

**CITY OF SPRINGFIELD, OHIO**

**Single Audit Reports**

**December 31, 2009**





Mary Taylor, CPA  
Auditor of State

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

We have reviewed the *Independent Auditor's Report* of the City of Springfield, Clark County, prepared by Plattenburg & Associates, Inc., for the audit period January 1, 2009 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Springfield is responsible for compliance with these laws and regulations.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

August 19, 2010

**CITY OF SPRINGFIELD, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

<b>Federal Grantor/Pass - Through Grantor, Program Title</b>	<b>Pass Through Entity Number</b>	<b>CFDA</b>	<b>Disbursements</b>
<u>U.S. Department of Commerce:</u>			
Economic Adjustment Assistance (Revolving Loans)	(1)	11.307	<u>\$698,249</u>
<u>U.S. Department of Defense:</u>			
Army Corps of Engineers - Airport	(1) (3)	12.xxx	<u>\$1,797,094</u>
<u>U.S. Department of Housing and Urban Development:</u>			
Community Development Block Grant - Entitlement	(1)	14.218	1,962,650
Community Development Block Grant - Stabilization	(1)	14.218	113,536
Community Development Block Grant - TIL Loans	(1)	14.218	<u>1,352,865</u>
Total Community Development Block Grant			3,429,051
Home Investment Partnerships	(1)	14.239	798,973
Home Rental Rehab Loans	(1)	14.239	1,321,943
Home Rental Program Loans	(1)	14.239	<u>2,314,186</u>
Total Home Programs			4,435,102
Lead Abatement Grant	(1)	14.900	940,070
Lead Abatement Loans	(1)	14.900	<u>1,857,761</u>
Total Lead Abatement			2,797,831
Economic Development Initiative	(1)	14.251	12,879
Emergency Shelter Grants	(1)	14.231	108,886
Shelter Plus Care	(1)	14.238	<u>16,666</u>
Total			138,431
Total U. S. Department of Housing and Urban Development			<u>10,800,415</u>
<u>U.S. Department of Justice:</u>			
Federally Forfeited Property Sharing	(1) (3)	16.xxx	11,199
Bullet Proof Vest Grant	(1)	16.607	2,410
Justice Assistance Grant	(1)	16.738	24,858
ARRA - Jag Grant	(1)	16.804	<u>216,426</u>
Total U.S. Department of Justice			<u>254,893</u>

U.S. Department of Transportation:

Federal Aviation Administration			
Airport Improvement Program	(1)	20.106	<u>220,286</u>
Federal Transit Transportation:			
Federal Transit Cluster:			
Capital Investment Grant	(1)	20.500	275,771
Formula Grant	(1)	20.507	<u>1,162,530</u>
Total Federal Transit Cluster			<u>1,438,301</u>

Federal Highway Administration:

Passed through Ohio Department of Transportation			
Highway Planning and Construction - Traffic Signals	PDI #78675 (2)	20.205	172,550
Highway Planning and Construction - Sherman Ave	PDI # 14308 (2)	20.205	399,169
Highway Planning and Construction - US 40	PDI # 84357 (2)	20.205	82,265
Highway Planning and Construction - US 40 12.46	PDI # 80513 (2)	20.205	510,719
Highway Planning and Construction - First St Bridge	PDI # 83123 (2)	20.205	113,553
Highway Planning and Construction - ST RT 4 Lagonda	PDI #25123 (2)	20.205	551,103
Highway Planning and Construction - Pleasant St Bridge	PDI # 81557 (2)	20.205	327,763
Highway Planning and Construction - Signal Upgrade	PDI #92670 (2)	20.205	92,670
Highway Planning and Construction - SR 334	PDI #75853 (2)	20.205	<u>1,775,576</u>
Total Highway Planning and Construction			<u>4,025,368</u>
Passed through Office of the Governor Highway Safety Office			
Highway Safety Grant	HSE (2)	20.600	<u>31,235</u>
Total Department U. S. Department of Transportation			<u>5,715,190</u>

U.S. Environment Protection Agency

Brownfield Assessment & Cleanup Agreement	(1)	66.818	83,568
Brownfield Pilots Cooperative Agreements	(1)	66.814	104,992
Total U. S. Environmental Protection Agency			<u>188,560</u>

Federal Emergency Management Agency (FEMA)

Assistance to Firefighters	(1)	97.044	<u>280,533</u>
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TOTAL FEDERAL AWARD EXPENDITURES \$19,734,934

(1) - Direct

(2) - Pass Through

(3) - CFDA number not available for program

CFDA - Catalog of Federal Domestic Assistance

## **NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

### **1. Basis of Presentation**

The accompanying Schedule of Federal Awards 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 States, Local Governments and Non-Profit Organizations.

### **2. Loans**

As of December 31, 2009, the City has the following programs with federal loans outstanding.

Economic Adjustment Assistance (CFDA #11.307)  
Community Development Block Grant (CFDA #14.218)  
Home Deferred Loan Grant (CFDA#14.239)  
Lead Abatement Agreement (CFDA #14.900)

The above mentioned loan programs have continuing compliance requirements and therefore, the total loan balances from previous years have been included from the Schedule of Expenditures of Federal Awards.

### **3. Sub-recipient Payments**

For the year ended December 31, 2009, the City has provided federal awards to sub-recipients as follows:

Community Development Block Grant (CFDA 14.218)	\$371,448
Shelter Plus Care Program (CFDA 14.238)	\$16,666
Homeless Assistance Grant - Emergency Shelter (CFDA 14.231)	\$108,886
Federal Transit Administration - Operating (CFDA 20.507)	\$554,510
Federal Transit Administration - Capital (CFDA 20.500)	\$1,236,978

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

We have audited the financial statements of the governmental activities, the business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Springfield, Ohio (the City) as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 25, 2010. We did not audit the financial statements of the Springfield Bus Company, the City's only discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

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

We noted certain matters that we reported to management of the City in a separate letter dated June 25, 2010.

This report is intended solely for the information and use of management, the Auditor of State, the City Commission, the City Manager, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plattenburg & Associates, Inc.*

Plattenburg & Associates, Inc.  
June 25, 2010



**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

We have audited the compliance of the City of Springfield, Ohio (the City) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2009. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

## Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control* over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

## Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2009, and have issued our report thereon date June 25, 2010, which contained unqualified opinions on those financial statements. We did not audit the financial statements of the Springfield Bus Company, the City's only discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar, as it relates to the amounts included for the component unit, is based on the report of the other auditors. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, the Auditor of State, the City Commission, the City Manager, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plattenburg & Associates, Inc.*

Plattenburg & Associates, Inc.  
June 25, 2010

**CITY OF SPRINGFIELD, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended December 31, 2009**

**Section I – Summary of Auditor’s Results**

<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unqualified
<i>(d)(1)(ii)</i>	<i>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any other significant control deficiencies reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any material reported non-compliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weakness conditions reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any other significant control deficiencies reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unqualified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under Section .510?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs (list):</i>	CFDA #20.205 Highway Planning & Construction CFDA #14.900 Lead Abatement Grant
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: > \$300,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee?</i>	Yes

**Section II – Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS**

None

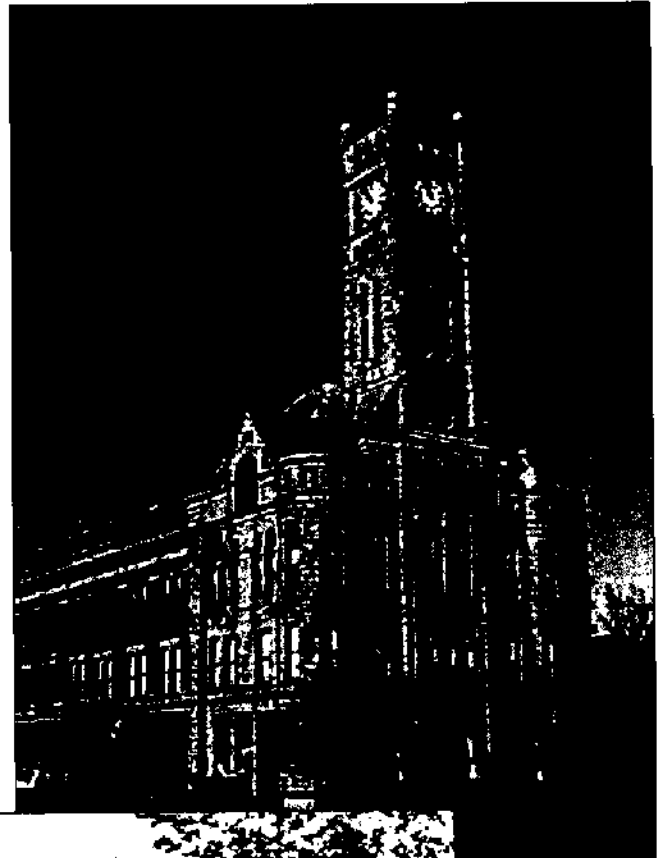
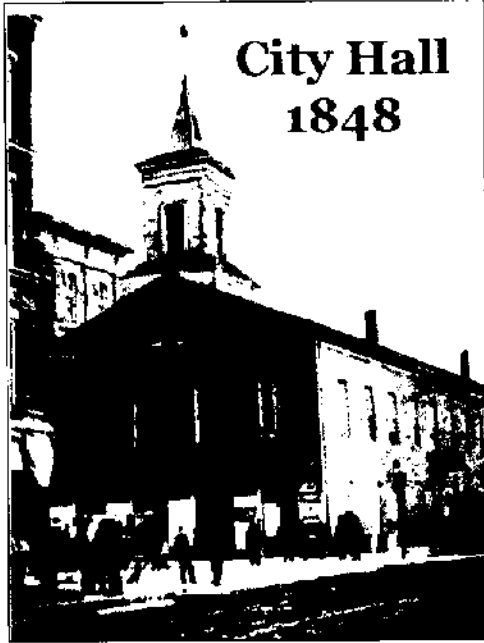
**Section III – Federal Award Findings and Questioned Costs**

None

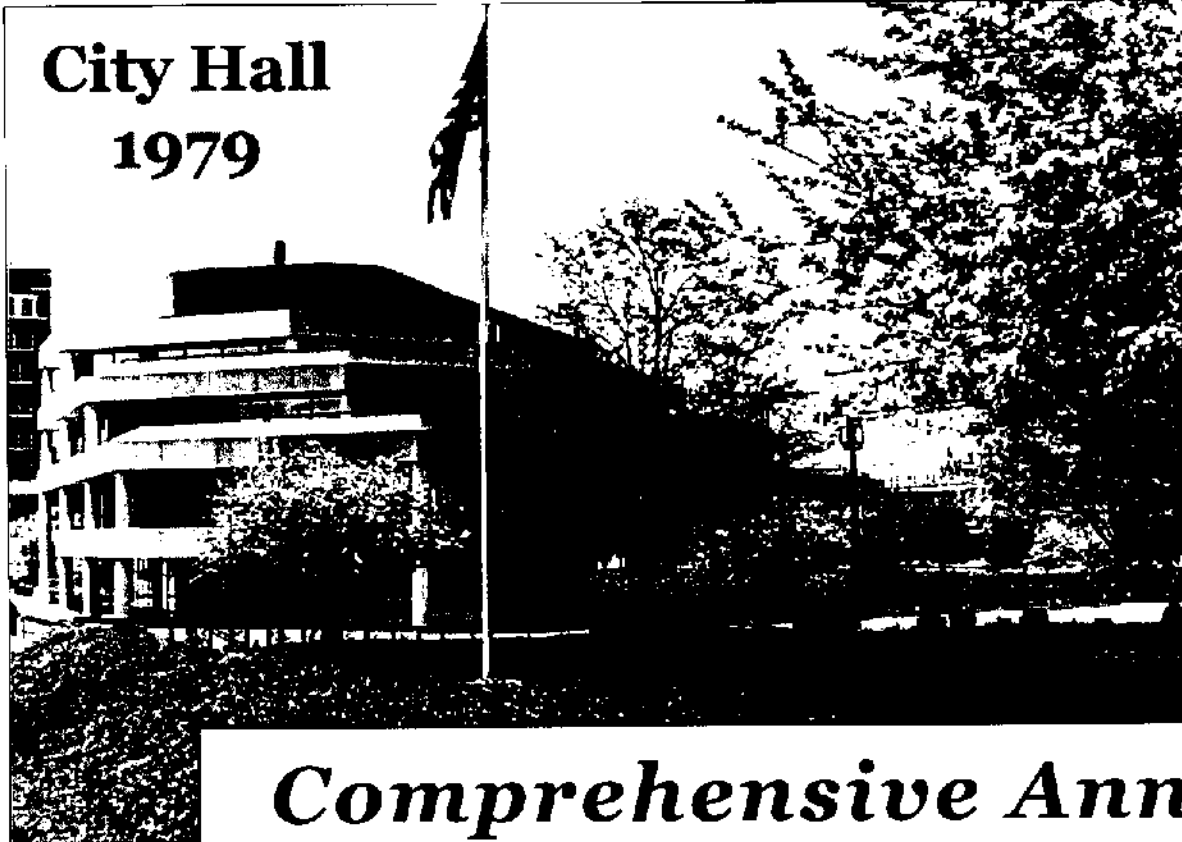
**Section IV – Summary of Prior Audit Findings and Questioned Costs**

None

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*Springfield, Ohio*



***Comprehensive Annual  
Financial Report***

*For Fiscal Year Ended December 31, 2009*

***INTRODUCTORY  
SECTION***

**City of Springfield, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended December 31, 2009**

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

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*On the cover, the City Market House, built in 1848, was located on what is now the Esplanade at the corner of Fountain Avenue and High Street. It had a hall for public meetings, but was so close to Whiteley's machine shops that the noise drowned out anyone speaking at the meetings.*

*The century old City Hall was built in 1890 to house the city offices and a farmer's market. It is listed on the National Register of Historic Sites. It is now the home of Heritage Center of Clark County. Within the building there are several exhibitions of interest: The National Road Gallery, Clash of Cultures, Opening of Ohio, Agriculture and Industry, In Service to the Nation.*

*The current City Hall was constructed in 1979 and houses several departments of the City. The Public Meetings are held in the City Forum located on the first floor of this building.*

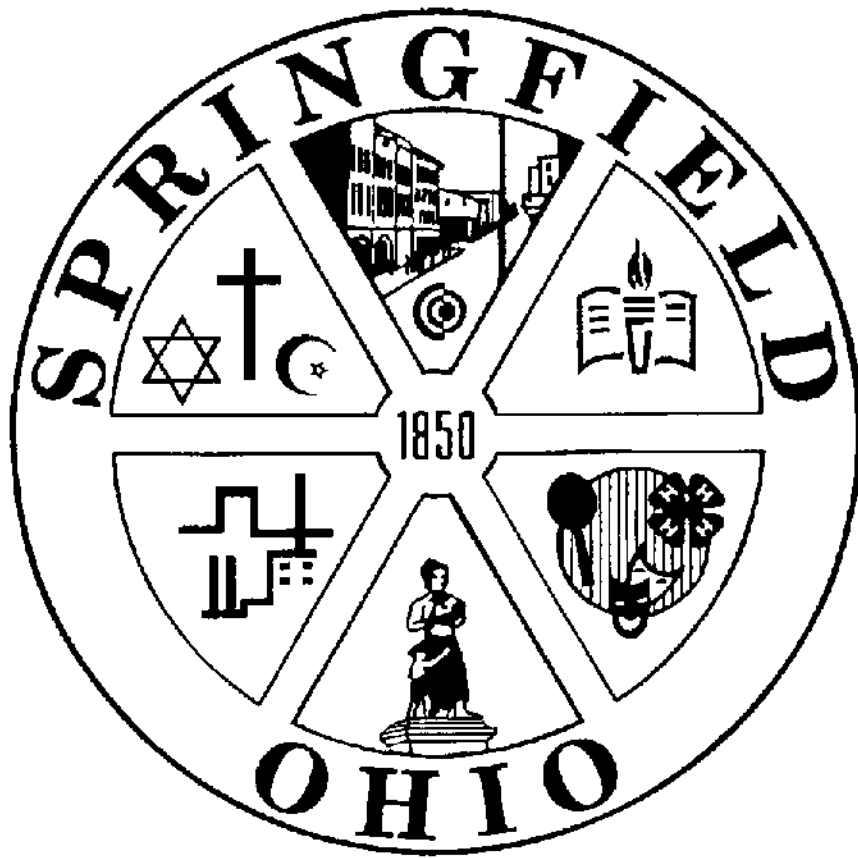
*A special thank you to James A. Grosshart for photos of the old City Hall and the current City Hall. Also a thank you to Melissa Miller for her various contributions to the completion of this document.*

*If you wish to learn more about the above listed buildings you may visit the following websites:*

<http://www.springfieldohio.net/history/then-now/city-hall.php>

<http://www.heritagecenter.us/about.cfm>





## City of Springfield, Ohio

### COMPREHENSIVE ANNUAL FINANCIAL REPORT For the Fiscal Year Ended December 31, 2009

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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, 2010

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

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2009.

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

Plattenburg & Associates, Inc., Certified Public Accountants, have issued an unqualified ("clean") opinion on the City of Springfield's (the City) financial statements for the year ended December 31, 2009. 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 (State). Springfield is a medium-sized city with an incorporated area of 25.38 square miles and a population of 62,269. 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.

76 E. HIGH STREET, SPRINGFIELD, OHIO 45502

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AN EQUAL OPPORTUNITY EMPLOYER

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. (Steinway), one of the world's 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 schoolteacher and superintendent in Springfield Township (Township) of Clark County, Ohio, 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 Mayor, whose responsibilities include ceremonial and judicial functions, serves as President of the Commission and presides at meetings of the Commission. The legislative body selects the Assistant Mayor from among its members. The Assistant Mayor serves a two-year term of office. 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. As the chief executive and administrative officer of the City, the 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 a full range of services normally associated with a municipality including public safety (police, fire, emergency medical services, and street lighting), street maintenance and traffic control, human relations, housing and neighborhood services, planning and zoning, development administration, code enforcement, and engineering. The City also operates the water utility, sewage collection and treatment utility, and airport operations as enterprise funds. Under the enterprise fund concept, user charges set by the Commission are utilized to ensure adequate coverage of operating expenses and payments on outstanding debt. Garage inventory services, central office supplies, health care, accrued benefits liability, and workers' compensation are provided through internal service funds.

Mass transportation services are provided through the Springfield Bus Company (SBC), a legally separate for-profit corporation. Since the City is financially accountable for SBC, it is reported separately within the City's financial statements as a component unit. Additional information can be found in the Notes to the Basic Financial Statements (see Note 1 A).

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 the 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. The County and the City will continue 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. The budget

is prepared by fund, division, and budget character. Department heads may move appropriations within budget characters, within a division and fund as necessary. Transfers between budget characters, between divisions, or supplemental appropriations need special approval from the Commission.

### Local Economy

The transition from a manufacturing-based economy to one that integrates technology and service firms are providing new job opportunities for the City and are diversifying its 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's location on I-70 and its abundant rail access, provide the City close access to major communication carriers and communication providers. Major investments in fiber communication and data networks that exist within the City's major corridors and highways, and abundant and redundant resources of clean power, water, sewer, and gas combined with the abundant communication networks make the City an attractive location for the technology industry.

The City received positive news recently when Code Blue LLC announced plans to locate its Claims Management Center in downtown Springfield. The company plans to employ 200 to 300 employees within the first three years of operations. The company will occupy 25,000 square feet in the Bushnell Building, a historic building within the City's core business district. The City and the owner of the Bushnell Building jointly applied for a Ohio Job Ready Sites (JRS) Grant and successfully received \$5 million to renovate 75,000 square feet of office space to meet "Smart Office" and Leadership in Energy and Environmental Design (LEED) certification standards.

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.

In 2008, the City's development partner, Mills Morgan, completed construction of a 55,000 square foot, 3-story office building as the first phase of another JRS project at Nextedge, and the site was one of the first "certified sites" under the Ohio Department of Development's flagship site program.

Q-Base, a data analysis, management, and consulting company with headquarters in Beavercreek, Ohio has established an office within the Mills Morgan building. The company plans to create 100 new jobs by the end of 2011. Other companies located in the facility are Science Applications International Corporation (SAIC) and Newport-Spectra Physics.

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 houses a world-class modeling and simulation environment, visualization center, and conference space. 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.

Complimenting the City's new technology park is a technology incubator. The Net Incubator is housed within the Mills Morgan facility and is home to two technology start-ups - Zia Systems and Pallas Systems.

In 2002, International ceased operations at its Lagonda Avenue 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 phase II environmental assessments, a project assumption and cost estimate, and risk assessment for the site. In 2007, the City received a U.S. Environmental Protection Agency (EPA) grant for cleanup assistance at the former industrial site and an additional Clean Ohio Revitalization Grant in 2008. The grants will be used to remediate soil and groundwater contamination at the site and make ready for new industrial park development. Remediation work will be completed by early 2011. In addition, the City has applied for an additional \$3.5 million JRS Grant to build the infrastructure necessary for the development of the industrial park. If awarded, this work could begin by mid-2011.



Located within 20 miles of the City is Wright Patterson Air Force Base, Ohio (Wright Patterson), one of the nation's most important military installations and a major economic force 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 quickly to benefit ongoing operations, as well as exploring technologies that will materialize over time.

City Commission goals for 2010 include continued focus on the City's Springfield-Beckley Municipal Airport and promotion of the Springfield Air National Guard (SANG) to gain additional units and missions for the Springfield Air Base. In addition, the City's AirparkOhio Industrial Park is adjacent to the airport.

In May of 2010, the Department of 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 SANG positions at the SANG Base 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 SANG.

The City and County are partnering on the realignment of State Route 794 (SR 794), which runs along the SANG 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 are currently constructing a "joint-use facility" across from the SANG Base to build upon the synergies of co-location and further communication across joint military branches. These investments are expected to assist Springfield in our efforts to project against future losses related to the Base Realignment and Closure process.

The City plans to expand the City-owned industrial park, AirparkOhio, by platting an additional 90 acres of city-owned property which will allow for additional growth of the park. In 2008, Meva Formwork Systems, Inc. (MEVA) established the company's North American headquarters and distribution facility in the industrial park.

MEVA's \$3 million expansion includes the construction of a 40,000 square foot office and warehouse facility with additional investments in new equipment and inventory. Other recent projects at AirparkOhio include Bob Evans Farms; the Columbus-based restaurant and food producer has added 65,000 square feet to the present 55,000 square foot building. Employment will increase from 35 to 50 people. Spectra Jet, which services, inspects, and repairs Lear jets, completed construction of a 24,000 square foot hanger. A second hanger will be built in the near future.

The City continues to invest in improvements at the Springfield Beckley-Municipal Airport in support of military and general aviation interests. Several project activities have been completed over the past 18 months, including coordination through a Military Construction Cooperative Agreement (MCCA) with the Ohio ANG to remove trees that created a serious communications problem with the Tactical Air Navigation System (TACAN).

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

Ohio Department of Transportation (ODOT), Division of Aviation, has provided a grant to cover 80% of the costs associated with Runway 6 / 24 centerline repairs and removal of deteriorated sections of the base material on the north end of the runway. Work will be completed by early fall 2010.

In late 2009, the City formed a "T-Hangar" Committee (including two Airport Advisory Board members, the President of the Airport User's Group and staff) to engage the services of an airport consultant to review strategies and conceptual design for the t-hangar area at the airport. Completion of this planning and budget development component is anticipated by early to mid-summer 2010.

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. The Commission, in 2006, approved the review for rates effective for the period 2006-2011 and approved rates for 2006-2009.

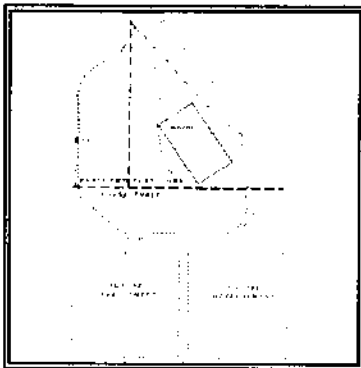
The Employee Benefit Committee reconvened to propose ways to significantly reduce the City's medical insurance costs. In July of 2007, the City began offering a Health Savings Account/High Deductible Health Insurance option to its employees as a way to curb future health care cost increases.

### Relevant Financial Policies

The City has a policy to maintain a fund balance reserve equal to 10% of expenditures in the General Fund. The City works to avoid balancing current expenditures at the expense of futures years, such as postponing expenditures. Fiscal year 2009 ended with a 5.88% budget basis General Fund reserve balance.

### Major Initiatives

In perhaps the most significant of all developments, Community Hospital and Mercy Health Partners signed a hospital merger agreement. The new entity, known as Community Mercy Health Partners (CMHP), became the City's largest employer with total employment estimated around 2,500. As a part of the merger agreement, the two entities agreed that a new regional medical facility would be constructed. The regional medical facility is estimated to cost upwards of \$250 million and is intended to serve a more regional client base.



City staff along with CMHP representatives worked to identify the most appropriate site for the new regional medical facility construction project. A 120-acre area, known as the Southwest Downtown Urban Renewal Area, is designated for redevelopment. The flagship of this redevelopment effort is the new regional medical facility and ancillary services. A 40-acre portion of the area has been identified as the regional medical facility core development area with at least another 20 acres planned for medical ancillary uses. The groundbreaking occurred in October of 2008 with the new regional medical center's planned opening in 2011. Road realignments, new streetscape, and boulevard designs are expected to encourage pedestrian flow into the downtown mixed-use districts and are to be completed in 2011. 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 medical facility opened in spring of 2009. The

design of the site and facility embraces formal urban planning by the Center City Association with design elements and landscape features that are tied-in with a planned Center City Park (Park). The construction of the Park is expected to be completed by early 2011.

### 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, 2008. This was the 24th 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 CAFR whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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

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

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

Respectfully Submitted,



Mark Beckdahl  
Finance Director

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Springfield  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2008

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



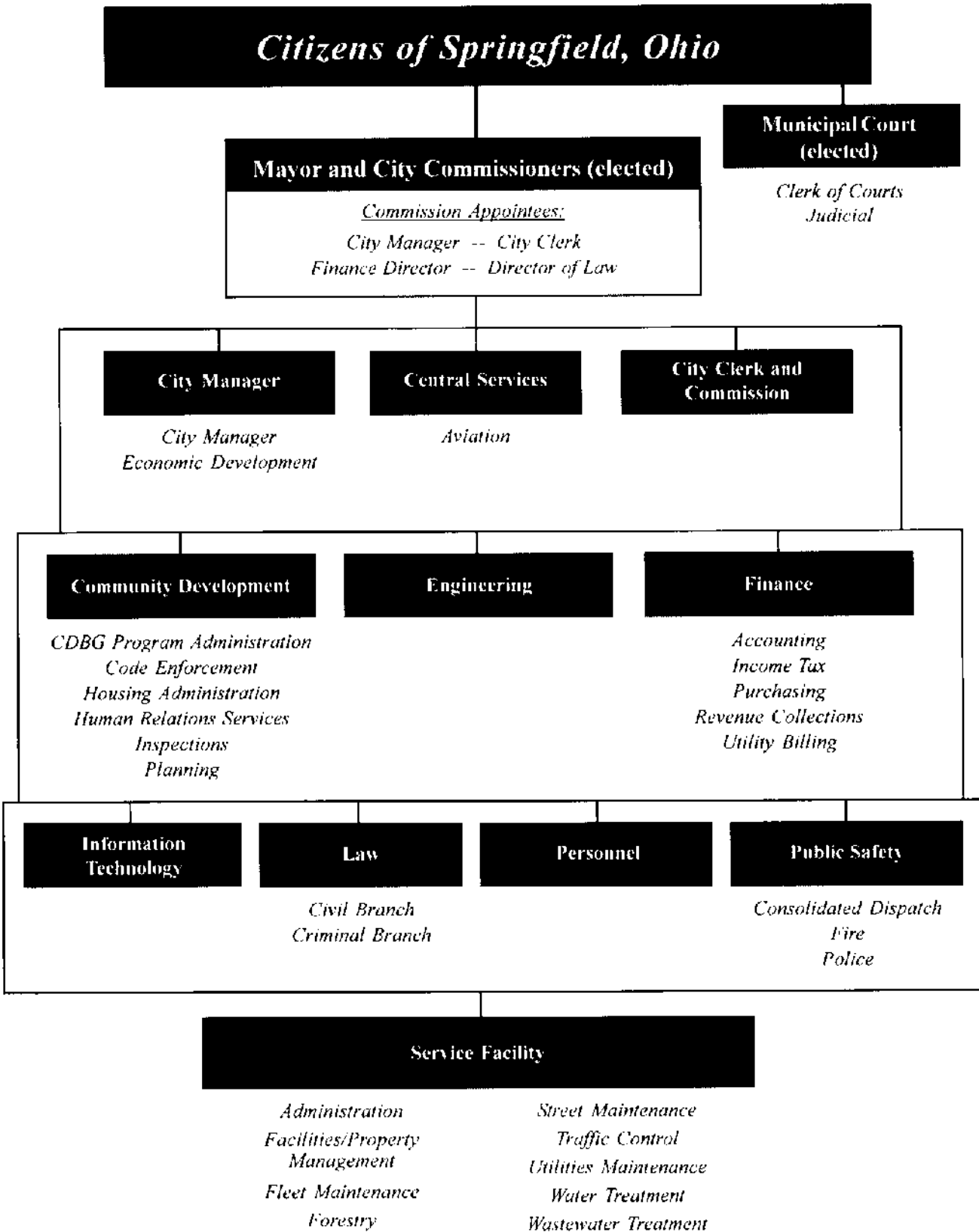
A stylized handwritten signature in black ink.

President

A handwritten signature in black ink that reads "Jeffrey R. Enow".

Executive Director

**City of Springfield, Ohio**  
**Organizational Chart**  
*for the Year Ending December 31, 2009*



CITY OF SPRINGFIELD, OHIO

CITY OFFICIALS

AS OF DECEMBER 31, 2009

CITY COMMISSION

WARREN R. COPELAND, MAYOR

KAREN B. DUNCAN, ASSISTANT MAYOR

ORPHUS R. TAYLOR

DANIEL J. MARTIN

KEVIN O'NEILL

APPOINTED OFFICIALS

JAMES BODENMILLER, CITY MANAGER

MARK B. BECKDAHL, FINANCE DIRECTOR

JEROME M. STROZDAS, LAW DIRECTOR

CONNIE CHAPPELL, CLERK OF COMMISSION

FINANCE DEPARTMENT  
MANAGEMENT STAFF  
AS OF DECEMBER 31, 2009

MARK B. BECKDAHL, FINANCE DIRECTOR

DEBORA E. COOPER, ASSISTANT FINANCE DIRECTOR

ROBERT L. MAUCH, DEPUTY FINANCE DIRECTOR

DOROTHY M. SKINNER, ACCOUNTING MANAGER

NATALIE BUFFINGTON, PAYROLL OFFICER

THOMAS E. VANDERHORST, TAXATION and BILLING  
ADMINISTRATOR

***FINANCIAL  
SECTION***



**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Springfield, Ohio (the City) as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Springfield Bus Company, the City's only discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Springfield Bus Company were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2009, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2010, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

*Plattenburg & Associates, Inc.*

Plattenburg & Associates, Inc.  
June 25, 2010

**MANAGEMENT DISCUSSION  
AND ANALYSIS**

**CITY OF SPRINGFIELD, OHIO**  
**Management's Discussion and Analysis**

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, 2009. 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 Assets presents information on all of the City's assets and liabilities. The difference between assets and liabilities is reported as net assets. Over time, increases or decreases in net assets indicate whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information on how the government's net assets changed during the most recent fiscal year. It provides consolidated reporting of the City's activities for the year ended December 31, 2009. Changes in net assets 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, and recreation. The business-type activities of the City include three enterprise activities: a water system, a sewer system, and the City's airport.

The government-wide financial statements include not only the City (known as the primary government), but also the Springfield Bus Company(SBC), which is classified as a component unit. Financial information for this component unit is reported separately from financial information presented for the primary government. Complete financial statements of the SBC may be obtained from the SBC's administrative offices located at 100 W. Jefferson Street, Springfield, Ohio 45506.

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

**Proprietary funds** - The City maintains two types of proprietary funds, enterprise and internal service funds. Enterprise funds report functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, 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, and airport operations and are considered to be major funds of the City. Conversely, 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.

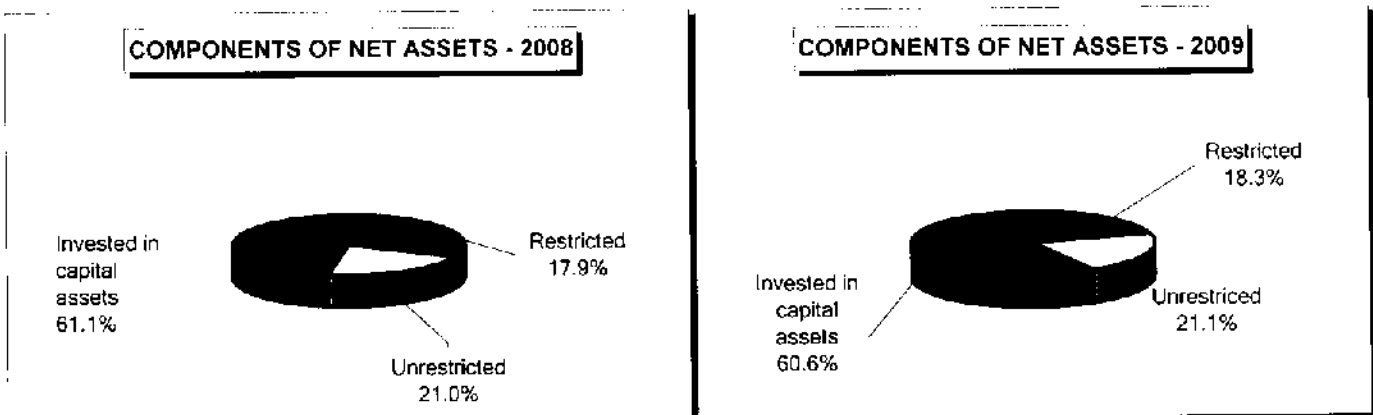
**Other information** - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information to demonstrate the City's compliance with annual appropriations adopted for the General Fund and major special revenue funds. Budgetary comparison 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 assets serve over time as a useful indicator of a government's financial position. The City's assets exceeded liabilities by \$164.0 million at the close of the 2009 fiscal year as shown below. The largest portion of the City's net assets (60.6% or \$99.4 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 ASSETS					
	DECEMBER 2008			DECEMBER 2009		
	Restated Governmental activities	Business- type activities	Total	Governmental activities	Business- type activities	Total
(in thousands)			(in thousands)			
<b>Assets:</b>						
Current and other assets	\$ 65,251	24,925	\$ 90,176	\$ 65,337	39,973	\$ 105,310
Capital assets	<u>72,172</u>	<u>61,899</u>	<u>134,071</u>	<u>72,194</u>	<u>61,583</u>	<u>133,777</u>
Total assets	<u>137,423</u>	<u>86,824</u>	<u>224,247</u>	<u>137,531</u>	<u>101,556</u>	<u>239,087</u>
<b>Liabilities:</b>						
Long-term liabilities	27,036	25,001	52,037	26,387	37,191	63,578
Other liabilities	<u>13,051</u>	<u>1,153</u>	<u>14,204</u>	<u>9,740</u>	<u>1,726</u>	<u>11,466</u>
Total liabilities	<u>40,087</u>	<u>26,154</u>	<u>66,241</u>	<u>36,127</u>	<u>38,917</u>	<u>75,044</u>
<b>Net Assets:</b>						
Invested in capital assets, net of related debt	58,145	38,376	96,521	59,640	39,801	99,441
Restricted	28,295	-	28,295	29,983	-	29,983
Unrestricted	<u>10,896</u>	<u>22,294</u>	<u>33,190</u>	<u>11,781</u>	<u>22,838</u>	<u>34,619</u>
Total net assets	<u>\$ 97,336</u>	<u>60,670</u>	<u>\$ 158,006</u>	<u>\$ 101,404</u>	<u>62,639</u>	<u>\$ 164,043</u>

The City's unrestricted net assets (\$34.6 million or 21.1%) 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 assets is \$34.6 million, the unrestricted net assets of the City's business-type activities (\$22.8 million) may not be used to fund governmental activities. The remaining balance of restricted net assets (\$30.0 million or 18.3%) represents resources that are subject to restrictions as to how they may be used.



**CHANGES OF NET ASSETS**

	DECEMBER 2008			DECEMBER 2009		
	Governmental	Business-	Total	Governmental	Business-	Total
	activities	type activities		activities	type activities	
	(in thousands)			(in thousands)		
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 8,363	18,242	\$ 26,605	\$ 8,321	17,869	\$ 26,190
Operating grants and contributions	5,283	123	5,406	4,385	-	4,385
Capital grants and contributions	4,874	815	5,689	7,966	2,269	10,235
General revenues:						
Income taxes	29,361	-	29,361	27,945	-	27,945
Property taxes	2,852	-	2,852	2,738	-	2,738
Hotel / motel taxes	609	-	609	535	-	535
State-levied shared taxes	7,780	-	7,780	6,713	-	6,713
Grants and other contributions not restricted to specific programs	2,537	-	2,537	2,739	-	2,739
Investment earnings	976	1,032	2,008	410	414	824
Miscellaneous	1,859	-	1,859	2,158	-	2,158
<b>Total revenues</b>	<b>64,494</b>	<b>20,212</b>	<b>84,706</b>	<b>63,910</b>	<b>20,552</b>	<b>84,462</b>
<b>Expenses</b>						
General government	11,844	-	11,844	11,937	-	11,937
Public safety	29,580	-	29,580	31,711	-	31,711
Health	667	-	667	179	-	179
Recreation	2,999	-	2,999	2,496	-	2,496
Community development	8,980	-	8,980	5,435	-	5,435
Public works	399	-	399	301	-	301
Highway and street	5,971	-	5,971	7,010	-	7,010
Interest on long-term debt	705	-	705	700	-	700
Water	-	7,625	7,625	-	7,830	7,830
Sewer	-	9,803	9,803	-	9,848	9,848
Airport	-	1,014	1,014	-	978	978
<b>Total expenses</b>	<b>61,145</b>	<b>18,442</b>	<b>79,587</b>	<b>59,769</b>	<b>18,656</b>	<b>78,425</b>
Increase in net assets before transfers	3,349	1,770	5,119	4,141	1,896	6,037
Transfers	(1,147)	1,147	-	(73)	73	-
Increase in net assets	2,202	2,917	5,119	4,068	1,969	6,037
Net assets, January 1	95,134	57,753	152,887	97,336	60,670	158,006
Net assets, December 31	\$ 97,336	60,670	\$ 158,006	\$ 101,404	62,639	\$ 164,043

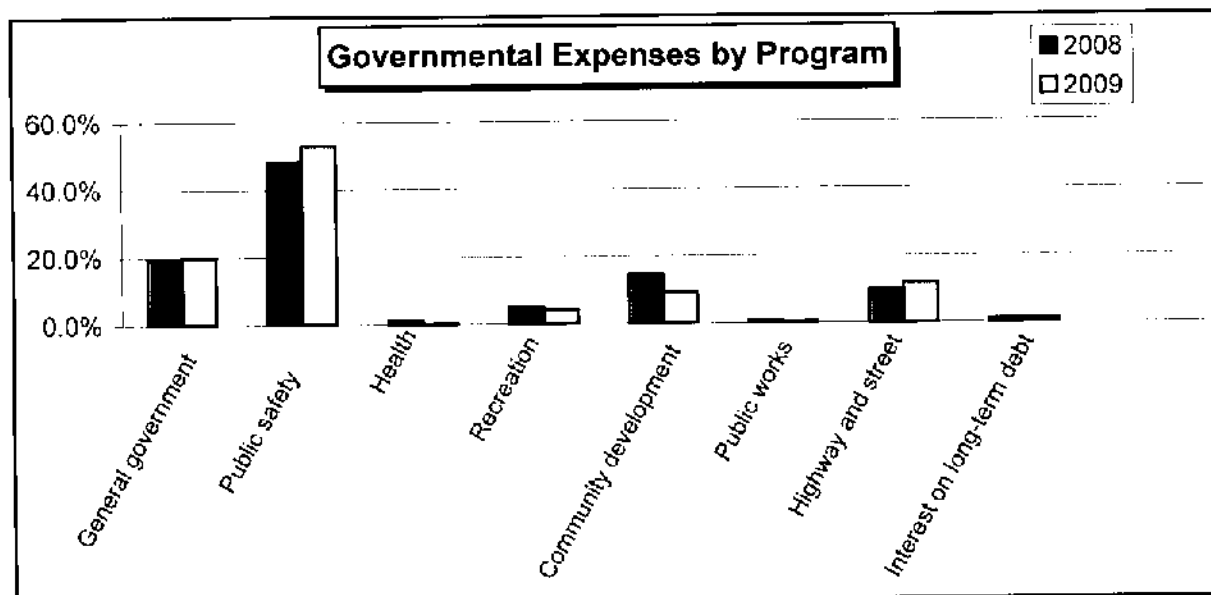
At the end of the current fiscal year, the City is able to report positive unrestricted net assets for the governmental and business-type activities.

Overall, net assets of the City increased \$6.0 million in 2009. Net assets for governmental activities increased \$4.0 million and net assets for business-type activities increased \$2.0 million. In governmental activities, net assets - invested in capital assets, net of related debt increased \$1.5 million. For both the governmental activities and business-type activities, the primary reason for increase in net assets is the relocation of Plum Street and North Street including the underlying utility lines.

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**

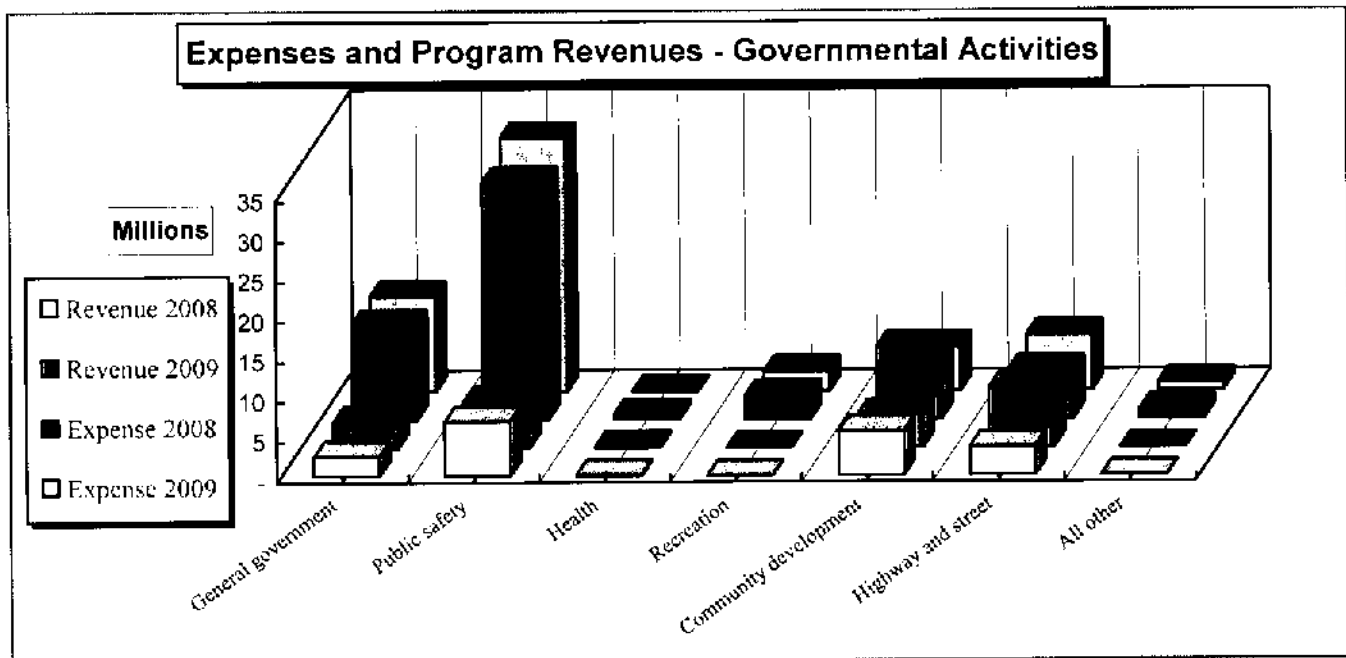
	DECEMBER 2008			DECEMBER 2009		
	Expense	Program revenue	Net program cost	Expense	Program revenue	Net program cost
	(in thousands)			(in thousands)		
General government	\$ 11,844	2,467	\$ 9,377	\$ 11,937	3,259	\$ 8,678
Public safety	29,580	6,832	22,748	31,711	5,858	25,853
Health	667	157	510	179	152	27
Recreation	2,999	11	2,988	2,496	-	2,496
Community development	8,980	5,483	3,497	5,435	4,061	1,374
Public works	399	-	399	301	-	301
Highway and street	5,971	3,570	2,401	7,010	7,342	(332)
Interest on long-term debt	705	-	705	700	-	700
<b>Total governmental activities</b>	<b>\$ 61,145</b>	<b>18,520</b>	<b>\$ 42,625</b>	<b>\$ 59,769</b>	<b>20,672</b>	<b>\$ 39,097</b>





Public safety, consisting mainly of police, fire, dispatching, and traffic control activities comprise about 53.1% of the governmental activities expenses. General government is 20.0% of total expenses and includes the various administrative departments. Since most of the personnel costs are included in these functions, the majority of increase is due to increase in Workers' Compensation. Community development accounts for about 9.1% of expenses. The decrease in this function is mainly due to a decrease in pollution remediation projects. Highway and street includes street maintenance, support for the transit operations, and street repair projects and is 11.7% of total expenses. Increase in this function is due to an increase in street resurfacing and maintenance projects available through additional grants. Health is .3% of expenses with the decrease due to the final contractual payment in the previous year to the Clark County Combined Health District. Recreation is 4.2% of governmental activities expenses and the decrease from the previous year is due to a decrease in the subsidy to National Trail Parks and Recreation District.

The decrease in operating grants and contributions were mainly due to decreases in various housing rehabilitation grants and police related school grants. The increase in capital grants and contributions were mainly due to increases in highway project grants, but partially offset by a decrease in the contractual contributions from Community Mercy Health Partners (CMHP) related to land acquisition project for the new regional medical facility. The decrease in state levied shared taxes is mainly due to a decrease in the estate taxes received as well as a decrease in local government funds that are received from the State of Ohio (State). Lower income tax, hotel/motel tax, and investment earnings are a result of general economic conditions.



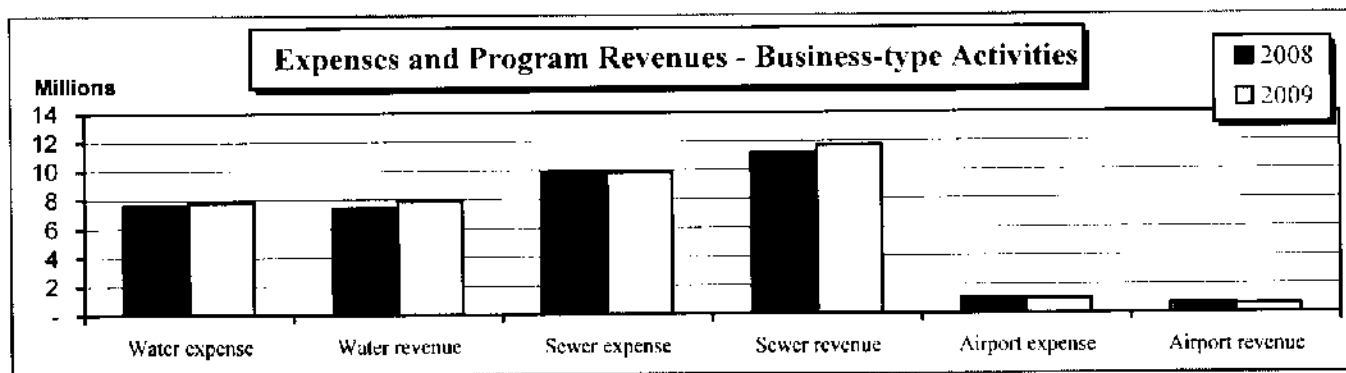
**Business-type activities**

While total net assets of the City increased \$6.0 million in 2009, net assets for business-type activities increased by \$2.0 million.

There were no user rate adjustments during 2009. Currently a rate study is being conducted to assure the user rates continue to meet the five-year capital plans any inflationary increases in operational costs. In the Water and Sewer funds, invested in capital assets, net of related debt, increased due to utility line relocation for the Plum Street and North Street relocation projects for the new regional medical facility.

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 2008			DECEMBER 2009		
	Expense	Program revenue (in thousands)	Net program cost	Expense	Program revenue (in thousands)	Net program cost
Water	\$ 7,625	7,389	\$ 236	\$ 7,830	7,885	\$ (55)
Sewer	9,803	11,157	(1,354)	9,848	11,684	(1,836)
Airport	1,014	634	380	978	569	409
<b>Total business-type activities</b>	<b>\$ 18,442</b>	<b>19,180</b>	<b>\$ (738)</b>	<b>\$ 18,656</b>	<b>20,138</b>	<b>\$ (1,482)</b>



### **Governmental Funds Financial Analysis**

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 remained fairly flat, decreasing by only \$446,497 from the previous year.

### **General Fund Budget Highlights**

General Fund expenditures plus transfers out decreased \$1,874,661 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:

- Decreases between the original budget and final budget and between 2008 and 2009 revenues for income tax, hotel/motel tax, and state-shared revenues was due to changes in the general economic conditions in the community. Income tax revenue decreased 5.6% from the previous year.
- The increase in intergovernmental revenues between original budget and final budget and between 2008 and 2009 revenues is due to school contracts for police services and wireless E-911 payments from Clark County.

- State-levied shared taxes are primarily comprised of the Local Government Fund and the Revenue Assistance Fund revenue sources. These revenues are indexed to the growth of the State's major tax proceeds. Due to the State's current fiscal crisis, the amount from this source has been frozen at 2001 levels. Also included in this category are estate taxes which decreased \$406,057 from 2008.
- Revenues for fees, licenses, and permits were \$341,666 higher than the previous years due to construction for the new regional medical facility. However, the final budget estimates in this category were significantly less than the original budget estimates. Building permits for the new regional medical facility were less than anticipated.
- Fines and forfeits decreased over the previous year mainly because of a reduction of revenues from the red light cameras due to changes in state laws.
- Miscellaneous revenues included the sale of a parking lot which caused an increase over the previous year.
- 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, as well as aggressive cost containment measures.
- Transfers out decreased from the previous year due to one time transfers in 2008 to the Permanent Improvement Fund and Unvoted Bond Retirement Fund for future debt service.

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 assets 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. The grant award for 2009 has decreased slightly over the prior year. Expenditures for the various functions remained relatively stable over the previous year.

#### **Special Police Levy**

This fund is supported by a permanent property tax of 3-mill. The revenue received is dedicated to training, equipping, and supporting additional police officers and support services. Revenues were consistent with the previous year, however expenditures increased slightly due to vacant positions that had been filled during the year.

#### **Permanent Improvement**

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

#### **Hospital Site Development**

This fund is derived from contractual contributions from CMHP. These contributions are used to acquire properties for the new regional medical facility. Revenues and expenditures have declined over the previous year as this phase of the project is nearing the end. The increase in fund balance is due to the increase in assets held for resale.

## **Capital Assets and Debt Administration**

### **Capital asset activity**

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2009 amounts to \$133.8 million (net of accumulated depreciation) as compared to \$134.1 million in 2008. 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 decrease for the City's investment in capital assets for the current fiscal year was .2% (a .03% increase for governmental activities and a .5% decrease in the business-type activities).

Significant capital activity for the year includes:

- Plum Street and North Street relocation related to the new regional medical facility including road related costs of \$1.47 million, sewer utility costs of \$1.2 million, and water utility costs of \$323,000
- Reconstruction of Burnett Road and Lagonda Avenue at a cost of \$530,000 and \$573,000 respectively
- Reconstruction of Pleasant Street Bridge at a cost of \$516,100
- Sugar Grove Water lines at a cost of \$349,900
- Mill Creek Interceptor Sewer at a cost of \$447,000
- Wet weather effluent pump station at a cost of \$474,000
- Land acquisition for the new regional medical facility at a cost of \$521,000 which is recorded as assets held for resale.

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 and personal property located within the City. Certain debt with a repayment source other than general tax revenues is excluded from the definition of net indebtedness. Self-supporting debt such as mortgage revenue bonds, certain other utility-related debt, special assessment debt, and revenue / tax anticipation notes are exempted from these limitation calculations, as are lease obligations and obligations to the Ohio Water Development Authority (OWDA).

As of December 31, 2009, 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 and personal property assessed valuation. That limitation would restrict total City net indebtedness to \$100.6 million. The City currently has \$100.6 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 2009 in connection with its issuance of \$8.26 million Various Purpose Refunding Bonds, Series 2009. Moody's Investors Service affirmed the rating of A3 (medium grade) to the bonds. In April 2010, Moody's Investors Service recalibrated its U.S. Municipal Ratings Scale to its Global Ratings Scale and as a result, the City's underlying rating changed from A3 to A1.

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>
<b>Governmental Activities:</b>					
Various General Obligation Bonds	2002-2009	2010-2023	2.00% - 5.50%	3.61% - 3.75%	\$ 12,067,417
General obligation anticipation notes payable	2009	2010	1.50%	1.50%	45,000
Department of Development (DOD) loan	2006 - 2007	2021	3.00%	3.00%	5,000,000
<b>Business-type activities</b>					
General obligation bonds:	1999-2009	2010-2029	2.00% - 5.10%	3.19% - 3.93%	31,128,240
OWDA Loans	1993-1999	2012-2021	3.52% - 4.80%	3.52% - 4.80%	<u>5,532,814</u>
<b>Total Outstanding Debt</b>					<b>\$ <u>53,773,471</u></b>

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

### **Contacting the City's management**

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

***BASIC FINANCIAL  
STATEMENTS***

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2009

	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	SPRINGFIELD BUS COMPANY
<b>ASSETS</b>				
Pooled cash and cash equivalents	\$ 15,253,996	36,462,282	\$ 51,716,278	\$ 39,284
Investments	757,457	-	757,457	-
Receivables (net of allowances for uncollectibles)	17,992,534	3,433,072	21,425,606	177,248
Due from other governments	4,077,666	423,742	4,501,408	-
Internal balances	1,346,284	(1,346,284)	-	-
Inventory	703,867	999,970	1,703,837	1,000
Notes receivable (net of allowances for uncollectibles)	10,618,709	-	10,618,709	-
Assets held for resale	14,586,937	-	14,586,937	-
Capital Assets:				
Capital assets not subject to depreciation:				
Land	9,619,415	5,233,331	14,852,746	-
Construction in progress	4,020,719	4,925,342	8,946,061	-
Capital assets, net of accumulated depreciation	58,553,309	51,424,725	109,978,034	-
<b>TOTAL ASSETS</b>	<b>\$ 137,530,893</b>	<b>101,556,180</b>	<b>\$ 239,087,073</b>	<b>\$ 217,532</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 5,625,903	1,560,736	\$ 7,186,639	\$ 42,993
Accrued liabilities	469,837	164,794	634,631	54,291
Due to other governments	32,599	-	32,599	-
Unearned revenue	3,611,340	484	3,611,824	947
Noncurrent liabilities:				
Due within one year	3,423,136	3,594,741	7,017,877	-
Due in more than one year	22,963,495	33,596,627	56,560,122	-
<b>Total liabilities</b>	<b>36,126,310</b>	<b>38,917,382</b>	<b>75,043,692</b>	<b>98,231</b>
<b>NET ASSETS:</b>				
Invested in capital assets, net of related debt	59,639,984	39,801,461	99,441,445	-
Restricted for:				
Community development rehabilitation grants	11,445,193	-	11,445,193	-
Capital projects	17,609,010	-	17,609,010	-
Other purposes	541,706	-	541,706	-
Permanent endowment, nonexpendable	386,953	-	386,953	-
Unrestricted	11,781,737	22,837,337	34,619,074	119,301
<b>Total net assets</b>	<b>101,404,583</b>	<b>62,638,798</b>	<b>164,043,381</b>	<b>119,301</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 137,530,893</b>	<b>101,556,180</b>	<b>\$ 239,087,073</b>	<b>\$ 217,532</b>

See Notes to the Basic Financial Statements.

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2009

FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
<b>Primary government:</b>				
<b>Government activities:</b>				
General government	\$ 11,937,339	3,147,109	111,671	-
Public safety	31,711,468	4,552,442	653,350	652,884
Health	178,853	65,937	85,565	-
Recreation	2,495,682	-	-	-
Community development	5,435,289	342,533	2,196,920	1,521,842
Public works	300,671	-	-	-
Highway and street	7,010,019	213,152	1,337,132	5,791,805
Interest on long-term debt	699,715	-	-	-
<b>Total governmental activities</b>	<b>59,769,036</b>	<b>8,321,173</b>	<b>4,384,638</b>	<b>7,966,531</b>
<b>Business-type activities:</b>				
Water	7,830,128	7,114,408	-	771,019
Sewer	9,848,169	10,406,112	-	1,277,727
Airport	978,257	348,531	-	220,286
<b>Total business-type activities</b>	<b>18,656,554</b>	<b>17,869,051</b>	<b>-</b>	<b>2,269,032</b>
<b>Total primary government</b>	<b>\$ 78,425,590</b>	<b>26,190,224</b>	<b>4,384,638</b>	<b>10,235,563</b>
<b>Component Unit:</b>				
Springfield Bus Company	\$ 1,831,758	233,218	1,598,540	-
<b>Total component unit</b>	<b>\$ 1,831,758</b>	<b>233,218</b>	<b>1,598,540</b>	<b>-</b>

**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 assets**

**Net assets - beginning**

**Net assets - ending**

See Notes to the Basic Financial Statements.



**NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS**

<b>PRIMARY GOVERNMENT</b>			<b>COMPONENT UNIT</b>
<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>	<b>SPRINGFIELD BUS COMPANY</b>
(8,678,559)	-	\$ (8,678,559)	\$ -
(25,852,792)	-	(25,852,792)	-
(27,351)	-	(27,351)	-
(2,495,682)	-	(2,495,682)	-
(1,373,994)	-	(1,373,994)	-
(300,671)	-	(300,671)	-
332,070	-	332,070	-
(699,715)	-	(699,715)	-
<u>(39,096,694)</u>	<u>-</u>	<u>(39,096,694)</u>	<u>-</u>
-	55,299	55,299	-
-	1,835,670	1,835,670	-
-	(409,440)	(409,440)	-
-	<u>1,481,529</u>	<u>1,481,529</u>	<u>-</u>
<u>(39,096,694)</u>	<u>1,481,529</u>	<u>\$ (37,615,165)</u>	<u>\$ -</u>
-	-	\$ -	\$ -
-	-	\$ -	\$ -
\$ 27,945,166	-	\$ 27,945,166	\$ -
2,738,257	-	2,738,257	-
534,692	-	534,692	-
6,712,820	-	6,712,820	-
2,738,993	-	2,738,993	-
409,890	414,296	824,186	-
2,158,424	-	2,158,424	-
(72,651)	72,651	-	-
<u>43,165,591</u>	<u>486,947</u>	<u>43,652,538</u>	<u>-</u>
4,068,897	1,968,476	6,037,373	-
<u>97,335,686</u>	<u>60,670,322</u>	<u>158,006,008</u>	<u>119,301</u>
<u>\$ 101,404,583</u>	<u>62,638,798</u>	<u>\$ 164,043,381</u>	<u>\$ 119,301</u>

CITY OF SPRINGFIELD, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2009

	<u>GENERAL FUND</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>	<u>SPECIAL POLICE LEVY</u>
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 4,119,840	54,015	43,568
Investments	757,457	-	-
Receivables (net of allowances for uncollectibles)	8,403,300	3,749,739	3,009,717
Due from other funds	112,414	65,270	-
Due from other governments	1,570,885	98,723	963
Inventory	2,902	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	1,520	-
<b>TOTAL ASSETS</b>	<b><u>\$ 14,966,798</u></b>	<b><u>3,969,267</u></b>	<b><u>3,054,248</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 583,379	67,507	13,137
Accrued liabilities	335,012	7,656	34,708
Due to other funds	1,968,108	23,560	176,657
Due to other governments	-	24,108	-
Deferred revenue	6,429,241	3,744,775	3,009,541
<b>Total liabilities</b>	<b><u>9,315,740</u></b>	<b><u>3,867,606</u></b>	<b><u>3,234,043</u></b>
<b>FUND BALANCES:</b>			
Reserved for:			
Inventory	2,902	-	-
Encumbrances	2,510,382	263,420	10,532
Noncurrent notes receivable	-	-	-
Permanent endowments	-	-	-
Assets held for resale	-	1,520	-
Unreserved:			
General Fund	3,137,774	-	-
Special Revenue Funds	-	(163,279)	(190,327)
Debt Service Funds	-	-	-
Capital Projects Funds	-	-	-
Permanent Funds	-	-	-
<b>Total fund balance</b>	<b><u>5,651,058</u></b>	<b><u>101,661</u></b>	<b><u>(179,795)</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 14,966,798</u></b>	<b><u>3,969,267</u></b>	<b><u>3,054,248</u></b>

See Notes to the Basic Financial Statements.

<u>PERMANENT IMPROVEMENT</u>	<u>HOSPITAL SITE DEVELOPMENT</u>	<u>NON-MAJOR GOVERNMENTAL</u>	<u>TOTAL GOVERNMENTAL</u>
456,031	401,941	9,550,815	\$ 14,626,210
-	-	-	757,457
779,129	247,416	1,648,231	17,837,532
-	-	1,185,647	1,363,331
-	-	2,407,094	4,077,665
-	-	487,199	490,101
-	-	10,618,709	10,618,709
-	10,110,932	4,474,486	14,586,938
<u>1,235,160</u>	<u>10,760,289</u>	<u>30,372,181</u>	<u>\$ 64,357,943</u>
68,765	398,357	3,496,507	\$ 4,627,652
-	-	49,670	427,046
6,672	-	1,113,439	3,288,436
-	-	8,491	32,599
<u>502,901</u>	<u>218,005</u>	<u>2,407,011</u>	<u>16,311,474</u>
<u>578,338</u>	<u>616,362</u>	<u>7,075,118</u>	<u>24,687,207</u>
-	-	487,199	490,101
211,079	144,219	3,312,142	6,451,774
-	-	10,618,709	10,618,709
-	-	386,953	386,953
-	10,110,932	4,474,486	14,586,938
-	-	-	3,137,774
-	-	3,432,894	3,079,288
-	-	891,638	891,638
445,743	(111,224)	(665,672)	(331,153)
-	-	358,714	358,714
<u>656,822</u>	<u>10,143,927</u>	<u>23,297,063</u>	<u>39,670,736</u>
<u>1,235,160</u>	<u>10,760,289</u>	<u>30,372,181</u>	<u>\$ 64,357,943</u>

CITY OF SPRINGFIELD, OHIO  
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
 BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES  
 DECEMBER 31, 2009

Total governmental fund balances \$ 39,670,736

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

Capital assets used in governmental activities are not financial  
 resources and therefore are not reported in the funds. 65,350,633

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

Intergovernmental receivable	2,804,861
Income tax	5,029,012
Interest earnings	39,133
Other	2,540,717
Accounts receivable	2,286,411

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 assets. 8,280,122

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	(16,994,049)
Compensated absences	(7,565,651)
Accrued interest on long-term debt	<u>(37,342)</u>

Net assets of governmental activities \$ 101,404,583

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, 2009

	GENERAL FUND	COMMUNITY DEVELOPMENT BLOCK GRANT	SPECIAL POLICE LEVY
<b>REVENUES:</b>			
Income taxes	\$ 24,909,668	-	-
Property taxes	-	-	2,281,887
Hotel / motel taxes	268,724	-	-
State-levied shared taxes	3,818,514	-	-
Intergovernmental	768,035	1,970,958	634,747
Charges for services	1,069,145	-	-
Fees, licenses, and permits	989,796	-	-
Investment earnings	345,781	-	4,020
Fines and forfeits	2,130,838	439	-
Contractual contributions	-	-	-
Special assessments	-	118,210	-
Miscellaneous	1,131,095	71,706	25,345
<b>Total revenues</b>	<b><u>35,431,596</u></b>	<b><u>2,161,313</u></b>	<b><u>2,945,999</u></b>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	9,991,210	41,523	-
Public safety	22,757,092	71,253	3,246,656
Health	41,847	-	-
Recreation	1,617,495	7,022	-
Community development	951,558	2,171,568	-
Public works	-	-	-
Highway and street	163,962	-	-
Capital outlay	99,699	1,413	3,240
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
Bond Issuance Cost	-	-	-
<b>Total expenditures</b>	<b><u>35,622,863</u></b>	<b><u>2,292,779</u></b>	<b><u>3,249,896</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>(191,267)</u></b>	<b><u>(131,466)</u></b>	<b><u>(303,897)</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Issuance of long-term debt	-	-	-
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Issuance discount	-	-	-
Proceeds from the sale of assets	285,008	-	-
Transfers in	35,186	-	-
Transfers out	(575,424)	(30,982)	-
<b>Total other financing sources (uses)</b>	<b><u>(255,230)</u></b>	<b><u>(30,982)</u></b>	<b><u>-</u></b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(446,497)</b>	<b>(162,448)</b>	<b>(303,897)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b><u>6,097,555</u></b>	<b><u>264,109</u></b>	<b><u>124,102</u></b>
<b>FUND BALANCES AT END OF YEAR</b>	<b><u>\$ 5,651,058</u></b>	<b><u>101,661</u></b>	<b><u>(179,795)</u></b>

See Notes to the Basic Financial Statements.

<u>PERMANENT IMPROVEMENT</u>	<u>HOSPITAL SITE DEVELOPMENT</u>	<u>NON-MAJOR GOVERNMENTAL</u>	<u>TOTAL GOVERNMENTAL</u>
2,767,741	-	-	\$ 27,677,409
-	-	456,370	2,738,257
-	-	537,447	806,171
-	-	2,881,315	6,699,829
103,642	-	10,635,476	14,112,858
-	-	2,445,916	3,515,061
-	-	134,060	1,123,856
-	3,941	100,897	454,639
-	-	587,273	2,718,550
-	1,451,177	-	1,451,177
-	-	84,073	202,283
1,868	34,515	2,425,356	3,689,885
<u>2,873,251</u>	<u>1,489,633</u>	<u>20,288,183</u>	<u>65,189,975</u>
-	-	1,518,119	11,550,852
-	-	3,100,579	29,175,580
-	-	137,006	178,853
-	-	413,493	2,038,010
-	-	1,753,223	4,876,349
-	-	213,188	213,188
-	-	4,158,319	4,322,281
1,134,722	367,705	6,765,388	8,372,167
-	-	2,184,281	2,184,281
-	-	718,820	718,820
-	-	156,887	156,887
<u>1,134,722</u>	<u>367,705</u>	<u>21,119,303</u>	<u>63,787,268</u>
<u>1,738,529</u>	<u>1,121,928</u>	<u>(831,120)</u>	<u>1,402,707</u>
-	-	74,257	74,257
-	-	5,873,660	5,873,660
-	-	(5,487,210)	(5,487,210)
-	-	27,865	27,865
-	-	(7,913)	(7,913)
52,123	-	-	337,131
18,718	-	3,033,715	3,087,619
(2,100,439)	-	(453,425)	(3,160,270)
<u>(2,029,598)</u>	<u>-</u>	<u>3,060,949</u>	<u>745,139</u>
(291,069)	1,121,928	2,229,829	2,147,846
<u>947,891</u>	<u>9,021,999</u>	<u>21,067,234</u>	<u>37,522,890</u>
<u>656,822</u>	<u>10,143,927</u>	<u>23,297,063</u>	<u>\$ 39,670,736</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, 2009

Net change in fund balances - total governmental funds	\$ 2,147,846
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. The capital activity is as follows:	
Capital asset expense	4,091,453
Depreciation expense	(3,620,945)
In the statement of activities, only the gain on the sale of fixed assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets from the change in fund balance is the cost of the asset sold.	(116,372)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Income taxes	267,757
Interest revenue	(50,512)
Other revenue	(42,666)
In the statement of activities, certain costs and proceeds associated with long-term debt obligations issued during the year are accrued and amortized over the life of the debt obligation. In governmental funds these costs and proceeds are recognized as financing sources and uses:	
Sale of refunding bonds	(5,873,660)
Payment to refunded bond escrow agent	5,487,210
Bond issuance cost	156,887
Premiums on issuance	(27,865)
Discount on issuance	7,913
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	2,184,281
Issuance of debt is an other financing source in the governmental funds, but the revenue increases long-term liabilities in the statement of net assets.	(74,257)
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	(496,020)
Interest payable	19,105
Amortization of bond issuance cost and premiums	(12,780)
Internal service funds are used by management to charge the costs of certain activities, such as fleet maintenance and health care to individual funds. The net revenue (expense) of the internal service funds that are reported with governmental activities.	21,522
Change in net assets of governmental activities	<u>\$ 4,068,897</u>





CITY OF SPRINGFIELD, OHIO  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
DECEMBER 31, 2009

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			TOTAL BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES
	WATER	SEWER	AIRPORT		INTERNAL SERVICE FUNDS
<b>ASSETS:</b>					
<b>Current Assets:</b>					
Pooled cash and cash equivalents	\$ 15,281,392	21,088,728	92,162	\$ 36,462,282	\$ 627,786
Receivables (net of allowances for uncollectibles)	1,144,630	2,246,027	42,415	3,433,072	155,001
Due from other funds	46,114	5,775	-	51,889	2,586,934
Due from other governments	163,102	260,640	-	423,742	-
Inventory	768,794	214,053	17,123	999,970	213,766
<b>Total current assets</b>	<u>17,404,032</u>	<u>23,815,223</u>	<u>151,700</u>	<u>41,370,955</u>	<u>3,583,487</u>
<b>Capital assets:</b>					
Land and construction in progress	3,075,176	4,759,181	2,324,316	10,158,673	329,060
Capital assets, net of accumulated depreciation	10,901,851	36,805,990	3,716,884	51,424,725	6,513,750
<b>Total capital assets</b>	<u>13,977,027</u>	<u>41,565,171</u>	<u>6,041,200</u>	<u>61,583,398</u>	<u>6,842,810</u>
<b>TOTAL ASSETS</b>	<u>\$ 31,381,059</u>	<u>65,380,394</u>	<u>6,192,900</u>	<u>\$ 102,954,353</u>	<u>\$ 10,426,297</u>
<b>LIABILITIES:</b>					
<b>Current liabilities:</b>					
Accounts payable	\$ 488,316	1,015,389	57,031	\$ 1,560,736	\$ 998,250
Salaries and benefits payable	33,091	28,243	2,048	63,382	4,449
Due to other funds	329,834	343,260	10,983	684,077	29,641
Deferred revenue	-	-	484	484	-
Accrued interest payable	31,686	67,919	1,807	101,412	-
Bonds, notes, and loans payable-current	837,568	2,599,115	68,058	3,504,741	-
Compensated absences	45,000	45,000	-	90,000	1,000
Insurance claims payable	-	-	-	-	685,728
<b>Total current liabilities</b>	<u>1,765,495</u>	<u>4,098,926</u>	<u>140,411</u>	<u>6,004,832</u>	<u>1,719,068</u>
<b>Noncurrent liabilities:</b>					
Bonds, notes, and loans payable-long term	8,775,722	23,463,925	594,627	32,834,274	-
Compensated absences	456,077	291,846	14,430	762,353	115,369
Insurance claims payable	-	-	-	-	1,025,834
<b>Total noncurrent liabilities</b>	<u>9,231,799</u>	<u>23,755,771</u>	<u>609,057</u>	<u>33,596,627</u>	<u>1,141,203</u>
<b>Total liabilities</b>	<u>10,997,294</u>	<u>27,854,697</u>	<u>749,468</u>	<u>39,601,459</u>	<u>2,860,271</u>
<b>NET ASSETS:</b>					
Invested in capital assets, net of related debt	9,096,615	25,344,725	5,360,121	39,801,461	6,842,810
Unrestricted	11,287,150	12,180,972	83,311	23,551,433	723,216
<b>Total net assets</b>	<u>20,383,765</u>	<u>37,525,697</u>	<u>5,443,432</u>	<u>63,352,894</u>	<u>7,566,026</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 31,381,059</u>	<u>65,380,394</u>	<u>6,192,900</u>	<u>\$ 102,954,353</u>	<u>\$ 10,426,297</u>
<b>Net assets of enterprise funds</b>				<b>\$ 63,352,894</b>	
<b>Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.</b>				<b>(714,096)</b>	
<b>Net assets of business-type activities</b>				<b>\$ 62,638,798</b>	

See Notes to the Basic Financial Statements.

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			TOTAL BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES
	WATER	SEWER	AIRPORT		INTERNAL SERVICE FUNDS
<b>OPERATING REVENUES:</b>					
Charges for services	\$ 6,985,316	10,354,020	-	\$ 17,339,336	\$ 9,756,513
Other	46,260	5,814	137,954	190,028	54,038
Total operating revenues	<u>7,031,576</u>	<u>10,359,834</u>	<u>137,954</u>	<u>17,529,364</u>	<u>9,810,551</u>
<b>OPERATING EXPENSES:</b>					
Personal services	2,374,627	3,107,493	172,902	5,655,022	478,517
Contractual services	2,959,753	2,330,280	327,586	5,617,619	7,086,459
Materials and supplies	1,104,316	642,940	21,739	1,768,995	1,410,480
Claims Expense	-	-	-	-	725,394
Bad debts	1,552	2,874	-	4,426	-
Depreciation	1,032,322	2,846,448	419,028	4,297,798	332,586
Total operating expenses	<u>7,472,570</u>	<u>8,930,035</u>	<u>941,255</u>	<u>17,343,860</u>	<u>10,033,436</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(440,994)</u>	<u>1,429,799</u>	<u>(803,301)</u>	<u>185,504</u>	<u>(222,885)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Interest revenue	165,572	248,724	-	414,296	5,763
Miscellaneous revenues	82,832	46,278	210,577	339,687	-
Intergovernmental	771,019	1,277,727	220,286	2,269,032	-
Interest expense	(234,974)	(764,774)	(23,033)	(1,022,781)	-
Miscellaneous expense	(22,425)	(27,388)	(1,456)	(51,269)	-
Total nonoperating revenues (expenses)	<u>762,024</u>	<u>780,567</u>	<u>406,374</u>	<u>1,948,965</u>	<u>5,763</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<u>321,030</u>	<u>2,210,366</u>	<u>(396,927)</u>	<u>2,134,469</u>	<u>(217,122)</u>
Transfers in	-	-	91,369	91,369	-
Transfers out	(18,718)	-	-	(18,718)	-
<b>CHANGE IN NET ASSETS</b>	<u>302,312</u>	<u>2,210,366</u>	<u>(305,558)</u>	<u>2,207,120</u>	<u>(217,122)</u>
<b>TOTAL NET ASSETS-BEGINNING</b>	<u>20,081,453</u>	<u>35,315,331</u>	<u>5,748,990</u>	<u>61,145,774</u>	<u>7,783,148</u>
<b>TOTAL NET ASSETS-ENDING</b>	<u>\$ 20,383,765</u>	<u>37,525,697</u>	<u>5,443,432</u>	<u>\$ 63,352,894</u>	<u>\$ 7,566,026</u>
Change in net assets of enterprise funds activities				\$ 2,207,120	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				(238,644)	
Change in net assets of business-type activities				<u>\$ 1,968,476</u>	

See Notes to the Basic Financial Statements.

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	
	WATER	SEWER
Cash flows from operating activities:		
Receipts from customers and users	\$ 7,247,323	10,567,463
Payments to suppliers	(4,022,928)	(2,748,861)
Payments to employees	(2,450,467)	(3,206,837)
Net cash provided (used) by operating activities	<u>773,928</u>	<u>4,611,765</u>
Cash flows from noncapital financing activities:		
Transfer to other funds	-	-
Net cash (used) by noncapital and related financing activities	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Note and bond sales	6,080,705	10,820,780
Subsidy from federal and state grants	717,675	1,289,283
Acquisition and construction of capital assets	(815,228)	(2,557,960)
Principal paid on capital debt	(854,790)	(3,133,265)
Interest paid on capital debt	(22,679)	(713,518)
Proceeds from sales of capital assets	38,584	15,500
Net cash provided by capital and related financing activities	<u>5,144,267</u>	<u>5,720,800</u>
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	-	1,041
Interest and dividends received	182,295	248,691
Net cash provided by investing activities	<u>182,295</u>	<u>249,732</u>
Net increase (decrease) in cash and cash equivalents	6,100,490	10,582,297
Cash and cash equivalents, beginning of year	<u>9,180,902</u>	<u>10,506,431</u>
Cash and cash equivalents, end of year	<u>\$ 15,281,392</u>	<u>21,088,728</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (440,994)	1,429,799
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	1,032,322	2,846,448
Rental income	44,248	-
Decrease (increase) in accounts receivable	171,498	209,828
(Increase) in due from other funds	(13,337)	-
Decrease (increase) in inventories	(103,145)	36,151
Increase (decrease) in accounts payable	(10,908)	36,473
Increase in insurance claims payable	-	-
(Decrease) in salaries and benefits payable	(85,395)	(83,200)
Increase in due to other funds	175,958	180,845
(Decrease) in deferred revenue	-	-
Increase (decrease) in compensated absences	3,681	(44,579)
Total adjustments	<u>1,214,922</u>	<u>3,181,966</u>
Net cash provided (used) by operating activities	<u>\$ 773,928</u>	<u>4,611,765</u>

See Notes to the Basic Financial Statements.

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	TOTAL BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE
<u>AIRPORT</u>		
309,698	\$ 18,124,484	\$ 9,604,381
(343,220)	(7,115,009)	(9,147,087)
(172,544)	(5,829,848)	(515,019)
<u>(206,066)</u>	<u>5,179,627</u>	<u>(57,725)</u>
<u>(7,103)</u>	<u>(7,103)</u>	<u>-</u>
<u>(7,103)</u>	<u>(7,103)</u>	<u>-</u>
755,000	17,656,485	-
220,286	2,227,244	-
(50,860)	(3,424,048)	-
(729,941)	(4,718,016)	-
(17,947)	(754,144)	-
<u>-</u>	<u>54,084</u>	<u>-</u>
<u>176,538</u>	<u>11,041,605</u>	<u>-</u>
-	1,041	-
<u>-</u>	<u>430,986</u>	<u>8,354</u>
<u>-</u>	<u>432,027</u>	<u>8,354</u>
(36,631)	16,646,156	(49,371)
<u>128,793</u>	<u>19,816,126</u>	<u>677,157</u>
<u>92,162</u>	<u>\$ 36,462,282</u>	<u>\$ 627,786</u>
<u>(803,301)</u>	<u>\$ 185,504</u>	<u>\$ (222,885)</u>
419,028	4,297,798	332,586
210,577	254,825	-
(37,114)	344,212	17,789
-	(13,337)	(223,306)
(2,362)	(69,356)	(12,263)
9,398	34,963	(638,733)
-	-	725,394
(4,198)	(172,793)	(16,802)
473	357,276	2,458
(1,719)	(1,719)	-
3,152	(37,746)	(21,963)
<u>597,235</u>	<u>4,994,123</u>	<u>165,160</u>
<u>(206,066)</u>	<u>\$ 5,179,627</u>	<u>\$ (57,725)</u>

(continued)

**CITY OF SPRINGFIELD, OHIO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**Supplemental Information:**

**Water:**

**Investments - the net effect of the fair value calculation in the amount of \$27,445**

**Debt Service - payment assistance in the amount of \$909,168**

**Sewer:**

**Investments - the net effect of the fair value calculation in the amount of \$65,511**

**Airport:**

**Capital Assets - capital contributions for fencing in the amount of \$6,269**

**Debt Service - payment assistance in the amount of \$91,126**

CITY OF SPRINGFIELD, OHIO  
STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUNDS  
DECEMBER 31, 2009

<b>ASSETS:</b>	
Cash and cash equivalents	\$ 6,344,311
Receivables (net of allowances for uncollectibles)	494,385
Due from other governments	<u>82,500</u>
<b>Total assets</b>	<b>\$ <u>6,921,196</u></b>
<b>LIABILITIES:</b>	
Accounts payable	\$ 1,968,468
Accrued liabilities	370,460
Restricted deposits	<u>4,582,268</u>
<b>Total liabilities</b>	<b>\$ <u>6,921,196</u></b>

See Notes to the Basic Financial Statements.





**NOTES TO THE  
FINANCIAL  
STATEMENTS**

CITY OF SPRINGFIELD, OHIO

Notes to the Basic Financial Statements

December 31, 2009

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, and other general governmental services.

The accompanying financial statements of the City (the reporting entity) comply with the provisions of Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity* (GASB 14), in that the financial statements include all funds, departments, agencies, boards, commissions, and component units over which the City's executive and legislative branches (the City Manager and City Commission, respectively) are financially accountable or that exclusion of the organization would cause the financial statements of the reporting entity to be misleading or incomplete. Financial accountability is defined as either (1) the appointment of a voting majority of the component unit's board and either (a) the City's ability to impose its will over the component unit, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the City; or (2) the organization being fiscally dependent on the City.

The City has presented the Springfield Bus Company (SBC) as a component unit. SBC is a for-profit corporation which provides mass transportation services for the City through contract. Because the City approves the fare structure and transit routes, covers most operating losses with federal and state grants and a local subsidy, and provides the buses and a bus maintenance garage, SBC has been considered to be fiscally dependent on the City. The City has chosen the discrete method of presentation of SBC data because it provides services to the citizens of the City and surrounding area as opposed to only the primary government. The discrete method of presentation requires that component unit data be shown in a column to the right of the totals of the primary government. Financial statements of SBC may be obtained from: Springfield Bus Company, 100 West Jefferson Street, Springfield, Ohio 45506.

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 2009, the City received \$250,726 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).

In doing so, the historical cost of infrastructure assets that are new for the years 1980 through 2009 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 Assets and the Statement of Changes in Net Assets, report information on all of the non-fiduciary activities of the primary government and its component unit. 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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 funds are 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%.

Hospital Site Development - The proceeds from the Community Mercy Health Partners (CMHP) contractual contributions are for the purpose of acquiring properties for a new regional medical facility site.

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.

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 capital grants. The major resources for the airport are T-hanger rents, rent from the Ohio Air National Guard (OANG) set by contract, and farm rental

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

Internal Service - The City uses internal service funds to account for the financing of goods or services provided by Central Stores / Fleet Maintenance, and the centralized City Service Center. The Workers' Compensation Retrospective, Accrued Benefit Liability, 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, such as the Conservancy District and National Trail Parks and Recreation District (NTPRD).

#### 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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 and 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. Pooled cash and cash equivalents in the accompanying basic financial statements include all demand deposits, securities, and Certificates of Deposit (CD's) with maturities of three months or less that are part of the cash management pool. Securities and CD's that are not part of the cash management pool are separately stated in the accompanying basic financial statements in the fund in which they were purchased and are included in investments. All investments are recorded at fair value which approximates market.

During 2009, the City invested in State Treasury Asset Reserve of Ohio (STAROhio), an investment pool managed by the State Treasurer's Office. STAROhio, which allows governments within the State to pool their funds for investment purposes, is not registered with the Securities Exchange Commission (SEC) as an investment company, but does operate in a manner similar to Rule 2a-7 of the Investments Company Act of 1940.

During 2009, the City also utilized a public fund business interest checking account. This account is a high interest demand deposit account and is collateralized in accordance with the City's legislated Investment and Deposit Policy and Ohio Revised Code Chapter 135 (ORC).

E. Inventory

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

F. Capital Assets

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

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

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

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

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

#### G. Unamortized Bond Premiums, Discounts, and Issuance Costs

The premiums, discounts, and issuance costs 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.

#### 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. Net Assets / Fund Balance

Reserves are imposed on a portion of the government's net assets by outside parties, such as creditors, grantors, laws, or regulations of other governments.

The government-wide statement of net assets reports \$29,982,862 of restricted net assets, of which \$2,568,446 is restricted by enabling legislation.

Net assets 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 assets invested in capital assets, net of related debt 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 assets are available.

#### K. Grants and Other Intergovernmental Revenues

Reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred.

#### L. 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 and sewer 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.

#### M. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability on the fund financial statements when due.

#### N. 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 AND 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 \$4,421,004. The bank balance was \$1,993,232, of this amount, \$393,300 was insured, and the remaining \$1,599,932 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.

Investments

All investments are reported at fair value, which is based on quoted market values. During 2009, 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%
Commercial paper rated A1+ by Standard & Poors Corporation and P1 by Moody's Investors Service	20% (no more than 3% per obligor)
Bankers acceptances issued by Federal Deposit Insurance Corporation (FDIC) insured commercial banks or bank holding companies having assets of more than \$2 billion, and whose rank in the most current issue of the IDC Bank Financial Quarterly (a rating service using industry-recognized CAMEL-rating criteria) is at least equal to the national median rank of banks and bank holding companies with assets over \$2 billion	20% (no more than 3% per obligor)
Negotiable interest-bearing time CD's (negotiable CD's) issued by national banks and whose rank in the most current issue of the IDC Bank Financial Quarterly is equal to at least the 50th percentile of ranked banks within the issuing banks peer-group	10% (Limited to the FDIC insurance limit. At 12/31/2009 \$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)
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)	48.30%	Aaa/AAA
Federal National Mortgage Association (FNMA)	21.90%	Aaa/AAA
Federal Home Loan Mortgage Corporation (FHLMC)	13.40%	Aaa/AAA
National City Bank Collateralized Demand Deposit Account	7.50%	P1/A1 (short term time deposit rating)



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
Caterpillar Corporation (corporate bond)	14.00%	A/A2
American General Finance Corporation (corporate bond)	9.40%	---
General Electric Capital Corporation (corporate bond)	9.30%	Aaa/AAA
Bank of America (corporate bond)	8.90%	A/AA2
Edward Jones Money Market Fund	19.60%	unrated

At year-end, the investment portfolio (excluding Snyder Park Endowment) consisted of \$2,838,663 invested in CD's issued by local commercial banks. Bank balance was \$2,838,663, of this amount, \$1,680,163 was insured by the FDIC, \$1,158,500 was collateralized by an irrevocable, unconditional, and nontransferable letter of credit issued by the FHLB in the name of the City.

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 they will not be called before maturity. 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. The City's policy requires commercial paper to have a credit rating of P1 by Moody's Investor Service and A1+ by Standard and Poor's. 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 (50th percentile) ranking of all U. S. Commercial banks with assets over \$2 billion. 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 of banks within the issuing bank's size peer group, and the aggregate amount invested in a single issuer can not exceed the per-depositor FDIC insurance limit, \$250,000 at December 31, 2009. 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.

As of December 31, 2009, 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
STAROhio	\$ 25,000	25,000	-	-	-
City of Springfield notes and bonds	205,657	98,257	41,000	35,000	31,400
U.S. Government-sponsored corporations	50,795,767	5,267,947	12,011,455	16,012,555	17,503,810
CD's	2,838,663	1,994,663	746,000	-	98,000
Total	\$ 53,865,087	7,385,867	12,798,455	16,047,555	17,633,210

As of December 31, 2009, 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	\$ 104,982	104,982	-	-	-
Common Stocks	181,764	181,764	-	-	-
Corporate Bonds	245,209	50,166	51,741	51,952	91,350
Total	\$ 531,955	336,912	51,741	51,952	91,350

### 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 2009 was 2.0%, .6% of which was unvoted. The voted tax rate of 1.4% includes a permanent tax rate of .9% and an increased tax rate of .5% effective for the period July 1, 2000 through June 30, 2015.

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

#### 4. PROPERTY TAXES

Property taxes are levied against all real, public utility, and tangible (used in business) 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 2009, all property taxes received were accounted for in the Special Police Levy, the Police and Fire Pension, and agency funds. 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 2009 became a lien on January 1, 2008 and were levied on December 31, 2008. One-half of these taxes were due on March 6, 2009 with the remaining balance due on July 10, 2009.

Public utility property taxes collected during 2009 became a lien on January 1, 2008 and were levied on December 31, 2008. One-half of these taxes were due on March 6, 2009 with the remaining balance due on July 10, 2009.

Tangible personal property taxes collected during 2009 were levied on January 1, 2009. One-half of these taxes were due between April 30, 2009 and June 15, 2009 with the remaining balance due on October 30, 2009.

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 2007. Public utility property taxes are assessed on tangible personal property, as well as land and improvements at a taxable value of 88% of true value. Tangible personal property was phased out by State Department of Taxation for the 2009 tax year with the exception of telephone utilities which will be phased out after the 2010 tax year. The assessed value upon which the 2009 levy was based was \$909,431,461. The assessed value for 2009 upon which the 2010 levy will be based is \$881,999,287.

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

#### 5. RECEIVABLES

Fund	Governmental Funds					Total Receivables Net of Allowances	Due From Other Governments
	Taxes	Accounts	Interest	Other (in thousands)			
General Fund	\$ 7,012	594	95	702	\$ 8,403	\$ 1,571	
CDBG	-	1,589	-	2,161	3,750	99	
Special Police Levy	3,010	-	-	-	3,010	1	
Permanent Improvement	779	-	-	-	779	-	
Hospital Site Development	-	245	2	-	247	-	
Other Non-major Governmental	602	548	20	478	1,648	2,407	
Total governmental receivables	\$ <u>11,403</u>	<u>2,976</u>	<u>117</u>	<u>3,341</u>	\$ <u>17,837</u>	\$ <u>4,078</u>	

Notes receivable in the non-major funds consists of \$10,618,709 at December 31, 2009. 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 2009 governmental funds was \$3,386,761.

Business-type Funds					
Fund	Accounts / Notes	Interest	Other (in thousands)	Total Receivables Net of Allowances	Due From Other Governments
Enterprise activities:					
Water	\$ 1,055	90	-	\$ 1,145	\$ 163
Sewer	2,016	128	102	2,246	261
Airport	4	-	38	42	-
Total enterprise receivables	<u>\$ 3,075</u>	<u>218</u>	<u>140</u>	<u>\$ 3,433</u>	<u>\$ 424</u>
Governmental activities:					
Internal service funds	\$ -	2	153	\$ 155	\$ -
Total governmental receivables	<u>\$ -</u>	<u>2</u>	<u>153</u>	<u>\$ 155</u>	<u>\$ -</u>
Component unit					
Springfield Bus Company	\$ -	-	177	\$ 177	\$ -

The amount of receivable allowance for the 2009 business-type funds was \$180,542.

## 6. CAPITAL ASSETS

A summary of capital assets and changes occurring in 2009:

	Beginning Balance	Increase	Decrease	Ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated:		(in thousands)		
Land	\$ 9,599	120	100	\$ 9,619
Construction in progress	6,241	4,044	6,264	4,021
Total capital assets not being depreciated	<u>15,840</u>	<u>4,164</u>	<u>6,364</u>	<u>13,640</u>
Capital assets being depreciated:				
Buildings and building improvements	29,070	17	-	29,087
Machinery and equipment	20,830	1,841	579	22,092
Infrastructure	42,483	4,582	-	47,065
Total capital assets being depreciated	<u>92,383</u>	<u>6,440</u>	<u>579</u>	<u>98,244</u>
Less accumulated depreciation for:				
Buildings and building improvements	10,961	813	-	11,774
Machinery and equipment	14,660	1,473	542	15,591
Infrastructure	10,430	1,896	-	12,326
Total accumulated depreciation	<u>36,051</u>	<u>4,182</u>	<u>542</u>	<u>39,691</u>
Total capital assets being depreciated, net	<u>56,332</u>	<u>2,258</u>	<u>37</u>	<u>58,553</u>
Governmental fund capital assets, net	<u>\$ 72,172</u>	<u>6,422</u>	<u>6,401</u>	<u>\$ 72,193</u>
<b>Business-type activities:</b>				
Capital assets not being depreciated:		(in thousands)		
Land	\$ 5,187	46	-	\$ 5,233
Construction in progress	1,882	3,652	609	4,925
Total Capital assets not being depreciated	<u>7,069</u>	<u>3,698</u>	<u>609</u>	<u>10,158</u>
Capital assets being depreciated:				
Buildings and building improvements	41,244	99	154	41,189
Machinery and equipment	4,230	527	328	4,429
Infrastructure	87,485	609	-	88,094
Total capital assets being depreciated	<u>132,959</u>	<u>1,235</u>	<u>482</u>	<u>133,712</u>
Less accumulated depreciation for:				
Buildings and building improvements	22,211	1,156	21	23,346
Machinery and equipment	2,812	475	309	2,978
Infrastructure	53,106	2,857	-	55,963
Total accumulated depreciation	<u>78,129</u>	<u>4,488</u>	<u>330</u>	<u>82,287</u>
Total capital assets being depreciated, net	<u>54,830</u>	<u>(3,253)</u>	<u>152</u>	<u>51,425</u>
Business-type activities capital assets, net	<u>\$ 61,899</u>	<u>445</u>	<u>761</u>	<u>\$ 61,583</u>

Depreciation was charged to governmental activities as follows:	
General government	\$ 303,039
Recreation	463,580
Public safety	760,712
Community development	19,460
Highway and street	2,074,154
In addition, depreciation on capital assets used by the City's internal service funds and charged to the various functions based on the usage of the assets	<u>332,586</u>
	\$ <u>3,953,531</u>
Depreciated related to assets transferred into governmental activities	<u>228,245</u>
Total additions to accumulated depreciation	\$ <u><u>4,181,776</u></u>

Construction commitments at December 31, 2009 consist of the following:

Funded from governmental funds:	
Various street / bridge reconstruction	\$ 1,336,439
Building construction / improvements	<u>450,660</u>
	<u>1,787,099</u>
Funded from enterprise funds:	
Water lines and improvements	249,173
Sewer lines and improvements	5,379,625
Airport improvements	<u>49,085</u>
	<u>5,677,883</u>
Total construction commitments	\$ <u><u>7,464,982</u></u>

All of the construction commitments have been encumbered and sufficient cash and investments are on hand or in the process of being collected at December 31, 2009 to support these commitments.

## 7. PENSION PLANS

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

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

OPERS administers three separate pension plans as described below:

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

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

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

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

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

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

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

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

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

% of Covered Payroll For The Last Three Years

	<u>Employee Share</u>	<u>Employer Share</u>
OP&F - Police 2007-2009	10.00 %	19.50 %
OP&F - Fire 2007-2009	10.00	24.00
OPERS 2007	9.50	13.85
OPERS 2008	10.00	14.00
OPERS 2009	10.00	14.00

Employer's Contributed Amounts For The Last Three Years

	2007	2008	2009
OP&F - Police \$	1,338,190	1,377,563	1,481,116
OP&F - Fire	1,731,758	1,763,938	1,833,979
OPERS	2,435,249	2,526,925	2,517,655
\$	<u>5,505,197</u>	<u>5,668,426</u>	<u>5,832,750</u>

Employee's Contributed Amounts For The Last Three Years

	2007	2008	2009
OP&F - Police \$	693,176	711,286	800,660
OP&F - Fire	725,750	738,583	797,850
OPERS	1,667,871	1,802,434	1,798,323
\$	<u>3,086,797</u>	<u>3,252,303</u>	<u>3,396,833</u>

The total contributions for all plans were equal to 100% of the required contributions.

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

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

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14% of covered payroll. The ORC currently limits the employer contributions to a rate not to exceed 14% of covered payroll for state and local employer units. Active members do not make contributions to the OPEB plan.

OPERS' Postemployment Health Care plan was established under, and is administered in accordance with, Internal Revenue (IRS) Code 401 (h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2009, the employer contribution allocated to the health care plan was 7% January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009 of covered payroll. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. The portion of the City's contributions that was used to fund postemployment benefits for the years ending December 31, 2009, 2008, and 2007 were \$1,056,599, \$1,263,462, and \$967,038 respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.



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

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

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

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

The Trustees are authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401 (h) account as the employer contribution for retiree healthcare benefits. For the year ended December 31, 2009, the employer contribution allocated to the health care plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and also is limited by the provisions of Section 115 and 401 (h).

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

The City's contributions to OP&F for the years ending December 31, 2009, 2008, and 2007 were \$3,315,095 and \$3,141,501, and \$3,069,948 respectively, of which \$1,027,814, \$972,303, and \$949,638 respectively, was allocated to the health care plan.

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

9. LEASES

The City leases various City assets through direct operating leases which expire over various periods through 2092. The following is a schedule of remaining years of minimum future rentals on non-cancelable operating leases as of December 31, 2009:

2010	\$ 193,538
2011	188,302
2012	170,001
2013	43,633
2014	12,044
2015-2019	57,816
2020-2024	51,816
2025-2029	20,163
2030-2092	40,807
Total minimum future rentals	<u>\$ 778,120</u>

During 2009, the City received \$226,205 in actual revenues from operating leases.

10. SHORT-TERM DEBT

A summary of short-term debt and other obligations for the year ended December 31, 2009 follows:

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
	(in thousands)			
Airport				
General obligation note	\$ 710	-	710	\$ -
Total business-type activities	<u>\$ 710</u>	<u>-</u>	<u>710</u>	<u>\$ -</u>

In 2009, a short-term note issued in 2008 for the acquisition of Airport property was called and refinanced with a long-term general obligation bond.

## 11. LONG-TERM DEBT AND OTHER OBLIGATIONS

A summary of long-term debt and other obligations for the year ended December 31, 2009 follows:

	Balance January 1, 2009	Additions	Reductions (in thousands)	Balance December 31, 2009	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$ 13,491	5,874 <sup>(1)</sup>	7,458 <sup>(2)</sup>	\$ 11,907	\$ 1,956
<b>Special assessments:</b>					
Bond anticipation notes	141	45	141	45	45
General obligation bonds	204	29	72	161	53
Department of Development loan (DOD)	5,000	-	-	5,000	-
<b>Deferred amounts:</b>					
Unamortized issuance costs	(83)	(158)	(23)	(218)	(30)
Unamortized premiums	90	27	11	106	13
Unamortized discounts	-	(8)	-	(8)	-
Compensated absences	7,207	3,621	3,146	7,682	700
Insurance claims payable	1,748	726	762	1,712	686
<b>Total governmental activities long-term liabilities</b>	<b>\$ 27,798</b>	<b>10,156</b>	<b>11,587</b>	<b>\$ 26,387</b>	<b>\$ 3,423</b>

	Balance January 1, 2009	Additions	Reductions (in thousands)	Balance December 31, 2009	Due Within One Year
<b>Business-type activities</b>					
<b>Water:</b>					
General obligation bonds	\$ 5,151	6,132 <sup>(1)</sup>	1,571 <sup>(2)</sup>	\$ 9,712	\$ 851
<b>Sewer:</b>					
General obligation bonds	11,713	10,814	1,791	20,736	1,324
Ohio Environmental Protection Agency / OWDA loan	2,726	-	866	1,860	908
OEPA / Sludge Dewatering	1,421	-	194	1,227	203
OEPA/ OWDA WWTP Phase III improvements loan	2,625	-	179	2,446	185
<b>Airport:</b>					
General obligation bonds	-	755	75	680	70
<b>Deferred Amounts:</b>					
Unamortized issuance costs	(212)	(437)	(59)	(590)	(45)
Unamortized defeasance costs	(23)	-	(15)	(8)	(8)
Unamortized premiums	-	306	8	298	18
Unamortized Discounts	-	(22)	-	(22)	(1)
Compensated absences	890	541	579	852	90
<b>Total business-type activities</b>	<b>\$ 24,291</b>	<b>18,089</b>	<b>5,189</b>	<b>\$ 37,191</b>	<b>\$ 3,595</b>

(1) Includes sale of refunding bonds.

(2) Includes payment to refunded bond escrow agent.

This table does not include short-term notes.

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, and Airport funds. At year end, \$116,369 of internal service funds' accrued vacation and sick leave are included in the amounts of governmental activities.

The following is a summary of bond, loan, and bond anticipation note obligations as of December 31, 2009

	<u>Years of Issue</u>	<u>Year Due Through</u>	<u>Interest Rate</u>	<u>Dollar Weighted Average Interest Rate</u>	<u>Amount</u>
<b>Governmental activities:</b>					
General obligation bonds payable from Income Taxes	2002-2009	2010-2023	2.00%-5.50%	3.75 %	\$ 11,906,760
General obligation bonds payable from Special Assessments	2005-2009	2010-2014	2.50%-4.50%	3.61 %	160,657
General obligation anticipation notes payable from Special Assessments	2009	2010	1.50%	1.50 %	45,000
DOD loan payable from governmental funds	2006-2007	2021	3.00%	3.00 %	5,000,000
<b>Business-type activities</b>					
General obligation bonds:					
Sewer	1999-2009	2010-2029	2.00%-5.10%	3.93 %	20,736,531
Water	1999-2009	2010-2029	2.00%-5.10%	3.92 %	9,711,709
Airport	2009	2010-2018	2.00%-4.00%	3.19 %	680,000
OWDA Loans (Sewer)	1993	2012	4.80%	4.80 %	1,860,118
	1994	2015	4.18%	4.18 %	1,226,642
	1999	2021	3.52%	3.52 %	<u>2,446,054</u>
<b>Total outstanding debt</b>					<b>\$ <u>53,773,471</u></b>

The original amounts for outstanding debt issued in prior years is: general obligation bonds \$60,182,357, DOD loan payable \$5,000,000, and OWDA loans \$19,489,584.

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

The various general obligation bonds contain no sinking fund requirements or significant bond limitations and restrictions. General obligation bonds are direct obligations of the City for which its full faith and credit are pledged. Bond payments on general obligation bonds included in the governmental activities section of the Statement of Net Assets 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 three outstanding bond issues and to prepay the City's liability to the OP&F. The outstanding principal, in the amount of \$2,810,000, for the OP&F is not capital related.

On March 19, 2009, the City issued \$8,260,000 in General Obligation Various Purpose Bonds with an average interest rate of 2.5%. These new bonds were issued at a \$44,073 premium and a \$7,913 discount with incurred underwriting fees, insurance, and other issuance costs totaling \$220,321. Net proceeds from this new bond issue were used to purchase noncallable direct obligations of the U.S. Government to refund three outstanding bond issues and to advance refund one outstanding issue. These U.S. Government securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on these bond issues. The City completed the refundings to reduce 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.

Net proceeds of \$3,010,703 and \$621,232 were used to refund the term bonds for the City Service Facility Bonds, Series 1997 and Series 1999 in the outstanding principal amounts of \$2,955,000 and \$610,000 respectively. Net proceeds of \$3,707,858 were used to advance refund the term bonds for the Various Purpose Bonds, Series 1999 in the outstanding principal amount of \$3,490,000. Net proceeds of \$727,947 were used to refund the Airport Land Acquisition Note, Series 2008 in the outstanding principal amount of \$710,000.

On July 15, 2009, the City issued \$15,315,000 for various water system and sewer system improvements with an average interest rate of 4.283%. These new bonds were issued with \$290,076 premium on the serial bonds portion, and \$21,845 discount on the term bonds portion of the issue, and incurred underwriting fees, legal, insurance and other issuance costs totaling \$375,511. Net proceeds of \$10,004,484 were used to fund new construction and improvements to the City's sewer utility and \$5,203,236 were used to fund improvements to the City's water utility.

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

The special assessment general obligation bonds payable represent sidewalk, curb, and gutter reconstruction. They are payable from assessments against individual property owners whose benefits from the improvements exceed that of the general public. The general credit of the City is obligated only to the extent that liens against properties involved in the special assessment improvements are insufficient to retire outstanding bonds.

During the year, a special assessment bond anticipation note was issued for sidewalk, curb, and gutter reconstruction throughout the City. The special assessment note was refinanced with the post-balance sheet date issuance of a single five-year special assessment bond with interest rate of 2.5%. All legal steps were taken to refinance the note on a long-term basis in accordance with criteria set forth in the Statement of Financial Accounting Standards No. 6 (SFAS 6); consequently the notes were not reported in the appropriate fund. If all legal steps were not taken to refinance the notes on a long-term basis, the notes would have been reported as a fund liability in their respective bond construction funds (capital projects fund). There were no premiums or discounts associated with this debt issuance.

Loans payable to DOD are governmental obligations used to fund land acquisition and other expenses for the new regional medical facility project and is to be repaid beginning in 2011. Of the outstanding balance, \$1,650,000 was not used for capital asset acquisition.

Loans payable to the OWDA are pledged sewer revenues, net of operating and maintenance expenses and debt service, to help finance sewage treatment plants and the construction of an interceptor sewer line. The bonds are payable through 2021. Total customer net revenues exceed the annual principal and interest payments on the bonds by 239%. The total principal and interest remaining to be paid on the bonds is \$6,330,122. Principal and interest paid for the current year and total customer net revenues were \$1,508,607 and \$3,603,360, respectively.

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, 2009, the City's total net debt and unvoted debt amounted to 0.02% 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, 2009, these entities have complied with the requirement that overlapping debt must not exceed 1% (10-mill) of the assessed property value.

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, 2009, the City's total net debt and unvoted debt amounted to 0.02% 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, 2009, these entities have complied with the requirement that overlapping debt must not exceed 1% (10-mill) of the assessed property value.

The calculation for invested in capital assets, net of related debt is as follows:

	Governmental Activities	Business-type Activities
Total Capital Assets	\$ 72,193,443	61,583,398
Less:		
General obligation bonds	(11,906,760)	(31,128,240)
Portion of DOD Loan	(3,350,000)	-
OWDA Loans	-	(5,532,814)
Add back:		
General obligation bonds for pension liability	2,810,000	-
Premiums, discounts, and defeasance fees for outstanding issues	(106,699)	(5,393)
Significant unspent bond proceeds	-	14,884,510
Total invested in capital assets, net of related debt	<u>\$ 59,639,984</u>	<u>39,801,461</u>

The annual requirements to pay principal and interest on all long-term debt at December 31, 2009 follows:

Governmental activities

	Governmental Obligations		
	(in thousands)		
	General Obligation	DOD Loan	Interest
Year ending December 31:			
2010	\$ 2,009	\$ -	\$ 447
2011	2,068	144	434
2012	2,142	440	454
2013	1,708	453	360
2014	1,461	467	278
2015-2019	1,720	2,556	689
2020-2024	959	940	130
Total	<u>\$ 12,067</u>	<u>\$ 5,000</u>	<u>\$ 2,792</u>

Business-type activities

Sewer			
(in thousands)			
	General Obligation	OWDA	Interest
Year Ending December 31:			
2010	\$ 1,324	\$ 1,296	\$ 1,175
2011	1,088	1,356	918
2012	1,128	419	837
2013	997	436	784
2014	995	453	735
2015-2019	5,610	1,310	2,940
2020-2024	6,165	263	1,503
2025-2029	3,430	-	478
Total	<u>\$ 20,737</u>	<u>\$ 5,533</u>	<u>\$ 9,370</u>

Water			
(in thousands)			
	General Obligation		Interest
Year Ending December 31:			
2010	\$ 851		\$ 458
2011	590		349
2012	606		333
2013	465		314
2014	410		301
2015-2019	2,305		1,275
2020-2024	2,695		743
2025-2029	1,790		250
Total	<u>\$ 9,712</u>		<u>\$ 4,023</u>

Airport			
(in thousands)			
	General Obligation		Interest
Year Ending December 31:			
2010	\$ 70		\$ 22
2011	70		20
2012	70		18
2013	75		16
2014	75		14
2015-2019	320		31
Total	<u>\$ 680</u>		<u>\$ 121</u>

12. INTERFUND RECEIVABLES AND PAYABLES

Interfund balances in the basic financial statements at December 31, 2009 were as follows:

<u>Payable fund</u>	<u>Receivable fund</u>	<u>Amount</u>
<b>Governmental</b>		
General Fund	Non-major governmental	\$ 109,527
	Internal service	1,858,581
Community Development Block Grant	General Fund	23,033
	Internal service	527
Special Police Levy	Internal service	176,657
Permanent Improvement	Non-major governmental	897
	Sewer	5,775
Non-major governmental	General Fund	61,201
	Community Development Block Grant	65,270
	Non-major governmental	759,470
	Water	30,212
	Internal service	197,286
Governmental activity-Internal service	General Fund	46
	Internal service	29,595
<b>Business-Type</b>		
Water	General Fund	8,074
	Non-major governmental	165,441
	Internal service	156,319
Sewer	General Fund	19,745
	Water	15,902
	Non-major governmental	150,142
	Internal service	157,471
Airport	General Fund	315
	Non-major governmental	170
	Internal service	10,498
<b>Total</b>		<b>\$ <u>4,002,154</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.



13. 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, 2009:

	Total Transfers Out	TRANSFERS IN			Business-type
		General Fund	Permanent Improvement	Non-major Funds	Airport
<u>GOVERNMENTAL</u>					
General Fund	\$ 575,424	\$ -	-	575,424	-
CDBG	30,982	-	-	30,982	-
Permanent Improvement	2,100,439	-	-	2,100,439	-
Non-major	453,425	35,186	-	326,870	91,369
<u>BUSINESS-TYPE</u>					
Water					
Major	18,718	-	18,718	-	-
	<u>\$ 3,178,988</u>	<u>\$ 35,186</u>	<u>18,718</u>	<u>3,033,715</u>	<u>91,369</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 CDBG fund to the non-major funds represents a loan disbursement made from the CDBG fund that will eventually be collected in the non-major funds. The transfer from the Permanent Improvement fund to the non-major funds represents debt service payments. The transfer from the non-major funds to the General Fund represents a non-major fund being closed out. The transfer from the non-major funds to the non-major funds represents debt service payments. The transfer from the non-major funds to the Airport fund represents debt service payments made on behalf of the Airport fund. The transfer from the Water fund to the Permanent Improvement fund represents a vehicle that was transferred from the Water fund to the Permanent Improvement fund.

14. FUND BALANCE - ENDING DEFICITS

Fund balances at December 31, 2009 include the following:

	<u>Fund Deficit</u>
Major governmental - Special revenue	
Special Police Levy	\$ (179,795)
Non-major governmental - Special revenue	
Shelter Plus Care Program	(1,814)
EPA Brownfield Assessment Grant	(2,296)
EPA Brownfield Co-Op Agreement Lagonda	(53,552)
Clean Ohio Grant - IH Lagonda	(2,197,394)
Police and Fire Pension	(1,910)
Non-major governmental - Capital projects	
Clean Ohio Grant - Robinson Property	(1,033)
Sidwalk, Curb, and Gutter	(7,925)

The fund balance ending deficits in these individual funds resulted from accrued but unpaid liabilities that are not payable from current period revenue and do not exist on a budget basis.

15. 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 League Joint Self-Insurance Pool (Pool), a public entity risk pool. Under this program, the Pool provides the following coverage:

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

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

Workers' Compensation is administered by the State of Ohio under a retrospective rating plan. The City reimburses the Workers' Compensation Bureau for claims subject to a \$200,000 claim limitation for the 2009 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 2009, \$1,711,562 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 2009 and 2008 were as follows:

	<u>Beginning of year liability</u>	<u>Incurred expense</u>	<u>Claims payment</u>	<u>End of year liability</u>
2009	\$ 1,748,310	725,394	762,142	1,711,562
2008	\$ 2,183,066	513,162	947,918	1,748,310

The amount estimated for claims due within one year is \$685,728. 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.

16. 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.

#### 17. ENDOWMENTS

The City is the custodian / benefactor for four small endowments / trusts, which are reported as permanent funds. The available amounts of net assets 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 increase in 2009 of \$51,374.

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.

#### 18. POLLUTION REMEDIATION OBLIGATIONS

The City has completed the pollution remediation for the area known as the Buck Creek Redevelopment Area and no further liability is to be recognized.

The City's pollution remediation obligation known as the Lagonda / International Harvester (IH) Redevelopment Area, is the location of the former IH assembly plant. The property was acquired and is in the process of remediation efforts as part of the plan for future redevelopment of this location. The total obligation recognized is \$2,304,504 with a \$100,000 recovery to reduce the liability. Many contracts are currently in place for this obligation so the potential for changes is low.

#### 19. COMPLIANCE

Contrary to ORC 5705.36 (A) (4), the City had funds which had appropriations exceeding actual available resources. The funds are as follows: Special Police Levy \$25,538, Permanent Improvement \$347,241, Municipal Road Improvement \$4,558, and Littleton Trust \$927.

***REQUIRED SUPPLEMENTARY  
INFORMATION***

CITY OF SPRINGFIELD, OHIO  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Income taxes	\$ 26,517,600	24,592,500	24,568,995	(23,505)
Hotel / motel taxes	330,000	250,000	271,379	21,379
State-levied shared taxes	4,886,300	3,920,500	3,904,727	(15,773)
Intergovernmental	106,000	774,840	764,331	(10,509)
Charges for services	1,118,500	1,139,477	1,057,770	(81,707)
Fees, licenses, and permits	2,233,700	1,008,000	989,796	(18,204)
Investment earnings	553,000	602,000	584,546	(17,454)
Fines and forfeits	2,373,750	2,147,750	2,057,732	(90,018)
Miscellaneous	2,495,600	2,995,670	3,224,384	228,714
<b>Total revenues</b>	<b>40,614,450</b>	<b>37,430,737</b>	<b>37,423,660</b>	<b>(7,077)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	12,070,550	11,874,257	11,589,611	284,646
Public safety	23,996,400	23,505,717	23,224,135	281,582
Health	40,000	49,000	46,123	2,877
Recreation	1,914,820	1,918,309	1,917,619	690
Community development	1,386,795	1,356,620	1,317,642	38,978
Highway and street	610,135	526,957	515,409	11,548
<b>Total expenditures</b>	<b>40,018,700</b>	<b>39,230,860</b>	<b>38,610,539</b>	<b>620,321</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>595,750</b>	<b>(1,800,123)</b>	<b>(1,186,879)</b>	<b>613,244</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	25,000	253,276	35,185	(218,091)
Transfers out	(596,390)	(490,431)	(485,082)	5,349
<b>Total other financing (uses)</b>	<b>(571,390)</b>	<b>(237,155)</b>	<b>(449,897)</b>	<b>(212,742)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>24,360</b>	<b>(2,037,278)</b>	<b>(1,636,776)</b>	<b>400,502</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>3,831,924</b>	<b>3,831,924</b>	<b>3,831,924</b>	<b>-</b>
Cancelled encumbrances from prior years	-	102,879	102,879	-
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 3,856,284</b>	<b>1,897,525</b>	<b>2,298,027</b>	<b>400,502</b>

CITY OF SPRINGFIELD, OHIO  
 BUDGETARY COMPARISON SCHEDULE  
 COMMUNITY DEVELOPMENT BLOCK GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Intergovernmental	\$ 1,852,000	1,962,000	1,962,650	650
Fines and forfeits	3,000	400	439	39
Miscellaneous	176,000	287,007	287,206	199
<b>Total revenues</b>	<b>2,031,000</b>	<b>2,249,407</b>	<b>2,250,295</b>	<b>888</b>
<b>EXPENDITURES:</b>				
Current:				
General government	26,360	41,704	41,704	-
Public safety	41,826	72,130	72,130	-
Recreation	1,082	7,022	7,886	(864)
Community development	1,531,325	2,174,485	2,504,264	(329,779)
Capital Outlay	14,743	1,413	1,413	-
<b>Total expenditures</b>	<b>1,615,336</b>	<b>2,296,754</b>	<b>2,627,397</b>	<b>(330,643)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>415,664</b>	<b>(47,347)</b>	<b>(377,102)</b>	<b>(329,755)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>100,287</b>	<b>100,287</b>	<b>100,287</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 515,951</b>	<b>52,940</b>	<b>(276,815)</b>	<b>(329,755)</b>

See Notes to the Required Supplementary Information

CITY OF SPRINGFIELD, OHIO  
 BUDGETARY COMPARISON SCHEDULE  
 SPECIAL POLICE LEVY  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Property taxes	\$ 2,460,000	2,413,294	2,284,736	(128,558)
Intergovernmental	652,000	640,782	633,784	(6,998)
Investment earnings	20,000	13,000	12,294	(706)
Miscellaneous	-	-	25,346	25,346
<b>Total revenues</b>	<b><u>3,132,000</u></b>	<b><u>3,067,076</u></b>	<b><u>2,956,160</u></b>	<b><u>(110,916)</u></b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	3,387,470	3,377,813	3,324,233	53,580
Capital outlay	15,250	4,468	3,241	1,227
<b>Total expenditures</b>	<b><u>3,402,720</u></b>	<b><u>3,382,281</u></b>	<b><u>3,327,474</u></b>	<b><u>54,807</u></b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(270,720)</b>	<b>(315,205)</b>	<b>(371,314)</b>	<b>(56,109)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>400,583</b>	<b>400,583</b>	<b>400,583</b>	<b>-</b>
Cancelled encumbrances from prior years	-	2,370	2,370	-
<b>FUND BALANCE AT END OF YEAR</b>	<b><u>\$ 129,863</u></b>	<b><u>87,748</u></b>	<b><u>31,639</u></b>	<b><u>(56,109)</u></b>

See Notes to the Required Supplementary Information

CITY OF SPRINGFIELD, OHIO  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2009

Basis of Budgeting

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts. The City's 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 reservations of fund balance and are carried forward for subsequent year expenditures. Fund balances shown are unencumbered cash balances. This basis is utilized for all interim financial statements issued during the year.

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

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

Budget Process

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

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

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

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

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

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



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

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

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

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

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

3. The operating budget is recommended to the City Commission based upon the City Manager's approval of requests submitted by each department. The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Commission on an annual basis. Public hearings are held to obtain taxpayer input. The City Commission enacts the budget through passage of an ordinance.
4. Modifications to the budget may be made from time to time during the budget year. Transfers of appropriations can be made within budget levels of personal service and other service (character level) within a division and fund without City Commission action, but with responsible management approval. Any other changes or supplemental appropriations must be approved by City Commission. Expenditures cannot legally exceed appropriations at the character level within a division and fund. During 2009 various transfers of appropriations and supplemental appropriations were made.

**Reconciliation of Budget Basis to GAAP Basis**

The adjustments necessary to convert the results of operations for the year ended December 31, 2009 from the GAAP basis to the Budget basis are as follows:

	<u>General Fund</u>	<u>Community Development Block Grant</u>	<u>Special Police Levy</u>
Net change in fund balance - GAAP Basis	\$ (446,497)	(162,448)	(303,897)
Changes due to:			
Increase in revenues	1,992,064	88,982	10,161
(Increase) in expenditures	(2,987,676)	(334,618)	(77,578)
(Increase) decrease in other financing sources (uses)	<u>(194,667)</u>	<u>30,982</u>	<u>-</u>
Net change in fund balance - Budget Basis	<u>\$ (1,636,776)</u>	<u>(377,102)</u>	<u>(371,314)</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** - 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%.

**Hospital Site Development** - the proceeds from the Community Mercy Health Partners contractual contributions for the purpose of acquiring properties for a new regional medical facility site.

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2009

A-1

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Income taxes	\$ 24,592,500	24,568,995	(23,505)
Hotel / motel taxes	250,000	271,379	21,379
State-levied shared taxes	3,920,500	3,904,727	(15,773)
Intergovernmental	774,840	764,331	(10,509)
Charges for services	1,139,477	1,057,770	(81,707)
Fees, licenses, and permits	1,008,000	989,796	(18,204)
Investment earnings	602,000	584,546	(17,454)
Fines and forfeits	2,147,750	2,057,732	(90,018)
Miscellaneous	<u>2,995,670</u>	<u>3,224,384</u>	<u>228,714</u>
<b>Total revenues</b>	<u>37,430,737</u>	<u>37,423,660</u>	<u>(7,077)</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>General government</b>			
<b>City commission and clerk</b>			
Personal services	182,404	181,413	991
Operations and maintenance	16,700	12,238	4,462
<b>City manager's office</b>			
Personal services	403,112	396,780	6,332
Operations and maintenance	81,060	66,550	14,510
<b>City manager's office - Economic development</b>			
Personal services	182,487	182,155	332
Operations and maintenance	7,520	4,403	3,117
<b>Finance - Accounting</b>			
Personal services	986,897	982,864	4,033
Operations and maintenance	97,460	92,754	4,706
<b>Finance - Income tax</b>			
Personal services	503,143	500,892	2,251
Operations and maintenance	52,250	44,084	8,166
<b>Finance - Purchasing</b>			
Personal services	236,696	235,652	1,044
Operations and maintenance	9,760	9,086	674
<b>Finance - Revenue collections</b>			
Personal services	63,921	62,882	1,039
Operations and maintenance	13,400	10,958	2,442
<b>Personnel</b>			
Personal services	291,560	290,387	1,173
Operations and maintenance	64,200	53,140	11,060

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2009

A-1

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>Legal services - Civil</b>			
Personal services	354,760	353,287	1,473
Operations and maintenance	60,300	44,690	15,610
<b>Legal services - Criminal</b>			
Personal services	509,830	509,638	192
Operations and maintenance	14,550	13,436	1,114
<b>Municipal court - Clerk</b>			
Personal services	1,461,470	1,446,827	14,643
Operations and maintenance	277,000	248,497	28,503
<b>Municipal court - Judicial</b>			
Personal services	2,248,453	2,220,834	27,619
Operations and maintenance	303,230	286,533	16,697
<b>Engineering</b>			
Personal services	845,557	838,085	7,472
Operations and maintenance	38,760	31,569	7,191
<b>Information technology</b>			
Personal services	435,304	433,256	2,048
Operations and maintenance	359,965	308,051	51,914
<b>Service - Facilities</b>			
Personal services	521,416	510,917	10,499
Operations and maintenance	188,905	185,495	3,410
<b>Miscellaneous</b>			
Personal service	21,225	16,084	5,141
Operations and maintenance	<u>1,040,962</u>	<u>1,016,174</u>	<u>24,788</u>
<b>Total general government expenditures</b>	<u>11,874,257</u>	<u>11,589,611</u>	<u>284,646</u>
<b>Public safety</b>			
<b>Police services</b>			
Personal services	9,702,896	9,609,267	93,629
Operations and maintenance	754,383	703,438	50,945
<b>Fire services</b>			
Personal services	10,534,036	10,490,484	43,552
Operations and maintenance	680,935	633,167	47,768
<b>Consolidated dispatching</b>			
Personal services	1,155,105	1,138,191	16,914
Operations and maintenance	58,240	50,678	7,562
<b>Capital Outlay</b>	19,372	12,216	7,156

(continued)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2009

A-1

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>Miscellaneous</b>			
Personal services	9,659	7,807	1,852
Operations and maintenance	<u>591,091</u>	<u>578,887</u>	<u>12,204</u>
<b>Total public safety expenditures</b>	<u>23,505,717</u>	<u>23,224,135</u>	<u>281,582</u>
<b>Health</b>			
Miscellaneous			
Operations and maintenance	<u>49,000</u>	<u>46,123</u>	<u>2,877</u>
<b>Total health expenditures</b>	<u>49,000</u>	<u>46,123</u>	<u>2,877</u>
<b>Recreation</b>			
Miscellaneous			
Personal services	10,563	9,873	690
Operations and maintenance	<u>1,907,746</u>	<u>1,907,746</u>	<u>-</u>
<b>Total recreation expenditures</b>	<u>1,918,309</u>	<u>1,917,619</u>	<u>690</u>
<b>Community development</b>			
Planning and development - Administration			
Personal services	190,815	184,813	6,002
Operations and maintenance	7,025	5,031	1,994
Planning and development - Inspections			
Personal services	493,762	489,464	4,298
Operations and maintenance	44,995	36,156	8,839
Planning and development - Code Enforcement			
Personal services	167,930	167,440	490
Operations and maintenance	100,000	98,422	1,578
Planning and development - CDBG program			
Personal services	45,489	43,166	2,323
Operations and maintenance	100	-	100
Human relations services			
Personal services	115,391	112,981	2,410
Operations and maintenance	52,850	44,042	8,808
Human relations, housing, and neighborhood services			
Personal services	136,263	134,127	2,136



CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2009

A-1

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Miscellaneous			
Operations and maintenance	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total community development expenditures	<u>1,356,620</u>	<u>1,317,642</u>	<u>38,978</u>
Highway and street			
Central services - Fleet maintenance			
Personal services	<u>526,957</u>	<u>515,409</u>	<u>11,548</u>
Total highway and street expenditures	<u>526,957</u>	<u>515,409</u>	<u>11,548</u>
Total expenditures	<u>39,230,860</u>	<u>38,610,539</u>	<u>620,321</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(1,800,123)</u>	<u>(1,186,879)</u>	<u>613,244</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	253,276	35,185	(218,091)
Transfers out	<u>(490,431)</u>	<u>(485,082)</u>	<u>5,349</u>
Total other financing (uses)	<u>(237,155)</u>	<u>(449,897)</u>	<u>(212,742)</u>
NET CHANGE IN FUND BALANCE	(2,037,278)	(1,636,776)	400,502
FUND BALANCE AT BEGINNING OF YEAR	3,831,924	3,831,924	-
Cancelled encumbrances from prior years	<u>102,879</u>	<u>102,879</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,897,525</u>	<u>2,298,027</u>	<u>400,502</u>

(concluded)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 COMMUNITY DEVELOPMENT BLOCK GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

A-2

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 1,962,000	1,962,650	650
Fines and forfeits	400	439	39
Miscellaneous	<u>287,007</u>	<u>287,206</u>	<u>199</u>
<b>Total revenues</b>	<u><b>2,249,407</b></u>	<u><b>2,250,295</b></u>	<u><b>888</b></u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	41,704	41,704	-
Public safety	72,130	72,130	-
Recreation	7,022	7,886	(864)
Community development	2,174,485	2,504,264	(329,779)
Capital Outlay	<u>1,413</u>	<u>1,413</u>	<u>-</u>
<b>Total expenditures</b>	<u><b>2,296,754</b></u>	<u><b>2,627,397</b></u>	<u><b>(330,643)</b></u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(47,347)</b>	<b>(377,102)</b>	<b>(329,755)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u><b>100,287</b></u>	<u><b>100,287</b></u>	<u><b>-</b></u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><b>\$ 52,940</b></u>	<u><b>(276,815)</b></u>	<u><b>(329,755)</b></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, 2009

A-3

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Property taxes	\$ 2,413,294	2,284,736	(128,558)
Intergovernmental	640,782	633,784	(6,998)
Investment earnings	13,000	12,294	(706)
Miscellaneous	<u>-</u>	<u>25,346</u>	<u>25,346</u>
Total revenues	<u>3,067,076</u>	<u>2,956,160</u>	<u>(110,916)</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety	3,377,813	3,324,233	53,580
Capital outlay	<u>4,468</u>	<u>3,241</u>	<u>1,227</u>
Total expenditures	<u>3,382,281</u>	<u>3,327,474</u>	<u>54,807</u>
NET CHANGE IN FUND BALANCE	(315,205)	(371,314)	(56,109)
FUND BALANCE AT BEGINNING OF YEAR	400,583	400,583	-
Cancelled encumbrances from prior years	<u>2,370</u>	<u>2,370</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 87,748</u>	<u>31,639</u>	<u>(56,109)</u>

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 PERMANENT IMPROVEMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

A-4

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Income Taxes	\$ 2,732,500	2,729,888	(2,612)
Intergovernmental	236,727	200,063	(36,664)
Miscellaneous	<u>52,000</u>	<u>53,993</u>	<u>1,993</u>
Total revenues	<u>3,021,227</u>	<u>2,983,944</u>	<u>(37,283)</u>
<b>EXPENDITURES:</b>			
Capital outlay	<u>1,608,114</u>	<u>1,110,707</u>	<u>497,407</u>
Total expenditures	<u>1,608,114</u>	<u>1,110,707</u>	<u>497,407</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>1,413,113</u>	<u>1,873,237</u>	<u>460,124</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	310,000	-	(310,000)
Transfers out	<u>(2,115,263)</u>	<u>(2,100,439)</u>	<u>14,824</u>
Total other financing (uses)	<u>(1,805,263)</u>	<u>(2,100,439)</u>	<u>(295,176)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(392,150)</b>	<b>(227,202)</b>	<b>164,948</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>392,192</b>	<b>392,192</b>	<b>-</b>
Cancelled encumbrances from prior years	<u>31,515</u>	<u>31,515</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ <u>31,557</u></b>	<b><u>196,505</u></b>	<b><u>164,948</u></b>

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 HOSPITAL SITE DEVELOPMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

A-5

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Investment earnings	\$ -	5,206	5,206
Miscellaneous	<u>1,506,000</u>	<u>1,457,933</u>	<u>(48,067)</u>
Total revenues	<u>1,506,000</u>	<u>1,463,139</u>	<u>(42,861)</u>
<b>EXPENDITURES:</b>			
Capital outlay	<u>1,330,531</u>	<u>1,167,250</u>	<u>163,281</u>
Total expenditures	<u>1,330,531</u>	<u>1,167,250</u>	<u>163,281</u>
<b>NET CHANGE IN FUND BALANCE</b>	175,469	295,889	120,420
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	50,531	50,531	-
Cancelled encumbrances from prior years	<u>10,263</u>	<u>10,263</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 236,263</u>	<u>356,683</u>	<u>120,420</u>



**OTHER GOVERNMENTAL  
FUNDS**

## City of Springfield, Ohio

### **Non-Major Governmental Funds**

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

#### City Ordinances

Fire Prevention	Law Enforcement Contraband Proceeds
Police Youth Program	Police Property Disposition
Hazardous Incident Response Team	Hotel / Motel Excise Tax
Community Activities	Right of Way Fee
Municipal Court Improvement - JCR (Judicial Computerization and Research)	Probation Home Monitoring
Municipal Court Clerk Automation	Municipal Court Special Projects
Police K-9	Fire Division Service Enhancement
Municipal Court Interlock and SCRAM (Secure Continuous Remote Alcohol Monitor, Special Projects)	Municipal Court Improvements
Indigent Drivers' Alcohol Treatment	Urban Redevelopment Tax Increment
OMVI (Operating Motor Vehicle while Intoxicated) Enforcement / Education	Memorial Tree Replacement
Police and Fire Pension	Miscellaneous Trust
Economic Development Incentive	Paramedic Trust
Federally Forfeited Property Sharing	Littleton Trust
Probation Fee	Community Beautification Trust
Drug Law Enforcement	Remsberg Trust
	Insurance Deposit Trust
	Contractor Retainer Fee
	Special Street Openings
	Zoning Retainer

#### Federal and / or State Statutes

##### To Account for Grants, Subsidies, and Other Funding Sources

Justice Assistance Grant 2008	School Cops Grant
Justice Assistance Grant 2007	Lead Grant
Justice Assistance Grant 2006	Homeless Assistance Grant
Ohio Job Ready Sites	EMS (Emergency Management System) Training Grant
Micro Loan	Community Corrections Act
* Shelter Plus Care Program	FTA (Federal Transit Administration) Bus Operating
Shelter Plus Care - Pass thru St. Vincent de Paul	EDA (Economic Development Administration) Revolving Loan
EPA (Environmental Protection Agency) Brownfield Assessment Grant	EDA Match Revolving Loan
D.A.R.E. (Drug Abuse Resistance Education)	Neighborhood Stabilization Program
FEMA (Federal Emergency Management Agency) Grant	CD (Community Development) Housing Rehabilitation Rotary
Lead Revolving Loan	CD Rental Rehabilitation
EPA Brownfield Co-Op Agreement Lagonda	HOME Program
Clean Ohio Grant - IH (International Harvester) Lagonda	EPA Brownfield Revolving Loan



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

CD CIC (Community Improvement Corporation) Development Revolving Loan  
State Bus Half - Fare Subsidy

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

**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  
Capital Planning  
FTA Bus Capital  
\* Hospital DOD (Department of Development) Loan  
Clean Ohio Grant - Robinson Property  
Downtown Urban Renewal Demolition Grant # 2

Ohio Public Works Commission  
Municipal Court Future Facilities  
Various Purpose Refunding Bonds  
Sidewalk, Curb, and Gutter  
FTA ARRA  
Justice Assistance Grant Byrne 2009 ARRA

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

City Tricentennial Trust  
Ben Goldman Trust

Snyder Park Endowment  
Clara B. McKinney Trust

\* These Non-major Governmental Funds are exempted from legally adopted budgets as a result of no current year budgetary activity.



CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

B-1

	NON-MAJOR SPECIAL REVENUE	NON-MAJOR DEBT SERVICE	NON-MAJOR CAPITAL PROJECTS	NON-MAJOR PERMANENT	TOTAL NON-MAJOR GOVERNMENTAL
<b>ASSETS:</b>					
Pooled cash and cash equivalents	\$ 7,190,206	921,650	696,652	742,307	\$ 9,550,815
Receivables (net of allowances for uncollectibles)	1,525,068	114,936	1,020	7,207	1,648,231
Due from other funds	1,184,550	200	897	-	1,185,647
Due from other governments	1,786,959	-	620,135	-	2,407,094
Inventory	487,199	-	-	-	487,199
Notes receivable (net of allowances for uncollectibles)	10,618,709	-	-	-	10,618,709
Assets held for resale	72,368	-	4,402,118	-	4,474,486
<b>TOTAL ASSETS</b>	<b>\$ 22,865,059</b>	<b>1,036,786</b>	<b>5,720,822</b>	<b>749,514</b>	<b>\$ 30,372,181</b>
<b>LIABILITIES:</b>					
Accounts payable	\$ 2,875,999	-	620,135	373	\$ 3,496,507
Accrued liabilities	49,670	-	-	-	49,670
Due to other funds	1,074,075	30,212	9,152	-	1,113,439
Due to other governments	8,491	-	-	-	8,491
Deferred revenue	2,289,560	114,936	1,033	1,482	2,407,011
<b>Total liabilities</b>	<b>6,297,795</b>	<b>145,148</b>	<b>630,320</b>	<b>1,855</b>	<b>7,075,118</b>
<b>FUND BALANCES:</b>					
Reserved for:					
Inventory	487,199	-	-	-	487,199
Encumbrances	1,956,094	-	1,354,056	1,992	3,312,142
Noncurrent notes receivable	10,618,709	-	-	-	10,618,709
Permanent endowments	-	-	-	386,953	386,953
Assets held for resale	72,368	-	4,402,118	-	4,474,486
Unreserved	3,432,894	891,638	(665,672)	358,714	4,017,574
<b>Total fund balance</b>	<b>16,567,264</b>	<b>891,638</b>	<b>5,090,502</b>	<b>747,659</b>	<b>23,297,063</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 22,865,059</b>	<b>1,036,786</b>	<b>5,720,822</b>	<b>749,514</b>	<b>\$ 30,372,181</b>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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	\$ 456,370	-	-	-	\$ 456,370
Hotel / motel taxes	537,447	-	-	-	537,447
State-levied shared taxes	2,881,315	-	-	-	2,881,315
Intergovernmental	4,152,298	-	6,483,178	-	10,635,476
Charges for services	2,445,916	-	-	-	2,445,916
Fees, licenses, and permits	134,060	-	-	-	134,060
Investment earnings	26,782	-	-	74,115	100,897
Fines and forfeits	570,688	-	16,585	-	587,273
Special assessments	-	76,514	7,559	-	84,073
Miscellaneous	2,206,506	-	218,850	-	2,425,356
<b>Total revenues</b>	<b>13,411,382</b>	<b>76,514</b>	<b>6,726,172</b>	<b>74,115</b>	<b>20,288,183</b>
<b>EXPENDITURES:</b>					
Current:					
General government	1,518,119	-	-	-	1,518,119
Public safety	2,914,404	-	186,175	-	3,100,579
Health	137,006	-	-	-	137,006
Recreation	384,136	-	-	29,357	413,493
Community development	1,753,223	-	-	-	1,753,223
Public works	213,188	-	-	-	213,188
Highway and street	4,014,729	-	143,590	-	4,158,319
Capital outlay	1,074,240	-	5,691,148	-	6,765,388
Debt Service:					
Principal	-	2,043,281	141,000	-	2,184,281
Interest	-	464,374	254,446	-	718,820
Bond Issuance Cost	-	-	156,887	-	156,887
<b>Total expenditures</b>	<b>12,009,045</b>	<b>2,507,655</b>	<b>6,573,246</b>	<b>29,357</b>	<b>21,119,303</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,402,337</b>	<b>(2,431,141)</b>	<b>152,926</b>	<b>44,758</b>	<b>(831,120)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Issuance of long-term debt	-	-	74,257	-	74,257
Sale of refunding bonds	-	-	5,873,660	-	5,873,660
Payments to refunded bond escrow agent	-	-	(5,487,210)	-	(5,487,210)
Issuance premium	-	-	27,865	-	27,865
Issuance discount	-	-	(7,913)	-	(7,913)
Transfers in	489,206	2,544,509	-	-	3,033,715
Transfers out	(452,314)	-	(1,111)	-	(453,425)
<b>Total other financing sources</b>	<b>36,892</b>	<b>2,544,509</b>	<b>479,548</b>	<b>-</b>	<b>3,060,949</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,439,229</b>	<b>113,368</b>	<b>632,474</b>	<b>44,758</b>	<b>2,229,829</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>15,128,035</b>	<b>778,270</b>	<b>4,458,028</b>	<b>702,901</b>	<b>21,067,234</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 16,567,264</b>	<b>891,638</b>	<b>5,090,502</b>	<b>747,659</b>	<b>\$ 23,297,063</b>

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

SPECIAL REVENUE FUNDS

	JUSTICE ASSISTANCE GRANT 2007	OHIO JOB READY SITES	MICRO LOAN	SHELTER PLUS CARE- PROGRAM
<b>ASSETS:</b>				
Pooled cash and cash equivalents	\$ 1,068	128,853	61,275	-
Receivables (net of allowances for uncollectibles)	-	-	769	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	25,607	-
Assets held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>1,068</u></b>	<b><u>128,853</u></b>	<b><u>87,651</u></b>	<b><u>-</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	128,853	-	1,814
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>128,853</u></b>	<b><u>-</u></b>	<b><u>1,814</u></b>
<b>FUND BALANCES:</b>				
<b>Reserved for:</b>				
Inventory	-	-	-	-
Encumbrances	-	-	4,223	-
Noncurrent notes receivable	-	-	25,607	-
Permanent endowments	-	-	-	-
Assets held for resale	-	-	-	-
Unreserved	<u>1,068</u>	-	<u>57,821</u>	<u>(1,814)</u>
<b>Total fund balance</b>	<b><u>1,068</u></b>	<b><u>-</u></b>	<b><u>87,651</u></b>	<b><u>(1,814)</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES \$</b>	<b><u>1,068</u></b>	<b><u>128,853</u></b>	<b><u>87,651</u></b>	<b><u>-</u></b>

## SPECIAL REVENUE FUNDS

<u>EPA BROWNFIELD ASSESSMENT GRANT</u>	<u>FIRE PREVENTION</u>	<u>D.A.R.E.</u>	<u>POLICE YOUTH PROGRAM</u>	<u>HAZARDOUS INCIDENT RESPONSE TEAM</u>	<u>COMMUNITY ACTIVITIES</u>
-	4,973	8,491	10,625	474	29,329
-	-	-	-	-	-
-	-	-	-	-	-
92	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>92</u>	<u>4,973</u>	<u>8,491</u>	<u>10,625</u>	<u>474</u>	<u>29,329</u>
2,388	-	-	-	-	11
-	-	-	-	-	-
-	-	-	-	-	-
-	-	8,491	-	-	-
-	-	-	-	-	-
<u>2,388</u>	<u>-</u>	<u>8,491</u>	<u>-</u>	<u>-</u>	<u>11</u>
-	-	-	-	-	-
11,082	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(13,378)</u>	<u>4,973</u>	<u>-</u>	<u>10,625</u>	<u>474</u>	<u>29,318</u>
<u>(2,296)</u>	<u>4,973</u>	<u>-</u>	<u>10,625</u>	<u>474</u>	<u>29,318</u>
<u>92</u>	<u>4,973</u>	<u>8,491</u>	<u>10,625</u>	<u>474</u>	<u>29,329</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

	<u>SPECIAL REVENUE FUNDS</u>			
	<u>LEAD REVOLVING LOAN</u>	<u>MUNICIPAL COURT IMPROVEMENT- JCR</u>	<u>MUNICIPAL COURT CLERK AUTOMATION</u>	<u>EPA BROWNFIELD CO-OP AGREEMENT LAGONDA</u>
<b>ASSETS:</b>				
Pooled cash and cash equivalents	\$ 17,356	313,045	104,534	-
Receivables (net of allowances for uncollectibles)	-	6,079	3,566	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	1,425
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	-
Assets held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>17,356</u></b>	<b><u>319,124</u></b>	<b><u>108,100</u></b>	<b><u>1,425</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	-	3,544	54,977
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	655	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>655</u></b>	<b><u>3,544</u></b>	<b><u>54,977</u></b>
<b>FUND BALANCES:</b>				
<b>Reserved for:</b>				
Inventory	-	-	-	-
Encumbrances	-	-	2,377	52,261
Noncurrent notes receivable	-	-	-	-
Permanent endowments	-	-	-	-
Assets held for resale	-	-	-	-
Unreserved	<u>17,356</u>	<u>318,469</u>	<u>102,179</u>	<u>(105,813)</u>
<b>Total fund balance</b>	<b><u>17,356</u></b>	<b><u>318,469</u></b>	<b><u>104,556</u></b>	<b><u>(53,552)</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES \$</b>	<b><u>17,356</u></b>	<b><u>319,124</u></b>	<b><u>108,100</u></b>	<b><u>1,425</u></b>

## SPECIAL REVENUE FUNDS

CLEAN OHIO GRANT - IH LAGONDA	POLICE K-9	SCHOOLS COPS GRANT	LEAD GRANT	STREET CONSTRUCTION, MAINTENANCE, AND REPAIR	STATE HIGHWAY IMPROVEMENT
-	480	1,545	77,195	475,166	2,525
-	-	-	-	2,947	-
-	-	-	-	-	-
54,236	-	-	18,870	1,070,000	86,757
-	-	-	-	487,199	-
-	-	-	1,857,761	-	-
-	-	-	-	-	-
<u>54,236</u>	<u>480</u>	<u>1,545</u>	<u>1,953,826</u>	<u>2,035,312</u>	<u>89,282</u>
2,197,393	-	-	4,125	49,934	-
-	-	-	2,595	22,288	-
-	-	-	89,345	114,742	-
-	-	-	-	-	-
54,237	-	-	-	764,848	61,935
<u>2,251,630</u>	<u>-</u>	<u>-</u>	<u>96,065</u>	<u>951,812</u>	<u>61,935</u>
-	-	-	-	487,199	-
192,858	-	-	106,365	40,233	-
-	-	-	1,857,761	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(2,390,252)</u>	<u>480</u>	<u>1,545</u>	<u>(106,365)</u>	<u>556,068</u>	<u>27,347</u>
<u>(2,197,394)</u>	<u>480</u>	<u>1,545</u>	<u>1,857,761</u>	<u>1,083,500</u>	<u>27,347</u>
<u>54,236</u>	<u>480</u>	<u>1,545</u>	<u>1,953,826</u>	<u>2,035,312</u>	<u>89,282</u>

(continued)



CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

	SPECIAL REVENUE FUNDS			
	MUNICIPAL ROAD IMPROVEMENT	MUNICIPAL COURT INTERLOCK AND SCRAM	INDIGENT DRIVERS' ALCOHOL TREATMENT	OMVI ENFORCEMENT / EDUCATION
<b>ASSETS:</b>				
Pooled cash and cash equivalents	\$ -	16,352	97,352	64,841
Receivables (net of allowances for uncollectibles)	-	1,464	3,430	300
Due from other funds	-	-	-	-
Due from other governments	295,000	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	-
Assets held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 295,000</b>	<b>17,816</b>	<b>100,782</b>	<b>65,141</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	1,204	5,897	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	206,657	-	-	-
<b>Total liabilities</b>	<b>206,657</b>	<b>1,204</b>	<b>5,897</b>	<b>-</b>
<b>FUND BALANCES:</b>				
Reserved for:				
Inventory	-	-	-	-
Encumbrances	-	5,774	40,600	-
Noncurrent notes receivable	-	-	-	-
Permanent endowments	-	-	-	-
Assets held for resale	-	-	-	-
Unreserved	88,343	10,838	54,285	65,141
<b>Total fund balance</b>	<b>88,343</b>	<b>16,612</b>	<b>94,885</b>	<b>65,141</b>
<b>TOTAL LIABILITIES AND FUND BALANCES \$</b>	<b>295,000</b>	<b>17,816</b>	<b>100,782</b>	<b>65,141</b>

SPECIAL REVENUE FUNDS

<u>POLICE AND FIRE PENSION</u>	<u>ECONOMIC DEVELOPMENT INCENTIVE</u>	<u>FEDERALLY FORFEITED PROPERTY SHARING</u>	<u>PROBATION FEE</u>	<u>DRUG LAW ENFORCEMENT</u>	<u>LAW ENFORCEMENT CONTRABAND PROCEEDS</u>
118	916,490	30,351	69,767	156,207	119,017
601,890	-	-	5,082	50	-
-	379,595	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>602,008</u>	<u>1,296,085</u>	<u>30,351</u>	<u>74,849</u>	<u>156,257</u>	<u>119,017</u>
2,029	25,910	-	28	-	22
-	-	-	2,039	-	-
-	681,302	-	10,447	504	-
-	-	-	-	-	-
<u>601,889</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>603,918</u>	<u>707,212</u>	<u>-</u>	<u>12,514</u>	<u>504</u>	<u>22</u>
-	-	-	-	-	-
-	87,229	4,652	852	94	221
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(1,910)</u>	<u>501,644</u>	<u>25,699</u>	<u>61,483</u>	<u>155,659</u>	<u>118,774</u>
<u>(1,910)</u>	<u>588,873</u>	<u>30,351</u>	<u>62,335</u>	<u>155,753</u>	<u>118,995</u>
<u>602,008</u>	<u>1,296,085</u>	<u>30,351</u>	<u>74,849</u>	<u>156,257</u>	<u>119,017</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

**SPECIAL REVENUE FUNDS**

	POLICE PROPERTY DISPOSITION	HOTEL / MOTEL EXCISE TAX	HOMELESS ASSISTANCE GRANT	RIGHT OF WAY FEE
<b>ASSETS:</b>				
Pooled cash and cash equivalents	\$ 3,537	35,465	6,000	134,241
Receivables (net of allowances for uncollectibles)	-	300,000	-	6
Due from other funds	-	-	-	-
Due from other governments	-	-	2,338	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	-
Assets held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>3,537</u></b>	<b><u>335,465</u></b>	<b><u>8,338</u></b>	<b><u>134,247</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	17,733	5,969	-
Accrued liabilities	-	-	-	-
Due to other funds	-	35,813	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	263,838	-	4,000
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>317,384</u></b>	<b><u>5,969</u></b>	<b><u>4,000</u></b>
<b>FUND BALANCES:</b>				
<b>Reserved for:</b>				
Inventory	-	-	-	-
Encumbrances	155	-	60,048	-
Noncurrent notes receivable	-	-	-	-
Permanent endowments	-	-	-	-
Assets held for resale	-	-	-	-
<b>Unreserved</b>	<b><u>3,382</u></b>	<b><u>18,081</u></b>	<b><u>(57,679)</u></b>	<b><u>130,247</u></b>
<b>Total fund balance</b>	<b><u>3,537</u></b>	<b><u>18,081</u></b>	<b><u>2,369</u></b>	<b><u>130,247</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES \$</b>	<b><u>3,537</u></b>	<b><u>335,465</u></b>	<b><u>8,338</u></b>	<b><u>134,247</u></b>

## SPECIAL REVENUE FUNDS

<u>PROBATION HOME MONITORING</u>	<u>MUNICIPAL COURT SPECIAL PROJECTS</u>	<u>FIRE DIVISION SERVICE ENHANCEMENT</u>	<u>COMMUNITY CORRECTIONS ACT</u>	<u>MUNICIPAL COURT IMPROVEMENTS</u>	<u>FTA BUS OPERATING</u>
141,591	196,041	2,196,378	15,441	590,829	45,322
90	3,934	544,891	-	21,123	-
-	-	-	-	-	3,169
-	-	-	-	-	120,578
-	-	-	-	-	-
-	-	-	-	-	-
<u>141,681</u>	<u>199,975</u>	<u>2,741,269</u>	<u>15,441</u>	<u>611,952</u>	<u>169,069</u>
3,943	799	16,386	-	20,329	163,617
-	-	22,748	-	-	-
-	-	68,031	-	-	5,452
-	-	-	-	-	-
-	-	265,731	-	1,237	-
<u>3,943</u>	<u>799</u>	<u>372,896</u>	<u>-</u>	<u>21,566</u>	<u>169,069</u>
-	-	-	-	-	-
7,479	50	26,760	20,000	49,062	118,254
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
130,259	199,126	2,341,613	(4,559)	541,324	(118,254)
<u>137,738</u>	<u>199,176</u>	<u>2,368,373</u>	<u>15,441</u>	<u>590,386</u>	<u>-</u>
<u>141,681</u>	<u>199,975</u>	<u>2,741,269</u>	<u>15,441</u>	<u>611,952</u>	<u>169,069</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

SPECIAL REVENUE FUNDS

	<u>URBAN REDEVELOPMENT TAX INCREMENT</u>	<u>EDA REVOLVING LOAN</u>	<u>EDA MATCH REVOLVING LOAN</u>
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 46,921	65,901	20,175
Receivables (net of allowances for uncollectibles)	291	9,072	1,020
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	615,000	138,935
Assets held for resale	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>47,212</u></b>	<b><u>689,973</u></b>	<b><u>160,130</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 1,678	-	228
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Deferred revenue	98	138	42
<b>Total liabilities</b>	<b><u>1,776</u></b>	<b><u>138</u></b>	<b><u>270</u></b>
<b>FUND BALANCES:</b>			
<b>Reserved for:</b>			
Inventory	-	-	-
Encumbrances	591	-	-
Noncurrent notes receivable	-	615,000	138,935
Permanent endowments	-	-	-
Assets held for resale	-	-	-
<b>Unreserved</b>	<b><u>44,845</u></b>	<b><u>74,835</u></b>	<b><u>20,925</u></b>
<b>Total fund balance</b>	<b><u>45,436</u></b>	<b><u>689,835</u></b>	<b><u>159,860</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES \$</b>	<b><u>47,212</u></b>	<b><u>689,973</u></b>	<b><u>160,130</u></b>

**SPECIAL REVENUE FUNDS**

<u>NEIGHBORHOOD STABLIZATION PROGRAM</u>	<u>MEMORIAL TREE REPLACEMENT</u>	<u>MISCELLANEOUS TRUST</u>	<u>PARAMEDIC TRUST</u>	<u>LITTLETON TRUST</u>	<u>COMMUNITY BEAUTIFICATION TRUST</u>
-	180	11,145	28,566	-	4,750
-	-	-	-	927	-
-	-	-	-	-	-
3,769	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>72,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>76,137</u>	<u>180</u>	<u>11,145</u>	<u>28,566</u>	<u>927</u>	<u>4,750</u>
3,769	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
241,392	-	-	1,673	-	-
-	-	-	-	-	-
-	-	-	-	-	-
72,368	-	-	-	-	-
<u>(241,392)</u>	<u>180</u>	<u>11,145</u>	<u>26,893</u>	<u>927</u>	<u>4,750</u>
<u>72,368</u>	<u>180</u>	<u>11,145</u>	<u>28,566</u>	<u>927</u>	<u>4,750</u>
<u>76,137</u>	<u>180</u>	<u>11,145</u>	<u>28,566</u>	<u>927</u>	<u>4,750</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

SPECIAL REVENUE FUNDS

	<u>REMSBERG TRUST</u>	<u>CD HOUSING REHABILITATION ROTARY</u>	<u>CD RENTAL REHABILITATION</u>
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 41,765	257,902	13,983
Receivables (net of allowances for uncollectibles)	-	2,060	-
Due from other funds	-	75,000	-
Due from other governments	-	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	940,735	-
Assets held for resale	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>41,765</u></b>	<b><u>1,275,697</u></b>	<b><u>13,983</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ -	20,758	-
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Deferred revenue	-	536	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>21,294</u></b>	<b><u>-</u></b>
<b>FUND BALANCES:</b>			
<b>Reserved for:</b>			
Inventory	-	-	-
Encumbrances	-	12,645	-
Noncurrent notes receivable	-	940,735	-
Permanent endowments	-	-	-
Assets held for resale	-	-	-
Unreserved	<u>41,765</u>	<u>301,023</u>	<u>13,983</u>
<b>Total fund balance</b>	<b><u>41,765</u></b>	<b><u>1,254,403</u></b>	<b><u>13,983</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES \$</b>	<b><u>41,765</u></b>	<b><u>1,275,697</u></b>	<b><u>13,983</u></b>

## SPECIAL REVENUE FUNDS

HOME PROGRAM	EPA BROWNFIELD REVOLVING LOAN	CD CIC DEVELOPMENT REVOLVING LOAN	STATE BUS HALF-FARE SUBSIDY	INSURANCE DEPOSIT TRUST	CONTRACTOR RETAINER FEE
46,215	58,268	291,967	39,306	43,844	76,950
437	-	12,305	-	-	-
-	681,302	-	-	-	-
59,772	-	-	-	-	-
-	-	-	-	-	-
5,687,806	-	1,352,865	-	-	-
-	-	-	-	-	-
<u>5,794,230</u>	<u>739,570</u>	<u>1,657,137</u>	<u>39,306</u>	<u>43,844</u>	<u>76,950</u>
-	-	7,187	-	-	20,139
-	-	-	-	-	-
65,270	-	-	3,169	-	-
-	-	-	-	-	-
59,773	-	611	-	-	-
<u>125,043</u>	<u>-</u>	<u>7,798</u>	<u>3,169</u>	<u>-</u>	<u>20,139</u>
-	-	-	-	-	-
646,370	-	-	-	-	-
5,687,806	-	1,352,865	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(664,989)	739,570	296,474	36,137	43,844	56,811
<u>5,669,187</u>	<u>739,570</u>	<u>1,649,339</u>	<u>36,137</u>	<u>43,844</u>	<u>56,811</u>
<u>5,794,230</u>	<u>739,570</u>	<u>1,657,137</u>	<u>39,306</u>	<u>43,844</u>	<u>76,950</u>

(continued)



CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

SPECIAL REVENUE FUNDS

	SPECIAL STREET OPENINGS	HPRP- ARRA	TOTAL NON-MAJOR SPECIAL REVENUE
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 70,094	-	\$ 7,190,206
Receivables (net of allowances for uncollectibles)	3,335	-	1,525,068
Due from other funds	45,484	-	1,184,550
Due from other governments	-	74,122	1,786,959
Inventory	-	-	487,199
Notes receivable (net of allowances for uncollectibles)	-	-	10,618,709
Assets held for resale	-	-	72,368
<b>TOTAL ASSETS</b>	<u>\$ 118,913</u>	<u>74,122</u>	<u>\$ 22,865,059</u>
<b>LIABILITIES:</b>			
Accounts payable	\$ 41,213	74,122	\$ 2,875,999
Accrued liabilities	-	-	49,670
Due to other funds	-	-	1,074,075
Due to other governments	-	-	8,491
Deferred revenue	3,335	-	2,289,560
<b>Total liabilities</b>	<u>44,548</u>	<u>74,122</u>	<u>6,297,795</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Inventory	-	-	487,199
Encumbrances	16,640	206,154	1,956,094
Noncurrent notes receivable	-	-	10,618,709
Permanent endowments	-	-	-
Assets held for resale	-	-	72,368
Unreserved	57,725	(206,154)	3,432,894
<b>Total fund balance</b>	<u>74,365</u>	<u>-</u>	<u>16,567,264</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 118,913</u>	<u>74,122</u>	<u>\$ 22,865,059</u>

<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>CAPITAL PLANNING</u>
\$ 532,514	351,600	37,536	\$ 921,650	\$ 76,362	-
-	-	114,936	114,936	-	-
200	-	-	200	-	-
-	-	-	-	-	24,373
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 532,714</u>	<u>351,600</u>	<u>152,472</u>	<u>\$ 1,036,786</u>	<u>\$ 76,362</u>	<u>24,373</u>
\$ -	-	-	\$ -	\$ -	24,373
-	-	-	-	-	-
30,212	-	-	30,212	-	-
-	-	-	-	-	-
-	-	114,936	114,936	-	-
<u>30,212</u>	<u>-</u>	<u>114,936</u>	<u>145,148</u>	<u>-</u>	<u>24,373</u>
-	-	-	-	-	-
-	-	-	-	-	10,010
-	-	-	-	-	-
-	-	-	-	-	-
<u>502,502</u>	<u>351,600</u>	<u>37,536</u>	<u>891,638</u>	<u>76,362</u>	<u>(10,010)</u>
<u>502,502</u>	<u>351,600</u>	<u>37,536</u>	<u>891,638</u>	<u>76,362</u>	<u>-</u>
<u>\$ 532,714</u>	<u>351,600</u>	<u>152,472</u>	<u>\$ 1,036,786</u>	<u>\$ 76,362</u>	<u>24,373</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

	<u>CAPITAL PROJECTS FUNDS</u>		
	<u>FTA BUS CAPITAL</u>	<u>HOSPITAL DOD LOAN</u>	<u>CLEAN OHIO GRANT - ROBINSON PROPERTY</u>
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 1,110	-	-
Receivables (net of allowances for uncollectibles)	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	1,033
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Assets held for resale	-	4,107,618	-
<b>TOTAL ASSETS</b>	<b>\$ <u>1,110</u></b>	<b><u>4,107,618</u></b>	<b><u>1,033</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ -	-	1,033
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Deferred revenue	-	-	1,033
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,066</u></b>
<b>FUND BALANCES:</b>			
<b>Reserved for:</b>			
Inventory	-	-	-
Encumbrances	-	-	1,052
Noncurrent notes receivable	-	-	-
Permanent endowments	-	-	-
Assets held for resale	-	4,107,618	-
Unreserved	1,110	-	(2,085)
<b>Total fund balance</b>	<b><u>1,110</u></b>	<b><u>4,107,618</u></b>	<b><u>(1,033)</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES \$</b>	<b><u>1,110</u></b>	<b><u>4,107,618</u></b>	<b><u>1,033</u></b>

## CAPITAL PROJECTS FUNDS

DOWNTOWN URBAN RENEWAL DEMOLITION GRANT #2	OHIO PUBLIC WORKS COMMISSION	MUNICIPAL COURT FUTURE FACILITIES	SIDEWALK, CURB, AND GUTTER	JUSTICE ASSISTANCE GRANT-BYRNE 2009 ARRA	TOTAL NON-MAJOR CAPITAL PROJECTS
-	-	462,927	328	155,925	\$ 696,652
-	-	1,018	2	-	1,020
-	-	-	897	-	897
-	594,729	-	-	-	620,135
-	-	-	-	-	-
-	-	-	-	-	-
294,500	-	-	-	-	4,402,118
<u>294,500</u>	<u>594,729</u>	<u>463,945</u>	<u>1,227</u>	<u>155,925</u>	<u>\$ 5,720,822</u>
-	594,729	-	-	-	\$ 620,135
-	-	-	-	-	-
-	-	-	9,152	-	9,152
-	-	-	-	-	-
-	-	-	-	-	1,033
-	<u>594,729</u>	-	<u>9,152</u>	-	<u>630,320</u>
-	-	-	-	-	-
-	1,324,910	-	-	18,084	1,354,056
-	-	-	-	-	-
-	-	-	-	-	-
294,500	-	-	-	-	4,402,118
-	(1,324,910)	463,945	(7,925)	137,841	(665,672)
<u>294,500</u>	<u>-</u>	<u>463,945</u>	<u>(7,925)</u>	<u>155,925</u>	<u>5,090,502</u>
<u>294,500</u>	<u>594,729</u>	<u>463,945</u>	<u>1,227</u>	<u>155,925</u>	<u>\$ 5,720,822</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

PERMANENT FUNDS

	CITY TRICENTENNIAL TRUST	BEN GOLDMAN TRUST	SNYDER PARK ENDOWMENT
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 388	81,450	531,955
Receivables (net of allowances for uncollectibles)	-	505	5,905
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>388</u></b>	<b><u>81,955</u></b>	<b><u>537,860</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ -	373	-
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Deferred revenue	-	171	1,042
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>544</u></b>	<b><u>1,042</u></b>
<b>FUND BALANCES:</b>			
Reserved for:			
Inventory	-	-	-
Encumbrances	-	1,992	-
Noncurrent notes receivable	-	-	-
Permanent endowments	100	51,772	215,859
Assets held for resale	-	-	-
Unreserved	<u>288</u>	<u>27,647</u>	<u>320,959</u>
<b>Total fund balance</b>	<b><u>388</u></b>	<b><u>81,411</u></b>	<b><u>536,818</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES \$</b>	<b><u>388</u></b>	<b><u>81,955</u></b>	<b><u>537,860</u></b>

PERMANENT FUNDS

<u>CLARA B. MCKINNEY TRUST</u>	<u>TOTAL NON-MAJOR PERMANENT</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL</u>
128,514	\$ 742,307	\$ 9,550,815
797	7,207	1,648,231
-	-	1,185,647
-	-	2,407,094
-	-	487,199
-	-	10,618,709
-	-	4,474,486
<u>129,311</u>	<u>\$ 749,514</u>	<u>\$ 30,372,181</u>
-	\$ 373	\$ 3,496,507
-	-	49,670
-	-	1,113,439
-	-	8,491
269	1,482	2,407,011
<u>269</u>	<u>1,855</u>	<u>7,075,118</u>
-	-	487,199
-	1,992	3,312,142
-	-	10,618,709
119,222	386,953	386,953
-	-	4,474,486
9,820	358,714	4,017,574
<u>129,042</u>	<u>747,659</u>	<u>23,297,063</u>
<u>129,311</u>	<u>\$ 749,514</u>	<u>\$ 30,372,181</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, 2009

	SPECIAL REVENUE FUNDS			
	JUSTICE ASSISTANCE GRANT 2008	JUSTICE ASSISTANCE GRANT 2007	JUSTICE ASSISTANCE GRANT 2006	OHIO JOB READY SITES
<b>REVENUES:</b>				
Property taxes	\$ -	-	-	-
Hotel / motel taxes	-	-	-	-
State-levied shared taxes	-	-	-	-
Intergovernmental	-	-	-	128,853
Charges for services	-	-	-	-
Fees, licenses, and permits	-	-	-	-
Investment earnings	-	-	-	-
Fines and forfeits	-	-	-	-
Special assessments	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>128,853</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	3,323	-
Health	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public works	-	-	-	-
Highway and street	-	-	-	-
Capital outlay	12,753	8,647	136	128,853
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>12,753</u>	<u>8,647</u>	<u>3,459</u>	<u>128,853</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(12,753)</u>	<u>(8,647)</u>	<u>(3,459)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of long-term debt	-	-	-	-
Sale of refunding bonds	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Issuance premium	-	-	-	-
Issuance discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(12,753)	(8,647)	(3,459)	-
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>12,753</u>	<u>9,715</u>	<u>3,459</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ -</u>	<u>1,068</u>	<u>-</u>	<u>-</u>

SPECIAL REVENUE FUNDS

MICRO LOAN	SHELTER PLUS CARE PROGRAM	SHELTER PLUS CARE- PASS THRU ST. VINCENT DE PAUL	EPA BROWNFIELD ASSESSMENT GRANT	FIRE PREVENTION	D.A.R.E.
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	16,666	84,564	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,214	-	-	-	500	-
<u>1,214</u>	<u>-</u>	<u>16,666</u>	<u>84,564</u>	<u>500</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	36,806
-	-	-	-	-	-
-	-	-	-	-	-
6,927	1,814	14,493	8,552	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,927</u>	<u>1,814</u>	<u>14,493</u>	<u>8,552</u>	<u>-</u>	<u>36,806</u>
<u>(5,713)</u>	<u>(1,814)</u>	<u>2,173</u>	<u>76,012</u>	<u>500</u>	<u>(36,806)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(5,713)</u>	<u>(1,814)</u>	<u>2,173</u>	<u>76,012</u>	<u>500</u>	<u>(36,806)</u>
<u>93,364</u>	<u>-</u>	<u>(2,173)</u>	<u>(78,308)</u>	<u>4,473</u>	<u>36,806</u>
<u>87,651</u>	<u>(1,814)</u>	<u>-</u>	<u>(2,296)</u>	<u>4,973</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, 2009

	SPECIAL REVENUE FUNDS			
	POLICE YOUTH PROGRAM	HAZARDOUS INCIDENT RESPONSE TEAM	COMMUNITY ACTIVITIES	FEMA GRANT
<b>REVENUES:</b>				
Property taxes	\$ -	-	-	-
Hotel / motel taxes	-	-	-	-
State-levied shared taxes	-	-	-	-
Intergovernmental	-	-	-	280,533
Charges for services	-	-	-	-
Fees, licenses, and permits	-	-	-	-
Investment earnings	-	-	-	-
Fines and forfeits	-	-	-	-
Special assessments	-	-	-	-
Miscellaneous	3,127	-	8,000	-
<b>Total revenues</b>	<u>3,127</u>	<u>-</u>	<u>8,000</u>	<u>280,533</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	-	-	17,350	280,533
Public safety	1,289	-	-	-
Health	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public works	-	-	4,667	-
Highway and street	-	-	-	-
Capital outlay	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>1,289</u>	<u>-</u>	<u>22,017</u>	<u>280,533</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,838</u>	<u>-</u>	<u>(14,017)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of long-term debt	-	-	-	-
Sale of refunding bonds	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Issuance premium	-	-	-	-
Issuance discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,838	-	(14,017)	-
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>8,787</u>	<u>474</u>	<u>43,335</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 10,625</u>	<u>474</u>	<u>29,318</u>	<u>-</u>

SPECIAL REVENUE FUNDS

<u>LEAD REVOLVING LOAN</u>	<u>MUNICIPAL COURT IMPROVEMENT - JCR</u>	<u>MUNICIPAL COURT CLERK AUTOMATION</u>	<u>EPA BROWNFIELD CO-OP AGREEMENT LAGONDA</u>	<u>CLEAN OHIO GRANT - IH LAGONDA</u>	<u>POLICE K-9</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	77,893	15,240	-
-	-	-	-	-	-
-	3,728	-	-	-	-
-	62,810	47,834	-	-	-
-	-	-	-	-	-
-	-	199	-	-	-
<u>-</u>	<u>66,538</u>	<u>48,033</u>	<u>77,893</u>	<u>15,240</u>	<u>-</u>
-	9,365	5,000	-	-	-
-	-	-	-	-	281
-	-	-	-	-	-
-	-	-	2,808	75,013	-
-	-	-	-	-	-
-	30,650	32,802	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>40,015</u>	<u>37,802</u>	<u>2,808</u>	<u>75,013</u>	<u>281</u>
<u>-</u>	<u>26,523</u>	<u>10,231</u>	<u>75,085</u>	<u>(59,773)</u>	<u>(281)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>26,523</u>	<u>10,231</u>	<u>75,085</u>	<u>(59,773)</u>	<u>(281)</u>
<u>17,356</u>	<u>291,946</u>	<u>94,325</u>	<u>(128,637)</u>	<u>(2,137,621)</u>	<u>761</u>
<u>17,356</u>	<u>318,469</u>	<u>104,556</u>	<u>(53,552)</u>	<u>(2,197,394)</u>	<u>480</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, 2009

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>SCHOOL COPS GRANT</u>	<u>LEAD GRANT</u>	<u>STREET CONSTRUCTION, MAINTENANCE, AND REPAIR</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	2,121,347
Intergovernmental	1,545	908,835	-
Charges for services	-	-	23,174
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	4,132
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	-	77	1,014,714
<b>Total revenues</b>	<u>1,545</u>	<u>908,912</u>	<u>3,163,367</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	-
Public safety	-	-	637,612
Health	-	-	-
Recreation	-	-	371,464
Community development	-	820,084	-
Public works	-	-	125,057
Highway and street	-	-	1,582,253
Capital outlay	-	905	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>820,989</u>	<u>2,716,386</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,545</u>	<u>87,923</u>	<u>446,981</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Issuance of long-term debt	-	-	-
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Issuance discount	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,545	87,923	446,981
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>-</u>	<u>1,769,838</u>	<u>636,519</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	\$ <u>1,545</u>	<u>1,857,761</u>	<u>1,083,500</u>

SPECIAL REVENUE FUNDS

STATE HIGHWAY IMPROVEMENT	MUNICIPAL ROAD IMPROVEMENT	MUNICIPAL COURT INTERLOCK AND SCRAM	INDIGENT DRIVERS' ALCOHOL TREATMENT	OMVI ENFORCEMENT / EDUCATION	POLICE AND FIRE PENSION
-	-	-	-	-	456,370
-	-	-	-	-	-
172,001	587,967	-	-	-	-
-	-	3,765	-	-	115,955
-	-	-	-	-	-
-	-	-	-	-	-
-	-	15,727	65,937	4,604	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>172,001</u>	<u>587,967</u>	<u>19,492</u>	<u>65,937</u>	<u>4,604</u>	<u>572,325</u>
-	-	5,450	-	-	-
-	-	-	-	2,113	315,544
-	-	-	53,810	-	-
-	-	-	-	-	-
-	-	-	-	-	-
169,460	585,412	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>169,460</u>	<u>585,412</u>	<u>5,450</u>	<u>53,810</u>	<u>2,113</u>	<u>315,544</u>
<u>2,541</u>	<u>2,555</u>	<u>14,042</u>	<u>12,127</u>	<u>2,491</u>	<u>256,781</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(267,776)
-	-	-	-	-	(267,776)
2,541	2,555	14,042	12,127	2,491	(10,995)
<u>24,806</u>	<u>85,788</u>	<u>2,570</u>	<u>82,758</u>	<u>62,650</u>	<u>9,085</u>
<u>27,347</u>	<u>88,343</u>	<u>16,612</u>	<u>94,885</u>	<u>65,141</u>	<u>(1,910)</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, 2009

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>ECONOMIC DEVELOPMENT INCENTIVE</u>	<u>FEDERALLY FORFEITED PROPERTY SHARING</u>	<u>PROBATION FEE</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	5,210	-	84,382
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	<u>704,115</u>	<u>78</u>	<u>101,239</u>
Total revenues	<u>709,325</u>	<u>78</u>	<u>185,621</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	327,535	-	-
Public safety	-	12,353	175,916
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	83,464	-	-
Highway and street	-	-	-
Capital outlay	61,411	-	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Total expenditures	<u>472,410</u>	<u>12,353</u>	<u>175,916</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>236,915</u>	<u>(12,275)</u>	<u>9,705</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Issuance of long-term debt	-	-	-
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Issuance discount	-	-	-
Transfers in	250,757	-	-
Transfers out	<u>(91,369)</u>	-	-
Total other financing sources (uses)	<u>159,388</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	396,303	(12,275)	9,705
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>192,570</u>	<u>42,626</u>	<u>52,630</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 588,873</u>	<u>30,351</u>	<u>62,335</u>

## SPECIAL REVENUE FUNDS

<u>DRUG LAW ENFORCEMENT</u>	<u>LAW ENFORCEMENT CONTRABAND PROCEEDS</u>	<u>POLICE PROPERTY DISPOSITION</u>	<u>HOTEL / MOTEL EXCISE TAX</u>	<u>HOMELESS ASSISTANCE GRANT</u>	<u>RIGHT OF WAY FEE</u>
-	-	-	-	-	-
-	-	-	537,447	-	-
-	-	-	-	85,565	-
-	-	-	-	-	22,981
64,105	10,093	-	-	-	-
-	-	-	-	-	-
23	-	-	-	-	-
<u>64,128</u>	<u>10,093</u>	<u>-</u>	<u>537,447</u>	<u>85,565</u>	<u>22,981</u>
-	-	-	519,367	-	-
37,482	440	6,162	-	-	-
-	-	-	-	83,196	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>37,482</u>	<u>440</u>	<u>6,162</u>	<u>519,367</u>	<u>83,196</u>	<u>-</u>
<u>26,646</u>	<u>9,653</u>	<u>(6,162)</u>	<u>18,080</u>	<u>2,369</u>	<u>22,981</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,651	-	-	-
-	-	-	-	-	-
-	-	<u>2,651</u>	<u>-</u>	<u>-</u>	<u>-</u>
26,646	9,653	(3,511)	18,080	2,369	22,981
<u>129,107</u>	<u>109,342</u>	<u>7,048</u>	<u>1</u>	<u>-</u>	<u>107,266</u>
<u>155,753</u>	<u>118,995</u>	<u>3,537</u>	<u>18,081</u>	<u>2,369</u>	<u>130,247</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, 2009

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>PROBATION HOME MONITORING</u>	<u>MUNICIPAL COURT SPECIAL PROJECTS</u>	<u>FIRE DIVISION SERVICE ENHANCEMENT</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	50,650	-	2,282,500
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	61,796	-
Special assessments	-	-	-
Miscellaneous	-	-	4,020
<b>Total revenues</b>	<u>50,650</u>	<u>61,796</u>	<u>2,286,520</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	-
Public safety	40,044	10,356	1,624,708
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	1,743	642,736
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
<b>Total expenditures</b>	<u>40,044</u>	<u>12,099</u>	<u>2,267,444</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>10,606</u>	<u>49,697</u>	<u>19,076</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Issuance of long-term debt	-	-	-
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Issuance discount	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(57,983)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(57,983)</u>
<b>NET CHANGE IN FUND BALANCE</b>	10,606	49,697	(38,907)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>127,132</u>	<u>149,479</u>	<u>2,407,280</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	\$ <u>137,738</u>	<u>199,176</u>	<u>2,368,373</u>

## SPECIAL REVENUE FUNDS

EMS TRAINING GRANT	COMMUNITY CORRECTIONS ACT	MUNICIPAL COURT IMPROVEMENTS	FTA BUS OPERATING	URBAN REDEVELOPMENT TAX INCREMENT	EDA REVOLVING LOAN
-	-	-	-	-	-
-	-	-	-	-	-
4,000	107,906	-	1,297,826	-	-
-	-	-	-	-	-
-	-	8,045	-	565	1,504
-	-	237,782	-	-	-
-	-	-	-	-	-
-	-	-	48,193	-	27,198
<u>4,000</u>	<u>107,906</u>	<u>245,827</u>	<u>1,346,019</u>	<u>565</u>	<u>28,702</u>
-	101,239	-	-	9,576	-
4,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	86,177
-	-	-	1,552,588	-	-
-	-	140,283	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,000</u>	<u>101,239</u>	<u>140,283</u>	<u>1,552,588</u>	<u>9,576</u>	<u>86,177</u>
-	<u>6,667</u>	<u>105,544</u>	<u>(206,569)</u>	<u>(9,011)</u>	<u>(57,475)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	204,816	-	-
-	-	-	-	-	-
-	-	-	<u>204,816</u>	-	-
-	6,667	105,544	(1,753)	(9,011)	(57,475)
-	<u>8,774</u>	<u>484,842</u>	<u>1,753</u>	<u>54,447</u>	<u>747,310</u>
-	<u>15,441</u>	<u>590,386</u>	<u>-</u>	<u>45,436</u>	<u>689,835</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, 2009

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>EDA MATCH REVOLVING LOAN</u>	<u>NEIGHBORHOOD STABILIZATION PROGRAM</u>	<u>MEMORIAL TREE REPLACEMENT</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	117,305	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	220	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	6,565	-	1,760
<b>Total revenues</b>	<u>6,785</u>	<u>117,305</u>	<u>1,760</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	2,473
Community development	3,633	31,616	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	13,321	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
<b>Total expenditures</b>	<u>3,633</u>	<u>44,937</u>	<u>2,473</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>3,152</u>	<u>72,368</u>	<u>(713)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Issuance of long-term debt	-	-	-
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Issuance discount	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	3,152	72,368	(713)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>156,708</u>	<u>-</u>	<u>893</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 159,860</u>	<u>72,368</u>	<u>180</u>

**SPECIAL REVENUE FUNDS**

<u>MISCELLANEOUS TRUST</u>	<u>PARAMEDIC TRUST</u>	<u>LITTLETON TRUST</u>	<u>COMMUNITY BEAUTIFICATION TRUST</u>	<u>REMSBERG TRUST</u>	<u>CD HOUSING REHABILITATION ROTARY</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,682
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,335</u>	<u>8,946</u>	<u>11,126</u>	<u>-</u>	<u>-</u>	<u>34,910</u>
<u>1,335</u>	<u>8,946</u>	<u>11,126</u>	<u>-</u>	<u>-</u>	<u>38,592</u>
-	-	-	9	-	-
-	5,975	-	-	-	-
-	-	10,199	-	-	-
-	-	-	-	-	105,636
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>5,975</u>	<u>10,199</u>	<u>9</u>	<u>-</u>	<u>105,636</u>
<u>1,335</u>	<u>2,971</u>	<u>927</u>	<u>(9)</u>	<u>-</u>	<u>(67,044)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	30,982
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,982</u>
<u>1,335</u>	<u>2,971</u>	<u>927</u>	<u>(9)</u>	<u>-</u>	<u>(36,062)</u>
<u>9,810</u>	<u>25,595</u>	<u>-</u>	<u>4,759</u>	<u>41,765</u>	<u>1,290,465</u>
<u>11,145</u>	<u>28,566</u>	<u>927</u>	<u>4,750</u>	<u>41,765</u>	<u>1,254,403</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, 2009

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>CD RENTAL REHABILITATION</u>	<u>HOME PROGRAM</u>	<u>EPA BROWNFIELD REVOLVING LOAN</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	792,419	-
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Special assessments	-	-	-
Miscellaneous	-	20,828	-
<b>Total revenues</b>	<u>-</u>	<u>813,247</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	150	474,078	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
<b>Total expenditures</b>	<u>150</u>	<u>474,078</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(150)</u>	<u>339,169</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Issuance of long-term debt	-	-	-
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Issuance discount	-	-	-
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>(150)</b>	<b>339,169</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>14,133</u>	<u>5,330,018</u>	<u>739,570</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<b>\$ <u>13,983</u></b>	<b><u>5,669,187</u></b>	<b><u>739,570</u></b>

SPECIAL REVENUE FUNDS

CD CIC DEVELOPMENT REVOLVING LOAN	STATE BUS HALF-FARE SUBSIDY	INSURANCE DEPOSIT TRUST	CONTRACTOR RETAINER FEE	SPECIAL STREET OPENINGS
-	-	-	-	-
-	-	-	-	-
-	39,306	-	-	-
-	-	-	-	-
4,906	-	-	-	111,079
-	-	-	-	-
67,307	-	93,970	47,062	-
<u>72,213</u>	<u>39,306</u>	<u>93,970</u>	<u>47,062</u>	<u>111,079</u>
-	41,193	142,618	57,321	-
-	-	-	-	-
-	-	-	-	-
48,120	-	-	-	-
-	-	-	-	-
-	-	-	-	125,016
-	-	-	-	-
-	-	-	-	-
<u>48,120</u>	<u>41,193</u>	<u>142,618</u>	<u>57,321</u>	<u>125,016</u>
<u>24,093</u>	<u>(1,887)</u>	<u>(48,648)</u>	<u>(10,259)</u>	<u>(13,937)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>24,093</u>	<u>(1,887)</u>	<u>(48,648)</u>	<u>(10,259)</u>	<u>(13,937)</u>
<u>1,625,246</u>	<u>38,024</u>	<u>92,492</u>	<u>67,070</u>	<u>88,302</u>
<u>1,649,339</u>	<u>36,137</u>	<u>43,844</u>	<u>56,811</u>	<u>74,365</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, 2009

	<u>SPECIAL REVENUE FUNDS</u>		TOTAL NON-MAJOR SPECIAL REVENUE
	<u>ZONING RETAINER</u>	<u>HPRP- ARRA</u>	
REVENUES:			
Property taxes	\$ -	-	\$ 456,370
Hotel / motel taxes	-	-	537,447
State-levied shared taxes	-	-	2,881,315
Intergovernmental	-	74,122	4,152,298
Charges for services	-	-	2,445,916
Fees, licenses, and permits	-	-	134,060
Investment earnings	-	-	26,782
Fines and forfeits	-	-	570,688
Special assessments	-	-	-
Miscellaneous	-	-	2,206,506
Total revenues	<u>-</u>	<u>74,122</u>	<u>13,411,382</u>
EXPENDITURES:			
Current:			
General government	1,563	-	1,518,119
Public safety	-	-	2,914,404
Health	-	-	137,006
Recreation	-	-	384,136
Community development	-	74,122	1,753,223
Public works	-	-	213,188
Highway and street	-	-	4,014,729
Capital outlay	-	-	1,074,240
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Total expenditures	<u>1,563</u>	<u>74,122</u>	<u>12,009,045</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,563)</u>	<u>-</u>	<u>1,402,337</u>
OTHER FINANCING SOURCES (USES):			
Issuance of long-term debt	-	-	-
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Issuance discount	-	-	-
Transfers in	-	-	489,206
Transfers out	(35,186)	-	(452,314)
Total other financing sources (uses)	<u>(35,186)</u>	<u>-</u>	<u>36,892</u>
NET CHANGE IN FUND BALANCE	(36,749)	-	1,439,229
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>36,749</u>	<u>-</u>	<u>15,128,035</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ <u>-</u>	<u>-</u>	\$ <u>16,567,264</u>

DEBT SERVICE FUNDS				CAPITAL PROJECTS FUNDS	
UNVOTED BOND RETIREMENT	URBAN REDEVELOPMENT RESERVE	SPECIAL ASSESSMENT BOND RETIREMENT	TOTAL NON-MAJOR DEBT SERVICE	SPECIAL CAPITAL PROJECTS	
\$ -	-	-	\$ -	\$ -	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	76,514	76,514	-	-
-	-	-	-	-	-
-	-	<u>76,514</u>	<u>76,514</u>	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,970,740	-	72,541	2,043,281	-	-
456,235	-	8,139	464,374	-	-
-	-	-	-	-	-
<u>2,426,975</u>	-	<u>80,680</u>	<u>2,507,655</u>	-	-
<u>(2,426,975)</u>	-	<u>(4,166)</u>	<u>(2,431,141)</u>	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,426,202	117,200	1,107	2,544,509	-	-
-	-	-	-	-	-
<u>2,426,202</u>	<u>117,200</u>	<u>1,107</u>	<u>2,544,509</u>	-	-
(773)	117,200	(3,059)	113,368	-	-
<u>503,275</u>	<u>234,400</u>	<u>40,595</u>	<u>778,270</u>	<u>76,362</u>	-
\$ <u>502,502</u>	<u>351,600</u>	<u>37,536</u>	\$ <u>891,638</u>	\$ <u>76,362</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, 2009

	CAPITAL PROJECTS FUNDS			
	CAPITAL PLANNING	FTA BUS CAPITAL	HOSPITAL DOD LOAN	CLEAN OHIO GRANT - ROBINSON PROPERTY
<b>REVENUES:</b>				
Property taxes	\$ -	-	-	-
Hotel / motel taxes	-	-	-	-
State-levied shared taxes	-	-	-	-
Intergovernmental	143,590	149,414	-	409,785
Charges for services	-	-	-	-
Fees, licenses, and permits	-	-	-	-
Investment earnings	-	-	-	-
Fines and forfeits	-	-	-	-
Special assessments	-	-	-	-
Miscellaneous	-	-	-	217,953
<b>Total revenues</b>	<u>143,590</u>	<u>149,414</u>	<u>-</u>	<u>627,738</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public works	-	-	-	-
Highway and street	143,590	-	-	-
Capital outlay	-	149,414	-	48,782
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance cost	-	-	-	-
<b>Total expenditures</b>	<u>143,590</u>	<u>149,414</u>	<u>-</u>	<u>48,782</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>578,956</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of long-term debt	-	-	-	-
Sale of refunding bonds	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Issuance premium	-	-	-	-
Issuance discount	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	578,956
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>-</u>	<u>1,110</u>	<u>4,107,618</u>	<u>(579,989)</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ -</u>	<u>1,110</u>	<u>4,107,618</u>	<u>(1,033)</u>

CAPITAL PROJECTS FUNDS

<u>DOWNTOWN URBAN RENEWAL DEMOLITION GRANT # 2</u>	<u>OHIO PUBLIC WORKS COMMISSION</u>	<u>MUNICIPAL COURT FUTURE FACILITIES</u>	<u>VARIOUS PURPOSE REFUNDING BONDS</u>	<u>SIDEWALK, CURB, AND GUTTER</u>	<u>FTA ARRA</u>
-	-	-	-	-	-
-	-	-	-	-	-
12,879	5,377,111	-	-	-	18,048
-	-	-	-	-	-
-	-	16,585	-	-	-
-	-	-	-	7,559	-
-	-	-	-	897	-
<u>12,879</u>	<u>5,377,111</u>	<u>16,585</u>	<u>-</u>	<u>8,456</u>	<u>18,048</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,879	5,377,111	-	-	54,663	18,048
-	-	-	-	141,000	-
-	-	-	249,511	4,935	-
-	-	-	156,887	-	-
<u>12,879</u>	<u>5,377,111</u>	<u>-</u>	<u>406,398</u>	<u>200,598</u>	<u>18,048</u>
-	-	16,585	(406,398)	(192,142)	-
-	-	-	-	74,257	-
-	-	-	5,873,660	-	-
-	-	-	(5,487,210)	-	-
-	-	-	27,865	-	-
-	-	-	(7,913)	-	-
-	-	-	-	-	-
-	-	-	(4)	(1,107)	-
-	-	-	406,398	73,150	-
-	-	16,585	-	(118,992)	-
<u>294,500</u>	<u>-</u>	<u>447,360</u>	<u>-</u>	<u>111,067</u>	<u>-</u>
<u>294,500</u>	<u>-</u>	<u>463,945</u>	<u>-</u>	<u>(7,925)</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, 2009

CAPITAL PROJECTS FUNDS

	<u>JUSTICE ASSISTANCE GRANT BYRNE 2009 ARRA</u>	<u>TOTAL NON-MAJOR CAPITAL PROJECTS</u>
<b>REVENUES:</b>		
Property taxes	\$ -	\$ -
Hotel / motel taxes	-	-
State-levied shared taxes	-	-
Intergovernmental	372,351	6,483,178
Charges for services	-	-
Fees, licenses, and permits	-	-
Investment earnings	-	-
Fines and forfeits	-	16,585
Special assessments	-	7,559
Miscellaneous	-	218,850
<b>Total revenues</b>	<u>372,351</u>	<u>6,726,172</u>
<b>EXPENDITURES:</b>		
<b>Current:</b>		
General government	-	-
Public safety	186,175	186,175
Health	-	-
Recreation	-	-
Community development	-	-
Public works	-	-
Highway and street	-	143,590
Capital outlay	30,251	5,691,148
<b>Debt service:</b>		
Principal	-	141,000
Interest	-	254,446
Bond issuance cost	-	156,887
<b>Total expenditures</b>	<u>216,426</u>	<u>6,573,246</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>155,925</u>	<u>152,926</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Issuance of long-term debt	-	74,257
Sale of refunding bonds	-	5,873,660
Payments to refunded bond escrow agent	-	(5,487,210)
Issuance premium	-	27,865
Issuance discount	-	(7,913)
Transfers in	-	-
Transfers out	-	(1,111)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>479,548</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>155,925</b>	<b>632,474</b>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>-</u>	<u>4,458,028</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<b>\$ <u>155,925</u></b>	<b>\$ <u>5,090,502</u></b>

PERMANENT FUNDS

CITY TRICENTENNIAL TRUST	BEN GOLDMAN TRUST	SNYDER PARK ENDOWMENT	CLARA B. MCKINNEY TRUST	TOTAL NON-MAJOR PERMANENT	TOTAL NON-MAJOR GOVERNMENTAL
\$ -	-	-	-	\$ -	\$ 456,370
-	-	-	-	-	537,447
-	-	-	-	-	2,881,315
-	-	-	-	-	10,635,476
-	-	-	-	-	2,445,916
-	-	-	-	-	134,060
8	1,136	71,374	1,597	74,115	100,897
-	-	-	-	-	587,273
-	-	-	-	-	84,073
-	-	-	-	-	2,425,356
<u>8</u>	<u>1,136</u>	<u>71,374</u>	<u>1,597</u>	<u>74,115</u>	<u>20,288,183</u>
-	-	-	-	-	1,518,119
-	-	-	-	-	3,100,579
-	-	-	-	-	137,006
-	5,745	20,000	3,612	29,357	413,493
-	-	-	-	-	1,753,223
-	-	-	-	-	213,188
-	-	-	-	-	4,158,319
-	-	-	-	-	6,765,388
-	-	-	-	-	2,184,281
-	-	-	-	-	718,820
-	-	-	-	-	156,887
-	<u>5,745</u>	<u>20,000</u>	<u>3,612</u>	<u>29,357</u>	<u>21,119,303</u>
<u>8</u>	<u>(4,609)</u>	<u>51,374</u>	<u>(2,015)</u>	<u>44,758</u>	<u>(831,120)</u>
-	-	-	-	-	74,257
-	-	-	-	-	5,873,660
-	-	-	-	-	(5,487,210)
-	-	-	-	-	27,865
-	-	-	-	-	(7,913)
-	-	-	-	-	3,033,715
-	-	-	-	-	(453,425)
-	-	-	-	-	3,060,949
8	(4,609)	51,374	(2,015)	44,758	2,229,829
380	86,020	485,444	131,057	702,901	21,067,234
\$ <u>388</u>	<u>81,411</u>	<u>536,818</u>	<u>129,042</u>	\$ <u>747,659</u>	\$ <u>23,297,063</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, 2009

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JUSTICE ASSISTANCE GRANT 2008

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ <u>          -</u>	<u>          -</u>	<u>          -</u>
EXPENDITURES:			
Capital outlay	<u>12,753</u>	<u>12,753</u>	<u>          -</u>
Total expenditures	<u>12,753</u>	<u>12,753</u>	<u>          -</u>
NET CHANGE IN FUND BALANCE	(12,753)	(12,753)	-
FUND BALANCE AT BEGINNING OF YEAR	<u>12,753</u>	<u>12,753</u>	<u>          -</u>
FUND BALANCE AT END OF YEAR	\$ <u>          -</u>	<u>          -</u>	<u>          -</u>

JUSTICE ASSISTANCE GRANT 2007

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ <u>          -</u>	<u>          -</u>	<u>          -</u>
EXPENDITURES:			
Capital outlay	<u>8,647</u>	<u>8,647</u>	<u>          -</u>
Total expenditures	<u>8,647</u>	<u>8,647</u>	<u>          -</u>
NET CHANGE IN FUND BALANCE	(8,647)	(8,647)	-
FUND BALANCE AT BEGINNING OF YEAR	<u>9,715</u>	<u>9,715</u>	<u>          -</u>
FUND BALANCE AT END OF YEAR	\$ <u>1,068</u>	<u>1,068</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, 2009

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JUSTICE ASSISTANCE GRANT 2006

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Capital outlay	<u>3,459</u>	<u>3,459</u>	<u>-</u>
Total expenditures	<u>3,459</u>	<u>3,459</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(3,459)	(3,459)	-
FUND BALANCE AT BEGINNING OF YEAR	<u>3,459</u>	<u>3,459</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

OHIO JOB READY SITES

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 128,850	128,853	3
Total revenues	<u>128,850</u>	<u>128,853</u>	<u>3</u>
EXPENDITURES:			
Capital outlay	<u>-</u>	<u>128,853</u>	<u>(128,853)</u>
Total expenditures	<u>-</u>	<u>128,853</u>	<u>(128,853)</u>
NET CHANGE IN FUND BALANCE	128,850	-	(128,850)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 128,850</u>	<u>-</u>	<u>(128,850)</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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MICRO LOAN

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 17,780	17,839	59
Total revenues	<u>17,780</u>	<u>17,839</u>	<u>59</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	9,357	13,580	(4,223)
Total expenditures	<u>9,357</u>	<u>13,580</u>	<u>(4,223)</u>
NET CHANGE IN FUND BALANCE	8,423	4,259	(4,164)
FUND BALANCE AT BEGINNING OF YEAR	<u>52,793</u>	<u>52,793</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 61,216</u>	<u>57,052</u>	<u>(4,164)</u>

SHELTER PLUS CARE-PASS THRU  
 ST VINCENT DE PAUL

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 16,666	16,666	-
Total revenues	<u>16,666</u>	<u>16,666</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	16,666	20,345	(3,679)
Total expenditures	<u>16,666</u>	<u>20,345</u>	<u>(3,679)</u>
NET CHANGE IN FUND BALANCE	-	(3,679)	(3,679)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(3,679)</u>	<u>(3,679)</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, 2009

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EPA BROWNFIELD ASSESSMENT GRANT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 104,990	104,992	2
Total revenues	<u>104,990</u>	<u>104,992</u>	<u>2</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	104,992	116,166	(11,174)
Total expenditures	<u>104,992</u>	<u>116,166</u>	<u>(11,174)</u>
NET CHANGE IN FUND BALANCE	(2)	(11,174)	(11,172)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ (2)</u>	<u>(11,174)</u>	<u>(11,172)</u>

FIRE PREVENTION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 500	500	-
Total revenues	<u>500</u>	<u>500</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	4,470	-	4,470
Total expenditures	<u>4,470</u>	<u>-</u>	<u>4,470</u>
NET CHANGE IN FUND BALANCE	(3,970)	500	4,470
FUND BALANCE AT BEGINNING OF YEAR	4,473	4,473	-
FUND BALANCE AT END OF YEAR	<u>\$ 503</u>	<u>4,973</u>	<u>4,470</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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D.A.R.E.

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 1,713	1,713	-
Total revenues	<u>1,713</u>	<u>1,713</u>	<u>-</u>
<b>EXPENDITURES:</b>			
	-	-	-
NET CHANGE IN FUND BALANCE	1,713	1,713	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ 1,713</u>	<u>1,713</u>	<u>-</u>

POLICE YOUTH PROGRAM

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 3,127	3,127	-
Total revenues	<u>3,127</u>	<u>3,127</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	10,500	3,002	7,498
Total expenditures	<u>10,500</u>	<u>3,002</u>	<u>7,498</u>
NET CHANGE IN FUND BALANCE	(7,373)	125	7,498
FUND BALANCE AT BEGINNING OF YEAR	10,500	10,500	-
FUND BALANCE AT END OF YEAR	<u>\$ 3,127</u>	<u>10,625</u>	<u>7,498</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, 2009

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HAZARDOUS INCIDENT RESPONSE TEAM

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	473	-	473
Total expenditures	<u>473</u>	<u>-</u>	<u>473</u>
NET CHANGE IN FUND BALANCE	(473)	-	473
FUND BALANCE AT BEGINNING OF YEAR	<u>474</u>	<u>474</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1</u>	<u>474</u>	<u>473</u>

COMMUNITY ACTIVITIES

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Miscellaneous	\$ 8,000	8,000	-
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government-Operations and maintenance	7,000	7,000	-
Community Development-Operations and maintenance	1,000	-	1,000
Public Works-Operations and maintenance	9,230	4,656	4,574
Total expenditures	<u>17,230</u>	<u>11,656</u>	<u>5,574</u>
NET CHANGE IN FUND BALANCE	(9,230)	(3,656)	5,574
FUND BALANCE AT BEGINNING OF YEAR	32,219	32,219	-
Cancelled encumbrances from prior years	<u>766</u>	<u>766</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 23,755</u>	<u>29,329</u>	<u>5,574</u>

(continued)



CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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<u>FEMA GRANT</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ <u>280,533</u>	<u>280,533</u>	<u>-</u>
Total revenues	<u>280,533</u>	<u>280,533</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	<u>280,533</u>	<u>280,533</u>	<u>-</u>
Total expenditures	<u>280,533</u>	<u>280,533</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

<u>LEAD REVOLVING LOAN</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>	\$ <u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>17,356</u>	<u>17,356</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	\$ <u><u>17,356</u></u>	<u><u>17,356</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, 2009

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MUNICIPAL COURT IMPROVEMENT - JCR

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 7,000	7,617	617
Fines and forfeits	63,000	64,430	1,430
Total revenues	<u>70,000</u>	<u>72,047</u>	<u>2,047</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	10,435	9,365	1,070
Capital outlay	46,565	30,550	15,915
Total expenditures	<u>57,000</u>	<u>40,015</u>	<u>16,985</u>
NET CHANGE IN FUND BALANCE	13,000	32,032	19,032
FUND BALANCE AT BEGINNING OF YEAR	279,974	279,974	-
Cancelled encumbrances from prior years	<u>446</u>	<u>446</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 293,420</u>	<u>312,452</u>	<u>19,032</u>

MUNICIPAL COURT CLERK AUTOMATION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 50,000	48,556	(1,444)
Miscellaneous	-	200	200
Total revenues	<u>50,000</u>	<u>48,756</u>	<u>(1,244)</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	5,000	5,000	-
Capital outlay	61,500	33,688	27,812
Total expenditures	<u>66,500</u>	<u>38,688</u>	<u>27,812</u>
NET CHANGE IN FUND BALANCE	(16,500)	10,068	26,568
FUND BALANCE AT BEGINNING OF YEAR	82,796	82,796	-
Cancelled encumbrances from prior years	<u>5,750</u>	<u>5,750</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 72,046</u>	<u>98,614</u>	<u>26,568</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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EPA BROWNFIELD CO-OP AGREEMENT LAGONDA

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 83,568	83,568	-
Total revenues	<u>83,568</u>	<u>83,568</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	83,568	137,254	(53,686)
Total expenditures	<u>83,568</u>	<u>137,254</u>	<u>(53,686)</u>
NET CHANGE IN FUND BALANCE	-	(53,686)	(53,686)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(53,686)</u>	<u>(53,686)</u>

CLEAN OHIO GRANT - IH LAGONDA

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 15,240	15,240	-
Total revenues	<u>15,240</u>	<u>15,240</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	15,240	208,098	(192,858)
Total expenditures	<u>15,240</u>	<u>208,098</u>	<u>(192,858)</u>
NET CHANGE IN FUND BALANCE	-	(192,858)	(192,858)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(192,858)</u>	<u>(192,858)</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, 2009

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POLICE K-9

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Current:			
Public safety-Operations and maintenance	750	281	469
Total expenditures	<u>750</u>	<u>281</u>	<u>469</u>
NET CHANGE IN FUND BALANCE	(750)	(281)	469
FUND BALANCE AT BEGINNING OF YEAR	<u>761</u>	<u>761</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 11</u>	<u>480</u>	<u>469</u>

SCHOOL COPS GRANT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 1,545	1,545	-
Total revenues	<u>1,545</u>	<u>1,545</u>	-
EXPENDITURES:	-	-	-
NET CHANGE IN FUND BALANCE	1,545	1,545	-
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 1,545</u>	<u>1,545</u>	<u>-</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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LEAD GRANT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 1,008,627	1,008,626	(1)
Miscellaneous	-	4,507	4,507
<b>Total revenues</b>	<u>1,008,627</u>	<u>1,013,133</u>	<u>4,506</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Personal service	222,252	222,252	-
Community development-Operations and maintenance	721,421	830,034	(108,613)
Capital outlay	905	905	-
<b>Total expenditures</b>	<u>944,578</u>	<u>1,053,191</u>	<u>(108,613)</u>
<b>NET CHANGE IN FUND BALANCE</b>	64,049	(40,058)	(104,107)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>8,640</u>	<u>8,640</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 72,689</u>	<u>(31,418)</u>	<u>(104,107)</u>

STREET CONSTRUCTION, MAINTENANCE, AND REPAIR

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
State-levied shared taxes	\$ 2,090,000	2,121,133	31,133
Charges for services	27,000	23,174	(3,826)
Investment earnings	7,000	6,531	(469)
Rental income	-	5,313	5,313
Miscellaneous	1,017,382	1,009,038	(8,344)
<b>Total revenues</b>	<u>3,141,382</u>	<u>3,165,189</u>	<u>23,807</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Personal service	464,244	464,388	19,856
Public safety-Operations and maintenance	243,680	229,025	14,655
Recreation-Personal service	297,758	288,571	9,187
Recreation-Operations and maintenance	111,775	97,680	14,095
Public Works-Operations and maintenance	125,000	125,000	-
Highway and street-Personal service	1,015,023	993,326	21,697
Highway and street-Operations and maintenance	901,595	792,575	109,020
<b>Total expenditures</b>	<u>3,179,075</u>	<u>2,990,565</u>	<u>188,510</u>
<b>NET CHANGE IN FUND BALANCE</b>	(37,693)	174,624	212,317
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	195,945	195,945	-
Cancelled encumbrances from prior years	<u>28,524</u>	<u>28,524</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 186,776</u>	<u>399,093</u>	<u>212,317</u>

CITY OF SPRINGFIELD, OHIO  
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STATE HIGHWAY IMPROVEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
State-levied shared taxes	\$ 169,459	171,984	2,525
Total revenues	<u>169,459</u>	<u>171,984</u>	<u>2,525</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Operations and maintenance	169,459	169,459	-
Total expenditures	<u>169,459</u>	<u>169,459</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	2,525	2,525
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>2,525</u>	<u>2,525</u>

MUNICIPAL ROAD IMPROVEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
State-levied shared taxes	\$ 590,000	585,412	(4,588)
Total revenues	<u>590,000</u>	<u>585,412</u>	<u>(4,588)</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Operations and maintenance	590,000	585,412	4,588
Total expenditures	<u>590,000</u>	<u>585,412</u>	<u>4,588</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

(continued)

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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MUNICIPAL COURT INTERLOCK AND SCRAM

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 3,000	3,765	765
Fines and forfeits	17,000	16,833	(167)
Total revenues	<u>20,000</u>	<u>20,598</u>	<u>598</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	20,000	11,224	8,776
Total expenditures	<u>20,000</u>	<u>11,224</u>	<u>8,776</u>
NET CHANGE IN FUND BALANCE	-	9,374	9,374
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>9,374</u>	<u>9,374</u>

INDIGENT DRIVERS' ALCOHOL TREATMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 60,000	64,829	4,829
Total revenues	<u>60,000</u>	<u>64,829</u>	<u>4,829</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	65,000	60,000	5,000
Total expenditures	<u>65,000</u>	<u>60,000</u>	<u>5,000</u>
NET CHANGE IN FUND BALANCE	(5,000)	4,829	9,829
FUND BALANCE AT BEGINNING OF YEAR	38,279	38,279	-
Cancelled encumbrances from prior years	<u>7,747</u>	<u>7,747</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 41,026</u>	<u>50,855</u>	<u>9,829</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	\$ 5,000	4,680	(320)
Total revenues	<u>5,000</u>	<u>4,680</u>	<u>(320)</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	8,000	2,113	5,887
Capital outlay	18,000	-	18,000
Total expenditures	<u>26,000</u>	<u>2,113</u>	<u>23,887</u>
NET CHANGE IN FUND BALANCE	(21,000)	2,567	23,567
FUND BALANCE AT BEGINNING OF YEAR	<u>62,274</u>	<u>62,274</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 41,274</u>	<u>64,841</u>	<u>23,567</u>

POLICE AND FIRE PENSION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Property taxes	\$ 460,000	456,939	(3,061)
Intergovernmental	112,776	115,955	3,179
Total revenues	<u>572,776</u>	<u>572,894</u>	<u>118</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Personal service	315,322	315,322	-
Total expenditures	<u>315,322</u>	<u>315,322</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>257,454</u>	<u>257,572</u>	<u>118</u>
<b>OTHER FINANCING (USES):</b>			
Transfers out	(267,776)	(267,776)	-
Total other financing (uses)	<u>(267,776)</u>	<u>(267,776)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(10,322)	(10,204)	118
FUND BALANCE AT BEGINNING OF YEAR	<u>10,322</u>	<u>10,322</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>118</u>	<u>118</u>

(continued)



CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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ECONOMIC DEVELOPMENT INCENTIVE

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Charges for services	\$ 5,000	6,280	1,280
Miscellaneous	377,000	377,093	93
Total revenues	<u>382,000</u>	<u>383,373</u>	<u>1,373</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	596,661	302,992	293,669
Public Works-Operations and maintenance	91,935	84,134	7,801
Capital outlay	387,839	72,170	315,669
Total expenditures	<u>1,076,435</u>	<u>459,296</u>	<u>617,139</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(694,435)</u>	<u>(75,923)</u>	<u>618,512</u>
<b>OTHER FINANCING SOURCES :</b>			
Transfers in	361,230	141,230	(220,000)
Transfers out	(91,230)	(82,853)	8,377
Total other financing sources	<u>270,000</u>	<u>58,377</u>	<u>(211,623)</u>
NET CHANGE IN FUND BALANCE	(424,435)	(17,546)	406,889
FUND BALANCE AT BEGINNING OF YEAR	737,929	737,929	-
Cancelled encumbrances from prior years	<u>88,277</u>	<u>88,277</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 401,771</u>	<u>808,660</u>	<u>406,889</u>

FEDERALLY FORFEITED PROPERTY SHARING

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ -	78	78
Total revenues	<u>-</u>	<u>78</u>	<u>78</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	30,000	11,278	18,722
Total expenditures	<u>30,000</u>	<u>11,278</u>	<u>18,722</u>
NET CHANGE IN FUND BALANCE	(30,000)	(11,200)	18,800
FUND BALANCE AT BEGINNING OF YEAR	35,599	35,599	-
FUND BALANCE AT END OF YEAR	<u>\$ 5,599</u>	<u>24,399</u>	<u>18,800</u>

CITY OF SPRINGFIELD, OHIO  
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<u>PROBATION FEE</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Charges for services	\$ 84,000	84,719	719
Miscellaneous	76,000	101,239	25,239
Total revenues	<u>160,000</u>	<u>185,958</u>	<u>25,958</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Personal service	176,770	175,700	1,070
Public safety-Operations and maintenance	6,770	4,366	2,384
Total expenditures	<u>183,540</u>	<u>180,066</u>	<u>3,454</u>
NET CHANGE IN FUND BALANCE	(23,540)	5,872	29,412
FUND BALANCE AT BEGINNING OF YEAR	62,190	62,190	-
Cancelled encumbrances from prior years	<u>842</u>	<u>842</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 39,492</u>	<u>68,904</u>	<u>29,412</u>

<u>DRUG LAW ENFORCEMENT</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Fines and forfeits	\$ 64,000	64,330	330
Miscellaneous	-	23	23
Total revenues	<u>64,000</u>	<u>64,353</u>	<u>353</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	<u>57,650</u>	<u>37,219</u>	<u>20,431</u>
Total expenditures	<u>57,650</u>	<u>37,219</u>	<u>20,431</u>
NET CHANGE IN FUND BALANCE	6,350	27,134	20,784
FUND BALANCE AT BEGINNING OF YEAR	128,779	128,779	-
Cancelled encumbrances from prior years	<u>200</u>	<u>200</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 135,329</u>	<u>156,113</u>	<u>20,784</u>

(continued)

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

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 10,000	10,093	93
Total revenues	<u>10,000</u>	<u>10,093</u>	<u>93</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	30,000	640	29,360
Total expenditures	<u>30,000</u>	<u>640</u>	<u>29,360</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(20,000)</u>	<u>9,453</u>	<u>29,453</u>
<b>OTHER FINANCING (USES):</b>			
Transfers out	(5,000)	-	5,000
Total other financing (uses)	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(25,000)	9,453	34,453
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	109,305	109,305	-
Cancelled encumbrances from prior years	16	16	-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 84,321</u>	<u>118,774</u>	<u>34,453</u>

POLICE PROPERTY DISPOSITION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
	\$ -	-	-
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	7,253	6,317	936
Capital outlay	1,747	-	1,747
Total expenditures	<u>9,000</u>	<u>6,317</u>	<u>2,683</u>
<b>(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES</b>	<u>(9,000)</u>	<u>(6,317)</u>	<u>2,683</u>
<b>OTHER FINANCING SOURCES:</b>			
Transfers in	2,600	2,651	51
Total other financing sources	<u>2,600</u>	<u>2,651</u>	<u>51</u>
<b>NET CHANGE IN FUND BALANCE</b>	(6,400)	(3,666)	2,734
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	6,848	6,848	-
Cancelled encumbrances from prior years	200	200	-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 648</u>	<u>3,382</u>	<u>2,734</u>

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<u>HOTEL / MOTEL EXCISE TAX</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Hotel / Motel excise taxes	\$ 550,000	533,622	(16,378)
Total revenues	<u>550,000</u>	<u>533,622</u>	<u>(16,378)</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	594,602	542,759	51,843
Total expenditures	<u>594,602</u>	<u>542,759</u>	<u>51,843</u>
<b>NET CHANGE IN FUND BALANCE</b>	(44,602)	(9,137)	35,465
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>44,603</u>	<u>44,603</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	\$ <u>1</u>	<u>35,466</u>	<u>35,465</u>

<u>HOMELESS ASSISTANCE GRANT</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 108,886	108,886	-
Total revenues	<u>108,886</u>	<u>108,886</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	108,886	171,272	(62,386)
Total expenditures	<u>108,886</u>	<u>171,272</u>	<u>(62,386)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(62,386)	(62,386)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	\$ <u>6,000</u>	<u>(56,386)</u>	<u>(62,386)</u>

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CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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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	\$ 25,000	25,981	981
Total revenues	<u>25,000</u>	<u>25,981</u>	<u>981</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Operations and maintenance	130,259	-	130,259
Total expenditures	<u>130,259</u>	<u>-</u>	<u>130,259</u>
NET CHANGE IN FUND BALANCE	(105,259)	25,981	131,240
FUND BALANCE AT BEGINNING OF YEAR	<u>108,260</u>	<u>108,260</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	\$ <u>3,001</u>	<u>134,241</u>	<u>131,240</u>

PROBATION HOME MONITORING

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Charges for services	\$ 50,000	51,673	1,673
Total revenues	<u>50,000</u>	<u>51,673</u>	<u>1,673</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	50,000	42,313	7,687
Total expenditures	<u>50,000</u>	<u>42,313</u>	<u>7,687</u>
NET CHANGE IN FUND BALANCE	-	9,360	9,360
FUND BALANCE AT BEGINNING OF YEAR	<u>120,853</u>	<u>120,853</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	\$ <u>120,853</u>	<u>130,213</u>	<u>9,360</u>

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MUNICIPAL COURT SPECIAL PROJECTS

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 60,000	63,484	3,484
Total revenues	<u>60,000</u>	<u>63,484</u>	<u>3,484</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Personal service	7,350	6,300	1,050
Public safety-Operations and maintenance	19,350	4,106	15,244
Capital outlay	12,000	1,743	10,257
Total expenditures	<u>38,700</u>	<u>12,149</u>	<u>26,551</u>
NET CHANGE IN FUND BALANCE	21,300	51,335	30,035
FUND BALANCE AT BEGINNING OF YEAR	<u>143,857</u>	<u>143,857</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 165,157</u>	<u>195,192</u>	<u>30,035</u>

FIRE DIVISION SERVICE ENHANCEMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Charges for services	\$ 2,400,000	2,343,723	(56,277)
Miscellaneous	-	4,044	4,044
Total revenues	<u>2,400,000</u>	<u>2,347,767</u>	<u>(52,233)</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Personal service	1,296,765	1,276,490	20,275
Public safety-Operations and maintenance	348,779	335,424	13,355
Capital outlay	642,501	629,384	13,117
Total expenditures	<u>2,288,045</u>	<u>2,241,298</u>	<u>46,747</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>111,955</u>	<u>106,469</u>	<u>(5,486)</u>
<b>OTHER FINANCING (USES):</b>			
Transfers out	(57,985)	(57,983)	2
Total other financing (uses)	<u>(57,985)</u>	<u>(57,983)</u>	<u>2</u>
NET CHANGE IN FUND BALANCE	53,970	48,486	(5,484)
FUND BALANCE AT BEGINNING OF YEAR	2,101,147	2,101,147	-
Cancelled encumbrances from prior years	<u>2,100</u>	<u>2,100</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 2,157,217</u>	<u>2,151,733</u>	<u>(5,484)</u>

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

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 4,000	4,000	-
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	4,000	4,000	-
Total expenditures	<u>4,000</u>	<u>4,000</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>

COMMUNITY CORRECTIONS ACT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 107,906	107,906	-
Total revenues	<u>107,906</u>	<u>107,906</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	101,239	121,239	(20,000)
Total expenditures	<u>101,239</u>	<u>121,239</u>	<u>(20,000)</u>
NET CHANGE IN FUND BALANCE	6,667	(13,333)	(20,000)
FUND BALANCE AT BEGINNING OF YEAR	<u>8,774</u>	<u>8,774</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 15,441</u>	<u>(4,559)</u>	<u>(20,000)</u>

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

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Investment earnings	\$ 12,000	13,938	1,938
Fines and forfeits	<u>242,000</u>	<u>241,660</u>	<u>(340)</u>
Total revenues	<u>254,000</u>	<u>255,598</u>	<u>1,598</u>
<b>EXPENDITURES:</b>			
Capital outlay	<u>427,000</u>	<u>158,329</u>	<u>268,671</u>
Total expenditures	<u>427,000</u>	<u>158,329</u>	<u>268,671</u>
NET CHANGE IN FUND BALANCE	(173,000)	97,269	270,269
FUND BALANCE AT BEGINNING OF YEAR	<u>423,050</u>	<u>423,050</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 250,050</u>	<u>520,319</u>	<u>270,269</u>

FTA BUS OPERATING

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 1,236,945	1,236,945	-
Miscellaneous	<u>45,591</u>	<u>48,107</u>	<u>2,516</u>
Total revenues	<u>1,282,536</u>	<u>1,285,052</u>	<u>2,516</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Operations and maintenance	<u>1,477,559</u>	<u>1,684,377</u>	<u>(206,818)</u>
Total expenditures	<u>1,477,559</u>	<u>1,684,377</u>	<u>(206,818)</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(195,023)</u>	<u>(399,325)</u>	<u>(204,302)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	<u>224,000</u>	<u>224,000</u>	<u>-</u>
Total other financing sources (uses)	<u>224,000</u>	<u>224,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	28,977	(175,325)	(204,302)
FUND BALANCE AT BEGINNING OF YEAR	<u>13,830</u>	<u>13,830</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 42,807</u>	<u>(161,495)</u>	<u>(204,302)</u>

(continued)



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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URBAN REDEVELOPMENT TAX INCREMENT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Investment earnings	\$ 1,400	1,397	(3)
Total revenues	<u>1,400</u>	<u>1,397</u>	<u>(3)</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Personal service	3,525	141	3,384
General government-Operations and maintenance	29,525	9,192	20,333
Total expenditures	<u>33,050</u>	<u>9,333</u>	<u>23,717</u>
NET CHANGE IN FUND BALANCE	(31,650)	(7,936)	23,714
FUND BALANCE AT BEGINNING OF YEAR	54,037	54,037	-
Cancelled encumbrances from prior years	<u>140</u>	<u>140</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 22,527</u>	<u>46,241</u>	<u>23,714</u>

EDA REVOLVING LOAN

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Investment earnings	\$ 2,305	2,305	-
Miscellaneous	130,238	132,653	2,415
Total revenues	<u>132,543</u>	<u>134,958</u>	<u>2,415</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	127,348	127,348	-
Total expenditures	<u>127,348</u>	<u>127,348</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	5,195	7,610	2,415
FUND BALANCE AT BEGINNING OF YEAR	<u>58,166</u>	<u>58,166</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 63,361</u>	<u>65,776</u>	<u>2,415</u>

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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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	\$ 228	228	-
Miscellaneous	18,479	20,389	1,910
<b>Total revenues</b>	<u>18,707</u>	<u>20,617</u>	<u>1,910</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	6,761	6,761	-
<b>Total expenditures</b>	<u>6,761</u>	<u>6,761</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	11,946	13,856	1,910
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>6,280</u>	<u>6,280</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 18,226</u>	<u>20,136</u>	<u>1,910</u>

NEIGHBORHOOD STABLIZATION PROGRAM

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 113,536	113,536	-
<b>Total revenues</b>	<u>113,536</u>	<u>113,536</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	28,362	248,308	(219,946)
Capital outlay	85,174	108,445	(23,271)
<b>Total expenditures</b>	<u>113,536</u>	<u>356,753</u>	<u>(243,217)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(243,217)	(243,217)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ -</u>	<u>(243,217)</u>	<u>(243,217)</u>

(continued)

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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MEMORIAL TREE REPLACEMENT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Miscellaneous	\$ 1,760	1,760	-
Total revenues	<u>1,760</u>	<u>1,760</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Recreation-Operations and maintenance	2,500	2,473	27
Total expenditures	<u>2,500</u>	<u>2,473</u>	<u>27</u>
NET CHANGE IN FUND BALANCE	(740)	(713)	27
FUND BALANCE AT BEGINNING OF YEAR	<u>893</u>	<u>893</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 153</u>	<u>180</u>	<u>27</u>

MISCELLANEOUS TRUST

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Miscellaneous	\$ 1,335	1,335	-
Total revenues	<u>1,335</u>	<u>1,335</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	6,890	-	6,890
Total expenditures	<u>6,890</u>	<u>-</u>	<u>6,890</u>
NET CHANGE IN FUND BALANCE	(5,555)	1,335	6,890
FUND BALANCE AT BEGINNING OF YEAR	<u>9,811</u>	<u>9,811</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 4,256</u>	<u>11,146</u>	<u>6,890</u>

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

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Miscellaneous	\$ 8,900	8,946	46
Total revenues	<u>8,900</u>	<u>8,946</u>	<u>46</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	10,000	7,648	2,352
Capital outlay	15,000	-	15,000
Total expenditures	<u>25,000</u>	<u>7,648</u>	<u>17,352</u>
NET CHANGE IN FUND BALANCE	(16,100)	1,298	17,398
FUND BALANCE AT BEGINNING OF YEAR	<u>25,595</u>	<u>25,595</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 9,495</u>	<u>26,893</u>	<u>17,398</u>

LITTLETON TRUST

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Rental income	\$ 11,800	10,199	(1,601)
	<u>11,800</u>	<u>10,199</u>	<u>(1,601)</u>
<b>EXPENDITURES:</b>			
Current:			
Recreation-Operations and maintenance	11,126	10,199	927
Total expenditures	<u>11,126</u>	<u>10,199</u>	<u>927</u>
NET CHANGE IN FUND BALANCE	674	-	(674)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 674</u>	<u>-</u>	<u>(674)</u>

(continued)

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	\$ -	(10)	(10)
Total revenues	-	(10)	(10)
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government-Operations and maintenance	4,759	-	4,759
Total expenditures	4,759	-	4,759
<b>NET CHANGE IN FUND BALANCE</b>	<b>(4,759)</b>	<b>(10)</b>	<b>4,749</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>4,760</b>	<b>4,760</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1</b>	<b>4,750</b>	<b>4,749</b>

REMSBERG TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
	\$ -	-	-
<b>EXPENDITURES:</b>			
Capital outlay	41,764	-	41,764
Total expenditures	41,764	-	41,764
<b>NET CHANGE IN FUND BALANCE</b>	<b>(41,764)</b>	<b>-</b>	<b>41,764</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>41,765</b>	<b>41,765</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1</b>	<b>41,765</b>	<b>41,764</b>

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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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	\$ 8,513	8,513	-
Miscellaneous	101,072	101,074	2
<b>Total revenues</b>	<u>109,585</u>	<u>109,587</u>	<u>2</u>
<b>EXPENDITURES:</b>			
Current:			
Community development-Operations and maintenance	163,537	176,182	(12,645)
<b>Total expenditures</b>	<u>163,537</u>	<u>176,182</u>	<u>(12,645)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(53,952)	(66,595)	(12,643)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>309,565</u>	<u>309,565</u>	-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 255,613</u>	<u>242,970</u>	<u>(12,643)</u>

CD RENTAL REHABILITATION

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
	\$ -	-	-
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	150	150	-
<b>Total expenditures</b>	<u>150</u>	<u>150</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(150)	(150)	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>14,133</u>	<u>14,133</u>	-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 13,983</u>	<u>13,983</u>	<u>-</u>

(continued)

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	\$ 798,973	798,973	-
Miscellaneous	180,611	180,611	-
<b>Total revenues</b>	<u>979,584</u>	<u>979,584</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
Community Development-Operations and maintenance	968,203	1,614,573	(646,370)
<b>Total expenditures</b>	<u>968,203</u>	<u>1,614,573</u>	<u>(646,370)</u>
<b>NET CHANGE IN FUND BALANCE</b>	11,381	(634,989)	(646,370)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>29,928</u>	<u>29,928</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 41,309</u>	<u>(605,061)</u>	<u>(646,370)</u>

EPA BROWNFIELD REVOLVING LOAN

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

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Investment earnings	\$ 7,187	7,187	-
Miscellaneous	264,761	264,760	(1)
<b>Total revenues</b>	<u>271,948</u>	<u>271,947</u>	<u>(1)</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	176,598	176,598	-
<b>Total expenditures</b>	<u>176,598</u>	<u>176,598</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	95,350	95,349	(1)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>196,065</u>	<u>196,065</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 291,415</u>	<u>291,414</u>	<u>(1)</u>

STATE BUS HALF-FARE SUBSIDY

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 39,306	39,306	-
<b>Total revenues</b>	<u>39,306</u>	<u>39,306</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Community Development-Operations and maintenance	41,107	41,107	-
<b>Total expenditures</b>	<u>41,107</u>	<u>41,107</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,801)	(1,801)	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>41,107</u>	<u>41,107</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 39,306</u>	<u>39,306</u>	<u>-</u>

(continued)



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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INSURANCE DEPOSIT TRUST

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Miscellaneous	\$ 94,000	93,970	(30)
Total revenues	<u>94,000</u>	<u>93,970</u>	<u>(30)</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	150,000	142,618	7,382
Total expenditures	<u>150,000</u>	<u>142,618</u>	<u>7,382</u>
NET CHANGE IN FUND BALANCE	(56,000)	(48,648)	7,352
FUND BALANCE AT BEGINNING OF YEAR	<u>92,492</u>	<u>92,492</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 36,492</u>	<u>43,844</u>	<u>7,352</u>

CONTRACT RETAINER FEE

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Miscellaneous	\$ 49,000	51,650	2,650
Total revenues	<u>49,000</u>	<u>51,650</u>	<u>2,650</u>
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	160,000	104,879	55,121
Total expenditures	<u>160,000</u>	<u>104,879</u>	<u>55,121</u>
NET CHANGE IN FUND BALANCE	(111,000)	(53,229)	57,771
FUND BALANCE AT BEGINNING OF YEAR	<u>130,179</u>	<u>130,179</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 19,179</u>	<u>76,950</u>	<u>57,771</u>

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
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SPECIAL STREET OPENING

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Charges for services	\$ 65,000	66,367	1,367
Total revenues	<u>65,000</u>	<u>66,367</u>	<u>1,367</u>
<b>EXPENDITURES:</b>			
Current:			
Highway and street-Personal service	140,715	140,714	1
Total expenditures	<u>140,715</u>	<u>140,714</u>	<u>1</u>
NET CHANGE IN FUND BALANCE	(75,715)	(74,347)	1,368
FUND BALANCE AT BEGINNING OF YEAR	21,939	21,939	-
Cancelled encumbrances from prior years	<u>65,590</u>	<u>65,590</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 11,814</u>	<u>13,182</u>	<u>1,368</u>

ZONING RETAINER

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
	\$ -	-	-
<b>EXPENDITURES:</b>			
Current:			
General government-Operations and maintenance	1,685	1,685	-
Total expenditures	<u>1,685</u>	<u>1,685</u>	<u>-</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(1,685)</u>	<u>(1,685)</u>	<u>-</u>
<b>OTHER FINANCING (USES):</b>			
Transfers out	(35,186)	(35,186)	-
Total other financing (uses)	<u>(35,186)</u>	<u>(35,186)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(36,871)	(36,871)	-
FUND BALANCE AT BEGINNING OF YEAR	34,859	34,859	-
Cancelled encumbrances from prior years	<u>2,012</u>	<u>2,012</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

B-5

HPRP ARRA

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:			
Current:			
Community Development-Operations and maintenance	-	280,276	(280,276)
Total expenditures	-	280,276	(280,276)
NET CHANGE IN FUND BALANCE	-	(280,276)	(280,276)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	(280,276)	(280,276)

(concluded)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - DEBT SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

B-6

<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	3,840,632	3,840,000	632
Interest	1,109,368	1,109,368	-
Total expenditures	4,950,000	4,949,368	632
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(4,950,000)	(4,949,368)	632
OTHER FINANCING SOURCES:			
Transfers in	4,042,502	4,042,502	-
Total other financing sources	4,042,502	4,042,502	-
NET CHANGE IN FUND BALANCES	(907,498)	(906,866)	632
FUND BALANCES AT BEGINNING OF YEAR	1,439,380	1,439,380	-
FUND BALANCES AT END OF YEAR	\$ 531,882	532,514	632

<u>URBAN REDEVELOPMENT RESERVE</u>	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:	\$ -	-	-
EXPENDITURES:	-	-	-
OTHER FINANCING SOURCES:			
Transfers in	117,200	117,200	-
Total other financing sources	117,200	117,200	-
NET CHANGE IN FUND BALANCE	117,200	117,200	-
FUND BALANCE AT BEGINNING OF YEAR	234,400	234,400	-
FUND BALANCE AT END OF YEAR	\$ 351,600	351,600	-

(continued)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - DEBT SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

B-6

SPECIAL ASSESSMENT BOND RETIREMENT

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Miscellaneous	\$ 73,500	76,515	3,015
Total revenues	<u>73,500</u>	<u>76,515</u>	<u>3,015</u>
<b>EXPENDITURES:</b>			
<b>Debt service:</b>			
Principal	73,000	72,541	459
Interest	10,000	8,139	1,861
Total expenditures	<u>83,000</u>	<u>80,680</u>	<u>2,320</u>
<b>(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES</b>	<u>(9,500)</u>	<u>(4,165)</u>	<u>5,335</u>
<b>OTHER FINANCING SOURCES:</b>			
Transfers in	1,500	1,495	(5)
Total other financing sources	<u>1,500</u>	<u>1,495</u>	<u>(5)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,000)	(2,670)	5,330
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>40,206</u>	<u>40,206</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 32,206</u>	<u>37,536</u>	<u>5,330</u>

(concluded)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

B-7

SPECIAL CAPITAL PROJECTS

	<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	72,348	72,348	-
Cancelled encumbrances from prior years	<u>4,014</u>	<u>4,014</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 76,362</u>	<u>76,362</u>	<u>-</u>

CAPITAL PLANNING

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:			
Intergovernmental	\$ 126,357	126,357	-
Total revenues	<u>126,357</u>	<u>126,357</u>	-
EXPENDITURES:			
Current:			
Highway and street-Operations and maintenance	128,109	162,492	(34,383)
Total expenditures	<u>128,109</u>	<u>162,492</u>	<u>(34,383)</u>
NET CHANGE IN FUND BALANCE	(1,752)	(36,135)	(34,383)
FUND BALANCE AT BEGINNING OF YEAR	<u>1,752</u>	<u>1,752</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(34,383)</u>	<u>(34,383)</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

B-7

FTA BUS CAPITAL

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 149,414	149,414	-
Total revenues	<u>149,414</u>	<u>149,414</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	149,414	149,414	-
Total expenditures	<u>149,414</u>	<u>149,414</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>1,110</u>	<u>1,110</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,110</u>	<u>1,110</u>	<u>-</u>

CLEAN OHIO GRANT - ROBINSON PROPERTY

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 409,785	409,785	-
Total revenues	<u>409,785</u>	<u>409,785</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	409,785	410,837	(1,052)
Total expenditures	<u>409,785</u>	<u>410,837</u>	<u>(1,052)</u>
NET CHANGE IN FUND BALANCE	-	(1,052)	(1,052)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(1,052)</u>	<u>(1,052)</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, 2009

B-7

DOWNTOWN URBAN RENEWAL DEMOLITION GRANT #2

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 12,879	12,879	-
Total revenues	<u>12,879</u>	<u>12,879</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	12,879	12,879	-
Total expenditures	<u>12,879</u>	<u>12,879</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>

OHIO PUBLIC WORKS COMMISSION

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Intergovernmental	\$ 5,358,775	5,365,001	6,226
Total revenues	<u>5,358,775</u>	<u>5,365,001</u>	<u>6,226</u>
<b>EXPENDITURES:</b>			
Capital outlay	5,365,001	6,689,911	(1,324,910)
Total expenditures	<u>5,365,001</u>	<u>6,689,911</u>	<u>(1,324,910)</u>
NET CHANGE IN FUND BALANCE	(6,226)	(1,324,910)	(1,318,684)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ (6,226)</u>	<u>(1,324,910)</u>	<u>(1,318,684)</u>

(continued)



CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

B-7

MUNICIPAL COURT FUTURE FACILITIES

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Fines and forfeits	\$ 17,000	17,049	49
Total revenues	<u>17,000</u>	<u>17,049</u>	<u>49</u>
<b>EXPENDITURES:</b>			
Capital outlay	50,000	-	50,000
Total expenditures	<u>50,000</u>	<u>-</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCE	(33,000)	17,049	50,049
FUND BALANCE AT BEGINNING OF YEAR	<u>445,879</u>	<u>445,879</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 412,879</u>	<u>462,928</u>	<u>50,049</u>

VARIOUS PURPOSE REFUNDING BONDS

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Miscellaneous	\$ 36,160	36,160	-
Total revenues	<u>36,160</u>	<u>36,160</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>Debt service:</b>			
Principal	7,339,793	7,339,793	-
Refunding bond issuance costs	220,321	220,321	-
Total expenditures	<u>7,560,114</u>	<u>7,560,114</u>	<u>-</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(7,523,954)</u>	<u>(7,523,954)</u>	<u>-</u>
<b>OTHER FINANCING (USES):</b>			
Proceeds from sale of bonds	8,260,000	8,260,000	-
Transfers out	(736,046)	(736,046)	-
Total other financing (uses)	<u>7,523,954</u>	<u>7,523,954</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 - CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

B-7

SIDEWALK, CURB, AND GUTTER

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 2,301	2,301	-
Special assessments	7,559	7,559	-
Miscellaneous	624	624	-
<b>Total revenues</b>	<u>10,484</u>	<u>10,484</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	81,161	81,161	-
Debt service:			
Principal	141,000	141,000	-
Refunding bond issuance costs	4,935	4,935	-
<b>Total expenditures</b>	<u>227,096</u>	<u>227,096</u>	<u>-</u>
<b>(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES</b>	<u>(216,612)</u>	<u>(216,612)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from sale of bonds	74,257	74,257	-
Transfers out	(1,496)	(1,496)	-
<b>Total other financing sources</b>	<u>72,761</u>	<u>72,761</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(143,851)</b>	<b>(143,851)</b>	<b>-</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>144,178</u>	<u>144,178</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 327</u>	<u>327</u>	<u>-</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

B-7

FTA ARRA

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 18,048	18,048	-
Total revenues	<u>18,048</u>	<u>18,048</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	18,048	1,186,689	(1,168,641)
Total expenditures	<u>18,048</u>	<u>1,186,689</u>	<u>(1,168,641)</u>
NET CHANGE IN FUND BALANCE	-	(1,168,641)	(1,168,641)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>(1,168,641)</u>	<u>(1,168,641)</u>

JUSTICE ASSISTANCE GRANT-BYRNE 2009 ARRA

	<u>FINAL BUDGET</u>	<u>ACTUAL INCLUDING ENCUMBRANCES</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES:</b>			
Intergovernmental	\$ 372,351	372,351	-
Total revenues	<u>372,351</u>	<u>372,351</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
Public safety-Operations and maintenance	186,175	186,175	-
Capital outlay	30,251	48,335	(18,084)
Total expenditures	<u>216,426</u>	<u>234,510</u>	<u>(18,084)</u>
NET CHANGE IN FUND BALANCE	155,925	137,841	(18,084)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 155,925</u>	<u>137,841</u>	<u>(18,084)</u>

(concluded)

CITY OF SPRINGFIELD, OHIO  
 DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - PERMANENT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

B-8

CITY TRICENTENNIAL TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 9	8	(1)
Total revenues	<u>9</u>	<u>8</u>	<u>(1)</u>
<b>EXPENDITURES:</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	9	8	(1)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>380</u>	<u>380</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 389</u>	<u>388</u>	<u>(1)</u>

BEN GOLDMAN TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 1,800	2,400	600
Total revenues	<u>1,800</u>	<u>2,400</u>	<u>600</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
Recreation-Operations and maintenance	10,000	7,718	2,282
Total expenditures	<u>10,000</u>	<u>7,718</u>	<u>2,282</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,200)	(5,318)	2,882
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	82,212	82,212	-
Cancelled encumbrances from prior years	<u>2,036</u>	<u>2,036</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 76,048</u>	<u>78,930</u>	<u>2,882</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, 2009

B-8

SNYDER PARK ENDOWMENT

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 36,000	36,863	863
Total revenues	<u>36,000</u>	<u>36,863</u>	<u>863</u>
<b>EXPENDITURES:</b>			
Current:			
Recreation-Operations and maintenance	30,000	20,000	10,000
Total expenditures	<u>30,000</u>	<u>20,000</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCE	6,000	16,863	10,863
FUND BALANCE AT BEGINNING OF YEAR	<u>513,550</u>	<u>513,550</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 519,550</u>	<u>530,413</u>	<u>10,863</u>

CLARA B. MCKINNEY TRUST

	FINAL BUDGET	ACTUAL INCLUDING ENCUMBRANCES	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>			
Investment earnings	\$ 3,500	3,467	(33)
Total revenues	<u>3,500</u>	<u>3,467</u>	<u>(33)</u>
<b>EXPENDITURES:</b>			
Current:			
Recreation-Operations and maintenance	9,190	3,611	5,579
Total expenditures	<u>9,190</u>	<u>3,611</u>	<u>5,579</u>
NET CHANGE IN FUND BALANCE	(5,690)	(144)	5,546
FUND BALANCE AT BEGINNING OF YEAR	126,944	126,944	-
Cancelled encumbrances from prior years	<u>1,470</u>	<u>1,470</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 122,724</u>	<u>128,270</u>	<u>5,546</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 ASSETS  
 INTERNAL SERVICE FUNDS  
 DECEMBER 31, 2009

INTERNAL SERVICE FUNDS

	<u>CENTRAL STORES</u>	<u>CITY SERVICE FACILITY</u>	<u>WORKERS' COMPENSATION RETROSPECTIVE</u>
<b>ASSETS:</b>			
<b>Current Assets:</b>			
Pooled cash and cash equivalents	\$ 158,868	68,395	34,171
Receivables (net of allowances for uncollectibles)	1,093	-	152,457
Due from other funds	65,276	-	2,521,658
Inventory	<u>213,766</u>	<u>-</u>	<u>-</u>
Total current assets	<u>439,003</u>	<u>68,395</u>	<u>2,708,286</u>
<b>Capital assets:</b>			
Land and construction in progress	-	329,060	-
Capital assets net of accumulated depreciation	<u>16,608</u>	<u>6,497,142</u>	<u>-</u>
Total capital assets	<u>16,608</u>	<u>6,826,202</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>455,611</u></b>	<b><u>6,894,597</u></b>	<b><u>2,708,286</u></b>
<b>LIABILITIES:</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 21,282	13,978	962,990
Salaries and benefits payable	705	3,744	-
Due to other funds	2,783	26,858	-
Compensated absences	1,000	-	-
Insurance claims payable	<u>-</u>	<u>-</u>	<u>685,728</u>
Total current liabilities	<u>25,770</u>	<u>44,580</u>	<u>1,648,718</u>
<b>Noncurrent liabilities:</b>			
Compensated absences	1,532	113,837	-
Insurance claims payable	<u>-</u>	<u>-</u>	<u>1,025,834</u>
Total noncurrent liabilities	<u>1,532</u>	<u>113,837</u>	<u>1,025,834</u>
Total liabilities	<u>27,302</u>	<u>158,417</u>	<u>2,674,552</u>
<b>NET ASSETS:</b>			
Invested in capital assets	16,608	6,826,202	-
Unrestricted	<u>411,701</u>	<u>(90,022)</u>	<u>33,734</u>
Total net assets	<u>428,309</u>	<u>6,736,180</u>	<u>33,734</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>455,611</u></b>	<b><u>6,894,597</u></b>	<b><u>2,708,286</u></b>

## INTERNAL SERVICE FUNDS

<u>ACCRUED BENEFIT LIABILITY</u>	<u>RISK MANAGEMENT</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL INTERNAL SERVICE</u>
233,835	104,000	28,517	\$ 627,786
1,451	-	-	155,001
-	-	-	2,586,934
-	-	-	213,766
<u>235,286</u>	<u>104,000</u>	<u>28,517</u>	<u>3,583,487</u>
-	-	-	329,060
-	-	-	6,513,750
-	-	-	6,842,810
<u>235,286</u>	<u>104,000</u>	<u>28,517</u>	<u>\$ 10,426,297</u>
-	-	-	\$ 998,250
-	-	-	4,449
-	-	-	29,641
-	-	-	1,000
-	-	-	685,728
-	-	-	1,719,068
-	-	-	115,369
-	-	-	1,025,834
-	-	-	1,141,203
-	-	-	2,860,271
-	-	-	6,842,810
<u>235,286</u>	<u>104,000</u>	<u>28,517</u>	<u>723,216</u>
<u>235,286</u>	<u>104,000</u>	<u>28,517</u>	<u>7,566,026</u>
<u>235,286</u>	<u>104,000</u>	<u>28,517</u>	<u>\$ 10,426,297</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>INTERNAL SERVICE FUNDS</u>		
	<u>CENTRAL STORES</u>	<u>CITY SERVICE FACILITY</u>	<u>WORKERS' COMPENSATION RETROSPECTIVE</u>
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 1,564,290	621,072	1,685,005
Other	<u>1,545</u>	<u>4,629</u>	<u>33,714</u>
<b>Total operating revenues</b>	<u>1,565,835</u>	<u>625,701</u>	<u>1,718,719</u>
<b>OPERATING EXPENSES:</b>			
Personal services	46,786	431,731	-
Contractual services	115,295	156,801	962,991
Materials and supplies	1,394,488	15,992	-
Claims expense	-	-	725,394
Depreciation	<u>4,325</u>	<u>328,261</u>	<u>-</u>
<b>Total operating expenses</b>	<u>1,560,894</u>	<u>932,785</u>	<u>1,688,385</u>
<b>OPERATING INCOME (LOSS)</b>	<u>4,941</u>	<u>(307,084)</u>	<u>30,334</u>
<b>NONOPERATING REVENUES:</b>			
Interest revenue	<u>-</u>	<u>-</u>	<u>3,400</u>
<b>Total nonoperating revenue</b>	<u>-</u>	<u>-</u>	<u>3,400</u>
<b>CHANGE IN NET ASSETS</b>	4,941	(307,084)	33,734
<b>TOTAL NET ASSETS-BEGINNING</b>	<u>423,368</u>	<u>7,043,264</u>	<u>-</u>
<b>TOTAL NET ASSETS-ENDING</b>	<u>\$ 428,309</u>	<u>6,736,180</u>	<u>33,734</u>

INTERNAL SERVICE FUNDS

<u>ACCRUED BENEFIT LIABILITY</u>	<u>RISK MANAGEMENT</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL INTERNAL SERVICE</u>
-	52,000	5,834,146	\$ 9,756,513
-	-	14,150	54,038
-	52,000	5,848,296	9,810,551
-	-	-	478,517
-	-	5,851,372	7,086,459
-	-	-	1,410,480
-	-	-	725,394
-	-	-	332,586
-	-	5,851,372	10,033,436
-	52,000	(3,076)	(222,885)
2,363	-	-	5,763
2,363	-	-	5,763
2,363	52,000	(3,076)	(217,122)
232,923	52,000	31,593	7,783,148
<u>235,286</u>	<u>104,000</u>	<u>28,517</u>	<u>\$ 7,566,026</u>

CITY OF SPRINGFIELD, OHIO  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	INTERNAL SERVICE FUNDS	
	CENTRAL STORES	CITY SERVICE FACILITY
<b>Cash flows from operating activities:</b>		
Receipts from customers and users	\$ 1,547,253	625,700
Payments to suppliers	(1,509,036)	(181,706)
Payments to employees	(45,721)	(469,298)
Net cash provided (used) by operating activities	<u>(7,504)</u>	<u>(25,304)</u>
<b>Cash flows from investing activities:</b>		
Interest and dividends received	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(7,504)	(25,304)
Cash and cash equivalents, beginning of year	<u>166,372</u>	<u>93,699</u>
Cash and cash equivalents, end of year	\$ <u>158,868</u>	<u>68,395</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>		
Operating income/(loss)	\$ <u>4,941</u>	<u>(307,084)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	4,325	328,261
Decrease (increase) in accounts receivable	(1,093)	-
(Increase) in due from other funds	(16,839)	-
(Increase) in inventories	(12,263)	-
Increase (decrease) in accounts payable	12,315	(9,064)
Increase in insurance claims payable	-	-
(Decrease) in salaries and benefits payable	(1,257)	(15,545)
Increase in due to other funds	173	2,285
Increase (decrease) in compensated absences	2,194	(24,157)
Total adjustments	<u>(12,445)</u>	<u>281,780</u>
Net cash provided (used) by operating activities	\$ <u>(7,504)</u>	<u>(25,304)</u>

Supplemental information: Noncash transactions include Fair Value changes in the amount of \$65 for the Workers' Compensation Retrospective Fund and \$443 in the Accrued Benefit Liability Fund

INTERNAL SERVICE FUNDS				
WORKERS ' COMPENSATION RETROSPECTIVE	ACCRUED BENEFIT LIABILITY	RISK MANAGEMENT	HEALTH CARE INSURANCE	TOTALS
1,531,133	-	52,000	5,848,295	\$ 9,604,381
(1,604,974)	-	-	(5,851,371)	(9,147,087)
-	-	-	-	(515,019)
<u>(73,841)</u>	<u>-</u>	<u>52,000</u>	<u>(3,076)</u>	<u>(57,725)</u>
4,508	3,846	-	-	8,354
<u>4,508</u>	<u>3,846</u>	<u>-</u>	<u>-</u>	<u>8,354</u>
(69,333)	3,846	52,000	(3,076)	(49,371)
<u>103,504</u>	<u>229,989</u>	<u>52,000</u>	<u>31,593</u>	<u>677,157</u>
<u>34,171</u>	<u>233,835</u>	<u>104,000</u>	<u>28,517</u>	<u>\$ 627,786</u>
30,334	-	52,000	(3,076)	\$ (222,885)
-	-	-	-	332,586
18,882	-	-	-	17,789
(206,467)	-	-	-	(223,306)
-	-	-	-	(12,263)
(641,984)	-	-	-	(638,733)
725,394	-	-	-	725,394
-	-	-	-	(16,802)
-	-	-	-	2,458
-	-	-	-	(21,963)
<u>(104,175)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,160</u>
<u>(73,841)</u>	<u>-</u>	<u>52,000</u>	<u>(3,076)</u>	<u>\$ (57,725)</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
- U.S. Savings Bonds
- 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
  - Capital
  - Golf
  - Aquatic Center
  - Springfield Arts Veterans Park



CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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PENSION LIABILITY

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,052,063	9,505,268	9,140,763	\$ 1,416,568
<b>TOTAL ASSETS</b>	<u>\$ 1,052,063</u>	<u>9,505,268</u>	<u>9,140,763</u>	<u>\$ 1,416,568</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,345,193	10,607,945	10,586,493	\$ 1,366,645
Restricted deposits	<u>(293,130)</u>	<u>1,159,272</u>	<u>816,219</u>	<u>49,923</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 1,052,063</u>	<u>11,767,217</u>	<u>11,402,712</u>	<u>\$ 1,416,568</u>

MUNICIPAL COURT RESTITUTIONS

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,419	74,715	76,742	\$ 6,392
<b>TOTAL ASSETS</b>	<u>\$ 8,419</u>	<u>74,715</u>	<u>76,742</u>	<u>\$ 6,392</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 6,602	81,351	83,520	\$ 4,433
Restricted deposits	<u>1,817</u>	<u>142</u>	<u>-</u>	<u>1,959</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 8,419</u>	<u>81,493</u>	<u>83,520</u>	<u>\$ 6,392</u>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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CONSERVANCY DISTRICT

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	423,692	418,785	\$ 4,907
Receivables (net of allowances for uncollectibles)	<u>455,695</u>	<u>372,757</u>	<u>455,696</u>	<u>372,756</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>455,695</u></b>	<b><u>796,449</u></b>	<b><u>874,481</u></b>	<b>\$ <u>377,663</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,355	416,257	413,361	\$ 4,251
Restricted deposits	<u>454,340</u>	<u>377,926</u>	<u>458,854</u>	<u>373,412</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>455,695</u></b>	<b><u>794,183</u></b>	<b><u>872,215</u></b>	<b>\$ <u>377,663</u></b>

MISCELLANEOUS DEPOSITS

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ <u>296,682</u>	<u>1,522,177</u>	<u>1,544,948</u>	\$ <u>273,911</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>296,682</u></b>	<b><u>1,522,177</u></b>	<b><u>1,544,948</u></b>	<b>\$ <u>273,911</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 178,074	256,001	190,747	\$ 243,328
Restricted deposits	<u>118,608</u>	<u>-</u>	<u>88,025</u>	<u>30,583</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>296,682</u></b>	<b><u>256,001</u></b>	<b><u>278,772</u></b>	<b>\$ <u>273,911</u></b>

(continued)

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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U.S. SAVINGS BONDS

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 325	12,821	12,650	\$ 496
<b>TOTAL ASSETS</b>	<b>\$ 325</b>	<b>12,821</b>	<b>12,650</b>	<b>\$ 496</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	12,650	12,650	\$ -
Restricted deposits	325	171	-	496
<b>TOTAL LIABILITIES</b>	<b>\$ 325</b>	<b>12,821</b>	<b>12,650</b>	<b>\$ 496</b>

STATE FEES

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 588	20,107	19,656	\$ 1,039
<b>TOTAL ASSETS</b>	<b>\$ 588</b>	<b>20,107</b>	<b>19,656</b>	<b>\$ 1,039</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 458	20,570	20,115	\$ 913
Restricted deposits	130	-	4	126
<b>TOTAL LIABILITIES</b>	<b>\$ 588</b>	<b>20,570</b>	<b>20,119</b>	<b>\$ 1,039</b>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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JEDD INCOME TAX

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2009</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	373,818	373,787	\$ 31
Receivables (net of allowances for uncollectibles)	<u>72,945</u>	<u>88,204</u>	<u>90,304</u>	<u>70,845</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>72,945</u></b>	<b><u>462,022</u></b>	<b><u>464,091</u></b>	<b>\$ <u>70,876</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 58,632	5,409	63,981	\$ 60
Restricted deposits	<u>14,313</u>	<u>97,328</u>	<u>40,825</u>	<u>70,816</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>72,945</u></b>	<b><u>102,737</u></b>	<b><u>104,806</u></b>	<b>\$ <u>70,876</u></b>

JEDD ROAD CONSTRUCTION

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2009</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 113,710	18,196	-	\$ 131,906
<b>TOTAL ASSETS</b>	<b>\$ <u>113,710</u></b>	<b><u>18,196</u></b>	<b><u>-</u></b>	<b>\$ <u>131,906</u></b>
<b>LIABILITIES</b>				
Restricted deposits	\$ 113,710	18,196	-	\$ 131,906
<b>TOTAL LIABILITIES</b>	<b>\$ <u>113,710</u></b>	<b><u>18,196</u></b>	<b><u>-</u></b>	<b>\$ <u>131,906</u></b>

(continued)

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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JEDD ADMINISTRATIVE EXPENSE

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,000	-	-	\$ 5,000
<b>TOTAL ASSETS</b>	<b>\$ 5,000</b>	<b>-</b>	<b>-</b>	<b>\$ 5,000</b>
<b>LIABILITIES</b>				
Restricted deposits	\$ 5,000	-	-	\$ 5,000
<b>TOTAL LIABILITIES</b>	<b>\$ 5,000</b>	<b>-</b>	<b>-</b>	<b>\$ 5,000</b>

SPRINGFIELD PORT AUTHORITY

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,542,377	75,390	286,410	\$ 1,331,357
Receivables (net of allowances for uncollectibles)	19,683	8,261	19,683	8,261
<b>TOTAL ASSETS</b>	<b>\$ 1,562,060</b>	<b>83,651</b>	<b>306,093</b>	<b>\$ 1,339,618</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	313,622	311,410	\$ 2,212
Restricted deposits	1,562,060	2,788	227,442	1,337,406
<b>TOTAL LIABILITIES</b>	<b>\$ 1,562,060</b>	<b>316,410</b>	<b>538,852</b>	<b>\$ 1,339,618</b>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - GENERAL FUND

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 446,622	2,083,657	2,318,424	\$ 211,855
Receivables (net of allowances for uncollectibles)	-	17,193	-	17,193
Due from other governments	-	82,500	-	82,500
<b>TOTAL ASSETS</b>	<b>\$ 446,622</b>	<b>2,183,350</b>	<b>2,318,424</b>	<b>\$ 311,548</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 169,586	2,146,233	2,163,108	\$ 152,711
Accrued liabilities	317,789	214,779	325,447	207,121
Restricted deposits	(40,753)	85,782	93,313	(48,284)
<b>TOTAL LIABILITIES</b>	<b>\$ 446,622</b>	<b>2,446,794</b>	<b>2,581,868</b>	<b>\$ 311,548</b>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - DOG PARK

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,753	116	450	\$ 4,419
<b>TOTAL ASSETS</b>	<b>\$ 4,753</b>	<b>116</b>	<b>450</b>	<b>\$ 4,419</b>
<b>LIABILITIES</b>				
Restricted deposits	\$ 4,753	-	334	\$ 4,419
<b>TOTAL LIABILITIES</b>	<b>\$ 4,753</b>	<b>-</b>	<b>334</b>	<b>\$ 4,419</b>

(continued)

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - SPONSORSHIP

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2009</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,741	46,631	38,909	\$ 18,463
Receivables (net of allowances for uncollectibles)	-	7,186	-	7,186
<b>TOTAL ASSETS</b>	<b>\$ 10,741</b>	<b>53,817</b>	<b>38,909</b>	<b>\$ 25,649</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	10,054	10,054	\$ -
Restricted deposits	10,741	14,908	-	25,649
<b>TOTAL LIABILITIES</b>	<b>\$ 10,741</b>	<b>24,962</b>	<b>10,054</b>	<b>\$ 25,649</b>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - FIREWORKS DONATIONS

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2009</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,800	20,963	24,473	\$ 4,290
<b>TOTAL ASSETS</b>	<b>\$ 7,800</b>	<b>20,963</b>	<b>24,473</b>	<b>\$ 4,290</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	22,944	22,944	\$ -
Restricted deposits	7,800	-	3,510	4,290
<b>TOTAL LIABILITIES</b>	<b>\$ 7,800</b>	<b>22,944</b>	<b>26,454</b>	<b>\$ 4,290</b>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - TOURNAMENT INCENTIVE

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 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>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - CAPITAL

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,557,265	180,710	10,281	\$ 2,727,694
Receivables (net of allowances for uncollectibles)	32,634	16,926	32,635	16,925
<b>TOTAL ASSETS</b>	<u>\$ 2,589,899</u>	<u>197,636</u>	<u>42,916</u>	<u>\$ 2,744,619</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	42,031	8,662	\$ 33,369
Restricted deposits	2,589,899	121,351	-	2,711,250
<b>TOTAL LIABILITIES</b>	<u>\$ 2,589,899</u>	<u>163,382</u>	<u>8,662</u>	<u>\$ 2,744,619</u>

(continued)



CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

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NATIONAL TRAIL PARKS AND RECREATION DISTRICT - GOLF

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 58,872	1,696,243	1,553,529	\$ 201,586
Receivables (net of allowances for uncollectibles)	695	1,219	695	1,219
<b>TOTAL ASSETS</b>	<b>\$ 59,567</b>	<b>1,697,462</b>	<b>1,554,224</b>	<b>\$ 202,805</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 143,066	1,479,733	1,522,829	\$ 99,970
Accrued liabilities	153,223	167,109	157,029	163,303
Restricted deposits	(236,722)	176,254	-	(60,468)
<b>TOTAL LIABILITIES</b>	<b>\$ 59,567</b>	<b>1,823,096</b>	<b>1,679,858</b>	<b>\$ 202,805</b>

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - AQUATIC CENTER

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,161	245,732	246,608	\$ 285
<b>TOTAL ASSETS</b>	<b>\$ 1,161</b>	<b>245,732</b>	<b>246,608</b>	<b>\$ 285</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 13,590	238,641	240,779	\$ 11,452
Accrued liabilities	-	42	6	36
Restricted deposits	(12,429)	1,226	-	(11,203)
<b>TOTAL LIABILITIES</b>	<b>\$ 1,161</b>	<b>239,909</b>	<b>240,785</b>	<b>\$ 285</b>

CITY OF SPRINGFIELD  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

D-1

NATIONAL TRAIL PARKS AND RECREATION DISTRICT - SPRINGFIELD ARTS VETERANS PARK

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2009</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	50,536	48,924	\$ 1,612
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>50,536</u>	<u>48,924</u>	<u>\$ 1,612</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	98,049	48,925	\$ 49,124
Restricted deposits	-	-	47,512	(47,512)
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>98,049</u>	<u>96,437</u>	<u>\$ 1,612</u>

TOTAL AGENCY

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2009</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,108,878	16,350,772	16,115,339	\$ 6,344,311
Receivables (net of allowances for uncollectibles)	581,652	511,746	599,013	494,385
Due from other governments	-	82,500	-	82,500
<b>TOTAL ASSETS</b>	<u>\$ 6,690,530</u>	<u>16,945,018</u>	<u>16,714,352</u>	<u>\$ 6,921,196</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,916,556	15,751,490	15,699,578	\$ 1,968,468
Accrued liabilities	471,012	381,930	482,482	370,460
Restricted deposits	4,302,962	2,055,344	1,776,038	4,582,268
<b>TOTAL LIABILITIES</b>	<u>\$ 6,690,530</u>	<u>18,188,764</u>	<u>17,958,098</u>	<u>\$ 6,921,196</u>

(concluded)



**STATISTICAL  
SECTION**

## City of Springfield, Ohio

### Statistical Section

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

<u>Contents</u>	<u>Tables</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	1 - 4
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the City's most significant local revenue sources.	5 - 6
<b>Debt Capacity</b> 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.	7 - 11
<b>Demographic and Economic Information</b>  These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	12 - 13
<b>Operating Information</b> 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.	14 - 16

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis* (GASB 34) in 2001; schedules presenting government-wide information includes information beginning in the year 2001.

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

	FOR YEAR ENDED DECEMBER 31			
	2001	2002	2003	2004
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 31,585	33,654	38,973	37,911
Restricted	4,853	17,242	16,902	24,215
Unrestricted	<u>21,965</u>	<u>8,683</u>	<u>9,019</u>	<u>7,959</u>
<b>Total governmental activities net assets</b>	<b>\$ <u>58,403</u></b>	<b><u>59,579</u></b>	<b><u>64,894</u></b>	<b><u>70,085</u></b>
<b>Business-type activities</b>				
Invested in capital assets, net of related debt	\$ 14,133	27,255	25,803	29,929
Unrestricted	<u>26,682</u>	<u>15,893</u>	<u>16,229</u>	<u>14,565</u>
<b>Total business-type activities net assets</b>	<b>\$ <u>40,815</u></b>	<b><u>43,148</u></b>	<b><u>42,032</u></b>	<b><u>44,494</u></b>
<b>Primary government</b>				
Invested in capital assets, net of related debt	\$ 45,718	60,909	64,776	67,840
Restricted	4,853	17,242	16,902	24,215
Unrestricted	<u>48,647</u>	<u>24,576</u>	<u>25,248</u>	<u>22,524</u>
<b>Total primary government net assets</b>	<b>\$ <u>99,218</u></b>	<b><u>102,727</u></b>	<b><u>106,926</u></b>	<b><u>114,579</u></b>

The City implemented GASB 34 in 2001. The year 2000 is not presented since all governmental funds were not included in that year.

TABLE 1

## FOR YEAR ENDED DECEMBER 31

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
43,612	60,785	67,638	58,145	59,640
20,700	15,549	14,248	28,295	29,983
8,049	9,324	13,248	10,896	11,781
<u>72,361</u>	<u>85,658</u>	<u>95,134</u>	<u>97,336</u>	<u>101,404</u>
31,705	33,348	36,296	38,376	39,801
17,247	18,826	21,457	22,294	22,838
<u>48,952</u>	<u>52,174</u>	<u>57,753</u>	<u>60,670</u>	<u>62,639</u>
75,317	94,133	103,934	96,521	99,441
20,700	15,549	14,248	28,295	29,983
25,296	28,150	34,705	33,190	34,619
<u>121,313</u>	<u>137,832</u>	<u>152,887</u>	<u>158,006</u>	<u>164,043</u>

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

	FOR YEAR ENDED DECEMBER 31				
	2001	2002	2003	2004	2005
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 15,642	16,466	17,750	15,611	15,064
Public safety	24,521	23,615	27,053	26,335	25,826
Health	782	239	250	230	291
Recreation	2,733	2,704	1,766	2,678	3,881
Community development	4,755	5,870	4,257	5,093	5,243
Public works	10	20	2	1	5
Highway and street	3,788	5,487	4,196	3,728	4,404
Interest on long-term debt	392	779	828	833	905
<b>Total governmental activities expense</b>	<b>52,623</b>	<b>55,180</b>	<b>56,102</b>	<b>54,509</b>	<b>55,619</b>
<b>Business-type activities:</b>					
Water	6,096	5,270	5,930	6,956	6,167
Sewer	8,270	7,741	8,627	9,905	7,313
Airport	1,816	1,977	5,426	866	703
<b>Total business-type activities expense</b>	<b>16,182</b>	<b>14,988</b>	<b>19,983</b>	<b>17,727</b>	<b>14,183</b>
<b>Total primary governmental expenses</b>	<b>\$ 68,805</b>	<b>70,168</b>	<b>76,085</b>	<b>72,236</b>	<b>69,802</b>
<b>Program revenue</b>					
<b>Governmental activities:</b>					
<b>Charges for services:</b>					
General government	\$ 4,018	4,282	2,618	1,812	2,614
Public safety	1,492	2,692	4,064	4,253	1,326
Health	-	-	-	-	-
Community development	2,010	80	405	55	427
Other governmental activities	474	291	266	100	290
Operating grants and contributions	2,700	2,102	3,816	3,454	3,616
Capital grants and contributions	2,200	5,860	6,048	5,566	3,730
<b>Total governmental activities program revenue</b>	<b>12,894</b>	<b>15,307</b>	<b>17,217</b>	<b>15,240</b>	<b>12,003</b>
<b>Business-type activities:</b>					
<b>Charges for services:</b>					
Water	5,805	6,158	6,049	7,047	7,234
Sewer	8,530	8,313	8,294	8,831	9,477
Airport	706	261	234	240	248
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	385	2,591	4,707	4,443	1,542
<b>Total business-type activities program revenue</b>	<b>15,426</b>	<b>17,323</b>	<b>19,284</b>	<b>20,561</b>	<b>18,501</b>
<b>Total primary government program revenue</b>	<b>\$ 28,320</b>	<b>32,630</b>	<b>36,501</b>	<b>35,801</b>	<b>30,504</b>
<b>Net (expense)/revenue</b>					
Governmental activities	\$ (39,729)	(39,873)	(38,885)	(39,269)	(43,616)
Business-type activities	(756)	2,335	(699)	2,834	4,318
<b>Total primary government net expense</b>	<b>\$ (40,485)</b>	<b>(37,538)</b>	<b>(39,584)</b>	<b>(36,435)</b>	<b>(39,298)</b>



TABLE 2

## FOR YEAR ENDED DECEMBER 31

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General revenues and other changes in net assets					
Government activities:					
Income taxes	\$ 28,406	24,805	27,165	27,273	28,455
Property taxes	2,569	2,561	2,565	2,726	2,854
Hotel / motel taxes	793	434	751	539	581
State-levied shared taxes	7,249	7,572	7,362	6,717	8,032
Federal / state grants and other contributions not restricted to specific programs	2,642	2,677	2,487	3,832	1,951
Investment earnings	1,775	696	384	216	535
Gain (loss) on sale of assets	143	-	1,129	(300)	-
Miscellaneous	2,221	1,862	1,674	2,890	3,065
Transfers	352	442	683	567	419
Total governmental activities general revenues and other changes	<u>46,150</u>	<u>41,049</u>	<u>44,200</u>	<u>44,460</u>	<u>45,892</u>
Business-type activities:					
Investment earnings	785	440	266	195	559
Transfers	(352)	(442)	(683)	(567)	(419)
Total business-type activities general revenues and other changes	<u>433</u>	<u>(2)</u>	<u>(417)</u>	<u>(372)</u>	<u>140</u>
Total primary government general revenues and other changes	<u>\$ 46,583</u>	<u>41,047</u>	<u>43,783</u>	<u>44,088</u>	<u>46,032</u>
Changes in net assets					
Governmental activities	6,421	1,176	5,315	5,191	2,276
Business-type activities	(323)	2,333	(1,116)	2,462	4,458
Total primary government	<u>\$ 6,098</u>	<u>3,509</u>	<u>4,199</u>	<u>7,653</u>	<u>6,734</u>

The City implemented GASB 34 in 2001. The year 2000 is not presented since all governmental funds were not included in that year.

(Years 2006 - 2009 continued)

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

	FOR YEAR ENDED DECEMBER 31			
	2006	2007	2008	2009
<b>Expenses</b>				
<b>Governmental activities:</b>				
General government	\$ 12,209	11,763	11,844	11,937
Public safety	27,816	29,789	29,580	31,711
Health	272	184	667	179
Recreation	3,179	3,109	2,999	2,496
Community development	12,714	8,995	8,980	5,435
Public works	112	323	399	301
Highway and street	5,016	5,715	5,971	7,010
Interest on long-term debt	821	771	705	700
<b>Total governmental activities expense</b>	<u>62,139</u>	<u>60,649</u>	<u>61,145</u>	<u>59,769</u>
<b>Business-type activities:</b>				
Water	6,334	6,242	7,625	7,830
Sewer	9,683	9,710	9,803	9,848
Airport	823	910	1,014	978
<b>Total business-type activities expense</b>	<u>16,840</u>	<u>16,862</u>	<u>18,442</u>	<u>18,656</u>
<b>Total primary governmental expenses</b>	<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	\$ 2,529	2,914	2,360	3,147
Public safety	4,763	4,839	5,754	4,552
Health	-	-	68	66
Community development	538	572	51	343
Other governmental activities	123	245	130	213
Operating grants and contributions	2,155	6,229	5,283	4,385
Capital grants and contributions	14,807	8,957	4,874	7,966
<b>Total governmental activities program revenue</b>	<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	7,460	7,517	7,220	7,114
Sewer	9,937	10,673	10,788	10,406
Airport	267	408	234	349
Operating grants and contributions	-	64	123	-
Capital grants and contributions	1,350	3,188	815	2,269
<b>Total business-type activities program revenue</b>	<u>19,014</u>	<u>21,850</u>	<u>19,180</u>	<u>20,138</u>
<b>Total primary government program revenue</b>	<u>\$ 43,929</u>	<u>45,606</u>	<u>37,700</u>	<u>40,810</u>
<b>Net (expense)/revenue</b>				
Governmental activities	\$ (37,224)	(36,893)	(42,625)	(39,097)
Business-type activities	2,174	4,988	738	1,482
<b>Total primary government net expense</b>	<u>\$ (35,050)</u>	<u>(31,905)</u>	<u>(41,887)</u>	<u>(37,615)</u>

TABLE 2

## FOR YEAR ENDED DECEMBER 31

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General revenues and other changes in net assets				
Government activities:				
Income taxes	\$ 27,544	28,684	29,361	27,945
Property taxes	2,884	2,765	2,852	2,738
Hotel / motel taxes	620	678	609	535
State-levied shared taxes	7,491	8,546	7,780	6,713
Federal / state grants and other contributions not restricted to specific programs	463	2,301	2,537	2,739
Investment earnings	907	1,101	976	410
Gain (loss) on sale of assets	27	49	-	-
Miscellaneous	3,604	1,649	1,859	2,158
Transfers	482	596	(1,147)	(73)
Total governmental activities general revenues and other changes	<u>44,022</u>	<u>46,369</u>	<u>44,827</u>	<u>43,165</u>
Business-type activities:				
Investment earnings	936	1,187	1,032	414
Transfers	(482)	(596)	1,147	73
Total business-type activities general revenues and other changes	<u>454</u>	<u>591</u>	<u>2,179</u>	<u>487</u>
Total primary government general revenues and other changes	<u>\$ 44,476</u>	<u>46,960</u>	<u>47,006</u>	<u>43,652</u>
Changes in net assets				
Governmental activities	6,798	9,476	2,202	4,068
Business-type activities	2,628	5,579	2,917	1,969
Total primary government	<u>\$ 9,426</u>	<u>15,055</u>	<u>5,119</u>	<u>6,037</u>

The City implemented GASB 34 in 2001. The year 2000 is not presented since all governmental funds were not included in that year.

(concluded)

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

	FOR YEAR ENDED DECEMBER 31		
	2001	2002	2003
<b>General Fund</b>			
Reserved	\$ 688	427	442
Unreserved, designated	-	-	1,200
Unreserved, undesignated	<u>5,608</u>	<u>2,966</u>	<u>1,691</u>
<b>Total General Fund</b>	<b>\$ <u>6,296</u></b>	<b><u>3,393</u></b>	<b><u>3,333</u></b>
<b>All Other Government Funds</b>			
Reserved	\$ 11,096	12,025	13,351
Unreserved, reported in			
Special revenue funds	4,380	4,642	3,239
Debt service funds	58	53	63
Capital project funds	1,312	4,632	1,045
Permanent funds	<u>479</u>	<u>443</u>	<u>476</u>
<b>Total all other governmental funds</b>	<b>\$ <u>17,325</u></b>	<b><u>21,795</u></b>	<b><u>18,174</u></b>

The City implemented GASB 34 in 2001. The year 2000 is not presented since all governmental funds were not included in that year.

TABLE 3

## FOR YEAR ENDED DECEMBER 31

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
435	1,136	2,216	2,613	2,283	2,513
1,200	800	-	-	-	-
<u>1,159</u>	<u>2,893</u>	<u>3,287</u>	<u>3,167</u>	<u>3,815</u>	<u>3,138</u>
<u>2,794</u>	<u>4,829</u>	<u>5,503</u>	<u>5,780</u>	<u>6,098</u>	<u>5,651</u>
15,967	14,509	17,137	26,583	28,491	30,021
1,548	2,742	5,584	1,435	2,212	3,079
61	42	40	155	778	892
4,478	3,174	788	1,423	(368)	(331)
<u>470</u>	<u>454</u>	<u>484</u>	<u>458</u>	<u>312</u>	<u>359</u>
<u>22,524</u>	<u>20,921</u>	<u>24,033</u>	<u>30,054</u>	<u>31,425</u>	<u>34,020</u>

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

FOR YEAR ENDED DECEMBER 31

	2001	2002	2003
<b>Revenues</b>			
Income taxes	\$ 28,267	24,333	27,032
Property taxes	2,569	2,561	2,565
Hotel / motel taxes	691	727	750
State-levied shared taxes	7,484	8,415	7,303
Intergovernmental	8,075	10,466	11,072
Charges for services	1,057	2,449	1,047
Fees, licenses, and permits	687	931	2,179
Investment earnings	1,311	686	450
Fines and forfeits	1,649	1,349	1,512
Contractual contributions	-	-	-
Special assessments	259	262	252
Miscellaneous	2,806	2,691	3,397
<b>Total revenues</b>	<u>54,855</u>	<u>54,870</u>	<u>57,559</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	10,945	12,670	11,958
Public safety	21,180	22,797	24,857
Health	782	239	250
Recreation	2,089	2,374	2,634
Community development	4,628	5,709	4,305
Public works	6	16	2
Highway and street	1,654	2,934	3,346
Capital outlay	11,632	12,261	12,769
<b>Debt service:</b>			
Principal	3,319	2,602	1,670
Interest	697	803	863
Bond issuance cost	-	-	-
<b>Total expenditures</b>	<u>56,932</u>	<u>62,405</u>	<u>62,654</u>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,077)</b>	<b>(7,535)</b>	<b>(5,095)</b>
<b>Other financing sources (uses)</b>			
Issuance of long-term debt	1,980	7,606	236
Sale of refunding bonds	-	-	-
Payments to refunded bond escrow agent	-	-	-
Issuance premium	-	-	-
Issuance discount	-	-	-
Proceeds from sale of assets	-	-	600
Transfers in	3,528	6,493	6,057
Transfers out	(4,059)	(5,706)	(5,479)
Capital lease	-	709	-
<b>Total other financing sources (uses)</b>	<u>1,449</u>	<u>9,102</u>	<u>1,414</u>
<b>Net changes in fund balance</b>	<b>\$ (628)</b>	<b>1,567</b>	<b>(3,681)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.27%</b>	<b>4.76%</b>	<b>3.04%</b>

The City implemented GASB 34 in 2001. The year 2000 is not presented since all governmental funds were not included in that year.

TABLE 4

## FOR YEAR ENDED DECEMBER 31

2004	2005	2006	2007	2008	2009
27,022	28,167	27,735	28,649	29,040	27,677
2,726	2,854	2,884	2,765	2,852	2,738
778	859	947	970	934	806
7,027	7,671	7,784	8,274	7,712	6,700
10,183	10,474	12,173	11,344	12,234	14,113
2,529	2,995	3,131	3,377	3,664	3,515
652	827	1,149	1,177	754	1,124
191	539	940	1,030	968	455
2,019	1,863	2,951	3,937	3,866	2,719
-	-	8,631	5,519	2,004	1,451
178	203	172	195	181	202
2,507	3,562	3,503	1,469	2,814	3,690
<u>55,812</u>	<u>60,014</u>	<u>72,000</u>	<u>68,706</u>	<u>67,023</u>	<u>65,190</u>
12,330	10,976	11,346	12,224	11,188	11,551
24,688	24,198	27,123	28,642	28,323	29,176
230	291	272	184	667	179
2,482	3,397	2,638	2,545	2,543	2,038
5,228	5,232	5,200	7,142	7,391	4,876
1	5	111	326	429	213
3,196	3,292	3,151	3,632	4,676	4,322
7,250	9,047	18,520	9,102	7,054	8,372
1,671	2,176	2,915	1,940	2,619	2,184
787	944	837	774	710	719
-	-	-	-	-	157
<u>57,863</u>	<u>59,558</u>	<u>72,113</u>	<u>66,511</u>	<u>65,600</u>	<u>63,787</u>
(2,051)	456	(113)	2,195	1,423	1,403
5,340	292	3,881	3,342	238	74
-	-	-	-	-	5,874
-	-	-	-	-	(5,487)
-	-	-	-	-	28
-	-	-	-	-	(8)
385	-	133	728	79	337
5,525	5,029	6,043	5,972	6,280	3,087
(5,546)	(5,506)	(6,157)	(5,939)	(6,331)	(3,160)
158	161	-	-	-	-
<u>5,862</u>	<u>(24)</u>	<u>3,900</u>	<u>4,103</u>	<u>266</u>	<u>745</u>
<u>3,811</u>	<u>432</u>	<u>3,787</u>	<u>6,298</u>	<u>1,689</u>	<u>2,148</u>
3.10%	3.95%	4.50%	3.06%	4.20%	3.92%

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

TABLE 5

<u>YEAR</u>	<u>WITHHOLDING ACCOUNTS</u>	<u>RESIDENTIAL ACCOUNTS</u>	<u>BUSINESS ACCOUNTS</u>	<u>TOTAL</u>
2000	\$ 22,178	2,686	1,611	\$ 26,475
2001	22,857	2,699	1,294	26,850
2002	22,137	2,715	1,395	26,247
2003	22,179	2,867	1,751	26,797
2004	22,051	2,824	2,144	27,019
2005	22,415	2,782	2,920	28,117
2006	22,812	2,566	2,703	28,081
2007	23,639	2,948	2,231	28,818
2008	25,084	3,177	2,457	30,718
2009	22,980	1,070	3,395	27,445

Source: City of Springfield Finance Department

The income tax rate has been 2% since 1988.



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

TABLE 6

EMPLOYER	BUSINESS ACTIVITY	2000	2009
Springfield Regional Medical Center (1)	Healthcare	-	1
Assurant Specialty Property	Service	-	2
Clark County, Ohio	Government	4	3
Springfield City Board of Education	School	2	4
City of Springfield	Government	6	5
Wittenberg University	School	8	6
Gordon Food Service LLC	Distribution	-	7
Honda of America, Inc.	Vehicle Assembly	7	8
Defense Finance and Accounting Service	Government	-	9
Clark State Community College	School	-	10
Moyno, Inc.	Manufacturer	9	-
State of Ohio	Government	10	-
International Truck and Engine	Truck Assembly	1	-
Mercy Health System-Western Ohio (1)	Healthcare	3	-
Community Hospital of Springfield (1)	Healthcare	5	-
			-
Combined Percentage of Total Withholding Taxes		32.0%	30.8%

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 2000 the #3 employer was Mercy Health System-Western Ohio and the #5 employer was Community Hospital which have merged to become known as the Springfield Regional Medical Center in 2008.

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

YEAR	GOVERNMENTAL ACTIVITIES					
	GENERAL OBLIGATION BONDS	SPECIAL ASSESSMENT BONDS / NOTES	LOANS	GENERAL OBLIGATION NOTES	ECONOMIC DEVELOPMENT NOTE	CAPITAL LEASES
2000	\$ 13,179	271	-	-	-	83
2001	10,696	248	-	1,700	-	122
2002	17,400	329	-	-	-	570
2003	16,189	354	-	-	-	317
2004	19,380	425	-	560	-	208
2005	18,179	386	-	121	-	163
2006	16,926	278	2,500	-	100	12
2007	15,237	305	5,000	-	675	-
2008	13,491	345	5,000	-	-	-
2009	11,907	206	5,000	-	-	-

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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BUSINESS-TYPE ACTIVITIES					
<u>GENERAL OBLIGATION BONDS</u>	<u>GENERAL OBLIGATION NOTES</u>	<u>LOANS</u>	<u>TOTAL PRIMARY GOVERNMENT</u>	<u>PERCENTAGE OF PERSONAL INCOME</u>	<u>PER CAPITA</u>
12,581	-	15,815	\$ 41,929	3.37 %	\$ 609.33
11,037	2,815	15,185	41,803	3.27	639.60
10,036	335	14,130	42,800	3.44	621.93
20,930	-	13,020	50,810	4.06	773.36
24,235	143	11,853	56,804	4.57	869.12
22,531	185	10,694	52,259	4.15	821.57
20,709	1,052	9,414	50,991	4.02	805.52
18,823	1,088	8,068	49,196	3.70	762.93
16,864	710	6,772	43,182	3.06	691.83
31,128	-	5,533	53,774	4.74	863.58

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>SPECIAL ASSESSMENT BONDS/NOTES</u>	<u>GENERAL OBLIGATION NOTES</u>	<u>TOTAL PRIMARY GOVERNMENT</u>	<u>POPULATION</u>	<u>RATIO OF NET BONDED DEBT PER CAPITA</u>
2000	\$ 13,179	271	-	\$ 13,450	69	\$ 194.93
2001	10,696	248	1,700	12,644	65	194.52
2002	17,400	329	-	17,729	69	256.94
2003	16,189	354	-	16,543	66	250.65
2004	19,380	425	560	20,365	65	313.31
2005	18,179	386	121	18,686	64	291.97
2006	16,926	278	-	17,204	63	273.08
2007	15,237	305	-	15,542	64	242.84
2008	13,491	345	-	13,836	62	223.16
2009	11,907	206	-	12,113	62	195.37

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

Table represents governmental activities only.

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	
2000	\$ 9,636	8,669	967	849	664	0.64
2001	9,156	6,072	3,084	1,030	619	1.87
2002	8,657	5,696	2,961	1,056	573	1.82
2003	9,156	6,632	2,524	1,110	642	1.44
2004	11,541	7,958	3,583	1,166	581	2.05
2005	10,933	6,280	4,653	1,160	496	2.81
2006	10,517	7,361	3,156	1,280	460	1.81
2007	11,533	8,096	3,437	1,346	397	1.97
2008	11,725	8,120	3,605	1,296	330	2.22
2009	11,933	8,330	3,603	1,239	269	2.39

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 its: "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, 2009  
 (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>
City of Springfield	\$ 17,113	100.00 %	\$ 17,113
Clark County, Ohio	21,765	37.00	8,053
Springfield City School District	37,727	97.00	36,595
Northeastern Local School District	4,380	18.00	788
Springfield-Clark Career Technology Center	3,606	37.00	<u>1,334</u>
TOTAL			\$ <u>63,883</u>

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>2000</u>	<u>2001</u>	<u>2002</u>
ASSESSED VALUE	\$ <u>713,575</u>	<u>726,759</u>	<u>816,571</u>
GROSS INDEBTEDNESS	\$ 41,846	41,681	42,230
LESS EXEMPT DEBT:			
Special assessment bonds and notes	271	248	329
General obligation bonds	25,760	21,733	27,436
General obligation notes	-	4,515	335
Ohio Water Development Authority loans	1,315	1,160	1,018
Ohio Environmental Protection Agency / Ohio Water Development Authority loans	14,500	14,025	13,112
Ohio Department of Development loan	-	-	-
Total exempt debt	<u>41,846</u>	<u>41,681</u>	<u>42,230</u>
Total non-exempt debt	\$ <u>-</u>	<u>-</u>	<u>-</u>
5-1/2% UNVOTED DEBT LIMITATION (1) (5-1/2% OF ASSESSED VALUATION)	\$ 39,247	39,972	44,911
TOTAL LIMITED TAX NON-EXEMPT BONDS OUTSTANDING DEBT MARGIN WITHIN 5-1/2% UNVOTED DEBT LIMITATION	<u>-</u> \$ <u>39,247</u>	<u>-</u> <u>39,972</u>	<u>-</u> <u>44,911</u>
10-1/2% VOTED AND UNVOTED DEBT LIMITATION (1) (10-1/2% OF ASSESSED VALUATION)	\$ 74,925	76,310	85,740
TOTAL NON-EXEMPT BONDS OUTSTANDING	<u>-</u>	<u>-</u>	<u>-</u>
DEBT MARGIN WITHIN 10-1/2% DEBT LIMITATION	\$ <u>74,925</u>	<u>76,310</u>	<u>85,740</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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>816,754</u>	<u>832,480</u>	<u>896,457</u>	<u>918,255</u>	<u>902,383</u>	<u>958,253</u>	<u>909,431</u>
50,493	56,596	52,096	50,979	49,196	43,182	53,774
354	425	386	278	305	345	206
37,119	43,615	40,710	37,635	34,060	30,355	43,035
-	703	306	1,052	1,088	710	-
864	697	517	321	110	-	-
12,156	11,156	10,177	9,093	7,958	6,772	5,533
-	-	-	2,500	5,000	5,000	5,000
<u>50,493</u>	<u>56,596</u>	<u>52,096</u>	<u>50,879</u>	<u>48,521</u>	<u>43,182</u>	<u>53,774</u>
-	-	-	100	675	-	-
44,921	45,786	49,305	50,504	49,631	52,704	50,019
-	-	-	100	675	-	-
<u>44,921</u>	<u>45,786</u>	<u>49,305</u>	<u>50,404</u>	<u>48,956</u>	<u>52,704</u>	<u>50,019</u>
85,759	87,410	94,128	96,417	94,750	100,617	95,490
-	-	-	100	675	-	-
<u>85,759</u>	<u>87,410</u>	<u>94,128</u>	<u>96,317</u>	<u>94,075</u>	<u>100,617</u>	<u>95,490</u>
<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>99.90%</u>	<u>99.29%</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>
2000	68,812	\$ 1,243,223,200	\$ 18,067	4.6 %	22.44
2001	65,358	1,277,812,650	19,551	7.4	23.53
2002	68,818	1,242,639,283	18,057	5.3	24.55
2003	65,700	1,252,323,486	19,061	7.3	24.55
2004	65,358	1,243,798,850	19,031	7.4	24.62
2005	63,609	1,259,866,700	19,806	6.5	25.06
2006	63,302	1,268,964,250	20,046	5.6	25.38
2007	64,483	1,329,346,768	20,615	6.6	25.38
2008	62,417	1,413,044,050	22,639	7.2	25.38
2009	62,269	1,135,131,514	18,229	10.8	25.38

<u>Year</u>	<u>Assessed Property Value (5)</u>	<u>Public School Enrollment (6)</u>	<u>Median Age (1)</u>
2000	\$ 713,575	10,411	34.50
2001	726,759	10,078	34.50
2002	816,571	9,711	34.50
2003	816,754	9,400	34.50
2004	832,480	8,956	34.50
2005	896,457	9,123	34.50
2006	918,255	7,908	35.70
2007	902,383	8,059	37.60
2008	958,253	7,811	35.10
2009	909,431	7,837	35.10

(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) 2008-2009 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>2009 NUMBER OF EMPLOYEES</u>
Springfield Regional Medical Center (1)	1	1,919
Assurant Specialty Property	2	1,743
Clark County, Ohio	3	1,388
Springfield City School District	4	1,189
Dole Fresh Vegetables	5	768
City of Springfield	6	602
Kroger Company	7	573
Wal-Mart (2 stores)	8	571
Eby Brown	9	477
Tac Industries	10	450
Total employees		<u>9,680</u>

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

Note: Current and nine years ago:  
 However information not available from 1998 through 2005.

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

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

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

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	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General government	160.63	155.72	158.90	155.47
Public safety	312.68	312.58	315.71	316.69
Recreation	31.99	31.06	4.07	4.00
Community development	31.53	33.10	34.02	34.54
Public works	94.29	92.04	99.32	87.82
Highway and street	29.10	27.63	26.00	24.72
Total	<u>660.22</u>	<u>652.13</u>	<u>638.02</u>	<u>623.24</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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
149.51	148.22	145.55	152.48	154.83	135.43
312.52	295.23	289.13	305.46	305.13	334.77
3.68	3.00	3.00	4.47	4.50	5.20
32.69	29.20	27.45	15.33	14.36	25.40
84.01	80.25	79.14	87.20	82.36	102.85
<u>25.25</u>	<u>25.46</u>	<u>25.32</u>	<u>33.40</u>	<u>32.47</u>	<u>22.52</u>
<u>607.66</u>	<u>581.36</u>	<u>569.59</u>	<u>598.34</u>	<u>593.65</u>	<u>626.17</u>

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

TABLE 15

	2006	2007	2008	2009
<b>General government:</b>				
Positions filled (1)	70	60	42	16
Payroll checks / direct deposits processed (1)	20,085	20,116	19,849	19,756
Accounts payable checks processed (1)	11,614	7,705	10,729	9,949
Purchase orders processed (1)	2,018	1,949	2,123	1,990
Income tax returns filed (1)	33,227	31,299	30,168	29,564
Municipal court cases filed (2)	28,713	29,568	29,138	25,388
New ordinances and resolutions (3)	510	396	439	389
Building permits issued (4)	2,126	2,368	1,993	1,991
Inspections performed (4)	19,477	7,146	3,532	2,781
<b>Public safety (5):</b>				
Number of arrests	5,740	5,550	5,636	5,395
Number of police calls	64,539	63,113	70,636	64,460
Number of fire calls	11,143	13,711	14,182	13,841
<b>Recreation (6):</b>				
Number of trees planted	30	39	362	73
Number of trees pruned	150	145	82	63
Number of trees removed	94	81	108	65
<b>Community development (7):</b>				
Neighborhood associations active	26	26	26	20
Neighborhood associations inactive	8	8	8	10
Mediation services requests	146	170	158	145
Resolved through mediation, conciliation, or facilitation	56	81	89	74
Lead safe applications	136	72	224	125
Lead safe jobs completed	100	68	70	101
<b>Public works / utility services (6):</b>				
Number of water consumers	22,257	22,270	22,128	21,986
Number of sewer consumers	21,856	22,290	21,728	21,569
Average daily pumpage (mgd)	16	16	12	12
<b>Highway and street (6):</b>				
Tons of snow melting salt used	1,201	5,247	5,368	2,642
Signalized inspections performed	134	134	134	133

Source: (Information not available prior to 2006)

(1) City of Springfield Finance Department

(2) City of Springfield Clerk of Courts

(3) City of Springfield Clerk of Commission

(4) City of Springfield Community Development Department

(5) City of Springfield Public Safety Department

(6) City of Springfield Service Department

(7) City of Springfield Human Relations, Housing, and Neighborhood Services

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

TABLE 16

	2006	2007	2008	2009
<b>General government:</b>				
Buildings, City Hall square footage	60,335	60,335	60,335	60,335
Vehicles	21	16	16	14
<b>Public safety:</b>				
Police stations	1	1	1	1
Police vehicles	55	56	60	65
Fire stations	7	7	7	7
Fire trucks	12	12	12	13
Medic units	9	10	10	9
Other vehicles	10	10	10	12
<b>Recreation:</b>				
Vehicles	9	5	8	7
<b>Community development:</b>				
Vehicles	11	5	3	5
<b>Public works / utility services:</b>				
Vehicles	53	53	51	50
Miles of water mains	330	332	332	332
Miles of sanitary sewers	227	233	233	232
Miles of storm sewers	108	110	110	108
<b>Highway and street:</b>				
Vehicles	57	58	60	65
Miles of streets	292	307	307	307
Number of street lights	7,315	7,382	7,382	7,382
Buses	10	10	10	12

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







**Mary Taylor, CPA**  
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  
AUGUST 31, 2010**