvements	27,544	1,209	80	28,673
Machinery and equipment	3,355	513	189	3,679
Infrastructure	66,960	3,010	-	69,970
Total accumulated depreciation	<u>97,859</u>	<u>4,732</u>	<u>269</u>	<u>102,322</u>
Total capital assets being depreciated, net	<u>47,573</u>	<u>5,585</u>	<u>123</u>	<u>53,035</u>
Business-type activities capital assets, net	<u>\$ 104,882</u>	<u>27,724</u>	<u>9,200</u>	<u>\$ 123,406</u>

Depreciation was charged to governmental activities as follows:

General government	\$ 697,147
Recreation	372,880
Public safety	761,056
Community development	18,778
Public works	2,305
Highway and street	2,393,937
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	294,785
	\$ 4,540,888

Depreciated related to assets transferred into governmental activities	195,637
Total additions to accumulated depreciation	\$ 4,736,525

## 7. SIGNIFICANT COMMITMENTS AND ENCUMBRANCES

A summary of significant commitments and encumbrances at December 31, 2014 include:

Funded from governmental activities:	
General Fund	\$ 81,588
Community Development Block Grant	41,225
Permanent Improvement	161,342
Non-major	4,552,688
Internal Service	52,914
	4,889,757
Funded from business type activities:	
Water	1,398,327
Sewer	3,064,140
Stormwater	514,119
	4,976,586
Total significant commitments and encumbrances	\$ 9,866,343

## 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](http://www.op-f.org).

From January 1, 2014 thru July 1, 2014, plan members were required to contribute 10.75% of their annual covered salary. From July 2, 2014 thru December 31, 2014, plan members were required to contribute 11.5% of their annual covered salary. Throughout 2014, 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, 2014, 2013 and 2012 were \$3,309,611, \$3,303,721 and \$3,267,478, respectively, or 93% of the required contributions for 2014 and 92% of the required contributions for 2013 and 2012. The remaining employer contributions for 2014, 2013 and 2012 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 2014, member and employer contribution rates were consistent across all three plans. The 2014 member contribution rate was 10.00% of covered payroll and the 2014 employer contribution rate was 14.00% of covered payroll. The City's contributions to the plan for the years ending December 31, 2014, 2013 and 2012 were \$2,344,562, \$2,303,022, and \$2,314,966, respectively, or 93%, 92%, and 87% 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 (OP&F)

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](http://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 .5% of covered payroll from January 1, 2014 thru December 31, 2014. 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, 2014, 2013, and 2012 were \$3,309,611, \$3,303,721, and \$3,267,478, respectively, of which \$76,853, \$547,816, and \$1,103,035, respectively, were allocated to the health care plan. The actual contributions for all plans were 93% of the required contributions for 2014, 92% for 2013 and 2012. The remaining employer contributions for 2014, 2013, and 2012 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 2014, 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 2% during the calendar year of 2014. The portion of employer contributions allocated to health care for members in the Combined Plan was 2% during the calendar year of 2014. 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, 2014, 2013, 2012 were \$334,803, \$164,436, and \$661,386, respectively, or 93%, 92% and 87% 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. Effective January 1, 2014, the portion of the employer contributions toward the health care was raised to 2 percent for both plans as recommended by the OPERS Actuary. 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 2041. Amounts related to the operating leases as of December 31, 2014 are included in the financial statements of the following:

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>
2015	\$ 38,694	\$ 252,599
2016	22,440	121,012
2017	22,440	104,426
2018	22,440	104,426
2019	22,440	104,426
2020-2024	112,198	62,675
2025-2029	82,226	20,148
2030-2034	82,226	17,029
2035-2039	26,891	17,029
2040-2041	-	6,812
	<u>431,995</u>	<u>810,582</u>
Total minimum future rentals	\$ 431,995	\$ 810,582
Total rentals for the year 2014	\$ 31,655	\$ 245,321
Land	\$ 356,422	\$ 1,775,503
Buildings	2,692,327	2,258,245
Accumulated Depreciation	1,263,019	1,028,749
Depreciation Expense	55,055	80,672

## 11. LONG-TERM DEBT AND OTHER OBLIGATIONS

A summary of long-term debt and other obligations for the year ended December 31, 2014 follows:

	Balance January 1, 2014	Additions	Reductions (in thousands)	Balance December 31, 2014	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$ 4,105	-	1,450	\$ 2,655	\$ 890
Department of Development loan (DOD)	3,964	-	467	3,497	481
<b>Deferred amounts:</b>					
Unamortized issuance costs	(30)	-	(12)	(18)	(2)
Unamortized premiums	92	-	76	16	15
Unamortized discounts	(6)	-	(1)	(5)	1
Compensated absences	7,304	2,927	3,003	7,228	480
Insurance claims payable	1,490	163	647	1,006	489
<b>Total governmental activities</b>	<b>\$ 16,919</b>	<b>3,090</b>	<b>5,630</b>	<b>\$ 14,379</b>	<b>\$ 2,354</b>

	Balance January 1, 2014	Additions	Reductions (in thousands)	Balance December 31, 2014	Due Within One Year
<b>Business-type activities</b>					
<b>Water:</b>					
General obligation bonds	\$ 7,259	-	513	\$ 6,746	\$ 531
<b>Sewer:</b>					
General obligation bonds	16,325	-	1,122	15,203	1,163
OEPA / Sludge Dewatering	363	-	239	124	124
OEPA/ OWDA WWTP Phase III improvements loan	1,663	-	213	1,450	221
OEPA / High Rate Clarifier	18,821	14,843	-	33,664	1,309
<b>Airport:</b>					
General obligation bonds	395	-	75	320	75
<b>Stormwater:</b>					
OEPA / High Rate Clarifier	9,409	7,421	-	16,830	654
<b>Deferred Amounts:</b>					
Unamortized issuance costs	(6)	-	(3)	(3)	(1)
Unamortized premiums	591	-	54	537	54
Unamortized discounts	(17)	-	(1)	(16)	(1)
Compensated absences	729	507	456	780	97
<b>Total business-type activities</b>	<b>\$ 55,532</b>	<b>22,771</b>	<b>2,668</b>	<b>\$ 75,635</b>	<b>\$ 4,226</b>

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, \$84,710 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, 2014:

	<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	2009-2012	2015-2023	3.25%-4.30%	3.73 %	\$ 2,655,000
DOD loan payable from governmental funds	2006-2007	2015-2021	3.00%	3.00 %	3,496,752
Business-type activities					
General obligation bonds:					
Sewer	2009-2013	2015-2029	1.50%-5.00%	3.61 %	15,203,220
Water	2009-2013	2015-2029	1.50%-5.00%	3.61 %	6,746,780
Airport	2009	2015-2018	3.25%-4.00%	3.70 %	320,000
OWDA Loans (Sewer)	1994	2015	4.18%	4.18 %	123,399
	1999	2015-2021	3.52%	3.52 %	1,449,574
	2012	2015-2034	2.55%	2.55 %	33,664,271
OWDA Loans (Stormwater)	2012	2015-2034	2.55%	2.55 %	<u>16,829,611</u>
Total outstanding debt					<u>\$ 80,488,607</u>

The original amounts for outstanding debt issued in prior years is; general obligation bonds \$31,515,000, DOD loan payable \$5,000,000, and OWDA loans \$57,976,882.

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 \$1,955,000, for the OP&F is not capital related.

In 2009, the City issued \$8,260,000 in General Obligation Various Purpose Bonds to refund three outstanding bond issues and to advance refund one outstanding issue. The City completed the refundings to reduce its total debt service payments over the next 14 years by \$343,559 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$279,718. The total amount defeased in substance was \$3,490,000.

In 2012, the City issued \$9,510,000 in General Obligation Various Purpose Bonds to advance refund two outstanding issues. The City completed the refundings to reduce its total debt service payments over the next 11 years by \$510,945 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$462,244. The total amount defeased in substance was \$9,185,000.

In 2013, the City issued \$3,060,000 in General Obligation Various Purpose Bonds to advance refund bonds issued in 2004. 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. The total amount defeased in substance was \$2,805,000.

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, \$1,153,928 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 481%. The total principal and interest remaining to be paid on the loans is \$66,520,633. Principal and interest paid for the current year and total customer net revenues were \$522,074 and \$2,512,584, 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, 2014, the City had drawn \$49,119,960 of the loan commitment for progress payments on the project, capitalized interest was \$1,373,921, for a total loan balance of \$50,493,881. 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, 2014, 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, 2014, these entities have complied with the requirement that overlapping debt must not exceed 1% (10-mill) of the assessed property value.

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

Under the loan agreement EPH unconditionally agreed to make loan payments to the bond trustee in amounts at least sufficient to pay the principal and interest obligations on the HFRB. This special obligation of the City is payable solely from the loan payments. Concurrent with the issuance of the HFRB, the City assigned all of its rights under the loan agreement to the original purchaser of the HFRB. The HFRB is not a general obligation of the City, and does not constitute a debt or pledge of the faith, credit or the taxing power of the City. The HFRB had a principal amount of \$7,230,000 outstanding at December 31, 2014.

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

	Governmental Activities	Business-type Activities
Total Capital Assets	\$ 73,716,896	123,405,614
Less:		
General obligation bonds	(2,655,000)	(22,270,000)
Portion of DOD Loan	(2,342,824)	-
OWDA Loans	-	(52,066,855)
Add back:		
General obligation bonds for pension liability	1,955,000	-
Premiums, discounts, and defeasance fees for outstanding issues	(1,102)	91,269
Significant unspent bond proceeds	-	2,444,983
Total net investment in capital assets	<u>\$ 70,672,970</u>	<u>51,605,011</u>

The annual requirements to pay principal and interest on all long-term debt at December 31, 2014 follows:

Governmental activities

	Governmental Obligations		
	(in thousands)		
	General Obligation	DOD Loan	Interest
Year ending December 31:			
2015	\$ 890	\$ 481	\$ 192
2016	190	496	156
2017	195	511	134
2018	205	526	110
2019	215	542	86
2020-2023	<u>960</u>	<u>941</u>	<u>130</u>
Total	<u>\$ 2,655</u>	<u>\$ 3,497</u>	<u>\$ 808</u>

Business-type activities

	Sewer		
	(in thousands)		
	General Obligation	OWDA	Interest
Year Ending December 31:			
2015	\$ 1,163	\$ 1,654	\$ 1,447
2016	1,198	1,572	1,371
2017	1,243	1,614	1,294
2018	1,269	1,658	1,212
2019	1,317	1,703	1,122
2020-2024	5,583	8,084	4,294
2025-2029	3,430	8,877	2,397
2030-2034	<u>-</u>	<u>10,076</u>	<u>720</u>
Total	<u>\$ 15,203</u>	<u>\$ 35,238</u>	<u>\$ 13,857</u>

Water		
(in thousands)		
	<u>General Obligation</u>	<u>Interest</u>
Year Ending December 31:		
2015	\$ 531	\$ 243
2016	542	229
2017	562	215
2018	571	199
2019	593	180
2020-2024	2,157	628
2025-2029	<u>1,790</u>	<u>250</u>
Total	<u>\$ 6,746</u>	<u>\$ 1,944</u>

Stormwater		
(in thousands)		
	<u>OWDA</u>	<u>Interest</u>
Year Ending December 31:		
2015	\$ 654	\$ 425
2016	671	408
2017	689	391
2018	706	373
2019	724	355
2020-2024	3,910	1,488
2025-2029	4,438	960
2030-2034	<u>5,038</u>	<u>360</u>
Total	<u>\$ 16,830</u>	<u>\$ 4,760</u>

Airport		
(in thousands)		
	<u>General Obligation</u>	<u>Interest</u>
Year Ending December 31:		
2015	\$ 75	\$ 12
2016	80	9
2017	80	7
2018	<u>85</u>	<u>3</u>
Total	<u>\$ 320</u>	<u>\$ 31</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:

	<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>
Income tax	\$ 3,983,744	-	-	442,638	-	\$ 4,426,382
Property tax	-	-	3,102,024	-	620,584	3,722,608
Grant receivable	-	-	-	-	470,908	470,908
State-levied shared tax	578,788	-	268,576	-	963,531	1,810,895
Special Assessments	45,280	260,483	-	-	190,840	496,603
Other	116,004	-	48	-	543,555	659,607
Total deferred inflows of resources	<u>\$ 4,723,816</u>	<u>260,483</u>	<u>3,370,648</u>	<u>442,638</u>	<u>2,789,418</u>	<u>\$ 11,587,003</u>



13. INTERFUND RECEIVABLES AND PAYABLES

Interfund balances in the basic financial statements at December 31, 2014 were as follows:

<u>Payable fund</u>	<u>Receivable fund</u>	<u>Amount</u>
<b>Governmental</b>		
General Fund	Non-major governmental	\$ 120,000
	Sewer	3,294
	Internal service	992,279
Community Development Block Grant	General Fund	58,128
	Internal service	404
Special Police Levy	Internal service	98,817
Permanent Improvement	General Fund	263
	Non-major governmental	3,393
Non-major governmental	General Fund	2,209,380
	Community Development Block Grant	44,034
	Special Police Levy	13,309
	Permanent Improvement	22,746
	Non-major governmental	1,139,361
	Internal service	153,385
<b>Business-Type</b>		
Water	General Fund	22,841
	Permanent Improvement	1,699
	Internal service	97,833
Sewer	General Fund	1,805,945
	Permanent Improvement	4,497
	Water	9,992
	Internal service	96,649
Stormwater	Internal service	2,772
Airport	General Fund	578
	Internal service	6,227
Internal Service	General Fund	192
	Non-major governmental	1,892
	Internal Service	<u>10,952</u>
<b>Total</b>		<b>\$ <u>6,920,862</u></b>

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, 2014:

	Total Transfers In	TRANSFERS OUT		
		General Fund	Permanent Improvement	Non-major governmental
<u>GOVERNMENTAL</u>				
Police Levy	\$ 700,000	700,000	-	-
Non-major governmental	1,798,969	965,000	362,265	471,704
<u>BUSINESS TYPE</u>				
Water	339,954	-	-	339,954
Sewer	372,679	-	-	372,679
Airport	264,181	175,000	-	89,181
Internal Service	35,763	-	7,073	28,690
	<u>\$ 3,511,546</u>	<u>1,840,000</u>	<u>369,338</u>	<u>1,302,208</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, 2014 include the following:

	Fund Deficit
Major governmental - Special revenue	
Special Police Levy	\$ (88,121)
Non-major governmental - Special revenue	
FTA Bus Operating	(15,374)
Non-major governmental - Debt service	
Special Assessment Bond Retirement	(170,925)
Non-major governmental - Capital projects	
Special Capital Projects	(133,157)
Ohio Public Works Commission	(208,175)
4 W Main Street Sidewalk Improvement	(62,330)
Sidewalk, Curb, and Gutter	(174,891)
Recreational Facility Bond Construction	(756)

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	\$ 3,589	-	-	-	437,165	\$ 440,754
Permanent endowments	-	-	-	-	386,953	386,953
Total non-spendable	<u>3,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>824,118</u>	<u>827,707</u>
Restricted						
Community redevelopment	-	82,520	-	-	80,339	162,859
Development revolving loans	-	-	-	-	1,716,112	1,716,112
Brownfield revolving loans	-	-	-	-	739,570	739,570
EDA revolving loans	-	-	-	-	866,649	866,649
Law enforcement	41,223	-	-	-	985,167	1,026,390
Fire / EMS services	-	-	-	-	30,712	30,712
Housing rehabilitation	-	-	-	-	1,126,383	1,126,383
Lead remediation	-	-	-	-	2,763,571	2,763,571
Neighborhood stabilization	-	-	-	-	3,684,698	3,684,698
HOME program	-	-	-	-	6,844,421	6,844,421
Road improvements and safety	-	-	-	-	972,944	972,944
Recreation / beautification	-	-	-	-	411,694	411,694
Municipal Court / justice	-	-	-	-	1,254,327	1,254,327
Future facilities	-	-	-	-	534,444	534,444
Technological improvements	-	-	-	-	1,067,470	1,067,470
Transportation	164,228	-	-	-	56,734	220,962
Debt service	-	-	-	-	686,000	686,000
Other Capital Projects	-	-	-	1,130,961	48,080	1,179,041
Other	-	-	-	-	147,243	147,243
Total restricted	<u>205,451</u>	<u>82,520</u>	<u>-</u>	<u>1,130,961</u>	<u>24,016,558</u>	<u>25,435,490</u>
Committed						
Community redevelopment	14,680	-	-	-	-	14,680
Law enforcement	21,235	-	-	-	-	21,235
Fire / EMS services	16,522	-	-	-	655,632	672,154
Economic development	-	-	-	-	1,479,946	1,479,946
Road improvements and safety	-	-	-	-	58,891	58,891
Municipal Court / justice	62,145	-	-	-	-	62,145
Other purposes	99,626	-	-	-	-	99,626
Total committed	<u>214,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,194,469</u>	<u>2,408,677</u>

Table is continued from the previous 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 \$	572	-	-	-	-	\$ 572
Law enforcement	24,862	-	-	-	-	24,862
Municipal Court / justice	23,082	-	-	-	-	23,082
Fire / EMS services	8,148	-	-	-	-	8,148
Subsequent year's budget:						
appropriation of fund balance	1,330,375	-	-	-	-	1,330,375
Other purposes	104,244	-	-	-	-	104,244
Total assigned	<u>1,491,283</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,491,283</u>
Unassigned	<u>2,666,119</u>	<u>-</u>	<u>(88,121)</u>	<u>-</u>	<u>(765,608)</u>	<u>1,812,390</u>
Total fund balances \$	<u>4,580,650</u>	<u>82,520</u>	<u>(88,121)</u>	<u>1,130,961</u>	<u>26,269,537</u>	<u>\$ 31,975,547</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 (in millions)</u>	<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 2014 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 2014, \$1,005,590 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 2014 and 2013 were as follows:

		<u>Beginning of year liability</u>	<u>Incurred expense</u>	<u>Claims payment</u>	<u>End of year liability</u>
2014	\$	1,490,389	162,688	647,487	\$ 1,005,590
2013	\$	1,469,237	681,221	660,069	\$ 1,490,389

The amount estimated for claims due within one year is \$488,688. 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 2014 of \$16,943.

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

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. On February 18, 2015, the Turner Foundation and the Director of the Development Services Agency of the State of Ohio entered into a Loan Modification Agreement, whereunder as of January 1, 2015, the Turner Foundation paid a lump-sum payment of \$1,748,376 to discharge its obligation under the original 2011 Assumption Agreement. Therefore, after Turner Foundation's lump-sum payment on January 1, 2015, there remained principal outstanding of \$1,748,386 on the Loan, all of which is an obligation of the City.

On June 18, 2015, the City issued its \$7,970,000 General Obligation Various Purpose Refunding Bonds, Series 2015 (2015 Refunding Bonds). The 2015 Refunding Bonds advance-refunded \$6,980,000 of the City's outstanding \$12,685,000 Various Purpose Bonds, Series 2009 maturing on December 1, 2023 through December 1, 2029. The 2015 Refunding Bonds were issued with maturities commencing December 1, 2015 and on each December 1 through the year 2029 at a yield of 2.53%. This refunding action resulted in a cash savings of \$446,710 and net present value savings of \$364,130 over the life of the refunded bonds.



***REQUIRED SUPPLEMENTARY  
INFORMATION***



CITY OF SPRINGFIELD, OHIO  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Income taxes	\$ 26,977,500	27,954,000	27,540,840	(413,160)
Hotel / motel taxes	405,000	405,000	399,839	(5,161)
State-levied shared taxes	1,825,929	1,991,084	2,026,963	35,879
Intergovernmental	398,008	400,408	388,360	(12,048)
Charges for services	1,222,050	1,073,050	1,122,454	49,404
Fees, licenses, and permits	668,900	618,400	550,370	(68,030)
Investment earnings	135,150	150,100	151,989	1,889
Fines and forfeits	1,743,500	1,447,000	1,485,864	38,864
Miscellaneous	3,145,500	3,270,650	2,935,059	(335,591)
<b>Total revenues</b>	<b>36,521,537</b>	<b>37,309,692</b>	<b>36,601,738</b>	<b>(707,954)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	12,427,564	11,942,673	11,673,457	269,216
Public safety	22,468,316	22,187,598	22,005,776	181,822
Health	61,050	73,653	73,653	-
Recreation	955,000	1,005,000	1,004,131	869
Community development	1,187,299	1,191,645	1,152,220	39,425
Highway and street	499,270	496,370	487,023	9,347
<b>Total expenditures</b>	<b>37,598,499</b>	<b>36,896,939</b>	<b>36,396,260</b>	<b>500,679</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,076,962)</b>	<b>412,753</b>	<b>205,478</b>	<b>(207,275)</b>
<b>OTHER FINANCING (USES):</b>				
Advance out	-	(58,515)	-	58,515
Transfers out	(1,048,000)	(1,990,000)	(1,852,087)	137,913
<b>Total other financing (uses)</b>	<b>(1,048,000)</b>	<b>(2,048,515)</b>	<b>(1,852,087)</b>	<b>196,428</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,124,962)</b>	<b>(1,635,762)</b>	<b>(1,646,609)</b>	<b>(10,847)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>4,550,093</b>	<b>4,550,093</b>	<b>4,550,093</b>	<b>-</b>
<b>PRIOR YEAR ENCUMBRANCES APPROPRIATED</b>	<b>753,802</b>	<b>753,802</b>	<b>753,802</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 3,178,933</b>	<b>3,668,133</b>	<b>3,657,286</b>	<b>(10,847)</b>

CITY OF SPRINGFIELD, OHIO  
 BUDGETARY COMPARISON SCHEDULE  
 COMMUNITY DEVELOPMENT BLOCK GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 1,700,000	1,665,518	1,456,260	(209,258)
Fines and forfeits	-	-	4,975	4,975
Miscellaneous	-	-	204,283	204,283
<b>Total revenues</b>	<u>1,700,000</u>	<u>1,665,518</u>	<u>1,665,518</u>	<u>-</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	15,178	35,331	35,331	-
Public safety	2,213	51,937	51,937	-
Community development	1,349,699	1,576,234	1,691,086	(114,852)
<b>Total expenditures</b>	<u>1,367,090</u>	<u>1,663,502</u>	<u>1,778,354</u>	<u>(114,852)</u>
<b>NET CHANGE IN FUND BALANCE</b>	332,910	2,016	(112,836)	(114,852)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	2,079	2,079	2,079	-
<b>PRIOR YEAR ENCUMBRANCES APPROPRIATED</b>	<u>99,640</u>	<u>99,640</u>	<u>99,640</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 434,629</u>	<u>103,735</u>	<u>(11,117)</u>	<u>(114,852)</u>

CITY OF SPRINGFIELD, OHIO  
 BUDGETARY COMPARISON SCHEDULE  
 SPECIAL POLICE LEVY  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Property taxes	\$ 2,190,700	2,006,000	2,005,462	(538)
Intergovernmental	274,607	277,600	279,750	2,150
Investment earnings	2,000	3,000	2,947	(53)
Miscellaneous	-	44,704	65,272	20,568
<b>Total revenues</b>	<u>2,467,307</u>	<u>2,331,304</u>	<u>2,353,431</u>	<u>22,127</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Public safety	3,265,948	3,280,962	3,255,033	25,929
Capital outlay	3,300	1,300	1,046	254
<b>Total expenditures</b>	<u>3,269,248</u>	<u>3,282,262</u>	<u>3,256,079</u>	<u>26,183</u>
<b>(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES</b>	<u>(801,941)</u>	<u>(950,958)</u>	<u>(902,648)</u>	<u>48,310</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	800,000	700,000	700,000	-
<b>Total other financing sources</b>	<u>800,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,941)	(250,958)	(202,648)	48,310
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	244,985	244,985	244,985	-
<b>PRIOR YEAR ENCUMBRANCES APPROPRIATED</b>	<u>6,028</u>	<u>6,028</u>	<u>6,028</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 249,072</u>	<u>55</u>	<u>48,365</u>	<u>48,310</u>

## CITY OF SPRINGFIELD, OHIO

### Notes to the Required Supplementary Information

December 31, 2014

#### 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 (in the General Fund only) and are carried forward for subsequent year expenditures. Fund Balances shown are encumbered 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, recognized 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 projects 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 2014, 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 with this report:

Major Funds

General Fund  
Special Police Levy

Community Development Block Grant  
Permanent Improvement

Non-Major Governmental Funds

Special Revenue Funds

Ohio Job Ready Sites - Bushnell  
Micro Loan  
Continuum of Care 2013  
Continuum of Care 2012  
Shelter Plus Care Program 2010  
Fire Prevention  
Police Youth Program  
Municipal Court Improvement - JCR  
EPA Brownfield Co-op Agreement Lagonda  
Lead Grant  
State Highway Improvement  
Municipal Court Interlock and SCRAM  
OMVI Enforcement / Education  
Economic Development Incentive  
Federally Forfeited Property Sharing  
Drug Law Enforcement  
Police Property Disposition  
Homeless Assistance Grant  
Probation Home Monitoring  
Fire Division Service Enhancement

Justice Assistance Grant 2013  
Continuum of Care 2010  
Justice Assistance Grant 2014  
Shelter Plus Care Program 2009  
Shelter Plus Care Program 2010 Renewal  
D.A.R.E.  
Community Activities  
Municipal Court Clerk Automation  
Moving Ohio Forward Demolition Program  
Street Construction, Maintenance, and Repair  
Municipal Road Improvement  
Indigent Drivers' Alcohol Treatment  
Police and Fire Pension  
Moving Ohio Forward Demolition Program II  
Probation Fee  
Law Enforcement Contraband Proceeds  
Hotel / Motel Excise Tax  
Right of Way Fee  
Municipal Court Special Projects  
EMS Training Grant

Non-Major Governmental Funds (continued)

Special Revenue Funds (continued)

Community Corrections Act	Continuum of Care - 2 2013
Municipal Court Improvements	FTA Bus Operating
Urban Redevelopment Tax Increment	EDA Revolving Loan
EDA Match Revolving Loan	Neighborhood Stabilization Program I
Memorial Tree Replacement	Miscellaneous Trust
Paramedic Trust	Littleton Trust
Community Beautification Trust	Remsberg Trust
CD Housing Rehabilitation Rotary	CD Rental Rehabilitation
HOME Program	EPA Brownfield Revolving Loan
CD CIC Development Revolving Loan	State Bus Half - Fare Subsidy
Insurance Deposit Trust	Contractor Retainer Fee
Special Street Openings	Neighborhood Stabilization Program II ARRA

Debt Service Funds

Unvoted Bond Retirement	Urban Redevelopment Reserve
Special Assessment Bond Retirement	

Capital Project Funds

Special Capital Projects	MCCA / Fiber Optic System
Roadway Development	Capital Planning
FTA Bus Capital	ACE - Prime Ohio II
ACE - Airport Utilities / Road Extension	Ohio Public Works Commission
Municipal Court Future Facilities	

Permanent Funds

City Tricentennial Trust	Ben Goldman Trust
Snyder Park Endowment	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, 2014 from the GAAP basis to the Budget basis are as follows:

	General Fund	Community Development Block Grant	Special Police Levy
Net change in fund balance - GAAP Basis	\$ (716,828)	99,932	(164,289)
Changes due to:			
Increase (decrease) in revenues	1,597,848	114,956	(814)
(Increase) decrease in expenditures	(2,455,668)	(327,724)	(37,545)
(Increase) decrease in other financing sources (uses)	(572)	-	-
Funds included as part of the General Fund for GAAP but budgeted separately	(71,389)	-	-
Net change in fund balance - Budget Basis	\$ <u>(1,646,609)</u>	<u>(112,836)</u>	<u>(202,648)</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, 2014

A-1

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Income taxes	\$ 27,954,000	27,540,840	(413,160)
Hotel / motel taxes	405,000	399,839	(5,161)
State-levied shared taxes	1,991,084	2,026,963	35,879
Intergovernmental	400,408	388,360	(12,048)
Charges for services	1,073,050	1,122,454	49,404
Fees, licenses, and permits	618,400	550,370	(68,030)
Investment earnings	150,100	151,989	1,889
Fines and forfeits	1,447,000	1,485,864	38,864
Miscellaneous	<u>3,270,650</u>	<u>2,935,059</u>	<u>(335,591)</u>
<b>Total revenues</b>	<u>37,309,692</u>	<u>36,601,738</u>	<u>(707,954)</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>General government</b>			
<b>City Commission and Clerk</b>			
Personal services	196,955	196,836	119
Operations and maintenance	28,238	24,628	3,610
<b>City Manager's office</b>			
Personal services	556,955	548,448	8,507
Operations and maintenance	29,818	24,958	4,860
<b>City Manager's office - Economic development</b>			
Personal services	81,775	80,439	1,336
Operations and maintenance	5,338	4,343	995
<b>Finance - Accounting</b>			
Personal services	939,835	927,205	12,630
Operations and maintenance	115,867	103,700	12,167
<b>Finance - Income tax</b>			
Personal services	466,895	464,599	2,296
Operations and maintenance	56,602	52,001	4,601
<b>Finance - Purchasing</b>			
Personal services	224,910	224,264	646
Operations and maintenance	7,959	6,908	1,051
<b>Finance - Revenue collections</b>			
Personal services	32,520	32,375	145
Operations and maintenance	34,266	32,425	1,841
<b>Personnel</b>			
Personal services	294,200	294,200	-
Operations and maintenance	99,928	93,667	6,261

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, 2014

A-1

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
Legal services - Civil			
Personal services	349,955	348,582	1,373
Operations and maintenance	40,774	29,562	11,212
Legal services - Criminal			
Personal services	517,490	512,561	4,929
Operations and maintenance	13,804	13,800	4
Municipal court - Clerk			
Personal services	1,389,630	1,376,307	13,323
Operations and maintenance	337,506	299,977	37,529
Municipal court - Judicial			
Personal services	2,405,320	2,386,000	19,320
Operations and maintenance	152,632	141,436	11,196
Public works administration			
Personal services	5,042	5,015	27
Engineering			
Personal services	627,665	617,148	10,517
Operations and maintenance	82,522	77,033	5,489
Information technology			
Personal services	439,450	434,708	4,742
Operations and maintenance	424,650	416,436	8,214
Service - Facilities			
Personal services	498,900	485,788	13,112
Operations and maintenance	226,994	207,422	19,572
Miscellaneous			
Personal service	9,997	5,525	4,472
Operations and maintenance	1,217,696	1,180,626	37,070
Capital outlay	30,585	24,535	6,050
<b>Total general government expenditures</b>	<b>11,942,673</b>	<b>11,673,457</b>	<b>269,216</b>
<b>Public safety</b>			
<b>Police services</b>			
Personal services	9,481,795	9,457,206	24,589
Operations and maintenance	846,698	757,029	89,669
<b>Fire services</b>			
Personal services	9,358,110	9,326,177	31,933
Operations and maintenance	495,538	470,687	24,851
<b>Consolidated dispatching</b>			
Personal services	1,170,805	1,165,684	5,121
Operations and maintenance	54,646	52,222	2,424

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, 2014

A-1

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
Miscellaneous			
Personal services	3	3	-
Operations and maintenance	760,003	760,003	-
Capital outlay	<u>20,000</u>	<u>16,765</u>	<u>3,235</u>
Total public safety expenditures	<u>22,187,598</u>	<u>22,005,776</u>	<u>181,822</u>
Health			
Miscellaneous			
Operations and maintenance	<u>73,653</u>	<u>73,653</u>	<u>-</u>
Total health expenditures	<u>73,653</u>	<u>73,653</u>	<u>-</u>
Recreation			
Miscellaneous			
Personal services	5,000	4,131	869
Operations and maintenance	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Total recreation expenditures	<u>1,005,000</u>	<u>1,004,131</u>	<u>869</u>
Community development			
Planning and development - Administration			
Personal services	218,325	217,078	1,247
Operations and maintenance	5,100	4,048	1,052
Planning and development - Inspections			
Personal services	261,850	261,330	520
Operations and maintenance	39,991	36,420	3,571
Planning and development - Code enforcement			
Personal services	202,465	200,112	2,353
Operations and maintenance	147,561	140,195	7,366
Human relations services			
Personal services	110,745	102,548	8,197
Operations and maintenance	46,342	44,180	2,162
Human relations, housing, and neighborhood services			
Personal services	157,050	144,094	12,956
Miscellaneous			
Operations and maintenance	<u>2,216</u>	<u>2,215</u>	<u>1</u>
Total community development expenditures	<u>1,191,645</u>	<u>1,152,220</u>	<u>39,425</u>

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, 2014

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>496,370</u>	<u>487,023</u>	<u>9,347</u>
Total highway and street expenditures	<u>496,370</u>	<u>487,023</u>	<u>9,347</u>
Total expenditures	<u>36,896,939</u>	<u>36,396,260</u>	<u>500,679</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>412,753</u>	<u>205,478</u>	<u>(207,275)</u>
OTHER FINANCING (USES):			
Advance out	(58,515)	-	58,515
Transfers out	<u>(1,990,000)</u>	<u>(1,852,087)</u>	<u>137,913</u>
Total other financing (uses)	<u>(2,048,515)</u>	<u>(1,852,087)</u>	<u>196,428</u>
NET CHANGE IN FUND BALANCE	(1,635,762)	(1,646,609)	(10,847)
FUND BALANCE AT BEGINNING OF YEAR	4,550,093	4,550,093	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>753,802</u>	<u>753,802</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 3,668,133</u>	<u>3,657,286</u>	<u>(10,847)</u>



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, 2014

A-2

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 1,665,518	1,456,260	(209,258)
Fines and forfeits	-	4,975	4,975
Miscellaneous	-	204,283	204,283
Total revenues	<u>1,665,518</u>	<u>1,665,518</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government			
Personal services	20,197	20,197	-
Operations and maintenance	15,134	15,134	-
Public safety			
Personal services	30,349	30,349	-
Operations and maintenance	21,588	21,588	-
Community development			
Personal services	479,627	479,627	-
Operations and maintenance	1,096,607	1,211,459	(114,852)
Total expenditures	<u>1,663,502</u>	<u>1,778,354</u>	<u>(114,852)</u>
NET CHANGE IN FUND BALANCE	2,016	(112,836)	(114,852)
FUND BALANCE AT BEGINNING OF YEAR	2,079	2,079	-
PRIOR YEAR ENCUMBRANCES			
APPROPRIATED	<u>99,640</u>	<u>99,640</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 103,735</u>	<u>(11,117)</u>	<u>(114,852)</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, 2014

A-3

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Property taxes	\$ 2,006,000	2,005,462	(538)
Intergovernmental	277,600	279,750	2,150
Investment earnings	3,000	2,947	(53)
Miscellaneous	<u>44,704</u>	<u>65,272</u>	<u>20,568</u>
Total revenues	<u>2,331,304</u>	<u>2,353,431</u>	<u>22,127</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety			
Police services			
Personal services	2,845,394	2,834,007	11,387
Operations and maintenance	144,482	130,669	13,813
Consolidated dispatching			
Personal services	291,086	290,357	729
Capital Outlay	<u>1,300</u>	<u>1,046</u>	<u>254</u>
Total expenditures	<u>3,282,262</u>	<u>3,256,079</u>	<u>26,183</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(950,958)</u>	<u>(902,648)</u>	<u>48,310</u>
<b>OTHER FINANCING SOURCES:</b>			
Transfers in	<u>700,000</u>	<u>700,000</u>	<u>-</u>
Total other financing sources	<u>700,000</u>	<u>700,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(250,958)	(202,648)	48,310
FUND BALANCE AT BEGINNING OF YEAR	244,985	244,985	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>6,028</u>	<u>6,028</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 55</u>	<u>48,365</u>	<u>48,310</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, 2014

A-4

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Income Taxes	\$ 3,106,000	3,060,093	(45,907)
Intergovernmental	3,000	2,365	(635)
Miscellaneous	<u>321,600</u>	<u>319,229</u>	<u>(2,371)</u>
Total revenues	<u>3,430,600</u>	<u>3,381,687</u>	<u>(48,913)</u>
<b>EXPENDITURES:</b>			
Capital outlay	3,400,495	2,931,357	469,138
Debt Service:			
Principal	466,841	466,841	-
Interest	<u>112,523</u>	<u>112,523</u>	<u>-</u>
Total expenditures	<u>3,979,859</u>	<u>3,510,721</u>	<u>469,138</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(549,259)</u>	<u>(129,034)</u>	<u>420,225</u>
<b>OTHER FINANCING (USES):</b>			
Transfers out	<u>(362,265)</u>	<u>(362,265)</u>	<u>-</u>
Total other financing (uses)	<u>(362,265)</u>	<u>(362,265)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(911,524)	(491,299)	420,225
FUND BALANCE AT BEGINNING OF YEAR	490,238	490,238	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>611,385</u>	<u>611,385</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 190,099</u>	<u>610,324</u>	<u>420,225</u>

**NON-MAJOR GOVERNMENTAL  
FUNDS**

City of Springfield, Ohio

**Non-Major Governmental Funds**

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

**City Ordinances**

Fire Prevention	^ Police Property Disposition
Police Youth Program	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
Municipal Court Interlock and SCRAM (Secure Continuous Remote Alcohol Monitor, Special Projects)	Fire Division Service Enhancement
Indigent Drivers' Alcohol Treatment	Municipal Court Improvements
OMVI (Operating Motor Vehicle while Intoxicated) Enforcement / Education	Urban Redevelopment Tax Increment
Police and Fire Pension	Memorial Tree Replacement
Economic Development Incentive	Miscellaneous Trust
Probation Fee	Paramedic Trust
Drug Law Enforcement	Littleton Trust
Law Enforcement Contraband Proceeds	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	Community Corrections Act
Justice Assistance Grant 2013	Continuum of Care - 2 2013
Micro Loan	FTA (Federal Transit Administration) Bus Operating
Continuum of Care 2010	EDA (Economic Development Administration) Revolving Loan
Continuum of Care 2013	EDA Match Revolving Loan
Justice Assistance Grant 2014	Neighborhood Stabilization Program I
Continuum of Care 2012	CD (Community Development) Housing Rehabilitation Rotary
* Shelter Plus Care Program 2009	CD Rental Rehabilitation
* Shelter Plus Care Program 2010	HOME Program
* Shelter Plus Care Program 2010 Renewal	EPA Brownfield Revolving Loan
D.A.R.E. (Drug Abuse Resistance Education)	CD CIC (Community Improvement Corporation) Development Revolving Loan
* EPA (Environmental Protection Agency) Brownfield Co-op Agreement Lagonda	State Bus Half - Fare Subsidy
Moving OHIO Forward Demolition Program	Neighborhood Stabilization Program II ARRA (American Reinvestment and Recovery Act)
Lead Grant	
Moving OHIO Forward Demolition Program II	
Federally Forfeited Property Sharing	
Homeless Assistance Grant	
EMS (Emergency Medical Services) Training Grant	

### 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) - Prime  
Ohio II

ACE - Airport Utilities / Road Extension  
Ohio Public Works Commission  
Municipal Court Future Facilities  
# 4 W Main Street Sidewalk Improvement  
# 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.

\* This fund presents budget information only in the Non-major Governmental Fund section. There were no revenues or expenditures.



CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS (by fund type)  
 DECEMBER 31, 2014

B-1

	NON-MAJOR SPECIAL REVENUE	NON-MAJOR DEBT SERVICE	NON-MAJOR CAPITAL PROJECTS	NON-MAJOR PERMANENT	TOTAL NON-MAJOR GOVERNMENTAL
<b>ASSETS:</b>					
Equity in pooled cash and investments	\$ 8,841,665	727,019	1,114,786	744,051	\$ 11,427,521
Receivables (net of allowances for uncollectibles)	1,747,841	171,630	1,457,911	4,254	3,381,636
Due from other funds	1,261,253	-	3,393	-	1,264,646
Due from other governments	1,609,761	-	700,309	-	2,310,070
Inventory	437,165	-	-	-	437,165
Notes receivable (net of allowances for uncollectibles)	14,303,924	-	-	-	14,303,924
Assets held for resale	627,493	-	-	-	627,493
<b>TOTAL ASSETS</b>	<b>\$ 28,829,102</b>	<b>898,649</b>	<b>3,276,399</b>	<b>748,305</b>	<b>\$ 33,752,455</b>
<b>LIABILITIES:</b>					
Accounts payable	\$ 532,708	-	462,959	-	\$ 995,667
Accrued liabilities	115,618	-	-	-	115,618
Due to other funds	1,045,038	211,944	2,325,233	-	3,582,215
<b>Total liabilities</b>	<b>1,693,364</b>	<b>211,944</b>	<b>2,788,192</b>	<b>-</b>	<b>4,693,500</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable revenue	2,172,645	171,630	444,535	608	2,789,418
<b>FUND BALANCES:</b>					
Non-spendable	437,165	-	-	386,953	824,118
Restricted	22,346,833	686,000	622,981	360,744	24,016,558
Committed	2,194,469	-	-	-	2,194,469
Unassigned	(15,374)	(170,925)	(579,309)	-	(765,608)
<b>Total fund balance</b>	<b>24,963,093</b>	<b>515,075</b>	<b>43,672</b>	<b>747,697</b>	<b>26,269,537</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 28,829,102</b>	<b>898,649</b>	<b>3,276,399</b>	<b>748,305</b>	<b>\$ 33,752,455</b>



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, 2014

B-2

	NON-MAJOR SPECIAL REVENUE	NON-MAJOR DEBT SERVICE	NON-MAJOR CAPITAL PROJECTS	NON-MAJOR PERMANENT	TOTAL NON-MAJOR GOVERNMENTAL
<b>REVENUES:</b>					
Property taxes	\$ 403,929	-	-	-	\$ 403,929
Hotel / motel taxes	815,953	-	-	-	815,953
State-levied shared taxes	2,746,211	-	-	-	2,746,211
Intergovernmental	3,765,624	-	4,100,003	-	7,865,627
Charges for services	2,709,798	-	-	-	2,709,798
Fees, licenses, and permits	35,879	-	-	-	35,879
Investment earnings	51,915	135	6,326	14,832	73,208
Fines and forfeits	993,415	-	12,473	-	1,005,888
Special assessments	16,510	55,898	83,736	-	156,144
Miscellaneous	2,050,858	-	31,322	-	2,082,180
Total revenues	<u>13,590,092</u>	<u>56,033</u>	<u>4,233,860</u>	<u>14,832</u>	<u>17,894,817</u>
<b>EXPENDITURES:</b>					
Current:					
General government	1,435,572	-	-	-	1,435,572
Public safety	4,089,132	-	-	-	4,089,132
Health	182,758	-	-	-	182,758
Recreation	562,553	-	-	33,894	596,447
Community development	2,818,259	-	-	-	2,818,259
Public works	252,562	-	-	-	252,562
Highway and street	4,218,458	-	56,611	-	4,275,069
Capital outlay	1,073,571	-	2,957,419	-	4,030,990
Debt Service:					
Principal	-	1,450,000	-	-	1,450,000
Interest	-	141,564	10,597	-	152,161
Total expenditures	<u>14,632,865</u>	<u>1,591,564</u>	<u>3,024,627</u>	<u>33,894</u>	<u>19,282,950</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,042,773)</u>	<u>(1,535,531)</u>	<u>1,209,233</u>	<u>(19,062)</u>	<u>(1,388,133)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from the sale of assets	65,378	-	15,353	-	80,731
Transfers in	965,000	684,969	149,000	-	1,798,969
Transfers out	(410,355)	(149,000)	(742,853)	-	(1,302,208)
Total other financing sources (uses)	<u>620,023</u>	<u>535,969</u>	<u>(578,500)</u>	<u>-</u>	<u>577,492</u>
NET CHANGE IN FUND BALANCE	(422,750)	(999,562)	630,733	(19,062)	(810,641)
FUND BALANCES AT BEGINNING OF YEAR	<u>25,385,843</u>	<u>1,514,637</u>	<u>(587,061)</u>	<u>766,759</u>	<u>27,080,178</u>
FUND BALANCES AT END OF YEAR	<u>\$ 24,963,093</u>	<u>515,075</u>	<u>43,672</u>	<u>747,697</u>	<u>\$ 26,269,537</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2014

	<u>SPECIAL REVENUE FUNDS</u>			
	<u>OHIO JOB READY SITES - BUSHNELL</u>	<u>JUSTICE ASSISTANCE GRANT 2013</u>	<u>MICRO LOAN</u>	<u>FIRE PREVENTION</u>
<b>ASSETS:</b>				
Equity in pooled cash and investments	\$ 50,000	22,200	69,768	4,771
Receivables (net of allowances for uncollectibles)	-	-	583	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	9,988	-
Assets held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>50,000</u></b>	<b><u>22,200</u></b>	<b><u>80,339</u></b>	<b><u>4,771</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 50,000	-	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b><u>50,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue	-	<u>22,200</u>	-	-
<b>FUND BALANCES:</b>				
Non-spendable	-	-	-	-
Restricted	-	-	80,339	4,771
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>80,339</u></b>	<b><u>4,771</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ <u>50,000</u></b>	<b><u>22,200</u></b>	<b><u>80,339</u></b>	<b><u>4,771</u></b>

## 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>LEAD GRANT</u>
35,976	2,590	39,113	385,762	41,562	137,471
-	-	-	4,863	2,641	-
-	2,350	-	-	-	1,892
2,350	-	-	-	-	62,181
-	-	-	-	-	-
-	-	-	-	-	2,663,776
-	-	-	-	-	-
<u>38,326</u>	<u>4,940</u>	<u>39,113</u>	<u>390,625</u>	<u>44,203</u>	<u>2,865,320</u>
-	-	-	-	769	13,950
-	-	-	-	-	4,231
19,527	-	-	-	-	83,568
<u>19,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>769</u>	<u>101,749</u>
<u>3,236</u>	<u>-</u>	<u>-</u>	<u>339</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
15,563	4,940	39,113	390,286	43,434	2,763,571
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,563</u>	<u>4,940</u>	<u>39,113</u>	<u>390,286</u>	<u>43,434</u>	<u>2,763,571</u>
<u>38,326</u>	<u>4,940</u>	<u>39,113</u>	<u>390,625</u>	<u>44,203</u>	<u>2,865,320</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2014

SPECIAL REVENUE FUNDS

	<u>STREET CONSTRUCTION, MAINTENANCE, AND REPAIR</u>	<u>STATE HIGHWAY IMPROVEMENT</u>	<u>MUNICIPAL ROAD IMPROVEMENT</u>
<b>ASSETS:</b>			
Equity in pooled cash and investments	\$ 689,895	7,328	-
Receivables (net of allowances for uncollectibles)	2,284	-	-
Due from other funds	1,232	-	-
Due from other governments	978,500	79,338	285,000
Inventory	437,165	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>2,109,076</u></b>	<b><u>86,666</u></b>	<b><u>285,000</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 57,150	-	-
Accrued liabilities	38,225	-	-
Due to other funds	66,716	-	-
<b>Total liabilities</b>	<b><u>162,091</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenue	660,709	53,522	196,190
<b>FUND BALANCES:</b>			
Non-spendable	437,165	-	-
Restricted	849,111	33,144	88,810
Committed	-	-	-
Unassigned	-	-	-
<b>Total fund balance</b>	<b><u>1,286,276</u></b>	<b><u>33,144</u></b>	<b><u>88,810</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ <u>2,109,076</u></b>	<b><u>86,666</u></b>	<b><u>285,000</u></b>

## SPECIAL REVENUE FUNDS

MUNICIPAL COURT INTERLOCK AND SCRAM	INDIGENT DRIVERS' ALCOHOL TREATMENT	OMVI ENFORCEMENT / EDUCATION	POLICE AND FIRE PENSION	ECONOMIC DEVELOPMENT INCENTIVE	FEDERALLY FORFEITED PROPERTY SHARING
188,429	400,008	54,885	-	1,702,152	137,416
1,417	3,501	263	638,378	600	446
-	7,887	-	-	485,000	-
-	-	-	53,715	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>189,846</u>	<u>411,396</u>	<u>55,148</u>	<u>692,093</u>	<u>2,187,752</u>	<u>137,862</u>
1,230	5,056	-	14,652	26,404	173
-	-	-	-	-	-
7,887	-	-	-	681,302	-
<u>9,117</u>	<u>5,056</u>	<u>-</u>	<u>14,652</u>	<u>707,706</u>	<u>173</u>
-	-	-	674,300	100	118
-	-	-	-	-	-
180,729	406,340	55,148	3,141	-	137,571
-	-	-	-	1,479,946	-
-	-	-	-	-	-
<u>180,729</u>	<u>406,340</u>	<u>55,148</u>	<u>3,141</u>	<u>1,479,946</u>	<u>137,571</u>
<u>189,846</u>	<u>411,396</u>	<u>55,148</u>	<u>692,093</u>	<u>2,187,752</u>	<u>137,862</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2014

SPECIAL REVENUE FUNDS

	PROBATION FEE	DRUG LAW ENFORCEMENT	LAW ENFORCEMENT CONTRABAND PROCEEDS	HOTEL / MOTEL EXCISE TAX
<b>ASSETS:</b>				
Equity in pooled cash and investments	\$ 153,846	597,811	203,748	57,978
Receivables (net of allowances for uncollectibles)	4,621	90	1,231	425,000
Due from other funds	6,590	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	-
Assets held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 165,057</b>	<b>597,901</b>	<b>204,979</b>	<b>482,978</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 24	332	42	29,474
Accrued liabilities	4,175	-	-	-
Due to other funds	5,113	375	-	28,504
<b>Total liabilities</b>	<b>9,312</b>	<b>707</b>	<b>42</b>	<b>57,978</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue	-	-	-	378,265
<b>FUND BALANCES:</b>				
Non-spendable	-	-	-	-
Restricted	155,745	597,194	204,937	46,735
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>155,745</b>	<b>597,194</b>	<b>204,937</b>	<b>46,735</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 165,057</b>	<b>597,901</b>	<b>204,979</b>	<b>482,978</b>

## SPECIAL REVENUE FUNDS

<u>HOMELESS ASSISTANCE GRANT</u>	<u>RIGHT OF WAY FEE</u>	<u>PROBATION HOME MONITORING</u>	<u>MUNICIPAL COURT SPECIAL PROJECTS</u>	<u>FIRE DIVISION SERVICE ENHANCEMENT</u>	<u>COMMUNITY CORRECTIONS ACT</u>
6,000	1,879	169,500	311,898	480,439	9,641
-	-	224	3,687	498,648	-
-	-	-	-	-	-
12,607	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,607</u>	<u>1,879</u>	<u>169,724</u>	<u>315,585</u>	<u>979,087</u>	<u>9,641</u>
12,607	-	8,199	-	12,230	1,854
-	-	-	-	68,987	-
-	-	13,144	7,601	80,677	6,590
<u>12,607</u>	<u>-</u>	<u>21,343</u>	<u>7,601</u>	<u>161,894</u>	<u>8,444</u>
-	-	-	-	161,561	1,197
-	-	-	-	-	-
6,000	1,879	148,381	307,984	-	-
-	-	-	-	655,632	-
-	-	-	-	-	-
<u>6,000</u>	<u>1,879</u>	<u>148,381</u>	<u>307,984</u>	<u>655,632</u>	<u>-</u>
<u>18,607</u>	<u>1,879</u>	<u>169,724</u>	<u>315,585</u>	<u>979,087</u>	<u>9,641</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2014

SPECIAL REVENUE FUNDS

	<u>MUNICIPAL COURT IMPROVEMENTS</u>	<u>FTA BUS OPERATING</u>	<u>URBAN REDEVELOPMENT TAX INCREMENT</u>
<b>ASSETS:</b>			
Equity in pooled cash and investments	\$ 627,481	9,670	7,597
Receivables (net of allowances for uncollectibles)	15,175	-	25
Due from other funds	-	-	-
Due from other governments	-	136,070	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>642,656</u></b>	<b><u>145,740</u></b>	<b><u>7,622</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 8,355	161,114	2,000
Accrued liabilities	-	-	-
Due to other funds	-	-	-
<b>Total liabilities</b>	<b><u>8,355</u></b>	<b><u>161,114</u></b>	<b><u>2,000</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenue	<u>551</u>	<u>-</u>	<u>7</u>
<b>FUND BALANCES:</b>			
Non-spendable	-	-	-
Restricted	633,750	-	5,615
Committed	-	-	-
Unassigned	-	<u>(15,374)</u>	<u>-</u>
<b>Total fund balance</b>	<b><u>633,750</u></b>	<b><u>(15,374)</u></b>	<b><u>5,615</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ <u>642,656</u></b>	<b><u>145,740</u></b>	<b><u>7,622</u></b>



## SPECIAL REVENUE FUNDS

EDA REVOLVING LOAN	EDA MATCH REVOLVING LOAN	NEIGHBORHOOD STABILIZATION PROGRAM I	MEMORIAL TREE REPLACEMENT	MISCELLANEOUS TRUST
119,959	115,108	94,421	1,343	17,050
109,681	1,033	-	-	-
-	-	-	-	-
-	-	-	-	-
496,684	25,047	1,187,166	-	-
-	-	-	-	-
<u>726,324</u>	<u>141,188</u>	<u>1,281,587</u>	<u>1,343</u>	<u>17,050</u>
4	737	-	1,020	-
-	-	-	-	-
-	-	-	-	-
<u>4</u>	<u>737</u>	<u>-</u>	<u>1,020</u>	<u>-</u>
42	80	-	-	-
-	-	-	-	-
726,278	140,371	1,281,587	323	17,050
-	-	-	-	-
-	-	-	-	-
<u>726,278</u>	<u>140,371</u>	<u>1,281,587</u>	<u>323</u>	<u>17,050</u>
<u>726,324</u>	<u>141,188</u>	<u>1,281,587</u>	<u>1,343</u>	<u>17,050</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2014

SPECIAL REVENUE FUNDS

	PARAMEDIC TRUST	COMMUNITY BEAUTIFICATION TRUST	REMSBERG TRUST	CD HOUSING REHABILITATION ROTARY
<b>ASSETS:</b>				
Equity in pooled cash and investments	\$ 30,712	5,000	40,012	91,501
Receivables (net of allowances for uncollectibles)	-	-	-	295
Due from other funds	-	-	-	75,000
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	953,099
Assets held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>30,712</u></b>	<b><u>5,000</u></b>	<b><u>40,012</u></b>	<b><u>1,119,895</u></b>
 <b>LIABILITIES:</b>				
Accounts payable	\$ -	-	-	3,517
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>3,517</u></b>
 <b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue	-	-	-	78
 <b>FUND BALANCES:</b>				
Non-spendable	-	-	-	-
Restricted	30,712	5,000	40,012	1,116,300
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b><u>30,712</u></b>	<b><u>5,000</u></b>	<b><u>40,012</u></b>	<b><u>1,116,300</u></b>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	 <b>\$ <u>30,712</u></b>	 <b><u>5,000</u></b>	 <b><u>40,012</u></b>	 <b><u>1,119,895</u></b>

## SPECIAL REVENUE FUNDS

<u>CD RENTAL REHABILITATION</u>	<u>HOME PROGRAM</u>	<u>EPA BROWNFIELD REVOLVING LOAN</u>	<u>CD CIC DEVELOPMENT REVOLVING LOAN</u>	<u>STATE BUS HALF-FARE SUBSIDY</u>	<u>INSURANCE DEPOSIT TRUST</u>
8,688	79,734	58,268	1,070,453	16,277	55,395
-	-	-	13,945	-	-
-	-	681,302	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,395	6,824,911	-	641,247	-	-
-	-	-	-	-	-
<u>10,083</u>	<u>6,904,645</u>	<u>739,570</u>	<u>1,725,645</u>	<u>16,277</u>	<u>55,395</u>
-	16,190	-	8,593	-	-
-	-	-	-	-	-
-	44,034	-	-	-	-
-	<u>60,224</u>	-	<u>8,593</u>	-	-
-	-	-	940	-	-
-	-	-	-	-	-
10,083	6,844,421	739,570	1,716,112	16,277	55,395
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,083</u>	<u>6,844,421</u>	<u>739,570</u>	<u>1,716,112</u>	<u>16,277</u>	<u>55,395</u>
<u>10,083</u>	<u>6,904,645</u>	<u>739,570</u>	<u>1,725,645</u>	<u>16,277</u>	<u>55,395</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2014

SPECIAL REVENUE FUNDS

	<u>SPECIAL STREET OPENINGS</u>	<u>NEIGHBORHOOD STABILIZATION PROGRAM II ARRA</u>	<u>TOTAL NON-MAJOR SPECIAL REVENUE</u>
<b>ASSETS:</b>			
Equity in pooled cash and investments	\$ 139,771	291,159	\$ 8,841,665
Receivables (net of allowances for uncollectibles)	-	19,210	1,747,841
Due from other funds	-	-	1,261,253
Due from other governments	-	-	1,609,761
Inventory	-	-	437,165
Notes receivable (net of allowances for uncollectibles)	-	1,500,611	14,303,924
Assets held for resale	-	627,493	627,493
<b>TOTAL ASSETS</b>	<b>\$ <u>139,771</u></b>	<b><u>2,438,473</u></b>	<b>\$ <u>28,829,102</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 80,880	16,152	\$ 532,708
Accrued liabilities	-	-	115,618
Due to other funds	-	-	1,045,038
<b>Total liabilities</b>	<b><u>80,880</u></b>	<b><u>16,152</u></b>	<b><u>1,693,364</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenue	-	19,210	2,172,645
<b>FUND BALANCES:</b>			
Non-spendable	-	-	437,165
Restricted	-	2,403,111	22,346,833
Committed	58,891	-	2,194,469
Unassigned	-	-	(15,374)
<b>Total fund balance</b>	<b><u>58,891</u></b>	<b><u>2,403,111</u></b>	<b><u>24,963,093</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ <u>139,771</u></b>	<b><u>2,438,473</u></b>	<b>\$ <u>28,829,102</u></b>

<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL PROJECTS FUNDS</u>		
<u>UNVOTED BOND RETIREMENT</u>	<u>URBAN REDEVELOPMENT RESERVE</u>	<u>SPECIAL ASSESSMENT BOND RETIREMENT</u>	<u>TOTAL NON-MAJOR DEBT SERVICE</u>	<u>SPECIAL CAPITAL PROJECTS</u>	<u>MCCA / FIBER OPTIC SYSTEM</u>
\$ 100,000	586,000	41,019	\$ 727,019	\$ 202,524	25,708
-	-	171,630	171,630	-	-
-	-	-	-	-	-
-	-	-	-	259,827	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 100,000</u>	<u>586,000</u>	<u>212,649</u>	<u>\$ 898,649</u>	<u>\$ 462,351</u>	<u>25,708</u>
\$ -	-	-	\$ -	\$ 15,370	-
-	-	-	-	-	-
-	-	211,944	211,944	370,536	-
<u>-</u>	<u>-</u>	<u>211,944</u>	<u>211,944</u>	<u>385,906</u>	<u>-</u>
-	-	171,630	171,630	209,602	-
-	-	-	-	-	-
100,000	586,000	-	686,000	-	25,708
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(170,925)</u>	<u>(170,925)</u>	<u>(133,157)</u>	<u>-</u>
<u>100,000</u>	<u>586,000</u>	<u>(170,925)</u>	<u>515,075</u>	<u>(133,157)</u>	<u>25,708</u>
\$ <u>100,000</u>	<u>586,000</u>	<u>212,649</u>	\$ <u>898,649</u>	\$ <u>462,351</u>	<u>25,708</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2014

CAPITAL PROJECTS FUNDS

	CAPITAL PLANNING	FTA BUS CAPITAL	ACE - AIRPORT UTILITIES / ROAD EXTENSION	OHIO PUBLIC WORKS COMMISSION
<b>ASSETS:</b>				
Equity in pooled cash and investments	\$ 3,567	38,256	1,767	13,807
Receivables (net of allowances for uncollectibles)	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	10,929	-	20,605	408,948
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	-
Assets held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 14,496</b>	<b>38,256</b>	<b>22,372</b>	<b>422,755</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 12,295	-	-	367,876
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	28,381
<b>Total liabilities</b>	<b>12,295</b>	<b>-</b>	<b>-</b>	<b>396,257</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue	-	-	-	234,673
<b>FUND BALANCES:</b>				
Non-spendable	-	-	-	-
Restricted	2,201	38,256	22,372	-
Committed	-	-	-	-
Unassigned	-	-	-	(208,175)
<b>Total fund balance</b>	<b>2,201</b>	<b>38,256</b>	<b>22,372</b>	<b>(208,175)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 14,496</b>	<b>38,256</b>	<b>22,372</b>	<b>422,755</b>

CAPITAL PROJECTS FUNDS

MUNICIPAL COURT FUTURE FACILITIES	4 W MAIN STREET SIDEWALK IMPROVEMENT	SIDEWALK, CURB, AND GUTTER	RECREATIONAL FACILITY BOND CONST	TOTAL NON-MAJOR CAPITAL PROJECTS
533,511	231,060	60,265	4,321	\$ 1,114,786
933	765	199	1,456,014	1,457,911
-	-	3,393	-	3,393
-	-	-	-	700,309
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>534,444</u>	<u>231,825</u>	<u>63,857</u>	<u>1,460,335</u>	<u>\$ 3,276,399</u>
-	53,804	13,614	-	\$ 462,959
-	-	-	-	-
-	<u>240,148</u>	<u>225,081</u>	<u>1,461,087</u>	<u>2,325,233</u>
-	<u>293,952</u>	<u>238,695</u>	<u>1,461,087</u>	<u>2,788,192</u>
-	<u>203</u>	<u>53</u>	<u>4</u>	<u>444,535</u>
-	-	-	-	-
534,444	-	-	-	622,981
-	-	-	-	-
-	<u>(62,330)</u>	<u>(174,891)</u>	<u>(756)</u>	<u>(579,309)</u>
<u>534,444</u>	<u>(62,330)</u>	<u>(174,891)</u>	<u>(756)</u>	<u>43,672</u>
<u>534,444</u>	<u>231,825</u>	<u>63,857</u>	<u>1,460,335</u>	<u>\$ 3,276,399</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2014

PERMANENT FUNDS

	CITY TRICENTENNIAL TRUST	BEN GOLDMAN TRUST	SNYDER PARK ENDOWMENT
<b>ASSETS:</b>			
Equity in pooled cash and investments	\$ 416	53,647	569,709
Receivables (net of allowances for uncollectibles)	-	178	3,678
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>416</u></b>	<b><u>53,825</u></b>	<b><u>573,387</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ -	-	-
Accrued liabilities	-	-	-
Due to other funds	-	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenue	-	47	456
<b>FUND BALANCES:</b>			
Non-spendable	100	51,772	215,859
Restricted	316	2,006	357,072
Committed	-	-	-
Unassigned	-	-	-
<b>Total fund balance</b>	<b><u>416</u></b>	<b><u>53,778</u></b>	<b><u>572,931</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ <u>416</u></b>	<b><u>53,825</u></b>	<b><u>573,387</u></b>



PERMANENT FUNDS

<u>CLARA B. MCKINNEY TRUST</u>	<u>TOTAL NON-MAJOR PERMANENT</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL</u>
120,279	\$ 744,051	\$ 11,427,521
398	4,254	3,381,636
-	-	1,264,646
-	-	2,310,070
-	-	437,165
-	-	14,303,924
-	-	627,493
<u>120,677</u>	<u>\$ 748,305</u>	<u>\$ 33,752,455</u>
-	\$ -	\$ 995,667
-	-	115,618
-	-	3,582,215
<u>-</u>	<u>-</u>	<u>4,693,500</u>
<u>105</u>	<u>608</u>	<u>2,789,418</u>
119,222	386,953	824,118
1,350	360,744	24,016,558
-	-	2,194,469
-	-	(765,608)
<u>120,572</u>	<u>747,697</u>	<u>26,269,537</u>
<u>120,677</u>	<u>\$ 748,305</u>	<u>\$ 33,752,455</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, 2014

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>MICRO LOAN</u>	<u>CONTINUUM OF CARE 2010</u>	<u>CONTINUUM OF CARE 2013</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	4,826	15,066
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	558	-	-
<b>Total revenues</b>	<u>558</u>	<u>4,826</u>	<u>15,066</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	558	4,826	15,066
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	-	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>558</u>	<u>4,826</u>	<u>15,066</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>80,339</u>	-	-
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 80,339</u>	<u>-</u>	<u>-</u>

SPECIAL REVENUE FUNDS

<u>JUSTICE ASSISTANCE GRANT 2014</u>	<u>CONTINUUM OF CARE 2012</u>	<u>FIRE PREVENTION</u>	<u>D.A.R.E.</u>	<u>POLICE YOUTH PROGRAM</u>	<u>COMMUNITY ACTIVITIES</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
22,015	7,075	-	51,703	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	200	-	-	25,730
<u>22,015</u>	<u>7,075</u>	<u>200</u>	<u>51,703</u>	<u>-</u>	<u>25,730</u>
-	-	-	-	-	-
22,015	-	1,525	68,316	5,436	-
-	-	-	-	-	-
-	7,075	-	-	-	-
-	-	-	-	-	4,210
-	-	-	-	-	-
-	-	-	-	-	-
<u>22,015</u>	<u>7,075</u>	<u>1,525</u>	<u>68,316</u>	<u>5,436</u>	<u>4,210</u>
-	-	(1,325)	(16,613)	(5,436)	21,520
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(1,325)	(16,613)	(5,436)	21,520
-	-	6,096	32,176	10,376	17,593
-	-	4,771	15,563	4,940	39,113

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	SPECIAL REVENUE FUNDS		
	MUNICIPAL COURT IMPROVEMENT - JCR	MUNICIPAL COURT CLERK AUTOMATION	MOVING OHIO FORWARD DEMOLITION PROGRAM
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	207,650
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	6,784	-	-
Fines and forfeits	47,250	35,239	-
Special assessments	-	-	-
Miscellaneous	-	-	-
<b>Total revenues</b>	<u>54,034</u>	<u>35,239</u>	<u>207,650</u>
<b>EXPENDITURES:</b>			
Current:			
General government	10,749	5,000	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	207,650
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	88,157	33,157	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>98,906</u>	<u>38,157</u>	<u>207,650</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(44,872)</u>	<u>(2,918)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(44,872)</u>	<u>(2,918)</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>435,158</u>	<u>46,352</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 390,286</u>	<u>43,434</u>	<u>-</u>

SPECIAL REVENUE FUNDS

<u>LEAD GRANT</u>	<u>STREET CONSTRUCTION, MAINTENANCE, AND REPAIR</u>	<u>STATE HIGHWAY IMPROVEMENT</u>	<u>MUNICIPAL ROAD IMPROVEMENT</u>	<u>MUNICIPAL COURT INTERLOCK AND SCRAM</u>
-	-	-	-	-
-	-	-	-	-
680,744	1,956,838	158,664	576,202	4,113
-	18,722	-	-	-
-	-	-	-	-
-	12,940	-	-	-
-	-	-	-	19,160
-	-	-	-	-
2,280	855,000	-	-	-
<u>683,024</u>	<u>2,843,500</u>	<u>158,664</u>	<u>576,202</u>	<u>23,273</u>
-	-	-	-	7,343
-	721,912	-	-	-
-	-	-	-	-
986,904	549,205	-	-	-
-	129,989	-	-	-
-	1,638,362	177,989	623,620	-
-	-	-	-	-
-	-	-	-	-
<u>986,904</u>	<u>3,039,468</u>	<u>177,989</u>	<u>623,620</u>	<u>7,343</u>
<u>(303,880)</u>	<u>(195,968)</u>	<u>(19,325)</u>	<u>(47,418)</u>	<u>15,930</u>
-	-	-	-	-
-	25,000	-	-	-
-	-	-	-	-
-	<u>25,000</u>	-	-	-
<u>(303,880)</u>	<u>(170,968)</u>	<u>(19,325)</u>	<u>(47,418)</u>	<u>15,930</u>
<u>3,067,451</u>	<u>1,457,244</u>	<u>52,469</u>	<u>136,228</u>	<u>164,799</u>
<u>2,763,571</u>	<u>1,286,276</u>	<u>33,144</u>	<u>88,810</u>	<u>180,729</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>INDIGENT DRIVERS' ALCOHOL TREATMENT</u>	<u>OMVI ENFORCEMENT / EDUCATION</u>	<u>POLICE AND FIRE PENSION</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	403,929
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	54,507
Intergovernmental	-	-	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	85,785	3,481	-
Special assessments	-	-	-
Miscellaneous	<u>7,887</u>	<u>-</u>	<u>3,488</u>
Total revenues	<u>93,672</u>	<u>3,481</u>	<u>461,924</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	-
Public safety	-	879	199,398
Health	31,883	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	17,625	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>31,883</u>	<u>18,504</u>	<u>199,398</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>61,789</u>	<u>(15,023)</u>	<u>262,526</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(263,655)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(263,655)</u>
<b>NET CHANGE IN FUND BALANCE</b>	61,789	(15,023)	(1,129)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>344,551</u>	<u>70,171</u>	<u>4,270</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 406,340</u>	<u>55,148</u>	<u>3,141</u>

## SPECIAL REVENUE FUNDS

<u>ECONOMIC DEVELOPMENT INCENTIVE</u>	<u>MOVING OHIO FORWARD DEMOLITION PROGRAM II</u>	<u>FEDERALLY FORFEITED PROPERTY SHARING</u>	<u>PROBATION FEE</u>	<u>DRUG LAW ENFORCEMENT</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	46,515	-	-	-
8,685	-	-	69,810	-
-	-	-	-	-
-	-	100,250	-	407,012
-	-	-	-	-
559,651	-	-	1,465	-
<u>568,336</u>	<u>46,515</u>	<u>100,250</u>	<u>71,275</u>	<u>407,012</u>
282,870	-	-	58,572	-
-	-	11,271	-	49,067
-	-	-	-	-
-	46,515	-	-	-
118,363	-	-	-	-
-	-	-	-	-
80,886	-	87,767	-	367
-	-	-	-	-
-	-	-	-	-
<u>482,119</u>	<u>46,515</u>	<u>99,038</u>	<u>58,572</u>	<u>49,434</u>
<u>86,217</u>	<u>-</u>	<u>1,212</u>	<u>12,703</u>	<u>357,578</u>
-	-	-	-	-
40,000	-	-	-	-
(89,181)	-	-	-	-
<u>(49,181)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
37,036	-	1,212	12,703	357,578
<u>1,442,910</u>	<u>-</u>	<u>136,359</u>	<u>143,042</u>	<u>239,616</u>
<u>1,479,946</u>	<u>-</u>	<u>137,571</u>	<u>155,745</u>	<u>597,194</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>LAW ENFORCEMENT CONTRABAND PROCEEDS</u>	<u>HOTEL / MOTEL EXCISE TAX</u>	<u>HOMELESS ASSISTANCE GRANT</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	815,953	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	156,875
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	71,366	-	-
Special assessments	-	-	-
Miscellaneous	25,195	-	-
<b>Total revenues</b>	<u>96,561</u>	<u>815,953</u>	<u>156,875</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	-	815,178	-
Public safety	53,619	-	-
Health	-	-	150,875
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	5,915	-	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>59,534</u>	<u>815,178</u>	<u>150,875</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>37,027</u>	<u>775</u>	<u>6,000</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	37,027	775	6,000
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>167,910</u>	<u>45,960</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 204,937</u>	<u>46,735</u>	<u>6,000</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>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,497	124,304
35,879	29,777	-	2,324,499	-	-
-	-	-	-	-	-
-	-	48,303	-	-	-
-	-	-	-	-	-
-	-	-	20,504	-	-
<u>35,879</u>	<u>29,777</u>	<u>48,303</u>	<u>2,345,003</u>	<u>2,497</u>	<u>124,304</u>
-	53,347	18,944	-	-	137,550
-	-	-	2,934,359	2,497	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
40,795	-	-	-	-	-
-	-	70,494	299,294	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>40,795</u>	<u>53,347</u>	<u>89,438</u>	<u>3,233,653</u>	<u>2,497</u>	<u>137,550</u>
<u>(4,916)</u>	<u>(23,570)</u>	<u>(41,135)</u>	<u>(888,650)</u>	<u>-</u>	<u>(13,246)</u>
-	-	-	-	-	-
-	-	-	800,000	-	-
-	-	-	(57,519)	-	-
-	-	-	742,481	-	-
(4,916)	(23,570)	(41,135)	(146,169)	-	(13,246)
<u>6,795</u>	<u>171,951</u>	<u>349,119</u>	<u>801,801</u>	<u>-</u>	<u>13,246</u>
<u>1,879</u>	<u>148,381</u>	<u>307,984</u>	<u>655,632</u>	<u>-</u>	<u>-</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>MUNICIPAL COURT IMPROVEMENTS</u>	<u>FTA BUS OPERATING</u>	<u>URBAN REDEVELOPMENT TAX INCREMENT</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	1,390,871	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	13,098	-	217
Fines and forfeits	175,569	-	-
Special assessments	-	-	-
Miscellaneous	12,750	-	2,528
Total revenues	<u>201,417</u>	<u>1,390,871</u>	<u>2,745</u>
<b>EXPENDITURES:</b>			
Current:			
General government	316	-	9,092
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	1,447,226	-
Capital outlay	389,909	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>390,225</u>	<u>1,447,226</u>	<u>9,092</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(188,808)</u>	<u>(56,355)</u>	<u>(6,347)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the sale of assets	-	-	-
Transfers in	-	100,000	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>100,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(188,808)</u>	<u>43,645</u>	<u>(6,347)</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>822,558</u>	<u>(59,019)</u>	<u>11,962</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 633,750</u>	<u>(15,374)</u>	<u>5,615</u>

## SPECIAL REVENUE FUNDS

EDA REVOLVING LOAN	EDA MATCH REVOLVING LOAN	NEIGHBORHOOD STABILIZATION PROGRAM I	MEMORIAL TREE REPLACEMENT	MISCELLANEOUS TRUST	PARAMEDIC TRUST
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,812	1,109	-	-	-	-
-	-	-	-	-	-
22,580	2,169	78,943	2,090	1,750	12,759
<u>24,392</u>	<u>3,278</u>	<u>78,943</u>	<u>2,090</u>	<u>1,750</u>	<u>12,759</u>
-	-	-	-	-	-
-	-	-	-	-	18,838
-	-	-	-	-	-
-	-	-	2,884	-	-
12,912	2,419	23,824	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,912</u>	<u>2,419</u>	<u>23,824</u>	<u>2,884</u>	<u>-</u>	<u>18,838</u>
11,480	859	55,119	(794)	1,750	(6,079)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,480	859	55,119	(794)	1,750	(6,079)
<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>
<u>726,278</u>	<u>140,371</u>	<u>1,281,587</u>	<u>323</u>	<u>17,050</u>	<u>30,712</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

SPECIAL REVENUE FUNDS

	<u>LITTLETON TRUST</u>	<u>COMMUNITY BEAUTIFICATION TRUST</u>	<u>REMSBERG TRUST</u>
<b>REVENUES:</b>			
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	<u>10,199</u>	<u>151</u>	<u>300</u>
Total revenues	<u>10,199</u>	<u>151</u>	<u>300</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	<u>10,199</u>	-	<u>265</u>
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>10,199</u>	<u>-</u>	<u>265</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>151</u>	<u>35</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	<u>151</u>	<u>35</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>-</u>	<u>4,849</u>	<u>39,977</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ -</u>	<u>5,000</u>	<u>40,012</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>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,035,093	-	-
-	-	-	-	-
1,685	-	-	-	14,270
-	-	-	-	-
-	-	-	-	-
<u>9,552</u>	<u>-</u>	<u>7,234</u>	<u>-</u>	<u>36,386</u>
<u>11,237</u>	<u>-</u>	<u>1,042,327</u>	<u>-</u>	<u>50,656</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,979	2,909	404,306	-	33,887
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>10,979</u>	<u>2,909</u>	<u>404,306</u>	<u>-</u>	<u>33,887</u>
<u>258</u>	<u>(2,909)</u>	<u>638,021</u>	<u>-</u>	<u>16,769</u>
-	-	1,561	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,561</u>	<u>-</u>	<u>-</u>
258	(2,909)	639,582	-	16,769
<u>1,116,042</u>	<u>12,992</u>	<u>6,204,839</u>	<u>739,570</u>	<u>1,699,343</u>
<u>1,116,300</u>	<u>10,083</u>	<u>6,844,421</u>	<u>739,570</u>	<u>1,716,112</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>STATE BUS HALF-FARE SUBSIDY</u>	<u>INSURANCE DEPOSIT TRUST</u>	<u>SPECIAL STREET OPENINGS</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	16,277	-	-
Charges for services	-	-	258,305
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	-	46,155	-
Total revenues	<u>16,277</u>	<u>46,155</u>	<u>258,305</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	36,611	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	17,199	-	273,267
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>17,199</u>	<u>36,611</u>	<u>273,267</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(922)</u>	<u>9,544</u>	<u>(14,962)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(922)</u>	<u>9,544</u>	<u>(14,962)</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>17,199</u>	<u>45,851</u>	<u>73,853</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 16,277</u>	<u>55,395</u>	<u>58,891</u>

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

NEIGHBORHOOD  
STABILIZATION  
PROGRAM II  
ARRA

TOTAL  
NON-MAJOR  
SPECIAL  
REVENUE

UNVOTED  
BOND  
RETIREMENT

URBAN  
REDEVELOPMENT  
RESERVE

-	\$ 403,929	\$ -	-
-	815,953	-	-
-	2,746,211	-	-
-	3,765,624	-	-
-	2,709,798	-	-
-	35,879	-	-
-	51,915	-	-
-	993,415	-	-
16,510	16,510	-	-
<u>303,354</u>	<u>2,050,858</u>	-	-
<u>319,864</u>	<u>13,590,092</u>	-	-
-	1,435,572	-	-
-	4,089,132	-	-
-	182,758	-	-
-	562,553	-	-
1,058,429	2,818,259	-	-
-	252,562	-	-
-	4,218,458	-	-
-	1,073,571	-	-
-	-	1,450,000	-
-	-	137,067	-
<u>1,058,429</u>	<u>14,632,865</u>	<u>1,587,067</u>	-
<u>(738,565)</u>	<u>(1,042,773)</u>	<u>(1,587,067)</u>	-
63,817	65,378	-	-
-	965,000	683,439	-
-	(410,355)	-	-
<u>63,817</u>	<u>620,023</u>	<u>683,439</u>	-
(674,748)	(422,750)	(903,628)	-
<u>3,077,859</u>	<u>25,385,843</u>	<u>1,003,628</u>	<u>586,000</u>
<u>2,403,111</u>	\$ <u>24,963,093</u>	\$ <u>100,000</u>	<u>586,000</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>DEBT SERVICE FUNDS</u>	
	<u>SPECIAL ASSESSMENT BOND RETIREMENT</u>	<u>TOTAL NON-MAJOR DEBT SERVICE</u>
<b>REVENUES:</b>		
Property taxes	\$ -	\$ -
Hotel / motel taxes	-	-
State-levied shared taxes	-	-
Intergovernmental	-	-
Charges for services	-	-
Fees, licenses, and permits	-	-
Investment earnings	135	135
Fines and forfeits	-	-
Special assessments	55,898	55,898
Miscellaneous	-	-
Total revenues	<u>56,033</u>	<u>56,033</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Health	-	-
Recreation	-	-
Community development	-	-
Public works	-	-
Highway and street	-	-
Capital outlay	-	-
Debt service:		
Principal	-	1,450,000
Interest	4,497	141,564
Total expenditures	<u>4,497</u>	<u>1,591,564</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>51,536</u>	<u>(1,535,531)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Proceeds from the sale of assets	-	-
Transfers in	1,530	684,969
Transfers out	<u>(149,000)</u>	<u>(149,000)</u>
Total other financing sources (uses)	<u>(147,470)</u>	<u>535,969</u>
<b>NET CHANGE IN FUND BALANCE</b>	(95,934)	(999,562)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>(74,991)</u>	<u>1,514,637</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ (170,925)</u>	<u>\$ 515,075</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>
\$	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	535,185	-	183,213	50,321	110,987
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	19,590	-	-	-	-
	<u>554,775</u>	<u>-</u>	<u>183,213</u>	<u>50,321</u>	<u>110,987</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	615,861	-	(504,635)	56,611	110,987
	-	-	-	-	-
	-	-	-	-	-
	<u>615,861</u>	<u>-</u>	<u>(504,635)</u>	<u>56,611</u>	<u>110,987</u>
	<u>(61,086)</u>	<u>-</u>	<u>687,848</u>	<u>(6,290)</u>	<u>-</u>
	-	-	-	-	15,353
	-	-	-	-	-
	<u>(53,475)</u>	<u>-</u>	<u>(687,848)</u>	<u>-</u>	<u>-</u>
	<u>(53,475)</u>	<u>-</u>	<u>(687,848)</u>	<u>-</u>	<u>15,353</u>
	(114,561)	-	-	(6,290)	15,353
	<u>(18,596)</u>	<u>25,708</u>	<u>-</u>	<u>8,491</u>	<u>22,903</u>
\$	<u>(133,157)</u>	<u>25,708</u>	<u>-</u>	<u>2,201</u>	<u>38,256</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>CAPITAL PROJECTS FUNDS</u>		
	<u>ACE - PRIME OHIO II</u>	<u>ACE - AIRPORT UTILITIES / ROAD EXTENSION</u>	<u>OHIO PUBLIC WORKS COMMISSION</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	721,335	20,606	2,478,356
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
<b>Total revenues</b>	<u>721,335</u>	<u>20,606</u>	<u>2,478,356</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	721,335	681	1,772,611
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>721,335</u>	<u>681</u>	<u>1,772,611</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>19,925</u>	<u>705,745</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>19,925</u>	<u>705,745</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>-</u>	<u>2,447</u>	<u>(913,920)</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ -</u>	<u>22,372</u>	<u>(208,175)</u>

CAPITAL PROJECTS FUNDS

<u>MUNICIPAL COURT FUTURE FACILITIES</u>	<u>4 W MAIN STREET SIDEWALK IMPROVEMENT</u>	<u>SIDEWALK, CURB, AND GUTTER</u>	<u>RECREATIONAL FACILITY BOND CONSTRUCTION</u>	<u>TOTAL NON-MAJOR CAPITAL PROJECTS</u>
-	-	-	-	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	4,100,003
-	-	-	-	-
-	439	5,729	158	6,326
12,473	-	-	-	12,473
-	-	83,736	-	83,736
-	-	3,393	8,339	31,322
<u>12,473</u>	<u>439</u>	<u>92,858</u>	<u>8,497</u>	<u>4,233,860</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	56,611
-	62,345	178,234	-	2,957,419
-	-	-	-	-
-	424	1,681	8,492	10,597
<u>-</u>	<u>62,769</u>	<u>179,915</u>	<u>8,492</u>	<u>3,024,627</u>
<u>12,473</u>	<u>(62,330)</u>	<u>(87,057)</u>	<u>5</u>	<u>1,209,233</u>
-	-	-	-	15,353
-	-	149,000	-	149,000
-	-	(1,530)	-	(742,853)
-	-	147,470	-	(578,500)
12,473	(62,330)	60,413	5	630,733
<u>521,971</u>	<u>-</u>	<u>(235,304)</u>	<u>(761)</u>	<u>(587,061)</u>
<u>534,444</u>	<u>(62,330)</u>	<u>(174,891)</u>	<u>(756)</u>	<u>\$ 43,672</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>PERMANENT FUNDS</u>		
	<u>CITY TRICENTENNIAL TRUST</u>	<u>BEN GOLDMAN TRUST</u>	<u>SNYDER PARK ENDOWMENT</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	4	852	12,058
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>4</u>	<u>852</u>	<u>12,058</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	1,210	29,001
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>-</u>	<u>1,210</u>	<u>29,001</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4</u>	<u>(358)</u>	<u>(16,943)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>4</u>	<u>(358)</u>	<u>(16,943)</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>412</u>	<u>54,136</u>	<u>589,874</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 416</u>	<u>53,778</u>	<u>572,931</u>

PERMANENT FUNDS

<u>CLARA B. MCKINNEY TRUST</u>	<u>TOTAL NON-MAJOR PERMANENT</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL</u>
-	\$ -	\$ 403,929
-	-	815,953
-	-	2,746,211
-	-	7,865,627
-	-	2,709,798
-	-	35,879
1,918	14,832	73,208
-	-	1,005,888
-	-	156,144
-	-	2,082,180
<u>1,918</u>	<u>14,832</u>	<u>17,894,817</u>
-	-	1,435,572
-	-	4,089,132
-	-	182,758
3,683	33,894	596,447
-	-	2,818,259
-	-	252,562
-	-	4,275,069
-	-	4,030,990
-	-	1,450,000
-	-	152,161
<u>3,683</u>	<u>33,894</u>	<u>19,282,950</u>
<u>(1,765)</u>	<u>(19,062)</u>	<u>(1,388,133)</u>
-	-	80,731
-	-	1,798,969
-	-	(1,302,208)
-	-	577,492
<u>(1,765)</u>	<u>(19,062)</u>	<u>(810,641)</u>
<u>122,337</u>	<u>766,759</u>	<u>27,080,178</u>
<u>120,572</u>	<u>\$ 747,697</u>	<u>\$ 26,269,537</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, 2014

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OHIO JOB READY SITES - BUSHNELL

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	\$ -	-	-
EXPENDITURES:			
Current:			
Capital outlay	-	200,000	(200,000)
Total expenditures	-	200,000	(200,000)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(200,000)	(200,000)
NET CHANGE IN FUND BALANCE	-	(200,000)	(200,000)
FUND BALANCE AT BEGINNING OF YEAR	(150,000)	(150,000)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	200,000	200,000	-
FUND BALANCE AT END OF YEAR	\$ 50,000	(150,000)	(200,000)

JUSTICE ASSISTANCE GRANT 2013

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Intergovernmental	\$ 22,000	22,200	200
Total revenues	22,000	22,200	200
EXPENDITURES:	-	-	-
NET CHANGE IN FUND BALANCE	22,000	22,200	200
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	\$ 22,000	22,200	200

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, 2014

B-5

MICRO LOAN

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 7,414	7,414	-
Total revenues	<u>7,414</u>	<u>7,414</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	3,158	8,431	(5,273)
Total expenditures	<u>3,158</u>	<u>8,431</u>	<u>(5,273)</u>
NET CHANGE IN FUND BALANCE	4,256	(1,017)	(5,273)
FUND BALANCE AT BEGINNING OF YEAR	57,640	57,640	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>7,872</u>	<u>7,872</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 69,768</u>	<u>64,495</u>	<u>(5,273)</u>

CONTINUUM OF CARE 2010

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 4,826	4,826	-
Total revenues	<u>4,826</u>	<u>4,826</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	4,826	75,270	(70,444)
Total expenditures	<u>4,826</u>	<u>75,270</u>	<u>(70,444)</u>
NET CHANGE IN FUND BALANCE	-	(70,444)	(70,444)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(70,444)</u>	<u>(70,444)</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, 2014

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CONTINUUM OF CARE 2013

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 15,066	15,066	-
Total revenues	<u>15,066</u>	<u>15,066</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	15,066	86,165	(71,099)
Total expenditures	<u>15,066</u>	<u>86,165</u>	<u>(71,099)</u>
NET CHANGE IN FUND BALANCE	-	(71,099)	(71,099)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(71,099)</u>	<u>(71,099)</u>

JUSTICE ASSISTANCE GRANT 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 22,015	22,015	-
Total revenues	<u>22,015</u>	<u>22,015</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	22,015	22,015	-
Total expenditures	<u>22,015</u>	<u>22,015</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, 2014

B-5

CONTINUUM OF CARE 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 7,756	7,756	-
Total revenues	<u>7,756</u>	<u>7,756</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	7,756	31,972	(24,216)
Total expenditures	<u>7,756</u>	<u>31,972</u>	<u>(24,216)</u>
NET CHANGE IN FUND BALANCE	-	(24,216)	(24,216)
FUND BALANCE AT BEGINNING OF YEAR	(31,972)	(31,972)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>31,972</u>	<u>31,972</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(24,216)</u>	<u>(24,216)</u>

SHELTER PLUS CARE PROGRAM 2009

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
	\$ -	-	-
<b>EXPENDITURES:</b>			
	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	(12,107)	(12,107)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>12,107</u>	<u>12,107</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

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SHELTER PLUS CARE PROGRAM 2010

	<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	(16,911)	(16,911)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>16,911</u>	<u>16,911</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

SHELTER PLUS CARE PROGRAM 2010 RENEWAL

	<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	(19,560)	(19,560)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>19,560</u>	<u>19,560</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

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FIRE PREVENTION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 200	200	-
Total revenues	<u>200</u>	<u>200</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	2,500	1,526	974
Total expenditures	<u>2,500</u>	<u>1,526</u>	<u>974</u>
NET CHANGE IN FUND BALANCE	(2,300)	(1,326)	974
FUND BALANCE AT BEGINNING OF YEAR	<u>6,097</u>	<u>6,097</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 3,797</u>	<u>4,771</u>	<u>974</u>

D.A.R.E

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 52,590	52,589	(1)
Total revenues	<u>52,590</u>	<u>52,589</u>	<u>(1)</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	48,790	48,790	-
Total expenditures	<u>48,790</u>	<u>48,790</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	3,800	3,799	(1)
FUND BALANCE AT BEGINNING OF YEAR	<u>32,177</u>	<u>32,177</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 35,977</u>	<u>35,976</u>	<u>(1)</u>

CITY OF SPRINGFIELD, OHIO  
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POLICE YOUTH PROGRAM

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	\$ -	-	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	10,370	7,786	2,584
Total expenditures	<u>10,370</u>	<u>7,786</u>	<u>2,584</u>
NET CHANGE IN FUND BALANCE	(10,370)	(7,786)	2,584
FUND BALANCE AT BEGINNING OF YEAR	<u>10,376</u>	<u>10,376</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 6</u>	<u>2,590</u>	<u>2,584</u>

COMMUNITY ACTIVITIES

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Miscellaneous	\$ 26,000	25,730	(270)
Total revenues	<u>26,000</u>	<u>25,730</u>	<u>(270)</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	474	-	474
Public Works-Operations and maintenance	17,416	4,210	13,206
Capital outlay	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>42,890</u>	<u>4,210</u>	<u>38,680</u>
NET CHANGE IN FUND BALANCE	(16,890)	21,520	38,410
FUND BALANCE AT BEGINNING OF YEAR	<u>17,593</u>	<u>17,593</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 703</u>	<u>39,113</u>	<u>38,410</u>

CITY OF SPRINGFIELD, OHIO  
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MUNICIPAL COURT IMPROVEMENT - JCR

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 2,000	3,884	1,884
Fines and forfeits	63,000	47,079	(15,921)
Total revenues	<u>65,000</u>	<u>50,963</u>	<u>(14,037)</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	18,000	10,749	7,251
Capital outlay	130,000	88,157	41,843
Total expenditures	<u>148,000</u>	<u>98,906</u>	<u>49,094</u>
NET CHANGE IN FUND BALANCE	(83,000)	(47,943)	35,057
FUND BALANCE AT BEGINNING OF YEAR	<u>434,792</u>	<u>434,792</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 351,792</u>	<u>386,849</u>	<u>35,057</u>

MUNICIPAL COURT CLERK AUTOMATION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 35,147	35,147	-
Total revenues	<u>35,147</u>	<u>35,147</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	7,500	5,000	2,500
Capital outlay	67,746	52,856	14,890
Total expenditures	<u>75,246</u>	<u>57,856</u>	<u>17,390</u>
NET CHANGE IN FUND BALANCE	(40,099)	(22,709)	17,390
FUND BALANCE AT BEGINNING OF YEAR	28,252	28,252	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>19,469</u>	<u>19,469</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 7,622</u>	<u>25,012</u>	<u>17,390</u>

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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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:	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	(64)	(64)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	64	64	-
FUND BALANCE AT END OF YEAR	\$ -	-	-

MOVING OHIO FORWARD DEMOLITION PROGRAM

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 277,976	277,976	-
Miscellaneous	6,001	6,001	-
Total revenues	<u>283,977</u>	<u>283,977</u>	-
EXPENDITURES:			
Current:			
Community development-Operations and maintenance	259,297	259,297	-
Total expenditures	<u>259,297</u>	<u>259,297</u>	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>24,680</u>	<u>24,680</u>	-
OTHER FINANCING (USES):			
Advance out	<u>(120,000)</u>	<u>(120,000)</u>	-
Total other financing (uses)	<u>(120,000)</u>	<u>(120,000)</u>	-
NET CHANGE IN FUND BALANCE	(95,320)	(95,320)	-
FUND BALANCE AT BEGINNING OF YEAR	(120,544)	(120,544)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>215,864</u>	<u>215,864</u>	-
FUND BALANCE AT END OF YEAR	\$ -	-	-

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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LEAD GRANT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 653,990	652,925	(1,065)
Miscellaneous	41,125	42,190	1,065
Total revenues	<u>695,115</u>	<u>695,115</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Personal service	255,720	255,720	-
Community development-Operations and maintenance	418,050	571,842	(153,792)
Total expenditures	<u>673,770</u>	<u>827,562</u>	<u>(153,792)</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>21,345</u>	<u>(132,447)</u>	<u>(153,792)</u>
NET CHANGE IN FUND BALANCE	21,345	(132,447)	(153,792)
FUND BALANCE AT BEGINNING OF YEAR	2,571	2,571	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>113,094</u>	<u>113,094</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 137,010</u>	<u>(16,782)</u>	<u>(153,792)</u>



CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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STREET CONSTRUCTION, MAINTENANCE, AND REPAIR

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
State-levied shared taxes	\$ 1,943,338	1,946,356	3,018
Charges for services	10,000	18,722	8,722
Investment earnings	6,000	6,761	761
Miscellaneous	<u>767,472</u>	<u>855,000</u>	<u>87,528</u>
Total revenues	<u>2,726,810</u>	<u>2,826,839</u>	<u>100,029</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Personal service	517,140	510,003	7,137
Public safety-Operations and maintenance	292,554	266,058	26,496
Recreation-Personal service	438,740	427,964	10,776
Recreation-Operations and maintenance	133,593	123,944	9,649
Public Works-Personal service	5,032	5,015	17
Public Works-Operations and maintenance	125,000	125,000	-
Highway and street-Personal service	747,338	724,869	22,469
Highway and street-Operations and maintenance	<u>1,047,692</u>	<u>997,367</u>	<u>50,325</u>
Total expenditures	<u>3,307,089</u>	<u>3,180,220</u>	<u>126,869</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(580,279)</u>	<u>(353,381)</u>	<u>226,898</u>
<b>OTHER FINANCING SOURCES:</b>			
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total other financing sources	<u>25,000</u>	<u>25,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(555,279)	(328,381)	226,898
FUND BALANCE AT BEGINNING OF YEAR	760,159	760,159	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>158,876</u>	<u>158,876</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 363,756</u>	<u>590,654</u>	<u>226,898</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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STATE HIGHWAY IMPROVEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
State-levied shared taxes	\$ 157,568	157,813	245
Total revenues	<u>157,568</u>	<u>157,813</u>	<u>245</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Operations and maintenance	183,379	177,989	5,390
Total expenditures	<u>183,379</u>	<u>177,989</u>	<u>5,390</u>
NET CHANGE IN FUND BALANCE	(25,811)	(20,176)	5,635
FUND BALANCE AT BEGINNING OF YEAR	<u>27,504</u>	<u>27,504</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,693</u>	<u>7,328</u>	<u>5,635</u>

MUNICIPAL ROAD IMPROVEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
State-levied shared taxes	\$ 572,445	572,445	-
Total revenues	<u>572,445</u>	<u>572,445</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Operations and maintenance	623,620	623,620	-
Total expenditures	<u>623,620</u>	<u>623,620</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(51,175)	(51,175)	-
FUND BALANCE AT BEGINNING OF YEAR	<u>51,175</u>	<u>51,175</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 -  
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MUNICIPAL COURT INTERLOCK AND SCRAM

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 12,000	12,001	1
Fines and forfeits	19,190	19,190	-
Total revenues	<u>31,190</u>	<u>31,191</u>	<u>1</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	20,000	10,500	9,500
Total expenditures	<u>20,000</u>	<u>10,500</u>	<u>9,500</u>
NET CHANGE IN FUND BALANCE	11,190	20,691	9,501
FUND BALANCE AT BEGINNING OF YEAR	<u>163,352</u>	<u>163,352</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 174,542</u>	<u>184,043</u>	<u>9,501</u>

INDIGENT DRIVERS' ALCOHOL TREATMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 85,405	85,406	1
Total revenues	<u>85,405</u>	<u>85,406</u>	<u>1</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	84,260	84,260	-
Total expenditures	<u>84,260</u>	<u>84,260</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,145	1,146	1
FUND BALANCE AT BEGINNING OF YEAR	337,802	337,802	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>4,260</u>	<u>4,260</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 343,207</u>	<u>343,208</u>	<u>1</u>

CITY OF SPRINGFIELD, OHIO  
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OMVI ENFORCEMENT / EDUCATION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 3,403	3,403	-
Total revenues	<u>3,403</u>	<u>3,403</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	14,000	1,204	12,796
Capital outlay	28,000	17,625	10,375
Total expenditures	<u>42,000</u>	<u>18,829</u>	<u>23,171</u>
NET CHANGE IN FUND BALANCE	(38,597)	(15,426)	23,171
FUND BALANCE AT BEGINNING OF YEAR	69,486	69,486	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>500</u>	<u>500</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 31,389</u>	<u>54,560</u>	<u>23,171</u>

POLICE AND FIRE PENSION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Property taxes	\$ 401,097	401,097	-
Intergovernmental	54,507	54,507	-
Miscellaneous	3,488	3,488	-
Total revenues	<u>459,092</u>	<u>459,092</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Personal service	187,133	187,133	-
Public safety-Operations and maintenance	8,304	8,304	-
Total expenditures	<u>195,437</u>	<u>195,437</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>263,655</u>	<u>263,655</u>	<u>-</u>
<b>OTHER FINANCING (USES):</b>			
Transfers out	<u>(263,655)</u>	<u>(263,655)</u>	<u>-</u>
Total other financing (uses)	<u>(263,655)</u>	<u>(263,655)</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  
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ECONOMIC DEVELOPMENT INCENTIVE

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Charges for services	\$ 8,000	8,519	519
Miscellaneous	542,000	559,152	17,152
Total revenues	<u>550,000</u>	<u>567,671</u>	<u>17,671</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	537,331	314,236	223,095
Public Works-Operations and maintenance	148,815	139,051	9,764
Capital outlay	180,000	80,886	99,114
Total expenditures	<u>866,146</u>	<u>534,173</u>	<u>331,973</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(316,146)</u>	<u>33,498</u>	<u>349,644</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	40,000	40,000	-
Advances in	500,000	510,000	10,000
Transfers out	(89,182)	(89,181)	1
Total other financing sources (uses)	<u>450,818</u>	<u>460,819</u>	<u>10,001</u>
NET CHANGE IN FUND BALANCE	134,672	494,317	359,645
FUND BALANCE AT BEGINNING OF YEAR	1,122,320	1,122,320	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>39,390</u>	<u>39,390</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,296,382</u>	<u>1,656,027</u>	<u>359,645</u>

MOVING OHIO FORWARD DEMOLITION PROGRAM II

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 46,515	46,515	-
Total revenues	<u>46,515</u>	<u>46,515</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	46,515	46,515	-
Total expenditures	<u>46,515</u>	<u>46,515</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

CITY OF SPRINGFIELD, OHIO  
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FEDERALLY FORFEITED PROPERTY SHARING

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 84,670	83,621	(1,049)
Investment earnings	-	1,049	1,049
Total revenues	<u>84,670</u>	<u>84,670</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	6,484	6,658	(174)
Capital outlay	73,047	73,047	-
Total expenditures	<u>79,531</u>	<u>79,705</u>	<u>(174)</u>
NET CHANGE IN FUND BALANCE	5,139	4,965	(174)
FUND BALANCE AT BEGINNING OF YEAR	<u>129,991</u>	<u>129,991</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 135,130</u>	<u>134,956</u>	<u>(174)</u>

PROBATION FEE

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Charges for services	\$ 70,000	70,413	413
Miscellaneous	77,808	102,704	24,896
Total revenues	<u>147,808</u>	<u>173,117</u>	<u>25,309</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Personal service	167,170	158,466	8,704
General government-Operations and maintenance	12,099	10,313	1,786
Total expenditures	<u>179,269</u>	<u>168,779</u>	<u>10,490</u>
NET CHANGE IN FUND BALANCE	(31,461)	4,338	35,799
FUND BALANCE AT BEGINNING OF YEAR	147,311	147,311	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>1,095</u>	<u>1,095</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 116,945</u>	<u>152,744</u>	<u>35,799</u>

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DRUG LAW ENFORCEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 75,000	407,097	332,097
Total revenues	<u>75,000</u>	<u>407,097</u>	<u>332,097</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	81,574	52,234	29,340
Capital outlay	56,500	5,962	50,538
Total expenditures	<u>138,074</u>	<u>58,196</u>	<u>79,878</u>
NET CHANGE IN FUND BALANCE	(63,074)	348,901	411,975
FUND BALANCE AT BEGINNING OF YEAR	235,467	235,467	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>4,498</u>	<u>4,498</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 176,891</u>	<u>588,866</u>	<u>411,975</u>

LAW ENFORCEMENT CONTRABAND PROCEEDS

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 50,000	67,854	17,854
Miscellaneous	-	3,137	3,137
Total revenues	<u>50,000</u>	<u>70,991</u>	<u>20,991</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	66,229	58,166	8,063
Capital outlay	40,000	12,665	27,335
Total expenditures	<u>106,229</u>	<u>70,831</u>	<u>35,398</u>
NET CHANGE IN FUND BALANCE	(56,229)	160	56,389
FUND BALANCE AT BEGINNING OF YEAR	171,626	171,626	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>59</u>	<u>59</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 115,456</u>	<u>171,845</u>	<u>56,389</u>

CITY OF SPRINGFIELD, OHIO  
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POLICE PROPERTY DISPOSITION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:	\$ -	-	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	10,100	4,650	5,450
Capital outlay	2,000	55	1,945
Total expenditures	<u>12,100</u>	<u>4,705</u>	<u>7,395</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(12,100)</u>	<u>(4,705)</u>	<u>7,395</u>
OTHER FINANCING SOURCES:			
Transfers in	10,000	12,087	2,087
Total other financing sources	<u>10,000</u>	<u>12,087</u>	<u>2,087</u>
NET CHANGE IN FUND BALANCE	(2,100)	7,382	9,482
FUND BALANCE AT BEGINNING OF YEAR	33,258	33,258	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>407</u>	<u>407</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 31,565</u>	<u>41,047</u>	<u>9,482</u>

HOTEL / MOTEL EXCISE TAX

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
REVENUES:			
Hotel / Motel excise taxes	\$ 800,000	815,178	15,178
Total revenues	<u>800,000</u>	<u>815,178</u>	<u>15,178</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	817,527	817,526	1
Total expenditures	<u>817,527</u>	<u>817,526</u>	<u>1</u>
NET CHANGE IN FUND BALANCE	(17,527)	(2,348)	15,179
FUND BALANCE AT BEGINNING OF YEAR	<u>60,327</u>	<u>60,327</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 42,800</u>	<u>57,979</u>	<u>15,179</u>



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HOMELESS ASSISTANCE GRANT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 146,707	146,707	-
Total revenues	<u>146,707</u>	<u>146,707</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	146,707	214,891	(68,184)
Total expenditures	<u>146,707</u>	<u>214,891</u>	<u>(68,184)</u>
NET CHANGE IN FUND BALANCE	-	(68,184)	(68,184)
FUND BALANCE AT BEGINNING OF YEAR	(74,856)	(74,856)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>80,856</u>	<u>80,856</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 6,000</u>	<u>(62,184)</u>	<u>(68,184)</u>

RIGHT OF WAY FEE

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Fees, licenses, and permits	\$ 34,000	35,879	1,879
Total revenues	<u>34,000</u>	<u>35,879</u>	<u>1,879</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Operations and maintenance	40,794	40,794	-
Total expenditures	<u>40,794</u>	<u>40,794</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(6,794)	(4,915)	1,879
FUND BALANCE AT BEGINNING OF YEAR	<u>6,794</u>	<u>6,794</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>1,879</u>	<u>1,879</u>

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PROBATION HOME MONITORING

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Charges for services	\$ 29,753	29,753	-
Total revenues	<u>29,753</u>	<u>29,753</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	97,586	91,436	6,150
Total expenditures	<u>97,586</u>	<u>91,436</u>	<u>6,150</u>
NET CHANGE IN FUND BALANCE	(67,833)	(61,683)	6,150
FUND BALANCE AT BEGINNING OF YEAR	110,358	110,358	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>62,518</u>	<u>62,518</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 105,043</u>	<u>111,193</u>	<u>6,150</u>

MUNICIPAL COURT SPECIAL PROJECTS

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Fines and forfeits	\$ 47,890	47,890	-
Total revenues	<u>47,890</u>	<u>47,890</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Personal service	7,350	5,600	1,750
General government-Operations and maintenance	18,801	7,087	11,714
Capital outlay	75,000	71,494	3,506
Total expenditures	<u>101,151</u>	<u>84,181</u>	<u>16,970</u>
NET CHANGE IN FUND BALANCE	(53,261)	(36,291)	16,970
FUND BALANCE AT BEGINNING OF YEAR	343,315	343,315	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>2,530</u>	<u>2,530</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 292,584</u>	<u>309,554</u>	<u>16,970</u>

CITY OF SPRINGFIELD, OHIO  
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FIRE DIVISION SERVICE ENHANCEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Charges for services	\$ 2,350,000	2,363,166	13,166
Miscellaneous	23,012	23,001	(11)
Total revenues	<u>2,373,012</u>	<u>2,386,167</u>	<u>13,155</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Personal service	2,499,440	2,477,819	21,621
Public safety-Operations and maintenance	611,489	555,952	55,537
Capital outlay	501,705	357,816	143,889
Total expenditures	<u>3,612,634</u>	<u>3,391,587</u>	<u>221,047</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(1,239,622)</u>	<u>(1,005,420)</u>	<u>234,202</u>
<b>OTHER FINANCING SOURCES AND (USES):</b>			
Transfers in	800,000	800,000	-
Transfers out	<u>(57,520)</u>	<u>(57,519)</u>	<u>1</u>
Total other financing sources and (uses)	<u>742,480</u>	<u>742,481</u>	<u>1</u>
NET CHANGE IN FUND BALANCE	(497,142)	(262,939)	234,203
FUND BALANCE AT BEGINNING OF YEAR	325,114	325,114	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>270,334</u>	<u>270,334</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 98,306</u>	<u>332,509</u>	<u>234,203</u>

EMS TRAINING GRANT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 2,497	2,497	-
Total revenues	<u>2,497</u>	<u>2,497</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	2,497	2,497	-
Total expenditures	<u>2,497</u>	<u>2,497</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  
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COMMUNITY CORRECTIONS ACT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 125,501	125,501	-
Total revenues	<u>125,501</u>	<u>125,501</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
Public safety-Operations and maintenance	131,446	138,347	(6,901)
Total expenditures	<u>131,446</u>	<u>138,347</u>	<u>(6,901)</u>
NET CHANGE IN FUND BALANCE	(5,945)	(12,846)	(6,901)
FUND BALANCE AT BEGINNING OF YEAR	3,866	3,866	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>11,720</u>	<u>11,720</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 9,641</u>	<u>2,740</u>	<u>(6,901)</u>

CONTINUUM OF CARE - 2 2013

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
	\$ -	-	-
<b>EXPENDITURES:</b>			
<b>Current:</b>			
Community Development-Operations and maintenance	-	32,232	(32,232)
Total expenditures	<u>-</u>	<u>32,232</u>	<u>(32,232)</u>
NET CHANGE IN FUND BALANCE	-	(32,232)	(32,232)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(32,232)</u>	<u>(32,232)</u>

CITY OF SPRINGFIELD, OHIO  
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MUNICIPAL COURT IMPROVEMENTS

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 7,535	7,535	-
Fines and forfeits	175,280	175,280	-
Miscellaneous	12,750	12,750	-
Total revenues	<u>195,565</u>	<u>195,565</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	5,000	316	4,684
Capital outlay	493,876	478,296	15,580
Total expenditures	<u>498,876</u>	<u>478,612</u>	<u>20,264</u>
NET CHANGE IN FUND BALANCE	(303,311)	(283,047)	20,264
FUND BALANCE AT BEGINNING OF YEAR	815,003	815,003	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>12,813</u>	<u>12,813</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 524,505</u>	<u>544,769</u>	<u>20,264</u>

FTA BUS OPERATING

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 1,343,797	1,343,797	-
Miscellaneous	17,199	17,199	-
Total revenues	<u>1,360,996</u>	<u>1,360,996</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Operations and maintenance	1,588,449	2,436,613	(848,164)
Total expenditures	<u>1,588,449</u>	<u>2,436,613</u>	<u>(848,164)</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(227,453)</u>	<u>(1,075,617)</u>	<u>(848,164)</u>
<b>OTHER FINANCING SOURCES:</b>			
Transfers in	100,000	100,000	-
Total other financing sources	<u>100,000</u>	<u>100,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(127,453)	(975,617)	(848,164)
FUND BALANCE AT BEGINNING OF YEAR	(643,069)	(643,069)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>780,191</u>	<u>780,191</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 9,669</u>	<u>(838,495)</u>	<u>(848,164)</u>

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URBAN REDEVELOPMENT TAX INCREMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ -	103	103
Miscellaneous	2,631	2,528	(103)
Total revenues	<u>2,631</u>	<u>2,631</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Personal service	4,220	4,140	80
General government-Operations and maintenance	9,700	7,594	2,106
Capital outlay	5,000	-	5,000
Total expenditures	<u>18,920</u>	<u>11,734</u>	<u>7,186</u>
NET CHANGE IN FUND BALANCE	(16,289)	(9,103)	7,186
FUND BALANCE AT BEGINNING OF YEAR	16,319	16,319	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>330</u>	<u>330</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 360</u>	<u>7,546</u>	<u>7,186</u>

EDA REVOLVING LOAN

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 1,125	1,125	-
Miscellaneous	203,004	203,004	-
Total revenues	<u>204,129</u>	<u>204,129</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	259,444	259,444	-
Total expenditures	<u>259,444</u>	<u>259,444</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(55,315)	(55,315)	-
FUND BALANCE AT BEGINNING OF YEAR	<u>175,410</u>	<u>175,410</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 120,095</u>	<u>120,095</u>	<u>-</u>

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EDA MATCH REVOLVING LOAN

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Investment earnings	\$ 756	756	-
Miscellaneous	<u>59,756</u>	<u>59,756</u>	-
Total revenues	<u>60,512</u>	<u>60,512</u>	-
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	<u>25,348</u>	<u>25,348</u>	-
Total expenditures	<u>25,348</u>	<u>25,348</u>	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>35,164</b>	<b>35,164</b>	<b>-</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b><u>80,201</u></b>	<b><u>80,201</u></b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ <u>115,365</u></b>	<b><u>115,365</u></b>	<b>-</b>

NEIGHBORHOOD STABILIZATION PROGRAM I

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Miscellaneous	\$ 98,467	98,467	-
Total revenues	<u>98,467</u>	<u>98,467</u>	-
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	<u>24,380</u>	<u>24,380</u>	-
Total expenditures	<u>24,380</u>	<u>24,380</u>	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>74,087</u></b>	<b><u>74,087</u></b>	<b>-</b>
<b>OTHER FINANCING (USES):</b>			
Advances out	<u>(3,500)</u>	<u>(3,500)</u>	-
Total other financing (uses)	<u>(3,500)</u>	<u>(3,500)</u>	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>70,587</b>	<b>70,587</b>	<b>-</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b><u>21,470</u></b>	<b><u>21,470</u></b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ <u>92,057</u></b>	<b><u>92,057</u></b>	<b>-</b>

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MEMORIAL TREE REPLACEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 2,090	2,090	-
Total revenues	<u>2,090</u>	<u>2,090</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public Works-Operations and maintenance	3,206	2,883	323
Total expenditures	<u>3,206</u>	<u>2,883</u>	<u>323</u>
NET CHANGE IN FUND BALANCES	(1,116)	(793)	323
FUND BALANCES AT BEGINNING OF YEAR	<u>1,116</u>	<u>1,116</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>323</u>	<u>323</u>

MISCELLANEOUS TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 1,400	1,750	350
Total revenues	<u>1,400</u>	<u>1,750</u>	<u>350</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	15,300	-	15,300
Total expenditures	<u>15,300</u>	<u>-</u>	<u>15,300</u>
NET CHANGE IN FUND BALANCE	(13,900)	1,750	15,650
FUND BALANCE AT BEGINNING OF YEAR	<u>15,300</u>	<u>15,300</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,400</u>	<u>17,050</u>	<u>15,650</u>



CITY OF SPRINGFIELD, OHIO  
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 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS  
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PARAMEDIC TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 12,525	12,758	233
Total revenues	<u>12,525</u>	<u>12,758</u>	<u>233</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	21,500	18,838	2,662
Total expenditures	<u>21,500</u>	<u>18,838</u>	<u>2,662</u>
NET CHANGE IN FUND BALANCE	(8,975)	(6,080)	2,895
FUND BALANCE AT BEGINNING OF YEAR	36,514	36,514	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>278</u>	<u>278</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 27,817</u>	<u>30,712</u>	<u>2,895</u>

LITTLETON TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Rental income	\$ 11,126	10,199	(927)
Total revenues	<u>11,126</u>	<u>10,199</u>	<u>(927)</u>
<b>EXPENDITURES:</b>			
Current:			
Recreation-Operations and maintenance	10,199	10,199	-
Total expenditures	<u>10,199</u>	<u>10,199</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	927	-	(927)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 927</u>	<u>-</u>	<u>(927)</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

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 100	150	50
Total revenues	<u>100</u>	<u>150</u>	<u>50</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	4,849	-	4,849
Total expenditures	<u>4,849</u>	<u>-</u>	<u>4,849</u>
NET CHANGE IN FUND BALANCE	(4,749)	150	4,899
FUND BALANCE AT BEGINNING OF YEAR	<u>4,850</u>	<u>4,850</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 101</u>	<u>5,000</u>	<u>4,899</u>

REMSBERG TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ -	300	300
Total revenues	<u>-</u>	<u>300</u>	<u>300</u>
<b>EXPENDITURES:</b>			
Current:			
Recreation-Operations and maintenance	265	265	-
Capital outlay	38,250	-	38,250
Total expenditures	<u>38,515</u>	<u>265</u>	<u>38,250</u>
NET CHANGE IN FUND BALANCE	(38,515)	35	38,550
FUND BALANCE AT BEGINNING OF YEAR	38,515	38,515	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>1,462</u>	<u>1,462</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,462</u>	<u>40,012</u>	<u>38,550</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>
<b>REVENUES:</b>			
Investment earnings	\$ 983	983	-
Miscellaneous	<u>79,652</u>	<u>79,652</u>	-
Total revenues	<u>80,635</u>	<u>80,635</u>	-
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	<u>96,176</u>	<u>101,341</u>	<u>(5,165)</u>
Total expenditures	<u>96,176</u>	<u>101,341</u>	<u>(5,165)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(15,541)</b>	<b>(20,706)</b>	<b>(5,165)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>103,457</b>	<b>103,457</b>	<b>-</b>
<b>PRIOR YEAR ENCUMBRANCES APPROPRIATED</b>	<u>1,525</u>	<u>1,525</u>	-
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ <u>89,441</u></b>	<b><u>84,276</u></b>	<b><u>(5,165)</u></b>

CD RENTAL REHABILITATION

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Miscellaneous	\$ 8,495	8,495	-
Total revenues	<u>8,495</u>	<u>8,495</u>	-
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	<u>2,910</u>	<u>2,910</u>	-
Total expenditures	<u>2,910</u>	<u>2,910</u>	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,585</b>	<b>5,585</b>	<b>-</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>3,003</u>	<u>3,003</u>	-
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ <u>8,588</u></b>	<b><u>8,588</u></b>	<b>-</b>

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>
<b>REVENUES:</b>			
Intergovernmental	\$ 1,035,093	1,035,093	-
Miscellaneous	109,361	109,361	-
Total revenues	<u>1,144,454</u>	<u>1,144,454</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	1,132,784	1,358,745	(225,961)
Total expenditures	<u>1,132,784</u>	<u>1,358,745</u>	<u>(225,961)</u>
NET CHANGE IN FUND BALANCE	11,670	(214,291)	(225,961)
FUND BALANCE AT BEGINNING OF YEAR	(934,914)	(934,914)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>998,441</u>	<u>998,441</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 75,197</u>	<u>(150,764)</u>	<u>(225,961)</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>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 58,268</u>	<u>58,268</u>	<u>-</u>

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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CD CIC DEVELOPMENT REVOLVING LOAN

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 8,593	8,593	-
Miscellaneous	221,916	221,916	-
Total revenues	<u>230,509</u>	<u>230,509</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	25,293	25,293	-
Total expenditures	<u>25,293</u>	<u>25,293</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	205,216	205,216	-
FUND BALANCE AT BEGINNING OF YEAR	<u>868,252</u>	<u>868,252</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,073,468</u>	<u>1,073,468</u>	<u>-</u>

STATE BUS HALF-FARE SUBSIDY

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 16,277	16,277	-
Total revenues	<u>16,277</u>	<u>16,277</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	17,199	17,199	-
Total expenditures	<u>17,199</u>	<u>17,199</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(922)	(922)	-
FUND BALANCE AT BEGINNING OF YEAR	<u>17,199</u>	<u>17,199</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 16,277</u>	<u>16,277</u>	<u>-</u>

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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INSURANCE DEPOSIT TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 46,154	46,154	-
Total revenues	<u>46,154</u>	<u>46,154</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	75,000	38,610	36,390
Total expenditures	<u>75,000</u>	<u>38,610</u>	<u>36,390</u>
NET CHANGE IN FUND BALANCE	(28,846)	7,544	36,390
FUND BALANCE AT BEGINNING OF YEAR	<u>47,851</u>	<u>47,851</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 19,005</u>	<u>55,395</u>	<u>36,390</u>

CONTRACTOR RETAINER FEE

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 90,000	138,629	48,629
Total revenues	<u>90,000</u>	<u>138,629</u>	<u>48,629</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	118,000	70,398	47,602
Total expenditures	<u>118,000</u>	<u>70,398</u>	<u>47,602</u>
NET CHANGE IN FUND BALANCE	(28,000)	68,231	96,231
FUND BALANCE AT BEGINNING OF YEAR	<u>68,142</u>	<u>68,142</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 40,142</u>	<u>136,373</u>	<u>96,231</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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SPECIAL STREET OPENINGS

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Charges for services	\$ 192,893	259,451	66,558
Total revenues	<u>192,893</u>	<u>259,451</u>	<u>66,558</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Personal service	394,860	388,215	6,645
Total expenditures	<u>394,860</u>	<u>388,215</u>	<u>6,645</u>
NET CHANGE IN FUND BALANCE	(201,967)	(128,764)	73,203
FUND BALANCE AT BEGINNING OF YEAR	78,084	78,084	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>123,892</u>	<u>123,892</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 9</u>	<u>73,212</u>	<u>73,203</u>

NEIGHBORHOOD STABILIZATION PROGRAM II ARRA

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 393,076	393,076	-
Total revenues	<u>393,076</u>	<u>393,076</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	185,216	251,637	(66,421)
Total expenditures	<u>185,216</u>	<u>251,637</u>	<u>(66,421)</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>207,860</u>	<u>141,439</u>	<u>(66,421)</u>
<b>OTHER FINANCING (USES):</b>			
Advances out	(3,500)	(3,500)	-
Total other financing uses	<u>(3,500)</u>	<u>(3,500)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	204,360	137,939	(66,421)
FUND BALANCE AT BEGINNING OF YEAR	37,622	37,622	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>47,325</u>	<u>47,325</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 289,307</u>	<u>222,886</u>	<u>(66,421)</u>

CITY OF SPRINGFIELD, OHIO  
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 BUDGET AND ACTUAL - BUDGET BASIS - DEBT SERVICE FUNDS  
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<u>UNVOTED BOND RETIREMENT</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Debt service:			
Principal	3,160,000	3,160,000	-
Interest	982,363	982,363	-
Total expenditures	<u>4,142,363</u>	<u>4,142,363</u>	-
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(4,142,363)</u>	<u>(4,142,363)</u>	-
OTHER FINANCING SOURCES:			
Transfers in	<u>4,142,363</u>	<u>3,238,734</u>	<u>(903,629)</u>
Total other financing sources	<u>4,142,363</u>	<u>3,238,734</u>	<u>(903,629)</u>
NET CHANGE IN FUND BALANCES	-	(903,629)	(903,629)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,003,629</u>	<u>1,003,629</u>	-
FUND BALANCES AT END OF YEAR	\$ <u><u>1,003,629</u></u>	<u><u>100,000</u></u>	<u><u>(903,629)</u></u>

<u>URBAN REDEVELOPMENT RESERVE</u>	<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>	-
FUND BALANCE AT END OF YEAR	\$ <u><u>586,000</u></u>	<u><u>586,000</u></u>	-



CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - DEBT SERVICE FUNDS  
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SPECIAL ASSESSMENT BOND RETIREMENT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Special Assessments	\$ 50,000	55,898	5,898
Miscellaneous	135	135	-
Total revenues	<u>50,135</u>	<u>56,033</u>	<u>5,898</u>
<b>EXPENDITURES:</b>			
Debt service:			
Principal	34,000	33,950	50
Interest	4,251	4,251	-
Total expenditures	<u>38,251</u>	<u>38,201</u>	<u>50</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>11,884</u>	<u>17,832</u>	<u>5,948</u>
<b>OTHER FINANCING SOURCES:</b>			
Transfers in	-	1,530	1,530
Total other financing sources	<u>-</u>	<u>1,530</u>	<u>1,530</u>
<b>NET CHANGE IN FUND BALANCE</b>	11,884	19,362	7,478
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>21,657</u>	<u>21,657</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 33,541</u>	<u>41,019</u>	<u>7,478</u>

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS  
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SPECIAL CAPITAL PROJECTS

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 484,959	484,959	-
Miscellaneous	19,590	19,590	-
Total revenues	<u>504,549</u>	<u>504,549</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	40,140	38,407	1,733
Capital outlay	709,973	666,159	43,814
Total expenditures	<u>750,113</u>	<u>704,566</u>	<u>45,547</u>
NET CHANGE IN FUND BALANCE	(245,564)	(200,017)	45,547
FUND BALANCE AT BEGINNING OF YEAR	134,902	134,902	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>232,577</u>	<u>232,577</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 121,915</u>	<u>167,462</u>	<u>45,547</u>

MCCA / FIBER OPTIC SYSTEM

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL</u>
<b>REVENUES:</b>			
	\$ -	-	-
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	-	25,708	(25,708)
Total expenditures	<u>-</u>	<u>25,708</u>	<u>(25,708)</u>
NET CHANGE IN FUND BALANCE	-	(25,708)	(25,708)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>25,708</u>	<u>25,708</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  
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ROADWAY DEVELOPMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL
<b>REVENUES:</b>			
Intergovernmental	\$ 568,021	568,021	-
Total revenues	<u>568,021</u>	<u>568,021</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	362,915	362,915	-
Total expenditures	<u>362,915</u>	<u>362,915</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>205,106</u>	<u>205,106</u>	<u>-</u>
<b>OTHER FINANCING USES:</b>			
Advances out	(500,000)	(500,000)	-
Total other financing uses	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(294,894)	(294,894)	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	6,618	6,618	-
<b>PRIOR YEAR ENCUMBRANCES APPROPRIATED</b>	<u>288,276</u>	<u>288,276</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>

CAPITAL PLANNING

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 50,155	50,155	-
Total revenues	<u>50,155</u>	<u>50,155</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Operations and maintenance	56,424	78,708	(22,284)
Total expenditures	<u>56,424</u>	<u>78,708</u>	<u>(22,284)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(6,269)	(28,553)	(22,284)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	(18,148)	(18,148)	-
<b>PRIOR YEAR ENCUMBRANCES APPROPRIATED</b>	<u>27,984</u>	<u>27,984</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 3,567</u>	<u>(18,717)</u>	<u>(22,284)</u>

CITY OF SPRINGFIELD, OHIO  
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 BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS  
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FTA BUS CAPITAL

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 110,987	110,987	-
Miscellaneous	15,353	15,353	-
Total revenues	<u>126,340</u>	<u>126,340</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	110,987	110,987	-
Total expenditures	<u>110,987</u>	<u>110,987</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>15,353</u>	<u>15,353</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	15,353	15,353	-
FUND BALANCE AT BEGINNING OF YEAR	<u>22,903</u>	<u>22,903</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 38,256</u>	<u>38,256</u>	<u>-</u>

ACE - PRIME OHIO II

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 721,335	721,335	-
Total revenues	<u>721,335</u>	<u>721,335</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	721,335	950,000	(228,665)
Total expenditures	<u>721,335</u>	<u>950,000</u>	<u>(228,665)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(228,665)</u>	<u>(228,665)</u>
NET CHANGE IN FUND BALANCE	-	(228,665)	(228,665)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(228,665)</u>	<u>(228,665)</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, 2014

B-7

ACE - AIRPORT UTILITIES / ROAD EXTENSION

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Capital outlay	680	680	-
Total expenditures	<u>680</u>	<u>680</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(680)	(680)	-
FUND BALANCE AT BEGINNING OF YEAR	486,421	486,421	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>5,188</u>	<u>5,188</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 490,929</u>	<u>490,929</u>	<u>-</u>

OHIO PUBLIC WORKS COMMISSION

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 3,597,366	3,597,366	-
Total revenues	<u>3,597,366</u>	<u>3,597,366</u>	<u>-</u>
EXPENDITURES:			
Capital outlay	3,629,631	6,969,294	(3,339,663)
Total expenditures	<u>3,629,631</u>	<u>6,969,294</u>	<u>(3,339,663)</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(32,265)</u>	<u>(3,371,928)</u>	<u>(3,339,663)</u>
OTHER FINANCING (USES):			
Transfers out	<u>(19,574)</u>	<u>(19,574)</u>	<u>-</u>
Total other financing (uses)	<u>(19,574)</u>	<u>(19,574)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(51,839)	(3,391,502)	(3,339,663)
FUND BALANCE AT BEGINNING OF YEAR	(3,852,640)	(3,852,640)	-
PRIOR YEAR ENCUMBRANCES APPROPRIATED	<u>3,898,712</u>	<u>3,898,712</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ (5,767)</u>	<u>(3,345,430)</u>	<u>(3,339,663)</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, 2014

B-7

MUNICIPAL COURT FUTURE FACILITIES

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Fines and forfeits	\$ 12,381	12,381	-
Total revenues	<u>12,381</u>	<u>12,381</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	50,000	-	50,000
Total expenditures	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(37,619)</b>	<b>12,381</b>	<b>50,000</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>521,130</u>	<u>521,130</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 483,511</u>	<u>533,511</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, 2014

B-8

CITY TRICENTENNIAL TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 5	5	-
Total revenues	<u>5</u>	<u>5</u>	<u>-</u>
<b>EXPENDITURES:</b>			
	-	-	-
NET CHANGE IN FUND BALANCE	5	5	-
FUND BALANCE AT BEGINNING OF YEAR	<u>411</u>	<u>411</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 416</u>	<u>416</u>	<u>-</u>

BEN GOLDMAN TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 500	490	(10)
Total revenues	<u>500</u>	<u>490</u>	<u>(10)</u>
<b>EXPENDITURES:</b>			
Current:			
Recreation-Operations and maintenance	2,750	1,209	1,541
Total expenditures	<u>2,750</u>	<u>1,209</u>	<u>1,541</u>
NET CHANGE IN FUND BALANCE	(2,250)	(719)	1,531
FUND BALANCE AT BEGINNING OF YEAR	<u>54,518</u>	<u>54,518</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 52,268</u>	<u>53,799</u>	<u>1,531</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, 2014

B-8

SNYDER PARK ENDOWMENT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Investment earnings	\$ 29,000	24,505	(4,495)
Total revenues	<u>29,000</u>	<u>24,505</u>	<u>(4,495)</u>
<b>EXPENDITURES:</b>			
Current:			
Recreation-Operations and maintenance	29,000	29,000	-
Total expenditures	<u>29,000</u>	<u>29,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(4,495)	(4,495)
FUND BALANCE AT BEGINNING OF YEAR	<u>569,072</u>	<u>569,072</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 569,072</u>	<u>564,577</u>	<u>(4,495)</u>

CLARA B. MCKINNEY TRUST

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Investment earnings	\$ 700	1,100	400
Total revenues	<u>700</u>	<u>1,100</u>	<u>400</u>
<b>EXPENDITURES:</b>			
Current:			
Recreation-Operations and maintenance	4,000	3,683	317
Total expenditures	<u>4,000</u>	<u>3,683</u>	<u>317</u>
NET CHANGE IN FUND BALANCE	(3,300)	(2,583)	717
FUND BALANCE AT BEGINNING OF YEAR	<u>123,201</u>	<u>123,201</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 119,901</u>	<u>120,618</u>	<u>717</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, 2014

INTERNAL SERVICE FUNDS

	<u>CENTRAL STORES</u>	<u>CITY SERVICE FACILITY</u>	<u>WORKERS' COMPENSATION RETROSPECTIVE</u>
<b>ASSETS:</b>			
<b>Current Assets:</b>			
Equity in pooled cash and investments	\$ 402,169	73,853	113,281
Receivables (net of allowances for uncollectibles)	2,240	-	75,489
Due from other funds	52,240	-	1,407,078
Inventory	<u>193,210</u>	<u>-</u>	<u>-</u>
Total current assets	<u>649,859</u>	<u>73,853</u>	<u>1,595,848</u>
<b>Capital assets:</b>			
Land and construction in progress	-	329,060	-
Capital assets net of accumulated depreciation	<u>1,817</u>	<u>5,066,135</u>	<u>-</u>
Total capital assets	<u>1,817</u>	<u>5,395,195</u>	<u>-</u>
Total assets	<u>651,676</u>	<u>5,469,048</u>	<u>1,595,848</u>
<b>LIABILITIES:</b>			
<b>Current liabilities:</b>			
Accounts payable	66,293	15,464	476,601
Salaries and benefits payable	801	7,802	-
Due to other funds	1,600	9,544	1,892
Insurance claims payable	<u>-</u>	<u>-</u>	<u>488,688</u>
Total current liabilities	<u>68,694</u>	<u>32,810</u>	<u>967,181</u>
<b>Noncurrent liabilities:</b>			
Compensated absences	922	83,788	-
Insurance claims payable	<u>-</u>	<u>-</u>	<u>516,902</u>
Total noncurrent liabilities	<u>922</u>	<u>83,788</u>	<u>516,902</u>
Total liabilities	<u>69,616</u>	<u>116,598</u>	<u>1,484,083</u>
<b>NET POSITION:</b>			
Invested in capital assets	1,817	5,395,195	-
Unrestricted	<u>580,243</u>	<u>(42,745)</u>	<u>111,765</u>
Total net position	<u>\$ 582,060</u>	<u>5,352,450</u>	<u>111,765</u>

INTERNAL SERVICE FUNDS

<u>ACCRUED BENEFIT LIABILITY</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL INTERNAL SERVICE</u>
246,822	82,740	\$ 918,865
817	-	78,546
-	-	1,459,318
-	-	<u>193,210</u>
<u>247,639</u>	<u>82,740</u>	<u>2,649,939</u>
-	-	329,060
-	-	<u>5,067,952</u>
-	-	<u>5,397,012</u>
<u>247,639</u>	<u>82,740</u>	<u>8,046,951</u>
-	-	558,358
-	-	8,603
-	-	13,036
-	-	<u>488,688</u>
<u>-</u>	<u>-</u>	<u>1,068,685</u>
-	-	84,710
-	-	<u>516,902</u>
-	-	<u>601,612</u>
-	-	<u>1,670,297</u>
-	-	5,397,012
<u>247,639</u>	<u>82,740</u>	<u>979,642</u>
<u>247,639</u>	<u>82,740</u>	<u>\$ 6,376,654</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, 2014

	INTERNAL SERVICE FUNDS		
	CENTRAL STORES	CITY SERVICE FACILITY	WORKERS' COMPENSATION RETROSPECTIVE
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 1,940,826	512,369	639,289
Other	<u>1,015</u>	<u>42</u>	<u>419,325</u>
Total operating revenues	<u>1,941,841</u>	<u>512,411</u>	<u>1,058,614</u>
<b>OPERATING EXPENSES:</b>			
Personal services	40,496	334,217	-
Contractual services	85,262	166,647	891,360
Materials and supplies	1,805,460	13,830	-
Claims expense	-	-	162,688
Depreciation	<u>908</u>	<u>294,784</u>	<u>-</u>
Total operating expenses	<u>1,932,126</u>	<u>809,478</u>	<u>1,054,048</u>
OPERATING INCOME (LOSS)	<u>9,715</u>	<u>(297,067)</u>	<u>4,566</u>
<b>NONOPERATING REVENUES:</b>			
Interest revenue	<u>-</u>	<u>-</u>	<u>3,627</u>
Total nonoperating revenue	<u>-</u>	<u>-</u>	<u>3,627</u>
INCOME (LOSS) BEFORE TRANSFERS	9,715	(297,067)	8,193
Transfers in	<u>-</u>	<u>35,763</u>	<u>-</u>
CHANGE IN NET POSITION	9,715	(261,304)	8,193
TOTAL NET POSITION-BEGINNING	<u>572,345</u>	<u>5,613,754</u>	<u>103,572</u>
TOTAL NET POSITION-ENDING	<u>\$ 582,060</u>	<u>5,352,450</u>	<u>111,765</u>

## INTERNAL SERVICE FUNDS

<u>ACCRUED BENEFIT LIABILITY</u>	<u>RISK MANAGEMENT</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL INTERNAL SERVICE</u>
-	-	7,155,857	\$ 10,248,341
-	-	4,589	424,971
-	-	7,160,446	10,673,312
-	-	-	374,713
-	96,000	7,709,205	8,948,474
-	-	-	1,819,290
-	-	-	162,688
-	-	-	295,692
-	96,000	7,709,205	11,600,857
-	(96,000)	(548,759)	(927,545)
3,691	-	-	7,318
3,691	-	-	7,318
3,691	(96,000)	(548,759)	(920,227)
-	-	-	35,763
3,691	(96,000)	(548,759)	(884,464)
243,948	96,000	631,499	7,261,118
<u>247,639</u>	<u>-</u>	<u>82,740</u>	\$ <u>6,376,654</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

INTERNAL SERVICE FUNDS

	CENTRAL STORES	CITY SERVICE FACILITY
<b>Cash flows from operating activities:</b>		
Receipts from customers and users	\$ 53,187	42
Receipts from interfund services provided	1,907,000	512,368
Payments to suppliers	(1,830,444)	(183,665)
Payments to employees	(42,866)	(325,484)
Net cash provided (used) by operating activities	<u>86,877</u>	<u>3,261</u>
<b>Cash flows from investing activities:</b>		
Interest and dividends received	-	-
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	86,877	3,261
Cash and cash equivalents, beginning of year	<u>315,292</u>	<u>70,592</u>
Cash and cash equivalents, end of year	<u>\$ 402,169</u>	<u>73,853</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>		
Operating income/(loss)	\$ <u>9,715</u>	<u>(297,067)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	908	294,784
(Increase) decrease in accounts receivable	(690)	-
(Increase) decrease in due from other funds	19,281	-
(Increase) decrease in inventories	31,676	-
Increase (decrease) in accounts payable	28,219	(2,520)
Increase (decrease) in insurance claims payable	-	-
Increase (decrease) in salaries and benefits payable	(376)	1,213
Increase (decrease) in due to other funds	(722)	(2,284)
Increase (decrease) in compensated absences	(1,134)	9,135
Total adjustments	<u>77,162</u>	<u>300,328</u>
Net cash provided (used) by operating activities	<u>\$ 86,877</u>	<u>3,261</u>

Supplemental information: Noncash transactions include Fair Value changes in the amount of \$(319) for the Workers' Compensation Retrospective Fund and \$(695) in the Accrued Benefit Liability Fund; capital contributions in the City Service Facility Fund in the amount of \$35,763 for the propane fueling station



## 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>
-	-	-	4,589	\$ 57,818
1,510,297	-	-	7,155,857	11,085,522
(1,503,839)	-	(96,000)	(7,709,205)	(11,323,153)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(368,350)</u>
<u>6,458</u>	<u>-</u>	<u>(96,000)</u>	<u>(548,759)</u>	<u>(548,163)</u>
<u>3,563</u>	<u>3,607</u>	<u>-</u>	<u>-</u>	<u>7,170</u>
<u>3,563</u>	<u>3,607</u>	<u>-</u>	<u>-</u>	<u>7,170</u>
10,021	3,607	(96,000)	(548,759)	(540,993)
<u>103,260</u>	<u>243,215</u>	<u>96,000</u>	<u>631,499</u>	<u>1,459,858</u>
<u>113,281</u>	<u>246,822</u>	<u>-</u>	<u>82,740</u>	<u>\$ 918,865</u>
<u>4,566</u>	<u>-</u>	<u>(96,000)</u>	<u>(548,759)</u>	<u>\$ (927,545)</u>
-	-	-	-	295,692
-	-	-	-	(690)
451,682	-	-	-	470,963
-	-	-	-	31,676
33,117	-	-	-	58,816
(484,799)	-	-	-	(484,799)
-	-	-	-	837
1,892	-	-	-	(1,114)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,001</u>
<u>1,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>379,382</u>
<u>6,458</u>	<u>-</u>	<u>(96,000)</u>	<u>(548,759)</u>	<u>\$ (548,163)</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, 2014

D-1

PENSION LIABILITY

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 731,911	9,043,018	9,034,872	\$ 740,057
<b>TOTAL ASSETS</b>	<b>\$ 731,911</b>	<b>9,043,018</b>	<b>9,034,872</b>	<b>\$ 740,057</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 673,379	9,919,084	9,911,276	\$ 681,187
Restricted deposits	58,532	338	-	58,870
<b>TOTAL LIABILITIES</b>	<b>\$ 731,911</b>	<b>9,919,422</b>	<b>9,911,276</b>	<b>\$ 740,057</b>

MUNICIPAL COURT RESTITUTIONS

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 7,771	66,074	67,855	\$ 5,990
Receivables (net of allowances for uncollectibles)	-	360	-	360
<b>TOTAL ASSETS</b>	<b>\$ 7,771</b>	<b>66,434</b>	<b>67,855</b>	<b>\$ 6,350</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 5,512	71,996	73,418	\$ 4,090
Restricted deposits	2,259	1	-	2,260
<b>TOTAL LIABILITIES</b>	<b>\$ 7,771</b>	<b>71,997</b>	<b>73,418</b>	<b>\$ 6,350</b>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

D-1

CONSERVANCY DISTRICT

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2014</u>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ -	406,324	406,324	\$ -
Receivables (net of allowances for uncollectibles)	433,055	556,957	433,055	556,957
Due from other governments	<u>46,278</u>	<u>47,449</u>	<u>46,278</u>	<u>47,449</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>479,333</u></b>	<b><u>1,010,730</u></b>	<b><u>885,657</u></b>	<b>\$ <u>604,406</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 9,265	412,346	408,668	\$ 12,943
Restricted deposits	<u>470,068</u>	<u>613,671</u>	<u>492,276</u>	<u>591,463</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>479,333</u></b>	<b><u>1,026,017</u></b>	<b><u>900,944</u></b>	<b>\$ <u>604,406</u></b>

MISCELLANEOUS DEPOSITS

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2014</u>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ <u>168,150</u>	<u>591,887</u>	<u>589,200</u>	\$ <u>170,837</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>168,150</u></b>	<b><u>591,887</u></b>	<b><u>589,200</u></b>	<b>\$ <u>170,837</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	133,185	82,759	\$ 50,426
Restricted deposits	<u>168,150</u>	<u>-</u>	<u>47,739</u>	<u>120,411</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>168,150</u></b>	<b><u>133,185</u></b>	<b><u>130,498</u></b>	<b>\$ <u>170,837</u></b>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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STATE FEES

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 575	8,565	8,748	\$ 392
<b>TOTAL ASSETS</b>	<b>\$ 575</b>	<b>8,565</b>	<b>8,748</b>	<b>\$ 392</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 449	9,013	9,196	\$ 266
Restricted deposits	126	-	-	126
<b>TOTAL LIABILITIES</b>	<b>\$ 575</b>	<b>9,013</b>	<b>9,196</b>	<b>\$ 392</b>

JEDD INCOME TAX

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ -	240,159	240,159	\$ -
Receivables (net of allowances for uncollectibles)	27,205	54,762	54,410	27,557
<b>TOTAL ASSETS</b>	<b>\$ 27,205</b>	<b>294,921</b>	<b>294,569</b>	<b>\$ 27,557</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 6,721	12,131	18,852	\$ -
Restricted deposits	20,484	13,866	6,793	27,557
<b>TOTAL LIABILITIES</b>	<b>\$ 27,205</b>	<b>25,997</b>	<b>25,645</b>	<b>\$ 27,557</b>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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JEDD ROAD CONSTRUCTION

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 186,550	11,712	-	\$ 198,262
<b>TOTAL ASSETS</b>	<u>\$ 186,550</u>	<u>11,712</u>	<u>-</u>	<u>\$ 198,262</u>
<b>LIABILITIES</b>				
Restricted deposits	\$ 186,550	11,712	-	\$ 198,262
<b>TOTAL LIABILITIES</b>	<u>\$ 186,550</u>	<u>11,712</u>	<u>-</u>	<u>\$ 198,262</u>

JEDD ADMINISTRATIVE EXPENSE

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 5,000	-	-	\$ 5,000
<b>TOTAL ASSETS</b>	<u>\$ 5,000</u>	<u>-</u>	<u>-</u>	<u>\$ 5,000</u>
<b>LIABILITIES</b>				
Restricted deposits	\$ 5,000	-	-	\$ 5,000
<b>TOTAL LIABILITIES</b>	<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, 2014

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SPRINGFIELD PORT AUTHORITY

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 609,899	80,603	151,907	\$ 538,595
Receivables (net of allowances for uncollectibles)	<u>1,838</u>	<u>1,784</u>	<u>1,838</u>	<u>1,784</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 611,737</u></b>	<b><u>82,387</u></b>	<b><u>153,745</u></b>	<b><u>\$ 540,379</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,653	150,390	153,043	\$ -
Restricted deposits	<u>609,084</u>	<u>-</u>	<u>68,705</u>	<u>540,379</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 611,737</u></b>	<b><u>150,390</u></b>	<b><u>221,748</u></b>	<b><u>\$ 540,379</u></b>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - GENERAL FUND

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 77,849	1,505,789	1,519,485	\$ 64,153
Receivables (net of allowances for uncollectibles)	<u>1,213</u>	<u>497</u>	<u>1,213</u>	<u>497</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 79,062</u></b>	<b><u>1,506,286</u></b>	<b><u>1,520,698</u></b>	<b><u>\$ 64,650</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 37,412	931,467	937,843	\$ 31,036
Accrued liabilities	130,675	114,301	94,675	150,301
Restricted deposits	<u>(89,025)</u>	<u>-</u>	<u>27,662</u>	<u>(116,687)</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 79,062</u></b>	<b><u>1,045,768</u></b>	<b><u>1,060,180</u></b>	<b><u>\$ 64,650</u></b>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - DOG PARK

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 6,987	1,440	-	\$ 8,427
<b>TOTAL ASSETS</b>	<u>\$ 6,987</u>	<u>1,440</u>	<u>-</u>	<u>\$ 8,427</u>
<b>LIABILITIES</b>				
Restricted deposits	\$ 6,987	1,440	-	\$ 8,427
<b>TOTAL LIABILITIES</b>	<u>\$ 6,987</u>	<u>1,440</u>	<u>-</u>	<u>\$ 8,427</u>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - SPONSORSHIP

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 44,406	62,169	51,421	\$ 55,154
<b>TOTAL ASSETS</b>	<u>\$ 44,406</u>	<u>62,169</u>	<u>51,421</u>	<u>\$ 55,154</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 904	25,106	25,435	\$ 575
Accrued liabilities	52	-	52	-
Restricted deposits	43,450	11,129	-	54,579
<b>TOTAL LIABILITIES</b>	<u>\$ 44,406</u>	<u>36,235</u>	<u>25,487</u>	<u>\$ 55,154</u>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - FIREWORKS DONATIONS

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2014</u>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 4,336	19,377	15,990	\$ 7,723
<b>TOTAL ASSETS</b>	<u>\$ 4,336</u>	<u>19,377</u>	<u>15,990</u>	<u>\$ 7,723</u>
<b>LIABILITIES</b>				
Restricted deposits	\$ 4,336	3,387	-	\$ 7,723
<b>TOTAL LIABILITIES</b>	<u>\$ 4,336</u>	<u>3,387</u>	<u>-</u>	<u>\$ 7,723</u>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - TOURNAMENT INCENTIVE

	<u>Balance January 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2014</u>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 2,500	-	-	\$ 2,500
<b>TOTAL ASSETS</b>	<u>\$ 2,500</u>	<u>-</u>	<u>-</u>	<u>\$ 2,500</u>
<b>LIABILITIES</b>				
Restricted deposits	\$ 2,500	-	-	\$ 2,500
<b>TOTAL LIABILITIES</b>	<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, 2014

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - COUNTYWIDE LEVY

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 121,564	1,148,551	1,220,769	\$ 49,346
Receivables (net of allowances for uncollectibles)	366	327	530	163
<b>TOTAL ASSETS</b>	<b>\$ 121,930</b>	<b>1,148,878</b>	<b>1,221,299</b>	<b>\$ 49,509</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 62,471	1,156,735	1,142,923	\$ 76,283
Accrued liabilities	72,637	102,035	72,637	102,035
Restricted deposits	(13,178)	-	115,631	(128,809)
<b>TOTAL LIABILITIES</b>	<b>\$ 121,930</b>	<b>1,258,770</b>	<b>1,331,191</b>	<b>\$ 49,509</b>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - CAPITAL

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 701,256	413,797	1,075,224	\$ 39,829
Receivables (net of allowances for uncollectibles)	2,113	132	2,113	132
<b>TOTAL ASSETS</b>	<b>\$ 703,369</b>	<b>413,929</b>	<b>1,077,337</b>	<b>\$ 39,961</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 493,213	547,788	1,041,001	\$ -
Restricted deposits	210,156	-	170,195	39,961
<b>TOTAL LIABILITIES</b>	<b>\$ 703,369</b>	<b>547,788</b>	<b>1,211,196</b>	<b>\$ 39,961</b>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - CONTRACTOR RETAINER

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 266,682	-	254,036	\$ 12,646
<b>TOTAL ASSETS</b>	<u>\$ 266,682</u>	<u>-</u>	<u>254,036</u>	<u>\$ 12,646</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 130,117	252,703	370,174	\$ 12,646
Restricted deposits	136,565	-	136,565	-
<b>TOTAL LIABILITIES</b>	<u>\$ 266,682</u>	<u>252,703</u>	<u>506,739</u>	<u>\$ 12,646</u>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - GOLF

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 82,392	1,264,320	1,281,281	\$ 65,431
Receivables (net of allowances for uncollectibles)	232	205	231	206
<b>TOTAL ASSETS</b>	<u>\$ 82,624</u>	<u>1,264,525</u>	<u>1,281,512</u>	<u>\$ 65,637</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 105,890	1,206,391	1,256,176	\$ 56,105
Accrued liabilities	113,121	86,057	113,122	86,056
Restricted deposits	(136,387)	59,863	-	(76,524)
<b>TOTAL LIABILITIES</b>	<u>\$ 82,624</u>	<u>1,352,311</u>	<u>1,369,298</u>	<u>\$ 65,637</u>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - AQUATIC CENTER

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 10,796	283,877	286,767	\$ 7,906
Receivables (net of allowances for uncollectibles)	33	26	33	26
<b>TOTAL ASSETS</b>	<b>\$ 10,829</b>	<b>283,903</b>	<b>286,800</b>	<b>\$ 7,932</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 9,175	273,661	275,838	\$ 6,998
Restricted deposits	1,654	-	720	934
<b>TOTAL LIABILITIES</b>	<b>\$ 10,829</b>	<b>273,661</b>	<b>276,558</b>	<b>\$ 7,932</b>

TOTAL AGENCY

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 3,028,624	15,147,662	16,204,038	\$ 1,972,248
Receivables (net of allowances for uncollectibles)	466,055	615,050	493,423	587,682
Due from other governments	46,278	47,449	46,278	47,449
<b>TOTAL ASSETS</b>	<b>\$ 3,540,957</b>	<b>15,810,161</b>	<b>16,743,739</b>	<b>\$ 2,607,379</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,537,161	15,101,996	15,706,602	\$ 932,555
Accrued liabilities	316,485	302,393	280,486	338,392
Restricted deposits	1,687,311	715,407	1,066,286	1,336,432
<b>TOTAL LIABILITIES</b>	<b>\$ 3,540,957</b>	<b>16,119,796</b>	<b>17,053,374</b>	<b>\$ 2,607,379</b>



**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			
	2005	2006	2007	2008
<b>Governmental activities</b>				
Net investment in capital assets	\$ 43,612	60,785	67,638	58,145
Restricted	20,700	15,549	14,248	28,295
Unrestricted	8,049	9,324	13,248	10,896
<b>Total governmental activities net position</b>	<b>\$ 72,361</b>	<b>85,658</b>	<b>95,134</b>	<b>97,336</b>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 31,705	33,348	36,296	38,376
Unrestricted	17,247	18,826	21,457	22,294
<b>Total business-type activities net position</b>	<b>\$ 48,952</b>	<b>52,174</b>	<b>57,753</b>	<b>60,670</b>
<b>Primary government</b>				
Net investment in capital assets	\$ 75,317	94,133	103,934	96,521
Restricted	20,700	15,549	14,248	28,295
Unrestricted	25,296	28,150	34,705	33,190
<b>Total primary government net position</b>	<b>\$ 121,313</b>	<b>137,832</b>	<b>152,887</b>	<b>158,006</b>

TABLE 1

## FOR YEAR ENDED DECEMBER 31

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
59,640	63,076	67,182	69,927	72,519	70,673
29,983	27,791	25,828	28,248	24,492	26,475
<u>11,781</u>	<u>9,230</u>	<u>8,778</u>	<u>6,756</u>	<u>10,414</u>	<u>5,281</u>
<u>101,404</u>	<u>100,097</u>	<u>101,788</u>	<u>104,931</u>	<u>107,425</u>	<u>102,429</u>
39,801	43,791	45,963	48,829	54,622	51,605
<u>22,838</u>	<u>23,377</u>	<u>22,535</u>	<u>23,113</u>	<u>19,725</u>	<u>23,208</u>
<u>62,639</u>	<u>67,168</u>	<u>68,498</u>	<u>71,942</u>	<u>74,347</u>	<u>74,813</u>
99,441	106,867	113,145	118,756	127,141	122,278
29,983	27,791	25,828	28,248	24,492	26,475
<u>34,619</u>	<u>32,607</u>	<u>31,313</u>	<u>29,869</u>	<u>30,139</u>	<u>28,489</u>
<u>164,043</u>	<u>167,265</u>	<u>170,286</u>	<u>176,873</u>	<u>181,772</u>	<u>177,242</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

	2005	2006	2007	2008	2009
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 15,064	12,209	11,763	11,844	11,937
Public safety	25,826	27,816	29,789	29,580	31,711
Health	291	272	184	667	179
Recreation	3,881	3,179	3,109	2,999	2,496
Community development	5,243	12,714	8,995	8,980	5,435
Public works	5	112	323	399	301
Highway and street	4,404	5,016	5,715	5,971	7,010
Interest on long-term debt	905	821	771	705	700
<b>Total governmental activities expense</b>	<u>55,619</u>	<u>62,139</u>	<u>60,649</u>	<u>61,145</u>	<u>59,769</u>
<b>Business-type activities:</b>					
Water	6,167	6,334	6,242	7,625	7,830
Sewer	7,313	9,683	9,710	9,803	9,848
Stormwater	-	-	-	-	-
Airport	703	823	910	1,014	978
<b>Total business-type activities expense</b>	<u>14,183</u>	<u>16,840</u>	<u>16,862</u>	<u>18,442</u>	<u>18,656</u>
<b>Total primary governmental expenses</b>	<u>\$ 69,802</u>	<u>78,979</u>	<u>77,511</u>	<u>79,587</u>	<u>78,425</u>
<b>Program revenue</b>					
<b>Governmental activities:</b>					
<b>Charges for services:</b>					
General government	\$ 2,614	2,529	2,914	2,360	3,147
Public safety	1,326	4,763	4,839	5,754	4,552
Health	-	-	-	68	66
Community development	427	538	572	51	343
Other governmental activities	290	123	245	130	213
Operating grants and contributions	3,616	2,155	6,229	5,283	4,385
Capital grants and contributions	3,730	14,807	8,957	4,874	7,966
<b>Total governmental activities program revenue</b>	<u>12,003</u>	<u>24,915</u>	<u>23,756</u>	<u>18,520</u>	<u>20,672</u>
<b>Business-type activities:</b>					
<b>Charges for services:</b>					
Water	7,234	7,460	7,517	7,220	7,114
Sewer	9,477	9,937	10,673	10,788	10,406
Stormwater	-	-	-	-	-
Airport	248	267	408	234	349
Operating grants and contributions	-	-	64	123	-
Capital grants and contributions	1,542	1,350	3,188	815	2,269
<b>Total business-type activities program revenue</b>	<u>18,501</u>	<u>19,014</u>	<u>21,850</u>	<u>19,180</u>	<u>20,138</u>
<b>Total primary government program revenue</b>	<u>\$ 30,504</u>	<u>43,929</u>	<u>45,606</u>	<u>37,700</u>	<u>40,810</u>

TABLE 2

	FOR YEAR ENDED DECEMBER 31				
	2005	2006	2007	2008	2009
Net (expense)/revenue					
Governmental activities	\$ (43,616)	(37,224)	(36,893)	(42,625)	(39,097)
Business-type activities	4,318	2,174	4,988	738	1,482
Total primary government net expense	\$ <u>(39,298)</u>	<u>(35,050)</u>	<u>(31,905)</u>	<u>(41,887)</u>	<u>(37,615)</u>
General revenues and other changes in net position					
Government activities:					
Income taxes	\$ 28,455	27,544	28,684	29,361	27,945
Property taxes	2,854	2,884	2,765	2,852	2,738
Hotel / motel taxes	581	620	678	609	535
State-levied shared taxes	8,032	7,491	8,546	7,780	6,713
Federal / state grants and other contributions not restricted to specific programs	1,951	463	2,301	2,537	2,739
Investment earnings	535	907	1,101	976	410
Gain (loss) on sale of assets	-	27	49	-	-
Miscellaneous	3,065	3,604	1,649	1,859	2,158
Transfers	419	482	596	(1,147)	(73)
Total governmental activities general revenues and other changes	<u>45,892</u>	<u>44,022</u>	<u>46,369</u>	<u>44,827</u>	<u>43,165</u>
Business-type activities:					
Investment earnings	559	936	1,187	1,032	414
Transfers	(419)	(482)	(596)	1,147	73
Total business-type activities general revenues and other changes	<u>140</u>	<u>454</u>	<u>591</u>	<u>2,179</u>	<u>487</u>
Total primary government general revenues and other changes	\$ <u>46,032</u>	<u>44,476</u>	<u>46,960</u>	<u>47,006</u>	<u>43,652</u>
Changes in net position					
Governmental activities	\$ 2,276	6,798	9,476	2,202	4,068
Business-type activities	4,458	2,628	5,579	2,917	1,969
Total primary government	\$ <u>6,734</u>	<u>9,426</u>	<u>15,055</u>	<u>5,119</u>	<u>6,037</u>

(Years 2010 - 2014 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				
	2010	2011	2012	2013	2014
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 11,073	10,935	11,060	10,685	12,748
Public safety	29,521	29,215	29,746	29,875	30,427
Health	142	149	213	204	243
Recreation	2,498	2,512	2,401	3,557	2,177
Community development	13,549	19,126	4,378	5,664	6,639
Public works	221	357	281	723	313
Highway and street	9,996	9,091	5,853	6,125	8,587
Interest on long-term debt	445	430	359	306	202
<b>Total governmental activities expense</b>	<u>67,445</u>	<u>71,815</u>	<u>54,291</u>	<u>57,139</u>	<u>61,336</u>
<b>Business-type activities:</b>					
Water	6,984	6,913	6,859	7,118	7,321
Sewer	11,018	10,315	10,014	10,009	10,920
Stormwater	-	2	305	426	406
Airport	861	864	1,454	1,116	1,062
<b>Total business-type activities expense</b>	<u>18,863</u>	<u>18,094</u>	<u>18,632</u>	<u>18,669</u>	<u>19,709</u>
<b>Total primary governmental expenses</b>	<u>\$ 86,308</u>	<u>89,909</u>	<u>72,923</u>	<u>75,808</u>	<u>81,045</u>
<b>Program revenue</b>					
<b>Governmental activities:</b>					
<b>Charges for services:</b>					
General government	\$ 2,192	2,132	1,837	2,222	1,950
Public safety	4,511	5,102	5,198	4,933	4,478
Health	70	71	79	68	86
Community development	-	-	-	28	63
Other governmental activities	122	134	88	165	167
Operating grants and contributions	6,550	12,768	6,980	3,965	4,054
Capital grants and contributions	8,643	8,819	3,014	4,714	3,500
<b>Total governmental activities program revenue</b>	<u>22,088</u>	<u>29,026</u>	<u>17,196</u>	<u>16,095</u>	<u>14,298</u>
<b>Business-type activities:</b>					
<b>Charges for services:</b>					
Water	7,493	7,160	7,120	7,201	7,167
Sewer	10,599	10,477	10,247	10,587	10,646
Stormwater	-	-	428	1,037	1,008
Airport	371	413	708	342	333
Operating grants and contributions	116	5	551	18	33
Capital grants and contributions	4,151	774	2,833	1,362	(406)
<b>Total business-type activities program revenue</b>	<u>22,730</u>	<u>18,829</u>	<u>21,887</u>	<u>20,547</u>	<u>18,781</u>
<b>Total primary government program revenue</b>	<u>\$ 44,818</u>	<u>47,855</u>	<u>39,083</u>	<u>36,642</u>	<u>33,079</u>

TABLE 2

	FOR YEAR ENDED DECEMBER 31				
	2010	2011	2012	2013	2014
Net (expense)/revenue					
Governmental activities	\$ (45,357)	(42,789)	(37,095)	(41,044)	(47,038)
Business-type activities	3,867	735	3,255	1,878	(928)
Total primary government net expense	\$ <u>(41,490)</u>	<u>(42,054)</u>	<u>(33,840)</u>	<u>(39,166)</u>	<u>(47,966)</u>
General revenues and other changes in net position					
Government activities:					
Income taxes	\$ 26,998	28,546	28,302	30,226	30,326
Property taxes	2,751	2,612	2,557	2,549	2,424
Hotel / motel taxes	550	622	785	855	865
State-levied shared taxes	6,959	6,623	4,960	5,283	4,508
Federal / state grants and other contributions not restricted to specific programs	2,845	2,696	1,751	2,000	1,894
Investment earnings	476	344	233	(9)	316
Gain (loss) on sale of assets	-	-	-	-	-
Miscellaneous	3,573	3,172	2,200	3,250	2,686
Transfers	(102)	(135)	(437)	(616)	(977)
Total governmental activities general revenues and other changes	<u>44,050</u>	<u>44,480</u>	<u>40,351</u>	<u>43,538</u>	<u>42,042</u>
Business-type activities:					
Investment earnings	560	460	200	(89)	417
Transfers	102	135	437	616	977
Total business-type activities general revenues and other changes	<u>662</u>	<u>595</u>	<u>637</u>	<u>527</u>	<u>1,394</u>
Total primary government general revenues and other changes	\$ <u>44,712</u>	<u>45,075</u>	<u>40,988</u>	<u>44,065</u>	<u>43,436</u>
Changes in net position					
Governmental activities	\$ (1,307)	1,691	3,256	2,494	(4,996)
Business-type activities	4,529	1,330	3,892	2,405	466
Total primary government	\$ <u>3,222</u>	<u>3,021</u>	<u>7,148</u>	<u>4,899</u>	<u>(4,530)</u>

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

TABLE 3

	FOR YEAR ENDED DECEMBER 31			
	2011	2012	2013	2014
<b>General Fund</b>				
Non-spendable	\$ 4	3	4	4
Restricted	40	90	134	206
Committed	1,439	1,433	483	214
Assigned	241	190	1,722	1,491
Unassigned	5,988	4,916	2,954	2,666
<b>Total General Fund</b>	<b>\$ 7,712</b>	<b>6,632</b>	<b>5,297</b>	<b>4,581</b>
<b>All Other Government Funds</b>				
Non-spendable	\$ 914	857	796	824
Restricted	26,963	26,696	26,343	25,230
Committed	2,156	2,257	2,319	2,195
Unassigned	(3,093)	(589)	(1,320)	(854)
<b>Total all other governmental funds</b>	<b>\$ 26,940</b>	<b>29,221</b>	<b>28,138</b>	<b>27,395</b>
<b>Total Fund Balances, Governmental Funds</b>	<b>\$ 34,652</b>	<b>35,853</b>	<b>33,435</b>	<b>31,976</b>

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

	2005	2006	2007	2008
<b>REVENUES:</b>				
Income taxes	\$ 28,167	27,735	28,649	29,040
Property taxes	2,854	2,884	2,765	2,852
Hotel / motel taxes	859	947	970	934
State-levied shared taxes	7,671	7,784	8,274	7,712
Intergovernmental	10,474	12,173	11,344	12,234
Charges for services	2,995	3,131	3,377	3,664
Fees, licenses, and permits	827	1,149	1,177	754
Investment earnings	539	940	1,030	968
Fines and forfeits	1,863	2,951	3,937	3,866
Contractual contributions	-	8,631	5,519	2,004
Special assessments	203	172	195	181
Miscellaneous	3,562	3,503	1,469	2,814
<b>Total revenues</b>	<b>60,014</b>	<b>72,000</b>	<b>68,706</b>	<b>67,023</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	10,976	11,346	12,224	11,188
Public safety	24,198	27,123	28,642	28,323
Health	291	272	184	667
Recreation	3,397	2,638	2,545	2,543
Community development	5,232	5,200	7,142	7,391
Public works	5	111	326	429
Highway and street	3,292	3,151	3,632	4,676
Capital outlay	9,047	18,520	9,102	7,054
<b>Debt service:</b>				
Principal	2,176	2,915	1,940	2,619
Interest	944	837	774	710
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<b>59,558</b>	<b>72,113</b>	<b>66,511</b>	<b>65,600</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>456</b>	<b>(113)</b>	<b>2,195</b>	<b>1,423</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of long-term debt	292	3,881	3,342	238
Sale of refunding bonds	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Issuance premium	-	-	-	-
Issuance discount	-	-	-	-
Proceeds from sale of assets	-	133	728	79
Transfers in	5,029	6,043	5,972	6,280
Transfers out	(5,506)	(6,157)	(5,939)	(6,331)
Capital lease	161	-	-	-
<b>Total other financing sources (uses)</b>	<b>(24)</b>	<b>3,900</b>	<b>4,103</b>	<b>266</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 432</b>	<b>3,787</b>	<b>6,298</b>	<b>1,689</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>5.67%</b>	<b>5.79%</b>	<b>4.28%</b>	<b>5.34%</b>

TABLE 4

FOR YEAR ENDED DECEMBER 31					
2009	2010	2011	2012	2013	2014
27,677	26,895	29,087	28,374	29,569	31,076
2,738	2,751	2,612	2,557	2,549	2,424
806	821	911	1,123	1,221	1,215
6,700	7,084	6,865	5,413	5,227	4,649
14,113	18,222	25,223	11,860	10,093	10,046
3,515	4,072	4,509	4,482	4,733	3,821
1,124	571	589	620	818	586
455	474	322	261	(28)	325
2,719	2,434	2,341	2,673	2,089	2,631
1,451	459	-	-	-	-
202	143	172	111	167	211
3,690	3,732	2,893	2,880	4,131	3,408
<u>65,190</u>	<u>67,658</u>	<u>75,524</u>	<u>60,354</u>	<u>60,569</u>	<u>60,392</u>
11,551	10,119	9,975	10,533	11,025	11,274
29,176	28,856	28,598	28,862	28,763	29,392
179	142	149	213	205	243
2,038	1,902	2,159	1,876	3,057	1,600
4,876	5,449	5,799	4,888	5,590	4,902
213	221	218	223	220	253
4,322	4,371	4,139	3,972	4,192	4,630
8,372	18,613	22,696	5,436	6,834	6,444
2,184	2,054	2,396	2,611	2,145	1,917
719	448	437	371	319	265
157	-	-	46	-	-
<u>63,787</u>	<u>72,175</u>	<u>76,566</u>	<u>59,031</u>	<u>62,350</u>	<u>60,920</u>
<u>1,403</u>	<u>(4,517)</u>	<u>(1,042)</u>	<u>1,323</u>	<u>(1,781)</u>	<u>(528)</u>
74	202	-	-	-	-
5,874	-	-	2,425	-	-
(5,487)	-	-	(2,442)	-	-
28	-	-	63	-	-
(8)	-	-	-	-	-
337	166	409	268	-	81
3,087	3,840	4,465	3,926	3,343	2,499
(3,160)	(3,942)	(4,600)	(4,362)	(3,980)	(3,512)
-	-	-	-	-	-
<u>745</u>	<u>266</u>	<u>274</u>	<u>(122)</u>	<u>(637)</u>	<u>(932)</u>
<u>2,148</u>	<u>(4,251)</u>	<u>(768)</u>	<u>1,201</u>	<u>(2,418)</u>	<u>(1,460)</u>
4.86%	3.78%	4.05%	5.50%	4.32%	3.64%

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>NET PROFIT ACCOUNTS</u>	<u>TOTAL</u>
2005	22,415	5,702	28,117
2006	22,812	5,269	28,081
2007	23,639	5,179	28,818
2008	25,084	5,634	30,718
2009	22,980	4,465	27,445
2010	22,609	4,242	26,851
2011	22,482	4,638	27,120
2012	23,707	5,076	28,783
2013	24,043	5,406	29,449
2014	24,830	5,659	30,489

Source: City of Springfield Finance Department

The income tax rate has been 2% since 1988.

Net Profit Accounts include both Residential and Business accounts.

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

TABLE 6

EMPLOYER	BUSINESS ACTIVITY	2005	2014
Community Mercy Health Partners	Healthcare	-	1
American Security Group	Insurance	6	2
Springfield City School District	School	3	3
Clark County, Ohio	Government	4	4
City of Springfield	Government	5	5
Gordon Food Service, LLC	Distribution	8	6
Wittenberg University	School	7	7
Kone Cranes Inc.	Manufacturer	-	8
Clark State Community College	School	-	9
Mercy Medical Associates	Healthcare	-	10
Honda of America Inc.	Manufacturer	10	-
State of Ohio	Government	-	-
International Truck and Engine	Truck Assembly	9	-
Mercy Health System-Western Ohio (1)	Healthcare	1	-
Community Hospital of Springfield (1)	Healthcare	2	-
Combined Percentage of Total Withholding Taxes		30.1%	28.6%

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 2005 the #1 employer was Mercy Health System-Western Ohio and the #2 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)

<u>GOVERNMENTAL ACTIVITIES</u>				
<u>YEAR</u>	<u>GENERAL OBLIGATION BONDS</u>	<u>LOANS</u>	<u>ECONOMIC DEVELOPMENT NOTE</u>	<u>CAPITAL LEASES</u>
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	-	-
2014	2,648	3,497	-	-

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

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<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
22,787	52,068	81,000	7.32	1,364.62

**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>
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
2014	25,435	59	431.10

**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	
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
2014	11,227	8,714	2,513	453	69	4.81

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, 2014  
 (amounts expressed in thousands)

TABLE 10

<u>JURISDICTION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO CITY OF SPRINGFIELD</u>	<u>AMOUNT APPLICABLE TO CITY OF SPRINGFIELD</u>
Clark County, Ohio	\$ 10,660	34.00 %	\$ 3,624
Springfield City School District	31,032	76.00	23,584
Northeastern Local School District	1,945	18.00	350
Northwestern Local School District	28,970	0.20	58
Springfield-Clark Career Technology Center	1,202	30.00	<u>361</u>
Subtotal overlapping debt			27,977
City of Springfield	\$ 6,145	100.00 %	<u>6,145</u>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b>\$ <u>34,122</u></b>

Sources: Clark County Auditor and respective school districts

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



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

	<u>2005</u>	<u>2006</u>	<u>2007</u>
ASSESSED VALUE	\$ <u>896,457</u>	<u>918,255</u>	<u>902,383</u>
GROSS INDEBTEDNESS	\$ 51,404	49,649	47,803
LESS EXEMPT DEBT:			
General obligation bonds	40,710	37,635	34,060
General obligation notes	-	100	675
Ohio Water Development Authority loans	517	321	110
Ohio Environmental Protection Agency / Ohio Water Development Authority loans	10,177	9,093	7,958
Ohio Department of Development loan	-	2,500	5,000
Total exempt debt	<u>51,404</u>	<u>49,649</u>	<u>47,803</u>
Total non-exempt debt	\$ <u>-</u>	<u>-</u>	<u>-</u>
5-1/2% UNVOTED DEBT LIMITATION (1) (5-1/2% OF ASSESSED VALUATION)	\$ 49,305	50,504	49,631
TOTAL LIMITED TAX NON-EXEMPT BONDS OUTSTANDING DEBT MARGIN WITHIN 5-1/2% UNVOTED DEBT LIMITATION	\$ <u>-</u> <u>49,305</u>	<u>-</u> <u>50,504</u>	<u>-</u> <u>49,631</u>
10-1/2% VOTED AND UNVOTED DEBT LIMITATION (1) (10-1/2% OF ASSESSED VALUATION)	\$ 94,128	96,417	94,750
TOTAL NON-EXEMPT BONDS OUTSTANDING	<u>-</u>	<u>-</u>	<u>-</u>
DEBT MARGIN WITHIN 10-1/2% DEBT LIMITATION	\$ <u>94,128</u>	<u>96,417</u>	<u>94,750</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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</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>	<u>769,838</u>
42,127	53,568	48,071	42,797	38,464	62,304	80,489
30,355	43,035	38,835	35,060	31,270	28,084	24,924
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,772	5,533	4,236	2,881	2,777	30,256	52,068
5,000	5,000	5,000	4,856	4,417	3,964	3,497
<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>80,489</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
52,704	50,019	48,510	46,555	45,850	45,106	42,341
-	-	-	-	-	-	-
<u>52,704</u>	<u>50,019</u>	<u>48,510</u>	<u>46,555</u>	<u>45,850</u>	<u>45,106</u>	<u>42,341</u>
100,617	95,490	92,610	88,878	87,532	86,111	80,833
-	-	-	-	-	-	-
<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>80,833</u>
<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

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

TABLE 12

<u>Year</u>	<u>Population Count (1)</u>	<u>Total Personal Income (4)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rates (2)</u>	<u>Land Area (3)</u>
2005	63,609	1,259,866,700	19,806	6.5	25.06
2006	63,302	1,268,964,250	20,046	5.6	25.38
2007	64,483	1,329,346,768	20,615	6.6	25.38
2008	62,417	1,413,044,050	22,639	7.2	25.38
2009	62,269	1,135,131,514	18,229	10.8	25.38
2010	60,608	1,089,004,544	17,968	10.2	25.39
2011	60,652	1,263,706,413	20,835	8.2	25.39
2012	60,147	1,297,648,541	21,575	6.6	25.39
2013	60,147	1,232,106,100	20,485	6.2	25.39
2014	59,357	1,105,998,981	18,633	4.8	25.39

<u>Year</u>	<u>Assessed Property Value (5)</u>	<u>Public School Enrollment (6)</u>	<u>Median Age (1)</u>
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
2014	769,838	7,362	36.20

(1) Source: Census Bureau [www.census.gov](http://www.census.gov)

(2) Source: Ohio Bureau of Employment Services [www.lmi.state.oh.us](http://www.lmi.state.oh.us)

This represents the ratio of estimated total unemployment to the total labor force for Clark County.

(3) Source: City of Springfield Engineering Department, presented in square miles.

(4) Source: City of Springfield Finance Department

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

(6) Sources: Ohio Department of Education [www.ode.state.oh.us](http://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>2014 NUMBER OF EMPLOYEES</u>
Springfield Regional Medical Center (1)	1	2,565
Assurant Specialty Property	2	2,153
Clark County Auditor	3	1,259
Springfield City School District	4	962
City of Springfield	5	854
Clark State Community College	6	750
Gordan Food Service, LLC	7	580
Wittenberg University	8	489
Eby Brown	9	430
Kone Cranes Inc.	10	300
Total employees		<u>10,342</u>

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

Note: Information not available from 2005

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

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

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

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	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General government	148.2	145.6	137.9	140.0
Public safety	295.2	289.1	309.5	312.0
Recreation	3.0	3.0	3.4	4.0
Community development	29.2	27.5	24.8	25.6
Public works	80.3	79.1	83.0	82.8
Highway and street	25.5	25.3	22.7	23.7
Total	<u>581.4</u>	<u>569.6</u>	<u>581.3</u>	<u>588.1</u>

Source: City of Springfield Finance Department

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



TABLE 14

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<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
133.5	126.6	127.4	128.1	128.5	129.7
314.0	306.0	301.4	300.6	301.4	303.6
5.6	5.7	6.1	6.0	6.7	6.6
26.4	27.5	26.6	23.6	21.5	20.5
88.7	85.2	85.5	86.4	85.3	84.1
24.1	21.9	19.7	18.8	20.2	20.6
<u>592.3</u>	<u>572.9</u>	<u>566.7</u>	<u>563.5</u>	<u>563.6</u>	<u>565.1</u>

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

	2006	2007	2008
<b>General government:</b>			
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
<b>Public safety (5):</b>			
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
<b>Recreation (6):</b>			
Number of trees planted	30	39	362
Number of trees pruned	150	145	82
Number of trees removed	94	81	108
<b>Community development (7):</b>			
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
<b>Public works / utility services (6):</b>			
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
<b>Highway and street (6):</b>			
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

2009	2010	2011	2012	2013	2014
16	31	35	27	52	32
19,756	18,867	18,785	18,543	18,610	18,021
9,949	9,841	9,378	9,594	9,328	9,169
1,990	2,034	1,781	1,679	1,683	1,652
29,564	27,880	23,440	25,755	25,694	27,040
25,388	23,563	22,499	24,006	21,528	23,417
389	415	401	403	378	384
1,991	1,808	1,579	1,645	1,568	1,423
2,781	1,806	2,407	2,483	2,042	2,511
5,395	4,465	4,085	4,072	3,781	3,848
64,460	64,576	64,791	61,589	61,238	59,498
13,841	14,620	15,944	16,560	16,216	16,832
73	169	124	180	158	189
63	42	334	200	152	213
65	35	59	47	186	288
20	18	18	18	18	18
10	11	11	11	11	16
145	190	154	155	151	146
74	91	83	86	11	74
125	150	134	94	42	69
101	144	130	82	35	39
21,986	21,874	21,805	23,722	23,692	23,683
21,569	21,455	21,392	23,096	23,076	23,062
-	-	-	-	5,070	6,660
12	13	13	13	11	11
2,642	4,932	2,013	3,519	3,632	3,783
133	132	126	126	118	132

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>General government:</b>			
City Hall square footage	60,335	60,335	60,335
Vehicles	33	28	28
<b>Public safety:</b>			
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
<b>Recreation:</b>			
Vehicles	9	5	8
<b>Community development:</b>			
Vehicles	11	5	3
<b>Public works / utility services:</b>			
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
<b>Highway and street:</b>			
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>	<u>2014</u>
60,335	60,335	60,335	60,335	60,335	60,335
26	24	22	23	23	25
1	1	1	1	1	1
65	70	72	75	79	75
7	7	7	7	7	7
13	12	12	12	11	12
9	9	9	9	9	10
21	21	21	23	22	21
7	7	8	7	9	7
5	6	9	9	10	11
71	80	88	88	94	71
332	332	332	334	334	334
232	232	232	316	322	325
108	109	109	113	113	116
44	36	42	42	42	35
295	295	279	279	279	279
7,382	7,377	7,605	7,605	7,621	7,621
21	21	24	24	23	23





# Dave Yost • Auditor of State

**CITY OF SPRINGFIELD**

**CLARK COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 24, 2015**