

**CITY OF SPRINGFIELD, OHIO**

**Independent Auditors' Report on  
Compliance and Internal Controls**

**December 31, 2000**





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street,  
1<sup>st</sup> Floor  
Columbus, Ohio 43215  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-728-7398  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

City Commission  
City of Springfield  
76 E. High Street  
Springfield, Ohio 45502

We have reviewed the Independent Auditor's Report of the City of Springfield, Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2000 through December 31, 2000. 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.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

July 10, 2001

**This Page is Intentionally Left Blank.**

**Clark, Schaefer, Hackett & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS  
BUSINESS CONSULTANTS

Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable Members of the City Commission  
City of Springfield, Ohio

We have audited the general purpose financial statements of the City of Springfield, Ohio (the City) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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 grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 15, 2001.

This report is intended for the information and use of management, the City Commission, the Auditor of the State of Ohio, and 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.

*Clark, Schryer, Haskett & Co.*

Springfield, Ohio

June 15, 2001

**Clark, Schaefer, Hackett & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS  
BUSINESS CONSULTANTS

Independent Auditor's Report on Compliance with Requirements Applicable  
to Each Major Program and Internal Control over Compliance in  
Accordance with OMB Circular A-133

The Honorable Members of the City Commission  
City of Springfield, Ohio

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 each of its major federal programs for the year ended December 31, 2000. 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 each of 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 generally accepted auditing standards; 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 on 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, 2000.

Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirement 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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 15, 2001.

#### Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the City as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of management, the City Commission, the Auditor of the State of Ohio, and 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.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
June 15, 2001



**CITY OF SPRINGFIELD, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2000**

<u>Federal Grantor/Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Award Disbursements</u>
<b><u>U.S. Department of Housing and Urban Development:</u></b>			
Community Development Block Grant - Entitlement	(1)	14.218	\$ 2,811,339
Emergency Shelter	(1)	14.231	79,007
Supportive Housing Program	(1)	14.235	21,540
Shelter Plus Care Program	(1)	14.238	606
HOME Investment Partnerships	(1)	14.239	319,151
Lead Abatement Grant	(1)	14.900	<u>1,047,432</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><u>4,279,075</u></u>
<b><u>U.S. Department of Transportation:</u></b>			
<b><u>Federal Aviation Administration</u></b>			
Airport Improvement Program	(1)	20.106	1,000,342
<b><u>Federal Transit Transportation:</u></b>			
Capital and Capital Planning	(1)	20.500	469,193
Operating	(1)	20.507	257,066
<b><u>Federal Highway Administration</u></b>			
<i>Passed through Ohio Department of Transportation</i>			
State and Community Highway Safety	(2)	20.600	<u>372,778</u>
<b>Total U.S. Department of Transportation</b>			<u><u>2,099,379</u></u>
<b><u>U.S. Department of Justice:</u></b>			
Byrne Formula Grant	(1)	16.579	4,375
Local Law Enforcement Block Grants	(1)	16.592	385,742
Bullet Proof Vest Grant	(1)	16.607	<u>801</u>
<b>Total U.S. Department of Justice</b>			<u><u>390,918</u></u>
<b><u>U.S. Department of Defense:</u></b>			
Military Construction, National Guard	(1)	12.400	<u>440,153</u>
<b>Total U.S. Department of Defense</b>			<u><u>440,153</u></u>
<b><u>U.S. Environmental Protection Agency:</u></b>			
Brownfield Assessment Agreement	(1)	66.811	<u>996</u>
<b>Total U.S. Environmental Protection Agency</b>			<u><u>996</u></u>
<b>TOTAL FEDERAL AWARD EXPENDITURES</b>			<b>\$ <u><u>7,210,521</u></u></b>

(1) - Direct

(2) - Pass Through

CFDA - Catalog of Federal Domestic Assistance

See accompanying notes to Schedule of Expenditures of Federal Awards

**CITY OF SPRINGFIELD, OHIO**

**Notes to the Schedule of Expenditures of Federal Awards**

**For the Year Ended December 31, 2000**

**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, 2000, the City has the following amounts outstanding under federal loan programs.

EDA Revolving Loan Fund (CFDA # 11.307)	\$	499,887
Community Development Block Grant (CFDA # 14.218)		1,745,127
Home Deferred, Home Loan Grant (CFDA # 14.239)		2,823,279

**3. Sub-recipient Payments**

For the year ended December 31, 2000, the City has provided federal awards to sub-recipients as follows:

Community Development Block Grant (CFDA #14.218)	\$	683,301
Supportive Housing Program (CFDA #14.235)		21,540
Home Deferred/Home Loan Grant (CFDA #14.239)		81,408
Homeless Assistance Grant – Emergency Shelter (CFDA #14.231)		79,007
Federal Transit Administration – Operating (CFDA #20.507)		257,066
Federal Transit Administration – Capital & Capital Planning (CFDA #20.500)		556,183

**CITY OF SPRINGFIELD, OHIO**

**Schedule of Findings and Questioned Costs**

**December 31, 2000**

**1. Summary of Auditors' Results**

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified												
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No												
(d)(1)(ii)	Were there any other reportable weakness conditions reported at the financial statement level (GAGAS)?	No												
(d)(1)(iii)	Was there any reported non-compliance at the financial statement level (GAGAS)?	No												
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No												
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No												
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified												
(d)(1)(vi)	Are there any reportable findings under §5 10?	No												
(d)(1)(vii)	Major Programs	<table border="1"> <thead> <tr> <th><u>Program</u></th> <th><u>CFDA#</u></th> </tr> </thead> <tbody> <tr> <td>Lead Abatement Grant</td> <td>14.900</td> </tr> <tr> <td>Airport Improvement Program</td> <td>20.106</td> </tr> <tr> <td>FTT Capital and Capital Planning</td> <td>20.500</td> </tr> <tr> <td>Local Law Enforcement Block Grant</td> <td>16.592</td> </tr> <tr> <td>Military Construction, National Guard</td> <td>12.400</td> </tr> </tbody> </table>	<u>Program</u>	<u>CFDA#</u>	Lead Abatement Grant	14.900	Airport Improvement Program	20.106	FTT Capital and Capital Planning	20.500	Local Law Enforcement Block Grant	16.592	Military Construction, National Guard	12.400
<u>Program</u>	<u>CFDA#</u>													
Lead Abatement Grant	14.900													
Airport Improvement Program	20.106													
FTT Capital and Capital Planning	20.500													
Local Law Enforcement Block Grant	16.592													
Military Construction, National Guard	12.400													
	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: All others												
(d)(1)(ix)	Low Risk Auditee?	Yes												

**CITY OF SPRINGFIELD, OHIO**

**Schedule of Findings and Questioned Costs Required to be Reported**

**For the Year Ending December 31, 2000**

There are no findings or questioned costs required to be reported for the year ending December 31, 2000.

**CITY OF SPRINGFIELD, OHIO**

**Schedule of Prior Auditing Findings**

There were no findings or questioned costs reported for the year ending December 31, 1999.



**CITY OF SPRINGFIELD, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**

**PREPARED BY:  
DEPARTMENT OF FINANCE  
JOHNETTA M. JAUDON  
FINANCE DIRECTOR**

# CITY OF SPRINGFIELD, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000

### TABLE OF CONTENTS

---

	<u>Exhibit No.</u>	<u>Page No.</u>
<u>INTRODUCTORY SECTION</u>		
Letter of Transmittal		(vi)
City Officials		(xxxi)
Department of Finance Management Staff		(xxxii)
Certificate of Achievement for Excellence in Financial Reporting		(xxxiii)
Organizational Chart		(xxxiv)
<u>FINANCIAL SECTION</u>		
Independent Auditors' Report		1
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups and Discretely Presented Component Unit	I	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	II	8
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General, Special Revenue, Debt Service, and Capital Projects Fund Types – Budget Basis	III	10
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings / Fund Balance - All Proprietary Fund Types and Nonexpendable Trust Funds and Discretely Presented Component Unit	IV	14
Combined Statement of Cash Flows - All Proprietary Fund Types and Nonexpendable Trust Funds and Discretely Presented Component Unit	V	16
Notes to the General Purpose Financial Statements		21
Additional Financial Information		



**CITY OF SPRINGFIELD, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**TABLE OF CONTENTS**

---

	<u>Statement/ Schedule</u>	<u>Page No.</u>
<b>FINANCIAL SECTION - (Continued)</b>		
Combining, Individual Fund and Account Group Statements and Schedules:		
General Fund:		
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - Budget Basis	A-1	50
Special Revenue Funds:		
Combining Balance Sheet	B-1	54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	64
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budget Basis	B-3	74
Debt Service Funds:		
Combining Balance Sheet	C-1	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	C-2	87
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budget Basis	C-3	88
Capital Projects Funds:		
Combining Balance Sheet	D-1	92
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	D-2	96
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budget Basis	D-3	100
Enterprise Funds:		
Combining Balance Sheet	E-1	104
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	E-2	106
Combining Statement of Cash Flows	E-3	108
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Budget Basis - Water Fund	E-4	111
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual - Budget Basis - Sewer Fund	E-5	112
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual - Budget Basis - Golf Fund	E-6	113
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual - Budget Basis - Airport Fund	E-7	114

# CITY OF SPRINGFIELD, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000

### TABLE OF CONTENTS

---

	<u>Statement/ Schedule</u>	<u>Page No.</u>
<b>FINANCIAL SECTION - (Continued)</b>		
Internal Service Funds:		
Combining Balance Sheet	F-1	116
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	F-2	118
Combining Statement of Cash Flows	F-3	120
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Budget Basis	F-4	122
Trust and Agency Funds:		
Combining Balance Sheet	G-1	127
Combining Balance Sheet - Expendable Trust Funds	G-2	128
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Expendable Trust Funds	G-3	130
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Budget Basis - Expendable Trust Funds	G-4	132
Combining Balance Sheet - Nonexpendable Trust Funds	G-5	136
Combining Statement of Revenues, Expenses and Changes in Fund Balances – Nonexpendable Trust Funds	G-6	137
Combining Statement of Cash Flows – Nonexpendable Trust Funds	G-7	138
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Budget Basis - Nonexpendable Trust Funds	G-8	140
Combining Balance Sheet - Agency Funds	G-9	142
Combining Statement of Changes in Assets and Liabilities - Agency Fund	G-10	146
General Fixed Assets Account Group		
Schedule of General Fixed Assets by Function and Activity	H-1	158
Schedule of Changes in General Fixed Assets	H-2	159
Schedule of General Fixed Assets by Source	H-3	160
Miscellaneous Schedules:		
Schedule of Bonds, Notes and Loans Outstanding	I-1	162
History in the City of Springfield	I-2	164
Culture in the City of Springfield	I-3	166
Your Springfield Parks	I-4	167

# CITY OF SPRINGFIELD, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000

### TABLE OF CONTENTS

---

	<u>Table</u>	<u>Page No.</u>
<u>STATISTICAL SECTION - Unaudited</u>		
General Governmental Expenditures by Function for the Last Ten Years	1	170
Property Taxes Levied and Collected for the Last Ten Years	2	172
General Governmental Revenues by Source for the Last Ten Years	3	174
Assessed Value and Current Market Value of All Taxable Property for the Last Ten Years	4	176
Property Tax Rates - Direct and Overlapping Governments for the Last Ten Years	5	178
Special Assessment Billings and Collections for the Last Ten Years	6	180
Legal Debt Margin	7	182
Computation of Direct and Overlapping Debt	8	183
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures for the Last Ten Years	9	184
Revenue Bond Coverage - Water and Sewer Fund Revenue Bonds for the Last Ten Years	10	185
Demographic Statistics	11	186
Construction, Bank Deposits and Property Values for the Last Ten Years	12	187
Principal Taxpayers (Property Taxes)	13	188
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita for Last Ten years	14	189
Miscellaneous Statistics	15	190



# **INTRODUCTORY SECTION**



# THE CITY OF SPRINGFIELD, OHIO

June 30, 2001

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

The Comprehensive Annual Financial Report of The City of Springfield, Ohio (City), for the year ended December 31, 2000, is hereby respectfully submitted to you and to all other interested parties.

## HIGHLIGHTS OF 2000 AND MAJOR INITIATIVES FOR 2001

The City's economy remained strong during the first year of the 21<sup>st</sup> century, with continued growth in the retail and service sectors and labor shortages in all areas of business and industry. Highlights during the year 2000 include:

- ◆ The first Cooperative Economic Development Agreement (CEDA) was signed with Springfield Township in December 1999. A second CEDA agreement covering the balance of the township was approved in November 2000.
- ◆ The City, in cooperation with the County, townships and surrounding municipalities, began the Retention and Expansion study in May of 2000, by sending out surveys to determine areas of concern that hamper businesses. The results indicated areas of concerns in education/workforce training, communications and government programs. A task force was organized to make recommendations and action plans to address the concerns. A final report should be available during the first quarter of 2001.
- ◆ The City began preparation for passage of a new police levy during the last quarter of the year. It was decided that the levy would be placed on the ballot as a permanent 3-mill levy. The levy was approved at the May 2001 election.
- ◆ At the urging of local governments, Ohio Department of Transportation (ODOT) has implemented a program which provides direct payments to contractors by ODOT for construction invoices associated with non-traditional projects funded with federal highway dollars. This program eliminates the need for local government to "upfront" all funds for these projects and wait for reimbursement at the end of construction. The City has secured grants for several Ohio Public Works Commission (OPWC) projects in 2000 and have additional projects included in the Clark County Transportation Coordinating Committee (TCC) four year capital improvement list.
- ◆ The City secured an extension of its United States (US) Environmental Protection Agency (EPA) Brownfield Assessment Pilot Grant in September 2000. The grant extension has allowed staff to form a brownfields task force. The task force examines properties in the city that have potential environmental concerns and need for redevelopment. In an effort to collect objective data on properties listed as redevelopment priorities, the task force has designed a Targeted Inspections Program. Inspections of identified properties will be conducted to evaluate a number of issues that contribute to redevelopment needs including concerns with public health and safety, concerns with public water supplies and aquifers, and redevelopment potential. The inspections will provide information for the task force to assist with the allocation of redevelopment efforts and funds. In

76 E. HIGH STREET, SPRINGFIELD, OHIO 45502

AN EQUAL OPPORTUNITY EMPLOYER

addition, the information collected will be used by the City's Code Enforcement and Fire departments to ensure that public health and safety are not threatened at these sites.

- ◆ The landscape of Springfield underwent major changes in 2000, and these changes will continue through 2001 and 2002. During 2000, 107 structures were demolished, averaging two structures a week. Another 86 structures were boarded and secured by the City. Property owners made great strides in upgrading their properties, including the repair of 67 structures to avoid demolition. One factor in this dramatic change is the Civil Penalties Program used by the Code Enforcement Division, which quickly hastens the enforcement proceedings and encourages compliance with the City's regulations. Another bright spot on the City landscape involves working with developers to upgrade older buildings and to place suitable structures on vacant lots. Developers submitted plans in 2000 to renovate three large downtown buildings into senior housing complexes and other developers are working with the City's Planning and Development Department to build approximately 150 affordable single-family housing units on scattered sites throughout the City over the next two to three years.

### **MAJOR INITIATIVES FOR 2001**

#### ***(Excerpts from 2001 City Manager Budget Transmittal Letter)***

The City Commission held its twelfth annual retreat February 16 and 17, 2001. During these annual meetings the commission establishes the major initiatives for the upcoming year. The highlights of this two-day goal-setting meeting are as follows:

- The two (2) CEDA agreements signed with Springfield Township have created an unprecedented opportunity for city growth. The area covered by these agreements is 35 square miles in Springfield Township as compared to the 22.44 square miles that currently comprise the city boundaries. The primary focus in the coming year will be the coordination of planning/zoning issues, developing uniform tax abatement/incentive policies, tax sharing formulation, establishing utility districts to service Township residents as well as coordinating the expansion of City and Township services into the CEDA areas. Additionally, construction will begin on the utility systems in the summer of 2001 and is expected to be completed in eighteen months. Developers of residential and commercial properties are already showing strong interest in future investment in the CEDA areas anticipating access to those utility systems.
- The City is currently struggling to redevelop old industrial sites that have been abandoned. Using an EPA pilot grant, the City began cleanup of a number of the old industrial sites in an effort to attract reinvestment in the central city. A new task force is now routinely inspecting these old factory sites to assist the owners in marketing these facilities. The City will also attempt to establish zones to remove some of the environmental hurdles in advance of marketing and to increase development interest.
- In November, City voters approved a property tax levy that will enable the Springfield City Schools to partner with the State of Ohio on the reconstruction of school facilities. The program will involve razing all the current elementary and middle schools and replacing them with new, state of the art facilities. The two (2) high schools will also be expanded and remodeled under this program. The City Commission fully supports this program and recognizes the tremendous opportunity for enhancing its educational facilities and future economic development potential. Staff has been directed to work closely with City School officials to assist with site clearance, zoning and planning for these new facilities.
- A study is currently underway to determine the feasibility of creating a countywide transit system. TCC has contracted with a consultant to undertake this study and to examine the public transportation needs of the greater Springfield/Clark County area. A final report will be presented to the City and County during 2001.

## THE CITY

Springfield is a medium-sized city with an incorporated area of 22.44 square miles and a population of approximately 68,812, based on preliminary census data. 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 at the southern edge of the City, I-675 / I-75 ten miles west, and I-71 thirty miles south. U.S. Route 40 (formerly the historic National Road) goes through Springfield from east to west, and U.S. 68 travels the City from both the north and south.

## HISTORY OF THE CITY

James Demint, considered the "founding father" of Springfield, built the first house in 1799. The original plat for The City of Springfield 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 old International Harvester plant now stands. The Ohio Legislature created Clark County, which is named after George Rogers Clark, in 1817 and Springfield became the county seat.

In 1838-1839, the National Road was extended west from Wheeling, West Virginia. The railroads of the 1840s provided profitable business in the area. Springfield's manufacturing history, which started in the 1850s with the manufacture of farm equipment, marked the beginning of industrial expansion. During the last half of the century Springfield became the nation's leader in production of reapers and harvesters. The International Harvester Company is noteworthy in this regard and is still the leading employer in the area under its corporate name, Navistar International.

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

A.B. Graham, an innovative schoolteacher, superintendent in Springfield 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 known worldwide as the 4-H program.

The State of Ohio granted Springfield the right to incorporate in 1850 and 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 has been and may be amended by the voters from time to time.

The City is also subject to some general laws that are applicable to all cities in Ohio. Under the Ohio Constitution, the City may exercise all powers of local self-government to the extent not in conflict with those applicable general laws.

## ORGANIZATION OF THE GOVERNMENT

Legislative authority is vested in a five-member City Commission 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 City 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.



From among its members the Legislative body selects the Mayor and Assistant Mayor, each of whom serves a two-year term of office. The Mayor, whose responsibilities include ceremonial and judicial functions, serves as President of the City Commission and presides at meetings of the City Commission. The Assistant Mayor serves as Mayor in the Mayor's absence.

Operating responsibilities for all City functions are assigned to the City Manager who is appointed by the City Commission. The City Manager serves as the chief executive and administrative officer and may be removed by a vote of the majority of the members of the City Commission. The Commission also appoints the Finance Director, the Law Director, the Clerk of Commission, and members to a number of boards and commissions. All other City employees are appointed by the City Manager.

The City Charter establishes certain administrative departments. The Commission may 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 City Manager performs all duties normally associated with that position and not otherwise assigned to the Law Director and the Finance Director.

### **SERVICES PROVIDED BY THE CITY**

The City provides the full range of services normally associated with a municipality, including public safety (police, fire, emergency medical services, and street lighting), street maintenance and traffic control, health services, human relations, housing and neighborhood services, planning and zoning, development administration, code enforcement, and engineering. The City also operates as Enterprise Funds, the water utility, sewage collection and treatment utilities, and airport operations. Under the Enterprise Fund concept, user charges set by the City Commission are utilized to ensure adequate coverage of operating expenses and payments on outstanding debt. Printing, garage inventory services, central office supplies, risk management, health care and workers' compensation retrospective are provided through Internal Service Funds.

The National Trail Parks and Recreation District (NTPRD) was created in 1999 and began preliminary operations in 2000 by means of a multijurisdictional merger. The Parks and Recreation Department of the City and the Recreation Department of Clark County, Ohio joined under the new NTPRD organization to coordinate all parks and recreational activities and services throughout the county, which includes the City of Springfield. The NTPRD further contracted with the Clark County Park District to manage all open land space throughout the County.

Beginning in the year 2001, NTPRD will be fully operational with the City serving as the fiscal agent on behalf of the new District. The three participating jurisdictions will continue to underwrite the merger, providing funding at levels equivalent to each respective jurisdiction's support in recent years.

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

A Comprehensive Annual Financial Report (CAFR) is designed to provide useful information to a broad spectrum of financial statement readers. To meet the needs of elected and appointed officials of the City, financial statement users, citizens, and all other interested parties and readers of this report, the CAFR is divided into three major sections. The introductory section includes this transmittal letter, a list of the City's principal officials, an organization chart, and the Certificate of Achievement for Excellence in Financial Reporting awarded to the City by the Government Finance Officers Associations for its 1999 CAFR. The financial section contains the Combined Financial Statements, together with the notes to the financial statements, and the more detailed combining statements, individual fund statements and schedules. The statistical section is composed of tables, which present some non-accounting data, and comparative historic statistical data designed to reflect social and economic data, financial trends and the fiscal capacity of the City.

## **THE REPORTING ENTITY**

The funds and entities related to the City included in our comprehensive annual financial report are considered to be within the oversight responsibility of the legislative and executive branches of the City. The criteria used in determining the reporting entity are consistent with provisions of Governmental Accounting Standards Board Statement Number 14, "The Financial Reporting Entity". The determining factors for defining the reporting entity are financial accountability or fiscal dependence on the City.

Springfield Bus Company (SBC) has been included as a component unit of the City since they have 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.

## **REPORTING STANDARDS**

A summary of the City's significant accounting policies appears in the Notes to the General Purpose Financial Statements.

The accounting policies and financial reporting practices of the City conform to Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB).



## **ACCOUNTING SYSTEM AND BUDGETARY CONTROLS**

The Department of Finance is responsible for providing all City financial services, including financial accounting and reporting, payroll and invoice processing disbursement functions, cash and investment management, debt management, budgeting, purchasing and contract compliance administration, utility customer services, income tax administration, and special financial and policy analysis for City management. The Finance Director, appointed by the City Commission, supervises the department's operations.

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss from unauthorized user disposition, and the reliability of financial reports for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits likely to be derived and that the evaluation of costs and benefits require estimates and judgments by management.

An internal controls evaluation occurs within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained by the adoption of an appropriation ordinance and amendments thereto. Grant and Bond Construction expenditures are legally adopted with the Commission approval of the grant or bond.

Under the City Charter, the City Manager is charged with the responsibility of preparing the estimates of revenues and expenditures for the ensuing fiscal (calendar) year on or before November 1 of each year. After review of the Manager's recommendations, Commissioners schedule a public hearing on the proposed budget. Commissioners typically adopt the Appropriations Ordinance prior to December 31 for the ensuing fiscal year.

Proper to the issuance of purchase orders, corresponding amounts of appropriations are reserved by the use of encumbrances for later payment to assure that appropriations will not be overspent. Unused and unencumbered appropriations lapse at the end of each fiscal (calendar) year. Footnote 1 to the General Purpose Financial Statements provides further discussion regarding budgetary control.

## GENERAL GOVERNMENT FUNCTIONS

### INCOME TAX

Ohio law authorizes a municipal income tax on both corporate income (net profit) and employee wages and salaries (withholding) at a rate of up to 1% without, and above that rate with, voter approval. "Net profit" for income tax purposes is defined as income from a business or profession, exclusive of income from tangible personal property. For withholding, the municipal income tax is defined as a tax on wages, salaries, commissions, and other compensation.

The tax is subject to termination by action of the City Commission or an election that could be initiated by petition of 5% of the registered voters in the City at the last regular municipal election. A reduction or termination of the tax would then have to be approved by a majority vote of the electors of the City. Under the Ohio Revised Code, the City Commission could reinstate 1% tax without authorization by the electors, as long as the Charter continues to authorize the levy in such amount or in a higher amount.

There are 545 Ohio cities and villages levying an income tax, with rates varying from 0.4% to 2.85%. Of the 611 Ohio school districts, 120 levy an income tax, with rates varying from 0.25% to 2.0%. The city has a permanent tax rate of 1-½% with an additional voted ½% income tax through June 30, 2015.

Under the City's Charter all income tax proceeds are deposited into the Income Tax Fund, subsequently distributed (net of refunds) to the General and Permanent Improvement Funds on an 80% / 20% basis.

### SPRINGFIELD'S INCOME TAX RATES, 1948-CURRENT

YEAR	DESCRIPTION OF ACTION	TAX RATE LEVIED
1948	The City levied its first income tax via local Ordinance, effective July 1, 1948	1.0%
1953	As the result of a voter initiative placed on the ballot, city tax rate reduced to 0.6% effective January 1, 1953	0.6%
1958	At a special election in 1958, voters approved a 0.4% increase effective July 1, 1958	1.0%
1969	Voters approved a permanent increase in the tax rate from 1.0% to 1.5% effective January 1, 1970; distribution of tax proceeds set at 90% for General Fund and 10% to Permanent Improvement Fund	1.5%
1975	Voters approved a 0.5% increase in the tax rate from 1.5% to 2.0% effective July 1, 1975 through June 30, 2000; the ballot issued required tax proceeds to be distributed at 80% to General Fund, 20% to Permanent Improvement Fund for capital	2.0%

	improvements (including debt service); and for a property tax rollback beginning in 1975 which gradually reduces ad valorem tax rate from 3.3 mills in 1975 to 0.6 mills by 1990	
1983	Voters approved a 0.5%, 3-year increase in the tax rate from 2.0% to 2.5% January 1, 1984 through December 31, 1986	2.5%
1986	Additional 0.5% income tax rate expired December 31, 1986	2.0%
1999	Voters renew 2.0% tax rate from July 1, 2000 through June 30, 2015	2.0%

In 1995, State of Ohio legislation was enacted providing for compensation to school districts for revenue lost as a result of property tax abatements. The same year the City entered into an Enterprise Zone tax abatement agreement with Gordon Foods, Inc. which is governed by the revenue-sharing regulations. Under those requirements, income tax withholding earnings are shared on a 50%/50% basis with the Clark-Shawnee School District (CSSD). CSSD's share of the income tax proceeds in 2000 totaled \$106,928.

### INCOME TAX INITIATIVES AND PROGRAMS

<i>Year</i>	<i>Action Taken</i>
1988	Mandatory Filing of City Income Tax Returns
1990	Enacted credit of 50% for income taxes paid to another jurisdiction
1995	Ordinance approved authorizing withholding payments via electronic transmittal (Over 25% of withholding accounts, which includes the largest employers, take advantage of this program)
1996	Development of "tax express" program, which allows an employer to "dial in" withholding payments

### PROPERTY TAX

Property taxes are levied against all real, public utility and tangible (used in business) property located in the City. The assessed valuation of real property is established by State law at 35% of appraised market value. A reevaluation of all property is, by law, completed at least every six years with equalization adjustments in the third year following the reappraisal.

Tangible personal property used in business is assessed for ad valorem taxation purposes at 25% of true value. Tangible personal property is assessed for public utility at 88% of true value, and telephone and inter-exchange telecommunication companies are assessed at 25%.

Statutory procedures limit, by the application of tax credits, the amount realized by each taxing subdivision from real property taxation to the amount received in the preceding year, plus any new taxes levied and any new property valuations added during the preceding year. The City is exempt from the tax credit provisions via the City Charter.

The City's Charter provides that the maximum total tax rate that may be levied for current operating purposes without a vote of the electors is 3.27 mills. Upon passage of the additional ½% income tax in 1975, the City provided for a gradual reduction in the then property tax rate from 3.3 mills (2.7 mills

general operating, 0.6 State-mandated millage for police and fire accrued liabilities) to 0.6 mills between 1975-1989. The renewal of the ½% income tax in 1999 carried a continuation of the property tax pledge. Since collection year 1989, no property taxes have been levied for general operating purposes.

As required by the Ohio Revised Code the City levies 0.6 mills for payment of accrued police and fire pension costs to the State of Ohio Police and Fire Disability and Pension Fund (PFDPF). The Fund was established in 1966 to receive payments for unfunded employers accrued liability.

By an elector initiated Charter amendment approved May 8, 1990, a 3-mill property tax for police staffing, including 24 additional police officers, and certain related costs was approved for collection years 1991 through 1995. At an election held May 2, 1995, the voters overwhelmingly approved renewal of the 3-mill property tax levy for at least 24 police officers including certain related costs (i.e., hiring, maintaining, supporting increased staff). The renewal is a six-year levy collectible during calendar years 1996 through 2001. The tax rate for special police operating purposes is \$0.30 per \$100 assessed valuation.

In May, 2001, the voters approved the renewal of the police levy on a permanent basis. The levy will remain at a 3 mill dedicated property tax and will be a permanent property tax. However, in the future upon a vote by the citizens, the 3-mill property tax levy could be repealed.

Under State statute, the Springfield Conservancy District is permitted to levy a property tax through inclusion in the City's annual tax budget. The levy is collected by Clark County and distributed to the City of Springfield. These funds are, in turn, distributed by the city in full to the District. During 2000, the City distributed collections from a 0.6 mill property tax levied by the District.

## **REVENUES**

Revenues for general governmental functions (including all governmental fund types and Expendable Trust Funds) at \$51,118,544 were within 6.0% (\$2,912,187) overall increase of 1999 revenues.

Income tax receipts increased by 0.7% (\$196,146) over 1999, Income tax continues to be the primary source of revenues for general governmental functions.

Property taxes, which are attributable to the Special Police Levy of 3.0 mills, realized a 20.1% increase (\$427,757) over 1999 receipts. Part of the increase in receipts is due to new construction activity within the City, and part is due to the reclassification of the Police and Fire Pension Fund.

State-levied shared taxes include sources from state income, sales, corporate franchise, and public utility taxes which are levied by the state and partially redistributed to the City (as well as other political subdivisions) through the Local Government and Local Government Revenue Assistance Funds. Receipts from these sources increased by over \$248,000; receipts from inheritance, cigarette, and liquor taxes increased by over \$482,000, and receipts from state-levied gasoline and license fee taxes and local license tax fees increased by over \$35,000. Included in 1999 was a one-time grant titled Natureworks grant for \$134,267. The overall increase for this category is 9.4% (\$671,711) above 1999 receipts.

Intergovernmental receipts were 14.7% (\$951,127) higher than 1999. The increase was due to increased funding in the Lead Grant fund.

Charges for services include Cable TV franchise, fire run contracts, municipal court probation charges, parks and recreational payments for services. An 11.8% increase (\$98,557) was realized in 2000 over 1999.

**Fees, Licenses, and Permits** decreased from 1999 receipts by (7.1%) (\$63,229). Permits for commercial and residential construction and reconstruction account for the majority of the decrease reflected in this category.

**Investment earnings** are 43.7% (\$477,461) higher than 1999, the result of higher fund balances in 2000.

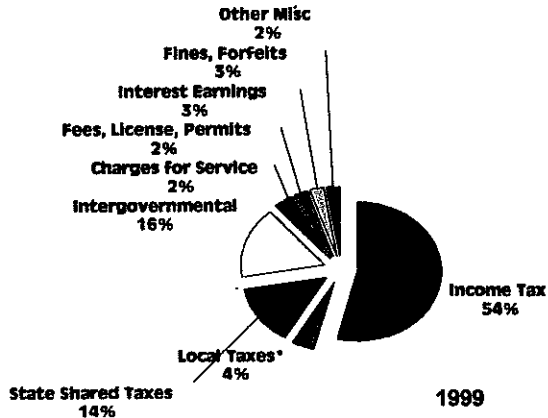
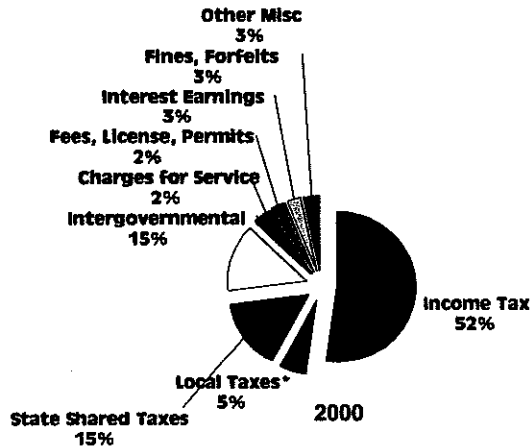
**Fines and Forfeitures** increased by 6.4% (\$84,172) over 1999 receipts, partially due to an increase in highway fines.

**Miscellaneous**, which includes rental income, special assessments, various vending commissions, miscellaneous refunds, sale of assets, and other sources not specifically accounted for in another category, increased by 4.2% (\$65,874) over 1999.

The following tabulation presents a revenue data comparison of 2000 to the prior year for all governmental funds types and Expendable Trust funds:

REVENUE SOURCE	2000 (in thousands)	1999	Increase / Decrease over 1999	
			Amount	Percent
Income Taxes	\$ 26,711	\$ 26,515	\$ 196	0.7 %
Property Taxes	2,553	2,126	427	20.1
Hotel / Motel Taxes	209	206	3	1.5
State-Levied Shared Taxes	7,833	7,162	671	9.4
Intergovernmental	7,418	6,467	951	14.7
Charges for Services	936	837	99	11.8
Fees, Licenses, and Permits	823	886	(63)	(7.1)
Investment Earnings	1,568	1,091	477	43.7
Fines and Forfeits	1,387	1,303	84	6.4
Miscellaneous	1,680	1,613	67	4.2
<b>TOTAL REVENUES</b>	<b>\$ 51,118</b>	<b>\$ 48,206</b>	<b>\$ 2,912</b>	<b>6.0 %</b>

**REVENUE SOURCE COMPARISON  
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS**



- Local Taxes includes Property Taxes and Hotel / Motel Taxes

**EXPENDITURES**

Expenditures for general governmental functions (including all governmental fund types and Expendable Trust Funds) totaled \$50,355,838 a 3.1% (\$1,534,856) increase over 1999.

General Government has increased 17.2% (\$1,533,481) over 1999.

Public Safety, which increased 7.1% (\$1,402,105) over 1999, shows an actual growth of almost 5.5%.

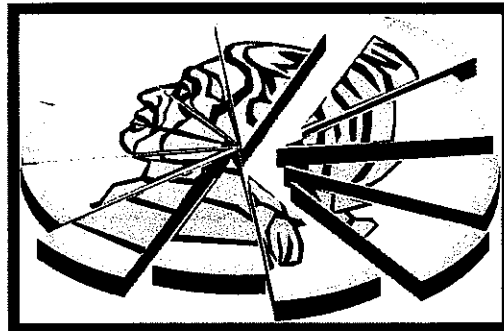
Health is 1.5% (\$11,406) higher than 1999 due to increased usage of the Homeless Assistant Group.

Recreation increased 14.6% (276,315) due to increased expenditures in bringing the Golf Pro Shop operations in house as well as increases in anticipation of the consolidation into the National Trail Parks & Recreation District.

Community Development decreased 2.5% (\$108,689) primarily due to a reclassification at loans made from the Home Funds and offset by increases in the Lead Grant Fund.

Highways and Streets increased by 25.5% (\$384,441) in 2000, the result of slightly higher grants available for bus operations.

Capital Outlay and Debt Service Principal and Interest showed decreases of 24.2% (\$2,475,068), 36.3% (\$386,404), and 30.9% (\$145,792) respectively. The changes are directly attributable to the completion of construction of a new City Service Center, which was funded through the issuance of bonds in 1997 and 1998.

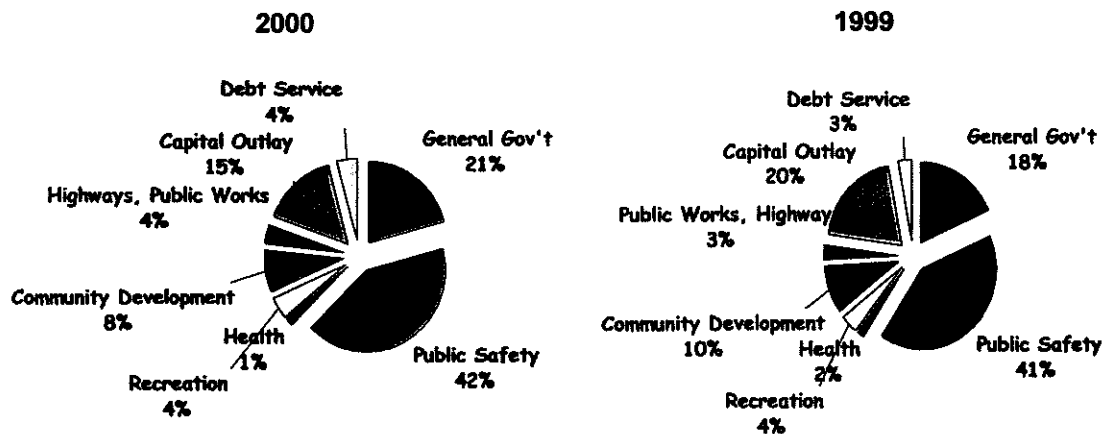


The following tabulation presents an expenditure data comparison of 2000 to the prior year for all governmental fund types and Expendable Trust funds:

FUNCTION	2000 (in thousands)	1999	Increase / Decrease over 1999	
			Amt	Percent
General Government	\$ 10,429	\$ 8,895	\$ 1,534	17.2 %
Public Safety	21,039	19,637	1,402	7.1
Health	722	733	(11)	1.5
Recreation	2,170	1,894	276	14.6
Community Development	4,263	4,372	(109)	(2.5)
Public Works	4	3	1	100.0
Highways and Streets	1,893	1,508	385	25.5
Capital Outlay	7,765	10,241	(2,476)	(24.2)
Debt Service				
Principal	1,452	1,065	387	36.3
Interest	619	473	146	30.9
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,356</b>	<b>\$ 48,821</b>	<b>\$ 1,535</b>	<b>3.1 %</b>

Expressed as Percentages:

**EXPENDITURE SOURCE COMPARISON  
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS**





## **FUND BALANCES**

Fund balances represent receivables accrued but not yet received in cash and payables accrued but not yet disbursed in cash. Barring catastrophic occurrences, these fund balances enable the City to withstand temporary revenue downturns or expenditure increases until economic conditions have stabilized.

The following tabulation of actual fund balances for 2000 and 1999 are shown below:

<b><u>Fund</u></b>	<b><u>2000</u></b>	<b><u>1999</u></b>
	(in thousands)	
General	\$ 5,182	\$ 6,579
Special Revenue	11,356	9,185
Debt Service	62	67
Capital Projects	6,021	5,520
Expendable Trusts	<u>46</u>	<u>31</u>
Total Fund Balances:	<u>\$ 22,667</u>	<u>\$ 21,382</u>

## **ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations that function in a manner similar to private business enterprises and which are financed primarily through user charges. The City operates four major enterprise activities: a water system, a sewer system, golf operations, and an airport operation. Financial statements for these operations are included in this report.

### **Water**

The City's water distribution system consists of 312 miles of water mains, ranging in size from 1 inch to 36 inches in diameter. As of December 31, 2000, the City provided water to over 25,200 customers both within and outside the City limits.

Sometime between 1834 and 1850 the first public water system for the City was constructed. Construction of a waterworks pumping station and infiltration gallery was completed in 1882. In early 1896 construction was completed on a water treatment plant. This plant had as its source surface waters, and provided infiltration and some chlorinating for treatment.

With renovations completed in 1958, the present water treatment plant provides for complete treatment of well water. Recent improvements to the water treatment plant gives the City the capacity to meet its water supply demands in an efficient manner for many upcoming years.

The City's well field is located in one of the best aquifers in the State. The twelve wells are capable of producing a total of 40 million gallons per day (mad), and the well field can be expanded on existing City property to double its present capacity. Over the past several years, property has also been acquired around the wellfield as part of a Wellfield Protection Plan.

The water treatment plant has a design capacity of 36 mad and could operate easily at 28 mad with adequate capacity for peaking. This places the City in an enviable position of being able to supply a large increased demand for water over present pump age without any needed addition to the well field or the treatment plant.

The age of the water treatment plant, changing environmental regulations, and the responsibility to support new growth demand that a systematic plan for the repair, improvements, or replacement of system deficiencies be developed and executed. The city's five-year water capital improvement plan provides a balanced schedule for reaching these goals. One noteworthy improvement, the Water Treatment Plant Master Automation Plan which commenced in 1996, was completed in 1998, including all system designs and installation of all new equipment. With these improvements the current treatment plant and well field are estimated to be adequate to serve the needs of the City through the year 2010. Springfield regularly meets or exceeds the safe drinking water standards required by US and Ohio (EPA).

Water utility rates are regularly projected for five-year periods and reviewed annually with City Commissioners. Commissioners have the sole responsibility for setting rates, and periodically adjust rates on the basis of their review. Over the last ten (10) years, water rates have been increased by 5% in 1994, 5% in 1995, 12% in 1998, 7% in 1999, and 5% in 2000.

The Utilities Department began a review of positions during 1999 to evaluate internally the efficiency of their operations. Subsequently, several positions have been eliminated. In addition, a utilities utilization study will be conducted during 2001 to verify if there might be more staff reductions required.

A comparison of selected Water Enterprise data is shown below:

<u>Water Enterprise</u>	<u>2000</u>	(in thousands)	<u>1999</u>
Assets	\$20,612		\$22,988
Total equity	14,004		14,920
Operating revenues	6,024		6,487
Operating expenses	6,989		5,403
Operating income (loss)	(966)		1,083
Non-operating net			
interest expense	345		331
Net income (loss)	(1,161)		1,027

### Sewer

The City's sewage collection system contains 278 miles of sewers, including 163 miles of sanitary sewers and 110 miles of combined sanitary and storm water sewers, and seven pumping stations. The sewer system provides service to over 25,100 customers inside and outside the City. The number of sewer customers served and the quantity of water usage billed for sewer service have remained relatively constant during the past five years.

The first sewers were constructed in the late 1800's, but most have been constructed since 1900. The initial sewage treatment facility was placed in operation in 1935 and included primary treatment and sludge digestion with a capacity of 15 mgd. The plant was expanded once and renovated once, to its current 25 mgd capacity. Over the past five years, the wastewater treatment plant has treated an average flow of 18.5 mgd.

Advanced wastewater treatment (AWT) capabilities are required in order for plant discharges to be in compliance with National Pollutant Discharge Elimination System (NPDES) discharge permit limitations. All AWT capabilities including general plant improvements were made by the end of 1989. The wastewater treatment plant has sufficient capacity to treat dry weather wastewater flow beyond the year 2005.

The Wastewater Treatment Plant Laboratory completed the 1998 annual report for the City's Municipal Industrial Pretreatment Program (MIPP). While a large body of sampling was performed during 1998, none of the city's industrial customers were in significant non-compliance. This is a noteworthy accomplishment for the City's industrial base.

A study conducted beginning in 1995 identified a number of repairs, additions, and renovations at the wastewater treatment plant. Phase III, which includes a Master Automation Plan and a general update of the treatment plant, started during 1999 and continued through the end of 2000. The Master Automation Plan, which will replace the majority of operations now performed manually, was implemented by the end of 2000. A number of other initiatives - including the combined sewer overflow (CSO) study - is still in progress during 2000, in addition to routine sewer line improvements and system extensions.

As with the water utility, sewer utility rates are regularly projected for five-year periods and reviewed annually with City Commissioners. Commissioners, who have the sole responsibility for rate setting, approved a 2% rate increase in 1999 and a 6% rate increase in 2000, which are the first sewer rate increases enacted since 1989.

A comparison of selected Sewer Enterprise data is shown below

<u>Sewer Enterprise</u>	<u>2000</u>	<u>(In thousands)</u>	<u>1999</u>
Assets	\$45,430		\$46,318
Total equity	22,862		24,108
Operating revenues	7,955		8,442
Operating expenses	8,773		8,714
Operating income (loss)	(818)		(272)
Non-operating net			
interest expense	967		1,086
Net income (loss)	(1,328)		(828)

### WATER AND SEWER BILLING AND COLLECTIONS

A number of improvements have been initiated over the last ten years for the billing and collection of water and sewer charges. The following table describes some of those advances.

<u>YEAR</u>	<u>DESCRIPTION</u>
1992	Utility Rate Study completed by Black & Veatch included recommendation for conversion of billing cycles from quarterly to monthly billing
1994	Commenced installation of outside meter reading devices, enabling reading to be done through touch-pad attached to outside of every structure within the City
1995	Purchased automated reading devices to enable electronic reading of meters which, when used in conjunction with newly installed reading devices, eliminated the need to go inside each structure
1995	Acquired new billing software to accommodate cycle change (quarterly to monthly) in billing system

- 1996 Established "direct pay" program, allowing customers the option of having their utility bills automatically deducted from their checking accounts (Since inception of the program, approximately 10% of customers have taken advantage of the program; it is marketed annually in September)
- 1996 Entered into 3-year agreement with Firststar (formerly Star Bank) for lockbox and bill printing services; option to renew for an additional three year period approved in late 1999
- 1997 Completed cycle transition from quarterly to monthly billing
- 1997 Restructured finance divisions from four to five (same number of employees), providing for creation of "Revenue Collections Division" to focus on collection of utility and tax receipts and to centralize all delinquency collections for the city, including utility billing
- 1998 Reduced utility delinquencies from average of 5 months (under quarterly) to average of 45 days (under monthly)
- 1999 Reduced number of delinquent billing notices from three to two

## **GOLF**

A Golf Enterprise Fund was established in 1993 and accounts for all activities occurring that relate to the City's three golf courses. A 10-year general obligation bond issued in 1994 provided the proceeds to install a \$1.25 million irrigation system. A multi-year golf fee schedule was developed to ensure the cost of the system could be sustained through user fees. Through 2000, City Commissioners annually reviewed the enterprise structure and periodically adjusted the various user fees to cover operating and some capital expenses. Beginning in 2001, that responsibility lays with the newly created "National Trail Parks and Recreation District".

Historically the city has contracted for Golf Pro services to oversee the golf courses, pro shop, and restaurant activities at Snyder Park Golf (one course) and Reid Park Golf (two courses). In a study conducted in 1995 consultants hired by the City recommended to City Commissioners that all golf and golf-related operations be brought in-house. After evaluating that and other recommendations, the City determined that it would be feasible to bring management of golf operations in-house. Complete operational responsibilities and management of Snyder Park Golf, including one golf course, a pro shop, and a restaurant, were moved in-house as of January 1<sup>st</sup>, 1999.

By January 1<sup>st</sup>, 2000, complete operational responsibilities and management of Reid Park Golf, including two golf courses, a pro shop, and a restaurant, was brought in-house under city administration.

In preparation for accounting for the additional duties assumed with moving the golf operations in-house, the National Trail Park and Recreation District purchased a Point of Sale System. This System consists of hardware, software, and telecommunications equipment and services that provide an integrated system to meet the districts requirements.

A comparison of selected Golf Enterprise data is shown below:

<u>Golf</u>	<u>2000</u>	<u>1999</u>
	(in thousands)	
Assets	\$1,768	\$1,753
Total Equity	1,025	881
Operating revenues	1,910	1,607
Operating expenses	2,165	1,580
Operating income (loss)	(255)	27
Non-operating net interest expense	4	46
Net income (loss)	49	(196)

### AIRPORT

Operations of the Springfield-Beckley Municipal Airport are supported through the Airport Revenue Fund, which receives its own income from hangar rentals, farmland rental, rent from the Air National Guard, and from fees paid by a fixed base operator. Most of the lease agreements which provide the rental income are multi-year contracts.

The Ohio Air National Guard (OANG) maintains a base at the airport and has provided extensive improvements to the grounds over the last fifteen years, including installment of a \$1 million approach lighting system, runway improvements of approximately \$1.7 million, as well as providing full-time fire department support, snow removal assistance, and Control Tower and weather service facilities.

During 1998, a congressional subcommittee approved a \$5 million project for the OANG Base at the airport. The OANG no longer deploys air flight crew to combat, but is used as the country's third school for F-16 fighter pilots. The training mission ensures the unit's future in Springfield for at least 10-15 years.

A comparison of selected Airport Enterprise data is shown below:

<u>Airport</u>	<u>2000</u>	<u>1999</u>
	(in thousands)	
Assets	\$ 5,020	\$ 4,428
Equity	4,807	3,853
Operating revenues	103	64
Operating expenses	629	557
Operating (loss)	(526)	(493)
Net (loss)	570	107

### INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governments on a cost-reimbursement basis.

The City operates six Internal Service Funds, which centralize receipts through a departmental charge-back system, thereby paying all costs for that function from a common cost center. The Internal Service Funds utilized by the city are:

- Central Stores, for office supplies, garage inventory supplies, and purchasing card transactions;
- Print Shop, for printing and copying functions;
- Health Care Insurance, for health claims and related administrative charges;
- Workers' Compensation, for workers' compensation claims and administration fees;
- Pension Liability, for all pension payments due to the Police and Fire Disability and Pension Fund, and the Public Employees Retirement System; and,
- Risk Management, which centralizes all insurance premiums and claims.
- City Service Facility which centralizes the operations of the new facility that includes divisions from the Water Utility, Sewer Utility, Fleet Maintenance Operations, street maintenance, traffic control facilities operations, and Administration.

## **FIDUCIARY OPERATIONS - TRUST AND AGENCY FUNDS**

The largest of the Trust funds in terms of dollars received and spent is the Snyder Park Endowment, a Nonexpendable Trust Fund. The interest income from this Endowment is used to supplement the Parks and Recreation Fund for maintenance of the City's parks. The Agency Fund with the greatest activity is the Income Tax Revenue Fund, into which all income tax receipts are deposited. Eighty percent (80%) of the receipts, net of income tax refunds, are distributed to the General Fund and the remaining twenty percent (20%) are distributed to the Permanent Improvement Fund.

## **CASH MANAGEMENT**

Effective cash management is recognized as essential to good fiscal management. This is particularly true, as mounting costs and expanding programs have placed ever-increasing pressures on local governmental revenues. Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds requires an investment and deposit policy with well-founded and uncompromisingly applied standards. Bank management practices represent an important part of the overall treasury management function. This relationship is also fundamental to a successful cash management program. The City periodically reviews and analyzes the financial position and management practices of those financial institutions with which we deposit and invest funds.

The City first adopted its "Investment and Deposit Policy" on July 22, 1986. The policy, which has been and may be amended from time to time, establishes clear criteria with respect to the investment of City funds, with the primary objective of the preservation of capital and the protection of investment principal. The City will strive to maximize the return on its portfolio, but will avoid assuming unreasonable investment risks.

For investment purposes the City pools its cash, except for that held by fiscal and escrow agents.

Interest earnings from investments are allocated to the General Fund except where a bond indenture, trust agreement, or City ordinance require the crediting otherwise.

Deposits of City funds are secured pursuant to Ohio Revised Code Section 135.181. This section states in pertinent parts "an institution designated as a public depository at its option may pledge a single pool of eligible securities to secure the repayment of all public moneys deposited in the institution ... provided that at all times the total value of the securities so pledged ... is at least equal to one hundred ten percent of the total amount of all public deposits to be secured by the pooled securities ..." The types of securities eligible as collateral for the pool and their valuations are also defined under this section of the Code.

The types of investments authorized and defined under the City's investment policy are limited to the following instruments:

- U.S. Treasury Obligations;
- U.S. Government Agency Obligations;
- Non-negotiable interest-bearing time certificates of deposit and savings accounts of authorized commercial banks;
- NOW accounts;
- Bankers' Acceptances (restricted to authorized institutions);
- Commercial Paper (rated P-1 or A-1+);
- Obligations of the City; and,
- State Treasurer's Asset Reserve of Ohio, known as "STAR Ohio".

The Treasury Investment Board, which is comprised of the City Manager, the Finance Director, and the Law Director, monitors the investment of City funds to ensure conformance to the City's investment policy. Amendments or revisions to the investment policy are subject to the written approval of the Treasury Investment Board and would require the enactment of an ordinance amending the original ordinance which authorized the Investment and Deposit Policy.

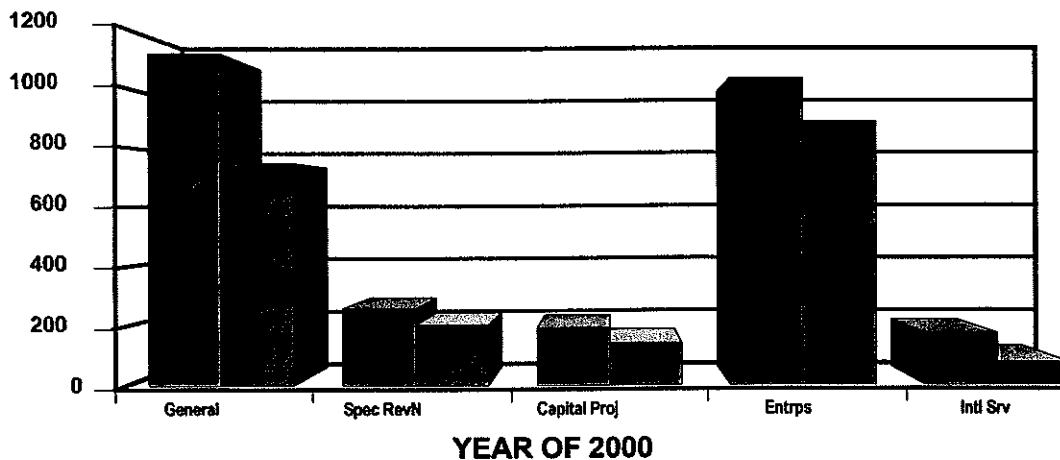
Cash, investments, and the City's collateral processes are further explained in Note 2 to the General Purpose Financial Statements and are categorized in accordance with GASB Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reserve Repurchase Agreements.

## INTEREST

Interest earned by each category of funds for 2000 is compared to 1999 in the following table:

<u>FUND</u>	<u>2000</u>	<u>1999</u>
	(in thousands)	
General	\$ 1,113	\$ 746
Special Revenue	261	205
Capital Project	194	140
Enterprise	1,026	883
Internal Service	<u>174</u>	<u>75</u>
Total Interest	<u>\$2,768</u>	<u>\$2,049</u>

### **INTEREST EARNINGS**



## RISK MANAGEMENT

An Environmental Risk Administrator, reporting directly to the City Manager, was hired in mid-1995 to work with all City departments in assessing environmental and other risk factors. The administrator is charged with the responsibility of developing policies and procedures to aid departments in implementing risk control procedures for various aspects of operations.

Exposure to risk is reduced through several initiatives. They include insurance coverage for plant, property, and liability exposure resulting from their operations; bond coverage of employees; and administration of employee safety programs. A long-standing "Safety Committee" established in 1988 through the City's Personnel Department and now under the guidance of the Environmental Risk Administrator, is composed of employee representatives throughout the various departments of the City. This committee has formulated some very stringent guidelines in ensuring a safe work environment, and has met with success in implementing a number of safety standards for a safer work environment.

The City provides health care, and personal injury and workers' compensation benefits for all its employees. Workers' compensation claims are covered through the City's participation in the State of Ohio's retrospective rating plan.

Fire and extended insurance coverage, including vandalism, malicious mischief, sprinkler leakage, and boiler and machinery, is maintained for City owned buildings and contents.



An additional improvement to the City's insurance portfolio included acquisition of Police Professional Liability Insurance, which reduces exposure from certain wrongful acts, either actual or alleged, which might occur in the line of duty.

## DEBT ADMINISTRATION

Ohio Revised Code 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, 2000, the City's total net debt and unvoted debt amounted to .007% of tax valuation.

On September 26, 2000, the City issued \$2,340,000 General Obligation Notes at an interest rate of 4.70 percent, to finance an 800 MHz trunked radio system and equipment. The second phase of this project is to provide a wireless wide area network system for police vehicle computers. The cost of satellite dishes to enhance reception and computers will be rolled into this note during 2001.

The City's bond rating through Moody's is A3.

Long-term debt payable at December 31, 2000, is summarized as follows:

General Obligation Bonds-interest rates at 3.90% to 6.50% due through 2023	\$ 13,179
Special Assessment General Obligation Bonds-interest rates at 5.25% to 12.25% due through 2009	171
 Enterprise Fund Bonds:	
General Obligation Bonds:	
Sewer-interest rate at 4.00% to 6.50% due through 2013	6,098
Water-interest rate at 4.00% to 6.50% due through 2013	5,903
Golf – interest rate at 5.50% to 5.90% due through 2004	580
Ohio Water Development Authority (OWDA) Loans:	
Sewer-interest rate at 3.75% to 8.26% due through 2020	15,816
 Bond Anticipation Note Payable:	
Special Assessments – interest rate at 4.75%	<u>100</u>
 Total:	 <u>\$41,847</u>

## ECONOMIC OUTLOOK

### Year in Review

Clark County's economy remained strong during 2000 with continued growth in the retail and service sectors and labor shortages in all areas of business and industry. Local unemployment has remained low but has been consistently higher than the state average. The county's unemployment rate at the end of the third quarter was 4.3% compared to the statewide average of 4.1, while the rate in the City of Springfield stood at 5.4%.

(1 Clark County Research Roundtree Outlook 2001)

Residential home prices increased 4% during 2000 slightly ahead of inflation. The average home in Clark County is presently \$98,000, where there still remains a strong demand for homes in the \$80,000 to \$120,000 range.

A record was set for Clark County during 2000 after four months resulted in 1 million dollar sales tax collections or greater per month. Sales tax receipts increased at a projected annual rate of 5.2% for the first nine months of 2000. For the City, income taxes grew 4 to 4.5% .

Much of the large increase in the consumer price index during 2000, up 3.4%, was due to the increasing cost of energy. Gasoline prices in the area increased by 13.9% for 2000, however the area had experienced an increase of 30.1% in 1999. Natural gas rose 36.7% for the year while medical and food costs rose 4.2% and 2.8% respectively.

(2 The Hannah Report Legislative and governmental Information. Volume 124: 012 1/17/2001)

### Growth and Expansion - Industry

- Navistar International (now known as International) started 2000 with a positive quarter. The manufacturer of trucks, school buses and engines reported that first quarter earnings were up 21 percent over the same period in 1999, and a record 1 billion dollar increase in earnings from the second quarter of last year. However, despite unprecedented growth in the early quarters of 2000, International announced in September that it would be laying off approximately 500 employees from the Springfield plant by the end of the year. The layoffs were the result of low demand for their product and caused the company to have a weeklong shutdown in October. Navistar International is the area's largest employer with a workforce of 4,000.
- Navistar International completed construction of the Next Generation Vehicle Plant, a \$137 million stamping and cab assembly plant construction project, during 2000. This new plant is predicted to increase efficiency and profit. The 273,000 square foot facility was built next to the existing U.S. 68 assembly plant and features state-of-the-art hydraulic presses and robotics technology. This is Navistar's first new facility in Clark County in more than 30 years, and will secure Clark County's place as a crucial component in Navistar's future success.
- Production at the new plant began in 2001 where workers press, weld, and fabricate steel cabs for trucks in the Next Generation Vehicle (NGV) program. The Lagonda facility (located within the City limits) will continue to operate after the new plant opens. This plant has been used for around 100 years and employs about 1,200 hourly workers. Depending on market demand, the Lagonda plant may remain open primarily to make replacement parts for trucks currently on the road.
- The new plant on U.S. 68 will employ an additional 211 workers. International plans to build the NGV trucks locally. In addition to building the new stamping plant and cab assembly plant, International expects to invest a total of \$284 million in its Springfield facilities during the next four years for the technology and equipment upgrades at the current truck assembly plant necessary for implementation of the NGV program.
- With Navistar's commitment to the Clark County area, it's expected that new business growth along the Route 68 corridor will follow.
- Kettle Foods, the producer of snack foods announced that due to increased demand, it plans to expand its distribution area to twice its present size and possibly triple employment, production and space. The company presently employs 35 people.
- In March, the lumber products wholesaler purchased the former International Harvester warehouse and 10 adjacent acres at 2105 Sheridan Avenue. The company employs 30 people full-time. Tier One distribution, aka Tri-State Forest Products, is building an additional

warehouse structure at an estimated cost \$123,648, and has filed for various internal construction work in the existing structures at a cost of \$130,000.

- The City of Springfield announced the first sale of land at Airpark Ohio to a Dayton based manufacturer, Exhibit House, Inc. The company purchased 5 acres and broke ground on September 8, 2000 to begin construction of a 1.4 million dollar facility. Exhibit House, Inc. will create an additional 25-30 new jobs.
- Eby-Brown Company LP, a snack food distributor, bought the Maryland based F. A. Davis & Sons to increase its distribution area. With the merger, Eby-Brown hopes to exceed 3 billion dollars in annual sales. The Springfield location employs 380 people and supplies approximately 1800 retail outlets each week.

**Growth and Expansion - Retail and Commercial**

- Several new retail stores were opened along the Bechtle Avenue extension during 2000. They are as follows:

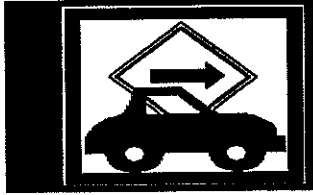
<u>Business Name</u>	<u>Investment</u>	<u>No. of employees</u>
First Star Bank/Meijer store	\$ 25,000	7
Steak and Shake, Investment	\$ 665,948	100
Friday's, Inc.	\$ 899,140	105
Frisch's Corp.	\$ 618,019	150
Gordon Foods	\$ 578,417	300
Target	\$ 5,700,000	215

**Growth and Expansion - Nonprofit, Medical and Other**

- In June, the Ohio School Facilities Commission presented a plan to close Springfield's 19 elementary and middle schools and build 15 new facilities. While \$136 million will be paid by the state, \$29.9 million dollars will be funded by the local school district. A four-mill bond issue was overwhelmingly approved in November by Springfield residents in favor by 64%. Having accomplished voter approval, the city schools and City of Springfield will work cooperatively to accomplish this huge task. The citizens of Springfield are currently reviewing building designs. Construction should begin during 2002 with an estimated project length of ten years.

**City Projects**

- The city commission, Springfield Township Trustees and the Clark County Commission entered into a Cooperative Economic Development Agreement (CEDA) to provide sewer and water utility services to the southern portion of Springfield Township. One of the outcomes of this agreement will be the construction of the southern interceptor, a sewer line that will serve existing Springfield Township residents and will allow expansion of the Prime Ohio Industrial Park. The agreement allows for growth and future development of the City, while preserving the territorial integrity of Springfield Township. In November 2000 Laybourne Road was annexed into the City of Springfield as a result of the CEDA. Once annexed Spradlin Brothers and The Truck place were able to take advantage of the City's PLEDGE program to assist with expansion activities.



- A Bond financing a \$2.44 million Bechtle Avenue road was issued in September, 1999. The road extension is being completed to provide much-needed relief to traffic congestion problems encountered in the northwest area of the city, the location of the fastest-growing commercial development. Completion of the road extension is expected by September, 2001.
- The neighborhood street program is entering its fifth year, with over \$600,000 being dedicated to neighborhood street upgrades.
- The snow removal program continues with sixteen to nineteen vehicles in 2000. A new salt storage structure located at the City Service Center tripled the city's storage capacity. Additional storage capacity coupled with a new labor assignment provision with AFSCME has enabled increased staffing for snow removal and allowed for quicker and more comprehensive snow removal service to neighborhood streets.

## **PREPARATION OF COMPREHENSIVE ANNUAL FINANCIAL REPORT**

The Accounting Division of the City's Department of Finance has prepared this annual report and its accompanying financial statements, supporting schedules, and statistical tables. This report has been developed and organized to conform to generally accepted accounting principles and to meet the Government Finance Officers Association program requirements for the Certificate of Achievement for Excellence in Financial Reporting.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operation of the City as measured by the financial activity of its various funds; and contains all disclosures necessary to enable the reader to gain understanding of the City's financial activity during 2000.

## **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

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, 1999. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. This was the 15th consecutive year that the City has received this prestigious award. 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.

## **INDEPENDENT AUDIT**

The 2000 financial statements of the city have been audited by Clark, Schaefer, Hackett, & Co., the second audit of a five-year contract, which was entered into by the State of Ohio Auditor's Office, the City, and the firm. This is the fifteenth consecutive Comprehensive Annual Financial Report (CAFR) of The City, containing financial statements that have been audited by a nationally recognized firm of certified public accountants.

Their examination was conducted in accordance with generally accepted auditing standards; the standards for financial compliance audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office; the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, and the provisions of OMB Circular A-133, Audits of State and Local Governments.

The auditors' opinion, which is a significant part of this report, is included in the financial section that follows. The City has again received an unqualified opinion which means that, in the opinion of our independent auditor, the financial statements present fairly, in all material respects, the financial position of the City and the results of its operations and cash flows of its Proprietary and Nonexpendable Trust Funds.

The City plans to continue to subject the financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit serves to maintain and strengthen the City's accounting and budgetary controls.

## **ACKNOWLEDGEMENTS**

Preparation of this report is a major and time-consuming task, and 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 contributed to this effort. My appreciation is extended to all those employees, and to the City Commission, City Manager, department heads, and employees who have supported this effort to achieve excellence in financial reporting.

My sincere thanks are extended to Clark, Schaefer, Hackett, & Co. 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 have greatly aided the City in completing its CAFR in a timely manner.

My sincerest appreciation is extended to Ms. Dorothy Skinner, Accounting Manager, whose dedication and commitment we rely on so heavily. I extend a special note of thanks to Ms. Debora Cooper, Deputy Finance Director. As the former Accounting Manager, Ms. Cooper organized and guided production of thirteen previous financial reports and through the years has consistently served as a role model for others, setting a standard for others to follow. I sincerely appreciate Ms. Cooper's continued involvement and dedication in production of this report. The work of both of these employees has been invaluable not only this year but in all years past, and I truly appreciate their contributions. Also greatly providing to completion of this report are Mrs. Cindy Beckdahl, Accounting Specialist, Ms. Thelma Anderson, Administrative Aide and Mrs. Melissa Miller, Assistant to the City Treasurer. Each has my personal thanks and respect for their continuing commitment to professional excellence and financial reporting practices, and without whom this project could not have been completed.

Additionally, I would like to thank Mr. Robert Mauch, Deputy Finance Director/City Treasurer, whom returned to city government from the private industry. This has been a year of serious review and changes for our financial operations. However, Ms. Cooper and Mr. Mauch stepped up to the plate,

and have done a marvelous job. Both have been examples of true professionalism during this transition period.

Respectfully submitted,

A handwritten signature in black ink that reads "Johnetta Jaudon". The signature is written in a cursive, flowing style with a large initial "J".

Johnetta Jaudon,  
Finance Director

**CITY OF SPRINGFIELD, OHIO  
CITY OFFICIALS**

**CITY COMMISSION**

**WARREN COPELAND, MAYOR  
DANIEL J. MARTIN, ASSISTANT MAYOR  
JOYCE B. CASEY  
KEVIN O'NEILL  
MARTIN MAHONEY**

**APPOINTED OFFICIALS**

**MATTHEW J. KRIDLER, CITY MANAGER  
SANDRA L. GAIER, FINANCE DIRECTOR  
JOHNETTA M. JAUDON, FINANCE DIRECTOR  
ROBIN B. DEBELL, LAW DIRECTOR  
CONNIE J. CHAPPELL, CLERK OF COMMISSION**

**DEPARTMENT OF FINANCE  
MANAGEMENT STAFF**

**SANDRA L. GAIER, FINANCE DIRECTOR**

**JOHNETTA M. JAUDON, FINANCE DIRECTOR**

**DEBORA E. COOPER, DEPUTY FINANCE DIRECTOR**

**ROBERT L. MAUCH, DEPUTY FINANCE DIRECTOR**

**DOROTHY M. SKINNER, ACCOUNTING MANAGER**

**BETTE C. BROWN, PAYROLL OFFICER**

**JAMES G. NICKLES, UTILITY BILLING MANAGER**

**BILLY ESTEP, INCOME TAX MANAGER**



# 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, 1999

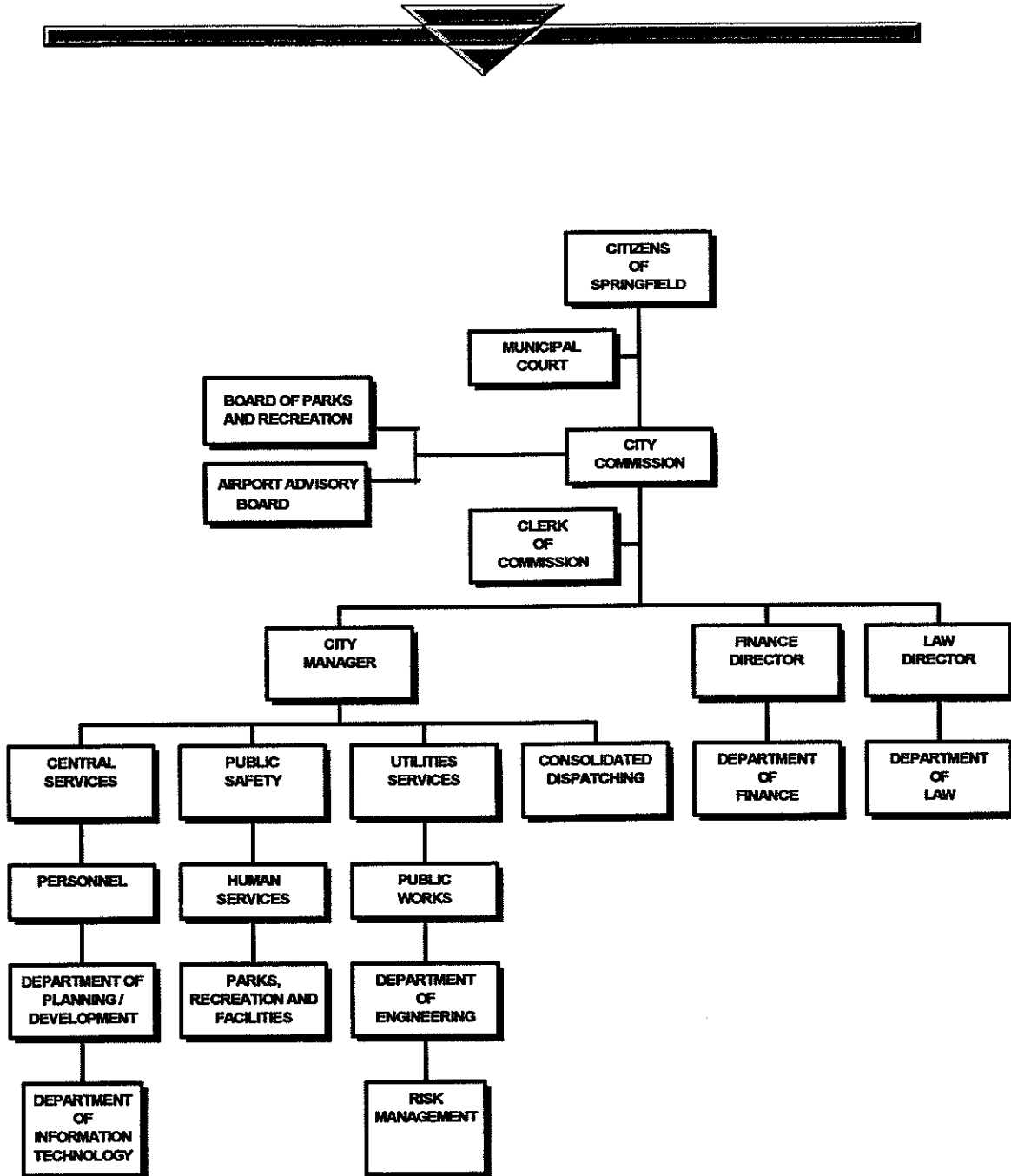
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



*Anne Spray Kinsey*  
President

*Jeffrey L. Essler*  
Executive Director

# THE CITY OF SPRINGFIELD, OHIO ORGANIZATIONAL CHART FOR THE YEAR ENDED DECEMBER 31, 2000





# **FINANCIAL SECTION**



**Clark, Schaefer, Hackett & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS  
BUSINESS CONSULTANTS

Independent Auditors' Report

The Honorable Members of City Commission  
City of Springfield, Ohio

We have audited the accompanying general purpose financial statements of the City of Springfield, Ohio as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the City of Springfield's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Springfield, Ohio as of December 31, 2000, and the results of its operations and cash flows from its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principals.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2001 on our consideration of the City of Springfield's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the introductory, supplemental, and statistical information as listed in the accompanying table of contents and, therefore, express no opinion thereon.

*Clark Schaefer, Hackett & Co.*  
Springfield, Ohio  
June 15, 2001

**CITY OF SPRINGFIELD, OHIO**

**COMBINED FINANCIAL STATEMENTS - OVERVIEW**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**DECEMBER 31, 2000**

**CITY OF SPRINGFIELD, OHIO**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**and Discretely Presented Component Unit**  
**December 31, 2000**

**GOVERNMENTAL FUND TYPES**

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
<b>ASSETS AND OTHER DEBITS:</b>				
Pooled cash and cash equivalents	\$ 3,944,432	2,853,099	62,722	3,592,016
Investments	-	3,141,442	-	2,980,333
Receivables (net of allowances for uncollectibles)	4,528,178	4,367,278	380,486	1,076,713
Due from other funds	626,334	114,048	8	373,210
Due from primary government	-	-	-	-
Due from other governments	33,889	409,217	-	96,820
Inventory	30,929	375,758	-	-
Unamortized bond issuance costs	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	5,615,669	-	-
Land held for resale	-	941	-	-
Fixed assets (net of accumulated depreciation)	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$ 9,163,762</u></b>	<b><u>16,877,452</u></b>	<b><u>443,216</u></b>	<b><u>8,119,092</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 661,355	680,417	651	748,749
Insurance claims payable	-	-	-	-
Accrued liabilities	982,617	136,168	-	-
Due to other funds	427,405	417,700	-	805,926
Due to other governments	13,077	-	-	-
Due to component unit	-	63,876	-	-
Deferred revenue	1,897,837	4,223,450	380,486	543,046
Restricted deposits	-	-	-	-
Unamortized bond (discounts) premiums	-	-	-	-
Special assessment debt with governmental commitment	-	-	-	-
Capital leases payable	-	-	-	-
Bonds and loans payable	-	-	-	-
<b>Total liabilities</b>	<b><u>3,982,291</u></b>	<b><u>5,521,611</u></b>	<b><u>381,137</u></b>	<b><u>2,097,721</u></b>
<b>EQUITY AND OTHER CREDITS:</b>				
Investment in general fixed assets	-	-	-	-
Capital stock	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings / unreserved	-	-	-	-
Fund balances: Reserved for inventory	30,929	375,758	-	-
Reserve for noncurrent notes receivable	-	5,615,669	-	-
Reserved for encumbrances	521,785	2,013,502	-	5,161,993
Reserved for non expendable trust	-	-	-	-
Unreserved	4,628,757	3,350,912	62,079	859,378
<b>Total equity and other credits</b>	<b><u>5,181,471</u></b>	<b><u>11,355,841</u></b>	<b><u>62,079</u></b>	<b><u>6,021,371</u></b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b><u>\$ 9,163,762</u></b>	<b><u>16,877,452</u></b>	<b><u>443,216</u></b>	<b><u>8,119,092</u></b>

See accompanying notes to general purpose financial statements.



## EXHIBIT I

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	PRIMARY GOVERNMENT (carried forward)
1,862,678	3,471,666	2,273,030	-	-	\$ 18,059,643
12,939,028	3,856,532	879,620	-	-	23,796,955
2,640,602	43,831	367,366	-	-	13,404,454
1,579,263	241,899	337,741	-	-	3,272,503
-	-	-	-	-	-
62,729	274,710	-	-	-	877,365
825,418	203,634	-	-	-	1,435,739
240,206	-	-	-	-	240,206
50,512	-	-	-	-	50,512
-	-	-	-	-	5,615,669
-	-	-	-	-	941
52,630,303	9,429,137	-	33,831,873	-	95,891,313
-	-	-	-	62,079	62,079
-	-	-	-	18,549,212	18,549,212
<u>72,830,739</u>	<u>17,521,409</u>	<u>3,857,757</u>	<u>33,831,873</u>	<u>18,611,291</u>	<u>\$ 181,256,591</u>
431,179	478,336	1,450,580	-	-	\$ 4,451,267
-	1,300,000	-	-	-	1,300,000
1,204,956	110,624	11,911	-	5,078,336	7,524,612
479,901	1,041,582	99,989	-	-	3,272,503
-	-	-	-	-	13,077
-	-	-	-	-	63,876
63,494	-	-	-	-	7,108,313
512	-	1,405,416	-	-	1,405,928
(444,809)	-	-	-	-	(444,809)
-	-	-	-	270,946	270,946
-	-	-	-	82,609	82,609
28,396,317	-	-	-	13,179,400	41,575,717
<u>30,131,550</u>	<u>2,930,542</u>	<u>2,967,896</u>	<u>-</u>	<u>18,611,291</u>	<u>66,624,039</u>
-	-	-	33,831,873	-	33,831,873
-	-	-	-	-	-
6,972,580	9,429,137	-	-	-	16,401,717
35,726,609	5,161,730	-	-	-	40,888,339
-	-	-	-	-	406,687
-	-	-	-	-	5,615,669
-	-	-	-	-	7,697,280
-	-	386,953	-	-	386,953
-	-	502,908	-	-	9,404,034
<u>42,699,189</u>	<u>14,590,867</u>	<u>889,861</u>	<u>33,831,873</u>	<u>-</u>	<u>114,632,552</u>
<u>72,830,739</u>	<u>17,521,409</u>	<u>3,857,757</u>	<u>33,831,873</u>	<u>18,611,291</u>	<u>\$ 181,256,591</u>

(continued)

CITY OF SPRINGFIELD, OHIO  
 Combined Balance Sheet - All Fund Types and Account Groups  
 and Discretely Presented Component Unit  
 December 31, 2000

EXHIBIT I

	<u>TOTAL (MEMORANDUM ONLY) PRIMARY GOVERNMENT (brought forward)</u>	<u>COMPONENT UNIT SPRINGFIELD BUS COMPANY</u>	<u>TOTAL (MEMORANDUM ONLY) REPORTING ENTITY 2000</u>
<b>ASSETS AND OTHER DEBITS:</b>			
Pooled cash and cash equivalents	\$ 18,059,643	38,660	\$ 18,098,303
Investments	23,796,955	-	23,796,955
Receivables (net of allowances for uncollectibles)	13,404,454	4,590	13,409,044
Due from other funds	3,272,503	-	3,272,503
Due from primary government	-	63,876	63,876
Due from other governments	877,365	-	877,365
Inventory	1,435,739	1,170	1,436,909
Unamortized bond issuance costs	240,206	-	240,206
Restricted cash and cash equivalents	50,512	-	50,512
Notes receivable (net of allowances for uncollectibles)	5,615,669	40,400	5,656,069
Land held for resale	941	-	941
Fixed assets (net of accumulated depreciation)	95,891,313	-	95,891,313
Amount available in debt service funds	62,079	-	62,079
Amount to be provided for retirement of general long-term obligations	<u>18,549,212</u>	<u>-</u>	<u>18,549,212</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ <u>181,256,591</u></b>	<b><u>148,696</u></b>	<b>\$ <u>181,405,287</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 4,451,267	12,422	\$ 4,463,689
Insurance claims payable	1,300,000	-	1,300,000
Accrued liabilities	7,524,612	9,759	7,534,371
Due to other funds	3,272,503	-	3,272,503
Due to other governments	13,077	-	13,077
Due to component unit	63,876	-	63,876
Deferred revenue	7,108,313	2,937	7,111,250
Restricted deposits	1,405,928	-	1,405,928
Unamortized bond (discounts) premiums	(444,809)	-	(444,809)
Special assessment debt with governmental commitment	270,946	-	270,946
Capital leases payable	82,609	-	82,609
Bonds and loans payable	<u>41,575,717</u>	<u>-</u>	<u>41,575,717</u>
<b>Total liabilities</b>	<b><u>66,624,039</u></b>	<b><u>25,118</u></b>	<b><u>66,649,157</u></b>
<b>EQUITY AND OTHER CREDITS:</b>			
Investment in general fixed assets	33,831,873	-	33,831,873
Capital stock	-	5,000	5,000
Contributed capital	16,401,717	-	16,401,717
Retained earnings / unreserved	40,888,339	118,578	41,006,917
Fund balances: Reserved for inventory	406,687	-	406,687
Reserve for noncurrent notes receivable	5,615,669	-	5,615,669
Reserved for encumbrances	7,697,280	-	7,697,280
Reserved for non expendable trust	386,953	-	386,953
Unreserved	<u>9,404,034</u>	<u>-</u>	<u>9,404,034</u>
<b>Total equity and other credits</b>	<b><u>114,632,552</u></b>	<b><u>123,578</u></b>	<b><u>114,756,130</u></b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ <u>181,256,591</u></b>	<b><u>148,696</u></b>	<b>\$ <u>181,405,287</u></b>

See accompanying notes to general purpose financial statements.

(concluded)



**CITY OF SPRINGFIELD, OHIO**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Year Ended December 31, 2000**

	GOVERNMENTAL	
	GENERAL	SPECIAL REVENUE
<b>REVENUES:</b>		
Income taxes	\$ 21,368,610	-
Property taxes	-	2,553,379
Hotel / motel taxes	208,964	-
State-levied shared taxes	5,576,448	2,257,024
Intergovernmental	1,031	5,987,593
Charges for services	842,347	93,864
Fees, licenses, and permits	544,281	278,342
Investment earnings	1,112,686	261,415
Fines and forfeits	1,099,625	279,387
Rental income	50,182	26,020
Special assessments	-	-
Miscellaneous	711,599	649,138
<b>Total revenues</b>	<b>31,515,773</b>	<b>12,386,162</b>
<b>EXPENDITURES:</b>		
Current:		
General government	10,142,095	286,545
Public safety	17,584,133	3,451,782
Health	708,157	13,693
Recreation	97,093	2,036,326
Community development	863,541	3,399,457
Public works	1,602	2,714
Highway and street	379,404	1,477,240
Capital outlay	-	366,567
Debt Service:		
Principal	-	53,921
Interest	-	7,639
<b>Total expenditures</b>	<b>29,776,025</b>	<b>11,095,884</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,739,748</b>	<b>1,290,278</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Proceeds from issuance of debt	-	-
Operating transfers in	79,837	4,297,405
Operating transfers out	(3,237,421)	(2,457,999)
Transfers to component unit	-	(984,833)
<b>Total other financing sources (uses)</b>	<b>(3,157,584)</b>	<b>854,573</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,417,836)</b>	<b>2,144,851</b>
<b>FUND BALANCES AT BEGINNING OF YEAR AS RESTATED</b>	<b>6,579,424</b>	<b>9,150,167</b>
Increase in reserve for inventory	19,883	60,823
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 5,181,471</b>	<b>11,355,841</b>

See accompanying notes to general purpose financial statements.

EXHIBIT II

FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (MEMORANDUM ONLY) 2000
DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
-	5,342,152	-	\$ 26,710,762
-	-	-	2,553,379
-	-	-	208,964
-	-	-	7,833,472
-	1,429,355	-	7,417,979
-	-	-	936,211
-	-	-	822,623
-	194,293	-	1,568,394
-	8,268	-	1,387,280
-	-	-	76,202
48,919	15,553	-	64,472
125	122,436	55,508	1,538,806
<u>49,044</u>	<u>7,112,057</u>	<u>55,508</u>	<u>51,118,544</u>
-	-	-	10,428,640
-	-	3,425	21,039,340
-	-	-	721,850
-	-	36,757	2,170,176
-	-	-	4,262,998
-	-	-	4,316
-	-	-	1,856,644
-	7,478,979	-	7,845,546
1,224,791	92,700	-	1,371,412
607,855	3,422	-	618,916
<u>1,832,646</u>	<u>7,575,101</u>	<u>40,182</u>	<u>50,319,838</u>
<u>(1,783,602)</u>	<u>(463,044)</u>	<u>15,326</u>	<u>798,706</u>
-	2,517,917	-	2,517,917
1,778,303	524,263	-	6,679,808
-	(2,078,570)	-	(7,773,990)
-	-	-	(984,833)
<u>1,778,303</u>	<u>963,610</u>	<u>-</u>	<u>438,902</u>
(5,299)	500,566	15,326	1,237,608
67,378	5,520,805	30,869	21,348,643
-	-	-	80,706
<u>62,079</u>	<u>6,021,371</u>	<u>46,195</u>	<u>\$ 22,666,957</u>

**CITY OF SPRINGFIELD, OHIO**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual - General, Special Revenue, Debt Service, and Capital**  
**Projects Fund Types - Budget Basis**  
**Year Ended December 31, 2000**

	<b>GENERAL FUND</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Income taxes	\$ 22,500,000	21,181,043	(1,318,957)
Hotel / motel taxes	185,000	215,511	30,511
State-levied shared taxes	4,944,291	5,554,148	609,857
Intergovernmental	-	1,031	1,031
Charges for services	261,000	232,899	(28,101)
Fees, licenses, and permits	1,285,550	1,116,263	(169,287)
Investment earnings	604,500	986,412	381,912
Fines and forfeits	1,178,850	1,099,625	(79,225)
Rental income	50,100	50,182	82
Special assessments	-	-	-
Miscellaneous	2,666,650	2,093,100	(573,550)
<b>Total revenues</b>	<u>33,675,941</u>	<u>32,530,214</u>	<u>(1,145,727)</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	12,497,982	11,744,426	753,556
Public safety	17,931,305	17,352,266	579,039
Health	17,050	16,645	405
Recreation	-	-	-
Community development	1,249,735	1,159,762	89,973
Public works	-	-	-
Highway and street	459,015	442,637	16,378
Capital outlay	-	-	-
<b>Debt Service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>32,155,087</u>	<u>30,715,736</u>	<u>1,439,351</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,520,854</u>	<u>1,814,478</u>	<u>293,624</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	17,155	17,155
Operating transfers out	(3,723,593)	(3,238,856)	484,737
<b>Total other financing sources</b>	<u>(3,723,593)</u>	<u>(3,221,701)</u>	<u>501,892</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(2,202,739)	(1,407,223)	795,516
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	4,307,692	4,307,692	-
Cancelled encumbrances from prior years	168,419	168,419	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 2,273,372</u>	<u>3,068,888</u>	<u>795,516</u>

See accompanying notes to general purpose financial statements.

## EXHIBIT III

SPECIAL REVENUE FUND			DEBT SERVICE FUND		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
-	-	-	-	-	-
2,543,734	2,553,379	9,645	-	-	-
1,641,300	1,684,507	43,207	-	-	-
175,900	185,933	10,033	-	-	-
312,250	322,082	9,832	-	-	-
415,000	532,050	117,050	-	-	-
190,000	206,570	16,570	-	-	-
317,000	272,907	(44,093)	-	-	-
25,000	26,020	1,020	-	-	-
-	-	-	53,755	49,044	(4,711)
251,450	202,465	(48,985)	-	-	-
<u>5,871,634</u>	<u>5,985,913</u>	<u>114,279</u>	<u>53,755</u>	<u>49,044</u>	<u>(4,711)</u>
420,733	296,386	124,347	-	-	-
3,974,044	3,413,244	560,800	-	-	-
67,160	62,986	4,174	-	-	-
2,030,800	1,983,928	46,872	-	-	-
-	-	-	-	-	-
2,714	2,714	-	-	-	-
1,485,694	1,351,841	133,853	-	-	-
225,080	156,275	68,805	-	-	-
53,970	53,970	-	3,278,211	3,278,211	-
7,590	7,590	-	1,305,242	1,305,242	-
<u>8,267,785</u>	<u>7,328,934</u>	<u>938,851</u>	<u>4,583,453</u>	<u>4,583,453</u>	<u>-</u>
<u>(2,396,151)</u>	<u>(1,343,021)</u>	<u>1,053,130</u>	<u>(4,529,698)</u>	<u>(4,534,409)</u>	<u>(4,711)</u>
1,581,700	3,034,166	1,452,466	4,529,555	4,529,753	198
(1,527,073)	(1,490,652)	36,421	-	-	-
<u>54,627</u>	<u>1,543,514</u>	<u>1,488,887</u>	<u>4,529,555</u>	<u>4,529,753</u>	<u>198</u>
(2,341,524)	200,493	2,542,017	(143)	(4,656)	(4,513)
4,024,096	4,024,096	-	67,378	67,378	-
63,160	63,160	-	-	-	-
<u>1,745,732</u>	<u>4,287,749</u>	<u>2,542,017</u>	<u>67,235</u>	<u>62,722</u>	<u>(4,513)</u>

(continued)

**CITY OF SPRINGFIELD, OHIO**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual - General, Special Revenue, Debt Service, and Capital**  
**Projects Fund Types - Budget Basis**  
**Year Ended December 31, 2000**

**CAPITAL PROJECT FUND**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Income taxes	\$ 5,617,500	5,295,260	(322,240)
Hotel / motel taxes	-	-	-
State-levied shared taxes	-	-	-
Intergovernmental	1,714,852	1,909,080	194,228
Charges for services	-	-	-
Fees, licenses, and permits	-	-	-
Investment earnings	-	348	348
Fines and forfeits	-	8,268	8,268
Rental income	-	-	-
Special assessments	-	-	-
Miscellaneous	92,000	274,684	182,684
<b>Total revenues</b>	<u>7,424,352</u>	<u>7,487,640</u>	<u>63,288</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	8,134,136	6,189,918	1,944,218
<b>Debt Service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>8,134,136</u>	<u>6,189,918</u>	<u>1,944,218</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(709,784)</u>	<u>1,297,722</u>	<u>2,007,506</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	166,064	166,064
Operating transfers out	(1,694,826)	(1,694,826)	-
<b>Total other financing sources</b>	<u>(1,694,826)</u>	<u>(1,528,762)</u>	<u>166,064</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>(2,404,610)</u>	<u>(231,040)</u>	<u>2,173,570</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	1,292,963	1,292,963	-
Cancelled encumbrances from prior years	121,674	121,674	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ (989,973)</u>	<u>1,183,597</u>	<u>2,173,570</u>

See accompanying notes to general purpose financial statements.



<u>TOTALS (MEMORANDUM ONLY) 2000</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 28,117,500	26,476,303	(1,641,197)
2,728,734	2,768,890	40,156
6,585,591	7,238,655	653,064
1,890,752	2,096,044	205,292
573,250	554,981	(18,269)
1,700,550	1,648,313	(52,237)
794,500	1,193,330	398,830
1,495,850	1,380,800	(115,050)
75,100	76,202	1,102
53,755	49,044	(4,711)
<u>3,010,100</u>	<u>2,570,249</u>	<u>(439,851)</u>
<u>47,025,682</u>	<u>46,052,811</u>	<u>(972,871)</u>
12,918,715	12,040,812	877,903
21,905,349	20,765,510	1,139,839
84,210	79,631	4,579
2,030,800	1,983,928	46,872
1,249,735	1,159,762	89,973
2,714	2,714	-
1,944,709	1,794,478	150,231
8,359,216	6,346,193	2,013,023
3,332,181	3,332,181	-
<u>1,312,832</u>	<u>1,312,832</u>	<u>-</u>
<u>53,140,461</u>	<u>48,818,041</u>	<u>4,322,420</u>
<u>(6,114,779)</u>	<u>(2,765,230)</u>	<u>3,349,549</u>
6,111,255	7,747,138	1,635,883
<u>(6,945,492)</u>	<u>(6,424,334)</u>	<u>521,158</u>
<u>(834,237)</u>	<u>1,322,804</u>	<u>2,157,041</u>
(6,949,016)	(1,442,426)	5,506,590
9,692,129	9,692,129	-
<u>353,253</u>	<u>353,253</u>	<u>-</u>
<u>\$ 3,096,366</u>	<u>8,602,956</u>	<u>5,506,590</u>

(concluded)

**CITY OF SPRINGFIELD, OHIO**  
**Combined Statement of Revenues, Expenses, and Changes in**  
**Retained Earnings/Fund Balance - All Proprietary Fund Types and Nonexpendable Trust Funds**  
**and Discretely Presented Component Unit**  
**Year Ended December 31, 2000**

	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 15,623,609	6,512,552
Other	<u>367,482</u>	<u>574,650</u>
<b>Total operating revenues</b>	<u>15,991,091</u>	<u>7,087,202</u>
<b>OPERATING EXPENSES:</b>		
Personal services	5,977,679	504,279
Contractual services	3,181,178	4,035,727
Claims expense	-	(171,636)
Materials and supplies	5,933,746	2,273,118
Bad debts	1,021	-
Depreciation	<u>3,462,116</u>	<u>470,304</u>
<b>Total operating expenses</b>	<u>18,555,740</u>	<u>7,111,792</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(2,564,649)</u>	<u>(24,590)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Interest income	1,026,329	173,855
Rental income	222,127	-
Intergovernmental	852,794	-
Interest expense	(1,350,601)	-
Other	<u>(33,738)</u>	<u>-</u>
<b>Total nonoperating revenues (expenses)</b>	<u>716,911</u>	<u>173,855</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(1,847,738)</u>	<u>149,265</u>
Operating transfers in	1,732,265	1,178,408
Operating transfers out	(1,755,305)	(72,595)
Transfers from primary government	<u>-</u>	<u>-</u>
<b>NET INCOME (LOSS)</b>	<u>(1,870,778)</u>	<u>1,255,078</u>
Add depreciation on fixed assets acquired by contributed capital	<u>641,654</u>	<u>470,304</u>
<b>Change in retained earnings</b>	<u>(1,229,124)</u>	<u>1,725,382</u>
<b>RETAINED EARNINGS / FUND BALANCES AT BEGINNING OF YEAR</b>	<u>36,955,733</u>	<u>3,436,348</u>
<b>RETAINED EARNINGS / FUND BALANCES AT END OF YEAR</b>	<u>\$ 35,726,609</u>	<u>5,161,730</u>

See accompanying notes to general purpose financial statements.

<u>FIDUCIARY FUND TYPE NONEXPENDABLE TRUST</u>	<u>TOTAL (MEMORANDUM ONLY) PRIMARY GOVERNMENT</u>	<u>COMPONENT UNIT SPRINGFIELD BUS COMPANY</u>	<u>TOTAL (MEMORANDUM ONLY) 2000</u>
-	\$ 22,136,161	193,762	\$ 22,329,923
<u>91,056</u>	<u>1,033,188</u>	<u>47,952</u>	<u>1,081,140</u>
<u>91,056</u>	<u>23,169,349</u>	<u>241,714</u>	<u>23,411,063</u>
-	6,481,958	847,762	7,329,720
34,055	7,250,960	172,770	7,423,730
-	(171,636)	193,667	22,031
-	8,206,864	-	8,206,864
-	1,021	-	1,021
-	<u>3,932,420</u>	<u>-</u>	<u>3,932,420</u>
<u>34,055</u>	<u>25,701,587</u>	<u>1,214,199</u>	<u>26,915,786</u>
<u>57,001</u>	<u>(2,532,238)</u>	<u>(972,485)</u>	<u>(3,504,723)</u>
-	1,200,184	-	1,200,184
-	222,127	-	222,127
-	852,794	-	852,794
-	(1,350,601)	-	(1,350,601)
-	<u>(33,738)</u>	<u>-</u>	<u>(33,738)</u>
<u>-</u>	<u>890,766</u>	<u>-</u>	<u>890,766</u>
57,001	(1,641,472)	(972,485)	(2,613,957)
11,409	2,922,082	-	2,922,082
-	(1,827,900)	-	(1,827,900)
-	-	984,833	984,833
<u>68,410</u>	<u>(547,290)</u>	<u>12,348</u>	<u>(534,942)</u>
<u>-</u>	<u>1,111,958</u>	<u>-</u>	<u>1,111,958</u>
68,410	564,668	12,348	577,016
<u>775,256</u>	<u>41,167,337</u>	<u>106,230</u>	<u>41,273,567</u>
<u>843,666</u>	<u>\$ 41,732,005</u>	<u>118,578</u>	<u>\$ 41,850,583</u>

**CITY OF SPRINGFIELD, OHIO**  
**Combined Statement of Cash Flows - All Proprietary Fund Types**  
**and Nonexpendable Trust Funds and Discretely Presented Component Unit**  
**Year Ended December 31, 2000**

	<u>PROPRIETARY FUND TYPES</u>	
	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>
<b>Cash flows from operating activities:</b>		
Operating income (loss)	\$ (2,564,649)	(24,590)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:</b>		
Depreciation	3,462,116	470,304
Interest on investments considered as operating income	-	-
Rental income	222,127	-
<b>Change in assets and liabilities:</b>		
(Increase) decrease in receivables	175,130	(20,598)
(Increase) decrease in due from other funds	(137,134)	(57,675)
(Increase) decrease in due from other governments	-	(274,710)
(Increase) decrease in due from primary governments	-	-
(Increase) decrease in inventory	53,705	(41,541)
Increase (decrease) in accounts payable	(7,534)	93,069
Increase (decrease) in insurance claims payable	-	(300,000)
Increase (decrease) in accrued liabilities	17,547	40,749
Increase (decrease) in due to other funds	(48,099)	1,039,997
Increase (decrease) in deferred revenue	61,949	-
<b>Net cash provided by (used in) operating activities</b>	<u>1,235,158</u>	<u>925,005</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in	1,732,265	1,178,408
Operating transfers out	(1,755,305)	(72,595)
Operating primary government	-	-
<b>Net cash provided by (used in) noncapital financing activities</b>	<u>(23,040)</u>	<u>1,105,813</u>
<b>Cash flows from capital and related financing activities:</b>		
Disposal of capital assets	3,902,478	-
Deposits to escrow fund and issuance costs	-	-
Acquisition and construction of capital assets	(4,201,538)	-
Principal paid on debt	(2,548,796)	-
Interest paid on debt	(1,715,795)	-
<b>Net cash (used in) capital and related financing activities</b>	<u>(4,563,651)</u>	<u>-</u>
<b>Cash flows from investing activities:</b>		
Purchase of investments	(15,548,638)	(5,629,494)
Proceeds from sales and maturities of investments	18,288,951	3,618,965
Interest on investments	1,026,329	173,855
<b>Net cash provided by (used in) investing activities</b>	<u>3,766,642</u>	<u>(1,836,674)</u>
<b>Net increase (decrease) in pooled cash and cash equivalents</b>	415,109	194,144
<b>Pooled cash and cash equivalents, beginning of year</b>	<u>1,447,569</u>	<u>3,277,522</u>
<b>Pooled cash and cash equivalents, end of year</b>	<u>\$ 1,862,678</u>	<u>3,471,666</u>

See accompanying notes to general purpose financial statements.

## EXHIBIT V

<u>FUDICIARY FUND TYPE NONEXPENDABLE TRUST</u>	<u>TOTAL (MEMORANDUM ONLY) PRIMARY GOVERNMENT</u>	<u>COMPONENT UNIT SPRINGFIELD BUS COMPANY</u>	<u>TOTAL (MEMORANDUM ONLY) REPORTING ENTITY 2000</u>
57,001	\$ (2,532,238)	(972,485)	\$ (3,504,723)
-	3,932,420	-	3,932,420
(84,998)	(84,998)	-	(84,998)
-	222,127	-	222,127
(6,056)	148,476	1,999	150,475
-	(194,809)	-	(194,809)
-	(274,710)	-	(274,710)
-	-	(12,569)	(12,569)
-	12,164	-	12,164
803	86,338	3,053	89,391
-	(300,000)	5,074	(294,926)
-	58,296	-	58,296
-	991,898	-	991,898
-	61,949	(3,473)	58,476
<u>(33,250)</u>	<u>2,126,913</u>	<u>(978,401)</u>	<u>1,148,512</u>
11,409	2,922,082	-	2,922,082
-	(1,827,900)	-	(1,827,900)
-	-	984,833	984,833
<u>11,409</u>	<u>1,094,182</u>	<u>984,833</u>	<u>2,079,015</u>
-	3,902,478	-	3,902,478
-	-	-	-
-	(4,201,538)	-	(4,201,538)
-	(2,548,796)	-	(2,548,796)
-	(1,715,795)	-	(1,715,795)
<u>-</u>	<u>(4,563,651)</u>	<u>-</u>	<u>(4,563,651)</u>
(372,297)	(21,550,429)	-	(21,550,429)
348,652	22,256,568	-	22,256,568
43,327	1,243,511	-	1,243,511
<u>19,682</u>	<u>1,949,650</u>	<u>-</u>	<u>1,949,650</u>
(2,159)	607,094	6,432	613,526
5,298	4,730,389	32,228	4,762,617
<u>3,139</u>	<u>\$ 5,337,483</u>	<u>38,660</u>	<u>\$ 5,376,143</u>

(continued)

CITY OF SPRINGFIELD, OHIO

EXHIBIT V

Combined Statement of Cash Flows - All Proprietary Fund Types  
and Nonexpendable Trust Funds and Discretely Presented Component Unit  
Year Ended December 31, 2000

Noncash transactions:

Enterprise Fund

Fixed Assets of \$327,422 for various Enterprise Funds were adjusted due to Ohio Public Works Commission payments.  
Fixed assets / bonds and loans payable of \$2,083,770 increase due to amount paid by Ohio Water  
Development Authority on behalf of the City for the WWTP Phase III project.  
Fixed Assets-Taxiways costing net of \$968,510 were constructed through the use of grants.  
Investments for various Enterprise Funds include the net effect of the new fair value calculation in amount of \$16,191.  
The Permanent Improvement Funds purchased \$31,211 of fixed assets for various Enterprise Funds.

Internal Service Fund

Investments for various Internal Service Funds include the net effect of the new fair value calculation \$15,148.

Non-Expendable Trust

Investments for various Non-Expendable Trust Funds include the net effect of the new fair value calculation \$86,605.

Pooled cash and cash equivalents:

Expendable Trusts	\$	46,195
Nonexpendable Trusts		3,139
Agency		<u>2,223,696</u>
Total pooled cash and cash equivalents - Trust and Agency Funds	\$	<u><u>2,273,030</u></u>

(concluded)

# **NOTES TO FINANCIAL STATEMENTS**

CITY OF SPRINGFIELD, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

The notes to the General Purpose Financial Statements include a summary of significant accounting policies and other notes considered necessary for a clear understanding of the financial statement. The notes are an integral part of the General Purpose Financial Statements.

	<u>Page No.</u>
<b>1. Summary of Significant Accounting Policies</b>	<b>21</b>
<b>2. Pooled Cash and Cash Equivalents and Investments</b>	<b>29</b>
<b>3. Income Taxes</b>	<b>31</b>
<b>4. Property Taxes</b>	<b>32</b>
<b>5. Miscellaneous Revenues</b>	<b>33</b>
<b>6. Receivables</b>	<b>33</b>
<b>7. Fixed Assets</b>	<b>34</b>
<b>8. Pension Plans</b>	<b>35</b>
<b>9. Other Postemployment Benefits (OPEB)</b>	<b>36</b>
<b>10. Leases</b>	<b>38</b>
<b>11. Long-Term Debt and Other Obligations</b>	<b>39</b>
<b>12. Interfund Receivables and Payables / Due To / From Primary</b>	
<b>Government / Component Unit</b>	<b>43</b>
<b>13. Accrued Liabilities</b>	<b>44</b>
<b>14. Fund and Retained Earnings Deficits</b>	<b>45</b>
<b>15. Restatement of Fund Balance</b>	<b>45</b>
<b>16. Enterprise Fund Segment Information</b>	<b>46</b>
<b>17. Contributed Capital</b>	<b>47</b>
<b>18. Risk Management</b>	<b>47</b>
<b>19. Contingent Liabilities</b>	<b>48</b>





CITY OF SPRINGFIELD, OHIO

Notes to General Purpose Financial Statements

December 31, 2000

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, health, street maintenance, planning, zoning, development, water, sewer, and other general governmental services.

The accompanying general purpose financial statements of the City (the reporting entity) comply with the provisions of Governmental Accounting Standards Board (GASB) Statement Number 14, The Financial Reporting Entity, in that the financial statements include all funds, account groups, 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. 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 memorandum totals of the primary government. Financial statements of SBC may be obtained from: Springfield Bus Company, 100 Jefferson Street, Springfield, Ohio 45501.

B. Basis of Presentation

The accounting policies and financial reporting practices of the City conform to generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB).

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures (expenses). An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in a fund because they do not directly affect net expendable available financial resources. The various funds are summarized by type in the combined financial statements. The following fund types and account groups are used by the City:

### Governmental Fund Types

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

Special Revenue Funds - Special revenue funds are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by City ordinances, Federal and State statutes or grant provisions.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds - Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or nonexpendable trust funds).

### Proprietary Fund Types

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governments on a cost-reimbursement basis.

### Fiduciary Fund Types

Trust and Agency Funds - Trust and agency funds are used to account for assets held on behalf of outside parties, including other governments. When these assets are held under the terms of a formal trust agreement, either a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

### Account Groups

Account groups are used to establish accounting control and accountability for the City's general fixed assets and general long-term obligations. Since these assets and obligations are long-term, they are neither expendable resources nor require current appropriations.

General Fixed Assets Account Group - This account group is used to account for all fixed assets of the City other than those accounted for in the proprietary fund types.

General Long-Term Obligations Account Group - This account group is used to account for all long-term obligations of the City other than those accounted for in the proprietary fund types.

## C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. The measurement focus for these funds is the flow of economic resources. The City has elected to apply the provisions of applicable pronouncements issued by the Financial Accounting Standards Board and the American Institute of Certified Public Accounts (AICPA) prior to November 30, 1989 except those that conflict with or contradict GASB pronouncements.

All proprietary funds and nonexpendable trust funds are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components for the proprietary funds, and reported as fund balance for the nonexpendable trust funds. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City generally considers revenues as available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. City income taxes withheld from taxpayers and received by the City within 60 days of year end are recorded as revenues and receivables. All other income taxes are recorded as revenues when received in cash because they are not measurable and available until actually received.

Other revenues susceptible to accrual are property taxes, state-levied shared taxes, reimbursable grant revenues, special assessments, interest revenue and charges for services. Fines, permits and parking meter revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The agency funds are merely "assets equal liabilities" and, thus, do not involve the measurement of results of operations.

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when grant moneys are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

#### D. Budgets and Budgetary Accounting

The City is required by State law to adopt annual budgets for all funds except Agency Funds. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual includes only the Governmental Funds for which an annual budget has been legally adopted, consistent with generally accepted accounting principles. Budget schedules for the Proprietary and Trust Funds for which an annual budget has been legally adopted have been included in the Combining Statements in order to report legal compliance responsibilities and accountabilities. Specific funds within the above fund types are exempted from legally adopted budgets as follows:

##### Special Revenue Funds:

- Community Development Block Grant
- Micro Loan Fund
- Shelter Plus Care-Pass thru SMHA
- Supportive Housing-Springfield Urban League
- Supportive Housing-St. Vincent de Paul
- EPA Grant
- LEAD Grant
- Homeless Assistance Grant
- EMS Grant
- Local Law Enforcement Block Grant 1998
- Local Law Enforcement Block Grant 1999
- Local Law Enforcement Block Grant 2000
- FTA-Bus Operating 2000
- FTA-Bus Operating 1999
- EDA Revolving Loan
- EDA Match Revolving Loan
- CD Housing Rehabilitation Rotary
- HOME Program
- CD CIC Development Revolving Loan
- State Bus Half-Fare Subsidy

##### Capital Projects Funds:

- Service Complex
- Bechtle Avenue Street Improvement
- Criminal Justice Computer Project
- Capital Planning
- FTA-Bus Capital 2000
- FTA Bus Capital 1998
- FTA-Bus Capital 1999
- Radio Communication System
- Sidewalk, Curb, and Gutter 2000
- Sidewalk, Curb, and Gutter 1999

State law prescribes certain procedures the City must follow in establishing budgetary data. Listed below are the major steps of the budget preparation process.

- (1) The City must submit a tax budget of estimated cash receipts and disbursements for all funds to the County Budget Commission by July 20 of each year for the following year, January 1 through December 31.
- (2) The County Budget Commission certifies its actions by September 1 and issues an "Official Certificate of Estimated Resources" (Certificate) limiting the maximum amount the City may expend from a given fund during the year to the estimated resources available.

- (3) About January 1, the Certificate 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 Official Certificate of Estimated Resources.
- (4) A temporary appropriation measure may be passed to control cash disbursements which covers the period January 1 through March 31. Before April 1, a permanent appropriation measure must be passed for the period January 1 through December 31. The budget specifies expenditure amounts by "character" (personal services and other expenditures / expenses) for each division within each fund.
- (5) Transfers of appropriations can be made within budget characters within a division and fund without City Commission action, but with responsible management approval. Transfers of appropriations can be made within budget levels of personal service and other service 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. During 2000, various transfers of appropriations and supplemental appropriations were made.
- (6) Unencumbered appropriations lapse at year end.

The City Charter (Charter) provides that no contract or agreement or other obligation involving the expenditure of money in excess of \$100 shall be entered into unless the Finance Director first certifies that money required for such contracts, agreements, obligations or expenditures is in the treasury or is anticipated to come into the treasury before the maturity of such contract.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys 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.

Revenues for the General, Special Revenue, Debt Service, and Capital Projects Funds are estimated by the Finance Director in conjunction with the annual budgeting process. However, this estimate is not included or required in the budget ordinance.

While reporting financial position, results of operations and changes in fund balance is based on generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based on cash receipts, disbursements, and encumbrances.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General, Special Revenue, Debt Service, and Capital Projects Fund Types - Budget Basis is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) Expenditures are recorded when disbursed in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (3) Encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP).

The adjustments necessary to convert the results of operations for the year ended December 31, 2000 on the GAAP basis to the budget basis are as follows:

**Excess (Deficiency) of Revenues and Other Financing Sources  
Over Expenditures and Other Financing Uses  
(in thousands)**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP basis:	\$ (1,418)	2,109	(5)	501
Increase(decrease):				
Due to revenues				
Income taxes	(188)	-	-	(47)
Property taxes	-	35	-	-
Hotel / motel taxes	7	-	-	-
State-levied shared taxes	(22)	(572)	-	-
Intergovernmental	-	46	-	1,002
Charges for services	(609)	148	-	-
Fees, licenses, and permits	571	334	-	-
Investment earnings	(126)	(16)	-	-
Fines and forfeits	-	-	-	-
Rental Income	-	-	-	-
Miscellaneous	1,381	30	-	152
Due to expenditures:				
General government	(1,602)	(58)	-	-
Public safety	232	(34)	-	-
Health	692	(49)	-	-
Recreation	97	(16)	-	-
Community development	(296)	-	-	-
Public works	-	-	-	-
Highway and street	(441)	(10)	-	-
Capital outlay	379	146	-	(742)
Debt service	-	-	(2,751)	-
Other sources (uses), net	(64)	(1)	2,751	(17)
Funds not budgeted	<u>-</u>	<u>(1,892)</u>	<u>-</u>	<u>(1,080)</u>
Budget basis	<u>\$ (1,407)</u>	<u>200</u>	<u>(5)</u>	<u>(231)</u>

**E. Pooled Cash and Cash Equivalents and Investments**

The City pools its cash as allowed by law for investment and resource management purposes. 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 general purpose financial statements include all demand deposits (including restricted assets), deposits with the State Treasury Asset Reserve of Ohio (STAR Ohio), and securities and Certificates of Deposit with maturities of three months or less that are part of the cash management pool. Securities and Certificates of Deposit that are not part of the cash management pool are separately stated in the accompanying general purpose 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.

**F. 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 which are recorded as an expenditure when individual inventory items are purchased. The governmental fund inventories are offset by a fund balance reserve which indicates they do not constitute "available spendable resources" and are not available for appropriations.

**G. Fixed Assets**

Fixed assets purchased for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets purchased before 1985) in the General Fixed Assets Account Group. Donated fixed assets are recorded at fair market value at the date received.

Public domain assets (infrastructure) such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, have not been capitalized. Such assets normally are immovable and of value only to the City. Therefore, the purpose of stewardship for capital expenditures can be satisfied without recording these assets.

Assets acquired by a capital lease are capitalized at the net present value of the total lease payments or fair market value, whichever is less.

No depreciation has been provided on general fixed assets, nor has interest on general fixed asset construction in progress been capitalized.

Fixed assets acquired by the proprietary fund types are stated at cost (or estimated historical cost), including interest capitalized during construction, where applicable. Contributed fixed assets are recorded at fair market value at the date received and the depreciation is charged to contributed capital. 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	25 to 50
Improvements other than buildings:	
Land improvements	7 to 50
Water and sewer lines	20
Airport runways	15
Machinery and equipment	3 to 20



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

Interest is capitalized on Enterprise Fund assets 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.

#### H. Unamortized Bond Discounts and Issuance Costs

The discounts and issuance costs on the Enterprise Funds 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.

#### I. 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.

For governmental fund type employees, vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is recorded in the appropriate governmental fund type and the noncurrent portion is recorded in the General Long-Term Obligations Account Group. Vested vacation and sick leave pertaining to proprietary fund types is recorded as an expense when earned.

Payment of vacation and sick leave recorded in the General Long-Term Obligations Account Group 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.

#### J. Pensions

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

#### K. Reserves and Designations

Reserves indicate portions of fund equity not appropriable for expenditures and / or legally segregated for a specific future use. Fund equity is reserved for inventories of expendable supplies and encumbrances. There are no designations of retained earnings.

#### L. Grants and Other Intergovernmental Revenues

Federal grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. All other reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred.

## M. Contributed Capital

Proprietary Fund Type contributed capital is recorded at the fair market value of the related assets at the date received. Depreciation on contributed fixed assets (acquired by grants, entitlements and shared revenues externally restricted for capital acquisitions and construction) that reduces contributed capital is allocated to contributed capital using the straight-line method over the same lives as described for the related fixed assets in Note 1 G.

## N. 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 balance sheet.

Quasi-external transactions are accounted for as revenues and expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures / expenses initially made from that fund, but which are properly applicable to another fund, are recorded as expenditures / expenses in the reimbursing fund and as reductions of expenditures / expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

## O. Total Columns on General Purpose Financial Statements

Total columns on the general purpose (combined) financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

## P. Restricted Deposits

In the Capital Projects and Enterprise Funds, restricted deposits includes the liability for matured general obligation bonds which have not yet been redeemed by bondholders.

In the Agency Funds, restricted deposits represents the difference between the assets of the various funds and those liabilities currently due.

## 2. POOLED CASH AND CASH EQUIVALENTS AND INVESTMENTS

### DEPOSITS

The carrying value of the City's deposits at December 31, 2000 includes \$1,925,000 of outstanding checks that were in excess of the compensating balance requirement and were therefore invested with STAR Ohio. The moneys will be transferred from STAR Ohio to the demand deposit account as the checks are presented for payment.

All deposits are collateralized with eligible securities, as required by the City's Investment and Deposit Policy, in amounts equal to at least 110% of the City's bank value of the deposits (demand deposits and certificates of deposit). Such collateral, as permitted by the State of Ohio and the City's Investment and Deposit Policy, is held in each respective depository bank's collateral pool at a Federal Reserve Bank, or member bank other than the depository bank, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds.

The City's deposits are categorized below to illustrate the level of risk assumed by the City at December 31, 2000. The categories are those established by GASB Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements. Category A includes deposits that are covered by Federal deposit insurance or by collateral held by the City or its agents in the City's name. Category B includes deposits collateralized with securities held by the pledging financial institution's trust department or agent in the City's name. Category C includes deposits collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City's name.

		<u>Category</u>		<u>Bank</u>
		<u>A</u>	<u>C</u>	<u>Balance</u>
Certificate of Deposit	\$	450,000	690,549	1,140,549
Demand Deposits		250,000	785,603	1,035,603
Money Fund Investment Accounts		<u>200,000</u>	<u>517,765</u>	<u>717,765</u>
	\$	<u>900,000</u>	<u>1,993,917</u>	<u>2,893,917</u>

SBC's (discretely presented component unit) cash policies are similar in nature. SBC maintains a checking account which is entirely covered by FDIC insurance.

## INVESTMENTS

Pursuant to the City's Investment and Deposit Policy, which includes certain diversification requirements, during 2000, the City was authorized to invest in obligations of the United States Treasury, Federal agencies and instrumentalities (except obligations of the Small Business Administration); bankers acceptances issued by domestic commercial banks meeting established performance benchmarks; Money Fund Investment accounts and "Super N.O.W." accounts (depository accounts with withdrawal restrictions); commercial paper issued by domestic corporations and rated "prime" (P-1) by Moody's Investors Service and "prime-plus" (A-1+) by Standard & Poor's; and STAR Ohio, a State investment pool managed under the auspices of the Treasurer of the State of Ohio and for the exclusive use of political subdivisions of the State. The City invests in STAROhio, an investment pool managed by the State Treasurer's Office which allows governments within the state to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does operate in a manner similar to Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2000. In addition to the foregoing, the Snyder Park Endowment Fund (a Trust Fund) is authorized to invest in corporate bonds and stocks.

The City's investments are recorded at fair value, in accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". Investments with remaining maturity at the time of purchase of greater than one year, the fair value is based on quoted market prices. Investments with remaining maturity at time of purchase of one year or less, are reported at cost.

Based upon criteria set forth in GASB Statement No. 3, the City's investments are categorized to provide an indication of the level of risk (other than credit risk or market-related risk) assumed by the City at year-end. Category A includes investments that are insured, registered, or are held by the City or its agent in the City's name. Category B includes investments which are uninsured and unregistered, but are held by the counterparty's trust department or agent in the City's name. Category C includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent, but not in the City's name. All the City's investments were in Category A at December 31, 2000.

	<u>Carrying Value</u>
U.S. Government and Agency securities	\$ 36,357,071
Municipal bonds and notes	269,649
Banker's acceptances	428,679
Common stocks	280,145
Corporate bonds	<u>286,265</u>
	<u>\$ 37,621,809</u>
Non-categorized investments:	
STAROhio	3,927,415
U.S. Government Trust Funds (Money market mutual funds)	<u>11,412</u>
	<u>3,938,827</u>
	<u>\$ 41,560,636</u>

Of the total deposits as identified for GASB Statement No. 3, the following adjustments are made to reconcile to total cash and cash equivalents and restricted cash and cash equivalents on the Balance Sheet as identified for GASB Statement No. 9:

Total deposits per GASB Statement No.3	\$ 347,840
Less: Certificates of Deposit	(1,140,549)
Plus: STAR Ohio	3,927,415
Plus: Cash Management Pool	<u>14,975,449</u>
Total cash and cash equivalents and restricted cash and cash equivalents per GASB Statement No. 9, Primary Government	\$ 18,110,155
Deposits - Component Unit - SBC	<u>38,660</u>
Total cash and cash equivalents and restricted cash and cash equivalents per GASB Statement No. 9	<u>\$ 18,148,815</u>

### 3. INCOME TAXES

Municipalities within the State of Ohio 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 of Springfield 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 is allowed.

The tax rate applied in 2000 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.

Twenty percent (20%) of all income tax revenues are required by a charter amendment approved in 1975 to be used for the purpose of financing capital improvements, including debt service charges on notes and bonds issued for capital improvements. This portion of income tax revenues is distributed to the Permanent Improvements Fund within the Capital Projects Fund from which capital improvements and related debt service charges are financed.

#### 4. PROPERTY TAXES

Property taxes are levied against all real, public utility and tangible (used in business) property located in the City.

A special three-mill levy authorized for collection in 1996 through 2001 provides for the hiring, training, maintaining and supporting of twenty four (24) additional police officers. As of May 8, 2001, the renewal of this levy was passed as a permanent levy. Property taxes received pursuant to State statutes are used by the City as a partial provision for payment of 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, in turn, are distributed, in full, from the City to the Conservancy District. During 2000 all property taxes received were accounted for in the Special Police Levy Fund and Agency Funds. Ohio law prohibits taxation of property from all taxing authorities in excess of 1% (10 mills) of assessed value without a vote of the people. Under current procedures the City's share is 6.0% (.60 mills) of assessed value.

Real property taxes collected during 2000 became a lien on January 1, 1999 and were levied on December 30, 1999. One-half of these taxes were due on February 18, 2000 with the remaining balance due on July 7, 2000.

Public utility property taxes collected during 2000 became a lien on January 1, 1999 and were levied on December 31, 1999. One-half of these taxes were due on February 18, 2000, with the remaining balance due on July 7, 2000.

Tangible personal property taxes collected during 2000 were levied on January 1, 2000. One-half of these taxes were due between April 30, 2000 and June 15, 2000 with the remaining balance due on October 13, 2000.

Assessed values on real property are established by State law at 35% of appraised market value. A reevaluation 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 reevaluation was completed in 1995. 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 assessments were 25% of true value (true values are based on cost and established by the State of Ohio) during 2000. The assessed value upon which the 2000 levy was based was \$713,569,574. The assessed value for 2000 upon which the 2000 levy will be based is \$726,759,416.

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

5. MISCELLANEOUS REVENUES

For the year ended December 31, 2000, miscellaneous revenues in the governmental fund types consist of the following:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt</u>	<u>Capital Projects</u>	<u>Expendable Trusts</u>
	(in thousands)				
Sale of assets	\$ 1	63	-	64	-
Refunds	526	115	-	46	-
Miscellaneous fees	83	148	-	-	41
Loan interest payments	-	114	-	-	-
Donations	8	4	-	-	5
Rental income	-	-	-	-	9
Other	94	205	-	12	-
	<u>\$ 712</u>	<u>649</u>	<u>-</u>	<u>122</u>	<u>55</u>

In addition, other revenues in the nonexpendable trust funds consists of interest income which is considered operating revenue.

6. RECEIVABLES

Receivables at December 31, 2000 consist of the following:

	<u>Income Taxes</u>	<u>Property Taxes</u>	<u>Interest</u>	<u>Accounts / Notes</u>	<u>Other</u>	<u>Less: Allowance</u>	<u>Net Receivable</u>
	(in thousands)						
General	\$ 5,103	-	184	66	154	979	\$ 4,528
Special Revenue	-	2,347	18	205	1,797	-	4,367
Debt Service	-	-	-	-	380	-	380
Capital Projects	1,276	-	46	-	-	245	1,077
Enterprise	-	-	185	2,284	171	-	2,640
Internal Service	-	-	44	-	-	-	44
Trust and Agency	-	326	13	-	28	-	367
Total Primary Government	<u>6,379</u>	<u>2,673</u>	<u>490</u>	<u>2,555</u>	<u>2,530</u>	<u>1,224</u>	<u>13,403</u>
Component Unit - SBC	-	-	-	-	5	-	5
Total Receivables	<u>\$ 6,379</u>	<u>2,673</u>	<u>490</u>	<u>2,555</u>	<u>2,535</u>	<u>1,224</u>	<u>\$ 13,408</u>

Notes receivable in the Special Revenue Fund consists of \$5,615,669 at December 31, 2000. This represents loans to private businesses and home owners. The funds were made available through various Federal grants.

Notes receivable for SBC (component unit) represents a loan to Travel Specialties, Inc., an affiliated company to SBC.

7. FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 2000	Additions	Disposals	Balance December 31, 2000
		(in thousands)		
Land and land improvements	\$ 7,247	12	232	\$ 7,027
Buildings and improvements	12,494	41	-	12,535
Machinery and equipment	13,469	1,243	912	13,800
Construction in progress	5,652	757	5,939	470
	<u>\$ 38,862</u>	<u>2,053</u>	<u>7,083</u>	<u>\$ 33,832</u>

A summary of proprietary fund type fixed assets at December 31, 2000 follows:

	Water	Sewer	Golf	Airport	Total	Internal Service
	(in thousands)					
Land	\$ 1,281	123	383	746	2,533	329
Buildings	10,939	23,473	661	723	35,796	8,045
Improvements other than buildings	15,861	28,322	1,391	5,760	51,334	763
Machinery and equipment	1,219	2,151	617	105	4,092	691
Construction progress	560	5,765	31	1,863	8,219	301
	<u>29,860</u>	<u>59,834</u>	<u>3,083</u>	<u>9,197</u>	<u>101,974</u>	<u>10,129</u>
Less: accumulated depreciation	<u>(16,801)</u>	<u>(26,734)</u>	<u>(1,418)</u>	<u>(4,390)</u>	<u>(49,343)</u>	<u>(700)</u>
	<u>\$ 13,059</u>	<u>33,100</u>	<u>1,665</u>	<u>4,807</u>	<u>52,631</u>	<u>9,429</u>

The majority of construction in progress in the General Fixed Assets Account Group is for the radio communications tower. Construction in progress in the Enterprise Funds relates to various water and sewer line projects.

Construction commitments at December 31, 2000 consist of the following:

Funded from Governmental Funds:

Various street reconstruction	\$ 1,630,755
Building construction / improvements	20,110
Radio Communications	<u>2,870,319</u>
	4,521,184

Funded from Enterprise Funds:

Airport runway reconstruction	154,999
City Service Center construction	274,846
Water lines and improvements	95,216
Sewer lines and improvements	<u>1,792,551</u>
	<u>2,317,612</u>

Total construction commitments \$ 6,838,796

All of the construction commitments have been encumbered and sufficient cash and investments are on hand at December 31, 2000 to support these commitments.

8. PENSION PLANS

Public Employee Retirement System (PERS) and Police and Firemen's Disability and Pension Fund (Police and Fire) 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 PERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085. Police and Fire address is 140 East Town Street, Columbus, Ohio 43215-5164 or by calling (614) 228-2975.

Police officers and firefighters participate in the statewide Police and Firemen's Disability and Pension Fund of Ohio (Police and Fire). Substantially all other City employees participate in the statewide Public Employees Retirement System of Ohio (PERS). Both Police and Fire and PERS are cost-sharing, multiple-employer defined benefit public employee retirement systems. The payrolls for the City's employees covered by Police and Fire, and PERS for the year ended December 31, 2000 were \$11,721,328 and \$16,846,779 respectively; the City's total payroll was \$29,413,232.

Participants in PERS may retire after 30 years of credited service, at age 60 with a minimum of five years credited service, and 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 2.1% of their final average salary for each year of credited service up to 30 years. Employees are entitled to 2.5% of their final average salary for each year of service in excess of 30 years. Final average salary is the employee's average salary over the highest three years of earnings. Benefits fully vest upon reaching five years of credited service. PERS provides retirement, disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code (ORC).



Police and Fire provides pension, disability and health care to qualified participants, and survivor and death benefits to qualified spouses, children and dependent parents. Participants in Police and Fire may retire at or 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 final average salary 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 the later of age 48 or 25 years from their full-time hire date. 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.

Employer and employee required contributions to Police and Fire and PERS are established by the ORC and are based on percentages of covered employees' gross salaries, which percentages are calculated annually by the funds' actuaries. For the year of 2000, the Retirement Board instituted a temporary employer contribution rate rollback. The rate of the rollback was 20% for state and local government divisions. The employer contribution rate for 2000 was 10.84% for the covered payroll and revert back to the 13.55% in 2001.

**% of Covered Payroll For The Last Three Years**

	Employee Share	Employer Share
Police	10.00 %	19.50 %
Fire	10.00	24.00
PERS	8.50	10.84

**Employer's Contributed Amounts For The Last Three Years**

	1998	1999	2000
Police	\$ 1,040,648	1,064,437	1,107,767
Fire	1,334,373	1,372,165	1,404,047
PERS	1,996,512	2,125,490	1,565,289
	4,371,533	4,562,092	4,077,103

The City is current in the payment of all of its required pension fund contributions.

**9. OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

In addition to the pension benefits described previously, both PERS and Police and Fire provide postretirement health care coverage commonly referred to as OPEB (other postemployment benefits). The health care coverage provided is considered an OPEB under GASB Statement No. 12. For both systems, the ORC provides the authority for public employers to fund postretirement health care through their contributions.

A portion of each employers's contribution to PERS is set aside for the funding of post retirement health care. The ORC provides statutory authority for employer contributions. The employer contribution rate was rolled back for the year 2000. For local government employer units, the rate was 10.84% of covered payroll: 4.30% was the portion that was used to fund health care for the year.

The ORC provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

**Actuarial Review:** The following assumptions and calculations were based on the System's latest Actuarial Review as of December 31, 1999.

**Funding Method:** An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability.

**Assets Valuation Method:** All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets.

**Investment Return:** The investment assumption rate for 1999 was 7.75%.

**Active employee Total Payroll:** An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%.

**Health Care:** Health care costs were assumed to increase 4.75% annually.

The OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 401,399. The portion of City's contributions that were used to fund postemployment benefits was \$438,488. \$10,805.5 million represents the actuarial value of the Retirement System's net assets available for OPEGBH at December 31, 1999. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate roll back was 20% for both state and local government divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

Police and Fire provides postretirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18, whether or not the child is attending school, or under the age of 22, if attending school full time or on a 2/3 basis. Health care funding and accounting is on a pay-as-you-go basis. The ORC provides that health care costs paid shall be included in the employer's contribution rate. Currently, 7.25% of covered payroll is used to pay retiree health care expenses. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit program. The City's contribution for the year ended December 31, 2000 was \$409,874 for police and \$421,214 for fire to pay postretirement benefits.

The total health care costs paid by the Police and Fire retirement plan were \$95,004,633 for the year ended December 31, 1999. The number of participants eligible to receive health care benefits as of December 31, 1999 were 12,467 for police and 9,807 for firefighters.

## 10. LEASES

The City leases to other various City facilities through direct operating leases which expire over various periods through 2092. The following is a schedule by years of minimum future rentals on noncancellable operating leases as of December 31, 2000:

2001	\$ 283,160
2002	156,578
2003	106,597
2004	35,740
2005	32,240
Thereafter	<u>193,092</u>
Total Minimum Future Rentals	\$ <u>807,407</u>

During 2000, the City received \$328,692 in actual revenues from operating leases.

In 1999, the City has entered into a lease agreement as a lessee for financing the acquisition of an upgrade for an IBM AS400 computer. This lease agreement qualifies as a capital lease (as the lease has a bargain purchase option) and therefore has been recorded at the present value of the future minimum lease payments as of the date of its inception. The IBM AS400 Computer upgrade leased under capital lease as of December 31, 1999 is \$170,048, of which \$99,792 met capitalization criteria and accordingly has been included in Machinery and Equipment in the General Fixed Assets Account Group.

<u>Year Ending December 31:</u>	<u>General Long-Term Obligations</u>
2001	\$ 61,560
2002	24,085
2003	<u>1,442</u>
Total Minimum lease payments	87,087
Less: Amount representing interest	<u>(4,478)</u>
Minimum lease payments	\$ <u>82,609</u>

## 11. LONG-TERM DEBT AND OTHER OBLIGATIONS

A summary of long-term debt and other obligations for the year ended December 31, 2000 follows:

	Balance January 1, 2000	Additions	Reductions	Balance December 31, 2000
		(in thousands)		
<b>General Long-Term Obligations:</b>				
Accrued vacation and sick leave	\$ 4,327	-	15	\$ 4,312
Salary related liabilities	848	-	82	766
Capital lease payable	137	-	54	83
General obligation bonds	12,021	2,340	1,182	13,179
<b>Special Assessments:</b>				
Bond anticipation notes	92	100	92	100
General obligation bonds	142	72	43	171
	<u>17,567</u>	<u>2,512</u>	<u>1,468</u>	<u>18,611</u>
<b>Total General Long-Term Obligations</b>				
<b>Enterprise Funds:</b>				
<b>Sewer:</b>				
General obligation bonds	6,522	-	424	6,098
Ohio Water Development Authority loan (OWDA)	1,460	-	145	1,315
Ohio Environmental Protection Agency / OWDA loan	8,920	-	565	8,355
OEPA / Sludge Dewatering	2,829	-	140	2,689
OEPA/ OWDA WWTP Phase III Improvements loan	1,567	1,889	-	3,456
Subtotal Sewer	<u>21,298</u>	<u>1,889</u>	<u>1,274</u>	<u>21,913</u>
<b>Water:</b>				
General obligation bonds	6,352	-	449	5,903
Bond anticipation note	1,055	-	1,055	-
Subtotal Water	<u>7,407</u>	<u>-</u>	<u>1,504</u>	<u>5,903</u>
<b>Golf Funds:</b>				
General obligation bond	705	-	125	580
Total Enterprise Funds	<u>29,410</u>	<u>1,889</u>	<u>2,903</u>	<u>28,396</u>
<b>Total Long-Term Debt and Other Obligations</b>	<b>\$ <u>46,977</u></b>	<b><u>4,401</u></b>	<b><u>4,371</u></b>	<b>\$ <u>47,007</u></b>

Additions and reductions of accrued vacation and sick leave and salary related liabilities are shown net since it is not practical for the City to determine these amounts separately. The current portion of accrued vacation and sick leave has been recorded in the appropriate governmental fund type.

The following is a summary of bond, loan, and bond anticipation note obligations as of December 31, 2000:

	<u>Years of Issue</u>	<u>Year Due Through</u>	<u>Interest Rate</u>	<u>Weighted Average Interest Rate</u>	<u>Amount</u>
General obligation bonds from Income Taxes	1991-1999	2001-2023	3.90%-6.50%	4.957	\$ 10,839,400
General obligation bonds / anticipation note from Income Taxes	2000	2001	4.70%	4.700	2,340,000
General obligation bonds payable from Special Assessments	1981-1999	2001-2009	5.25%-12.25%	5.680	170,946
General obligation bond anticipation note payable from Special Assessments	2000	2001	4.750%	4.750	100,000
Enterprise debt					
General obligation bonds:					
Water	1991 - 1999	2001-2013	4.10%-6.50%	4.760	5,903,033
Sewer	1991 - 1999	2001-2013	4.10%-6.50%	4.749	6,097,567
Golf	1994	2001-2004	5.60%-5.90%	5.756	580,000
OWDA Loans					
Sewer	1971	2002	5.250%	5.250	24,085
	1987	2008	8.260%	8.260	1,291,501
	1993	2012	4.800%	4.800	8,355,245
	1994	2015	4.180%	4.180	2,688,586
	1999	2021	3.750%	3.750	<u>3,456,300</u>
Total Long-Term Debt					<u>\$ 41,846,663</u>

The annual requirements to pay principal and interest on long-term debt at December 31, 2000 follows (in thousands):

General Long-Term Obligations

Year ending December 31:	<u>General Obligation</u>	<u>Interest</u>
2001	\$ 2,921	\$ 644
2002	564	508
2003	595	484
2004	609	458
2005	636	432
2006-2010	3,645	1,690
2011-2015	2,474	793
2016-2020	985	407
2021-2023	750	92
<b>Total</b>	<b>\$ <u>13,179</u></b>	<b>\$ <u>5,508</u></b>

Sewer Enterprise Fund

Year Ending December 31:	<u>General Obligation</u>	<u>OWDA</u>	<u>Interest</u>
2001	\$ 475	\$ 1,026	\$ 1,052
2002	517	1,053	974
2003	535	1,107	898
2004	556	1,163	818
2005	584	1,223	733
2006-2010	3,045	6,492	2,264
2011-2015	386	2,904	520
2016-2020	-	848	124
<b>Total</b>	<b>\$ <u>6,098</u></b>	<b>\$ <u>15,816</u></b>	<b>\$ <u>7,383</u></b>

Water Enterprise Fund

Year Ending December 31:	<u>General Obligation</u>	<u>Interest</u>
2001	\$ 489	\$ 281
2002	484	254
2003	500	233
2004	520	211
2005	546	188
2006-2010	2,869	538
2011-2013	495	537
<b>Total</b>	<b>\$ <u>5,903</u></b>	<b>\$ <u>2,242</u></b>

Golf Enterprise Fund

---

Year Ending December 31:	<u>General Obligation</u>	<u>Interest</u>
2001	\$ 135	\$ 34
2002	140	26
2003	150	18
2004	<u>155</u>	<u>9</u>
	\$ <u>580</u>	\$ <u>87</u>

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. Historically, the City has appropriated Enterprise Fund revenues for payment of general obligation debt for enterprise system improvements. Deficiencies, if any, will be paid from the City's Debt Service Fund. Bond payments on general long-term obligation bonds included in the General Long-Term Obligations Account Group are funded from municipal income taxes.

The special assessment general obligation bonds payable represent sidewalk, curb and gutter reconstruction, street improvements and water and sewer lines. 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 note and a bond anticipation note were issued. The special assessment note was refinanced with the post-balance sheet date issuance of a five year bond. All legal steps were taken to refinance the notes on a long-term basis in accordance with criteria set forth in the Statement of Financial Accounting Standards (SFAS) 6; consequently the notes were reported in the General Long-Term Obligations Account Group. 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).

Loans payable to the Ohio Water Development Authority (OWDA) are revenue obligations incurred to help finance sewage treatment plants and the construction of an interceptor sewer line to be repaid from charges for services.

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, 1999, the City's total net debt and unvoted debt amounted to 0% of the total assessed value of all property within the City. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with Clark County and the Springfield School District. As of December 31, 1999, these entities have complied with the requirement that overlapping debt must not exceed 1% (10 mills) of the assessed property value.

12. INTERFUND RECEIVABLES AND PAYABLES /  
DUE TO / FROM PRIMARY GOVERNMENT / COMPONENT UNIT

Interfund balances at December 31, 2000 consist of the following individual fund receivables and payables:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ <u>626,334</u>	\$ <u>427,405</u>
Special Revenue Funds:		
Community Development Block Grant	10,148	223,313
LEAD Grant	-	52,750
D.A.R.E.	6,659	-
Street Construction, Maintenance, and Repair	3,747	42,707
Probation Fee Fund	2,500	40
Drug Law Enforcement	-	312
Law Enforcement Contrband Proceeds	-	6,659
Special Police Levy	10,450	11,952
Community Corrections Act	-	569
Local Law Enforcement Block Grant 1999	-	136
FTA Bus Operating 2000	30,544	56,684
Urban Redevelopment Tax Increment	-	2
Parks and Recreation	-	16,220
CD Housing Rehabilitation Rotary	50,000	-
State Bus Half-Fare Subsidy	-	6,356
	<u>114,048</u>	<u>417,700</u>
Debt Service Funds:		
Unvoted Bond Retirement	<u>8</u>	<u>-</u>
Capital Projects Funds:		
Permanent Improvements	371,789	63,974
Special Projects	-	304,717
Service Complex	-	393,653
FTA Capital 1998	-	3,225
FTA Capital 1999	-	4,096
FTA Capital 2000	-	27,026
Sidewalk, Curb and Gutter - 2000	1,421	9,235
	<u>373,210</u>	<u>805,926</u>
Enterprise Funds:		
Water	1,080,214	132,232
Sewer	457,240	198,581
Golf	-	69,649
Airport	41,809	79,439
	<u>1,579,263</u>	<u>479,901</u>
Internal Service Funds:		
Central Stores	87,510	540
Print Shop	2,598	383
City Service Facility	-	2,266
Workers' Compensation Retrospective	151,791	-
Accrued Benefit Liability	-	1,037,800
Risk Management	-	593
	<u>241,899</u>	<u>1,041,582</u>



	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Agency Funds:		
Hotel / Motel	4,316	24,322
Pension Liability	98,380	-
Income Tax Revenue	210,388	73,802
Contract Retainer	54	-
Special Street Openings	24,603	-
National Trail Parks and Recreation District	-	1,865
	<u>337,741</u>	<u>99,989</u>
	<u>\$ 3,272,503</u>	<u>\$ 3,272,503</u>
Due to / from Primary Government / Component Unit		
	<u>Receivable</u>	<u>Payable</u>
Special Revenue Fund		
FTA Bus Operating - 2000	\$ -	\$ 63,876
Component Unit - SBC	\$ 63,876	\$ -

### 13. ACCRUED LIABILITIES

The summary of accrued liabilities for the year ended December 31, 2000 follows:

<u>Accrued Liability</u>	<u>General</u>	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Agency</u>	<u>General Long-Term Obligation</u>
	(in thousands)					
Salaries	\$ 409	79	85	7	6	-
Interest	-	-	60	-	-	-
Vacation / sick leave	484	49	919	90	5	4,313
Salary related liabilities	89	8	141	14	1	766
Total	<u>\$ 982</u>	<u>136</u>	<u>1,205</u>	<u>111</u>	<u>12</u>	<u>5,079</u>

14. FUND AND RETAINED EARNINGS DEFICITS

Fund equity balances at December 31, 2000 include the following individual fund and retained earnings deficits:

	<u>Fund Deficit</u>
Special Revenue Funds:	
Community Development Block Grant	\$ (382,915)
Shelter Plus Care-Pass thru SMHA	(606)
Police and Fire Pension	(6,295)
Homeless Assistance Grant	(3,367)
FTA Bus Operating 2000	(26,032)
State Bus Half-Fare Subsidy	(4,331)
Debt Service Funds:	
Unvoted Bond Retirement	\$ (518)
Capital Project Funds:	
Special Capital Projects	\$ (95,548)
Capital Planning	(12,095)
FTA Bus Capital 1998	(2,046)
FTA Bus Capital 1999	(798)

The fund 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. RESTATEMENT OF FUND BALANCE

The fund balance of the Special Revenue Governmental Fund has been restated due to the reclassification of Police and Fire Pension Fund from an agency fund in 1999.

	<u>Special Revenue</u>
Funds Balance as originally stated at December 31, 1999	\$ 9,147,028
Police and Fire Pension Fund Balance at December 31, 1999	<u>3,139</u>
Restated Fund Balance, January 1, 2000	\$ 9,150,167

## 16. ENTERPRISE FUND SEGMENT INFORMATION

Significant financial data for the services provided by the City which are intended to be financed by user charges for the year ended December 31, 2000 are as follows:

	<u>Water</u>	<u>Sewer</u>	<u>Golf</u> (in thousands)	<u>Airport</u>	<u>Total</u>
Operating revenues	\$ <u>6,023</u>	<u>7,955</u>	<u>1,910</u>	<u>102</u>	<u>15,990</u>
Operating expenses:					
Depreciation	1,011	2,055	131	265	3,462
Other	<u>5,978</u>	<u>6,718</u>	<u>2,034</u>	<u>363</u>	<u>15,093</u>
	<u>6,989</u>	<u>8,773</u>	<u>2,165</u>	<u>628</u>	<u>18,555</u>
Operating income (loss)	\$ <u>(966)</u>	<u>(818)</u>	<u>(255)</u>	<u>(526)</u>	<u>(2,565)</u>
Operating transfers in	<u>84</u>	<u>1,003</u>	<u>510</u>	<u>135</u>	<u>1,732</u>
Operating transfer out	<u>(280)</u>	<u>(1,213)</u>	<u>(167)</u>	<u>(95)</u>	<u>(1,755)</u>
Intergovernmental revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>853</u>	<u>853</u>
Net income (loss)	<u>(1,161)</u>	<u>(1,328)</u>	<u>49</u>	<u>570</u>	<u>(1,870)</u>
Total assets	<u>20,612</u>	<u>45,430</u>	<u>1,768</u>	<u>5,020</u>	<u>72,830</u>
Total fixed assets	<u>13,059</u>	<u>33,099</u>	<u>1,665</u>	<u>4,807</u>	<u>52,630</u>
Net working capital	<u>5,962</u>	<u>11,275</u>	<u>(70)</u>	<u>(21)</u>	<u>17,146</u>
Bonds and loans payable	<u>5,903</u>	<u>21,913</u>	<u>580</u>	<u>-</u>	<u>28,396</u>
Total equity	<u>14,004</u>	<u>22,862</u>	<u>1,025</u>	<u>4,807</u>	<u>42,698</u>
Fixed asset additions	<u>2,418</u>	<u>5,334</u>	<u>97</u>	<u>1,307</u>	<u>9,156</u>
Fixed asset deletions	<u>(3,118)</u>	<u>(3,865)</u>	<u>(17)</u>	<u>(6)</u>	<u>(7,006)</u>
Current year capital contributions	\$ <u>103</u>	<u>83</u>	<u>95</u>	<u>385</u>	<u>666</u>

17. CONTRIBUTED CAPITAL

During the current year, contributed capital increased by the following amounts:

	Enterprise Funds				
	Water	Sewer	Golf	Airport	Total
Contributed Capital January 1, 2000	\$ 686,658	2,883,559	579,745	2,657,071	\$ 6,807,033
Disposal of assets	-	-	(1,833)	(1,673)	(3,506)
Government Permanent Improvement	-	-	97,130	239,969	337,099
Grant sources utilized for construction of capital assets *	244,743	82,679	-	146,186	473,608
Depreciation	<u>(221,588)</u>	<u>(138,293)</u>	<u>(16,294)</u>	<u>(265,479)</u>	<u>(641,654)</u>
Contributed Capital December 31, 2000	\$ <u>709,813</u>	<u>2,827,945</u>	<u>658,748</u>	<u>2,776,074</u>	\$ <u>6,972,580</u>

	Internal Service Funds				Total
	Central Stores	Print Shop	City Service Facility	Risk Management	
Contributed Capital January 1, 2000	\$ 19,618	40,979	-	4,800	\$ 65,397
Government Permanent Improvement, Water or Sewer	19,600		9,814,444		9,834,044
Depreciation	<u>(14,552)</u>	<u>(13,061)</u>	<u>(440,291)</u>	<u>(2,400)</u>	<u>(470,304)</u>
Contributed Capital December 31, 2000	\$ <u>24,666</u>	<u>27,918</u>	<u>9,374,153</u>	<u>2,400</u>	\$ <u>9,429,137</u>

18. 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 and vehicle 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 General Fund.

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. The City accounts for these activities in the Risk Management Agency Fund with the various operating funds contributing to the fund.

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 \$250,000 claim limitation for claims incurred between 1989 through 1992 and a \$300,000 claim limitation for claims incurred during 1993. In 1994 through 1996 there were no claim limitations for claims incurred. 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 and employee health insurance 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 2000, \$1,300,000 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 2000 and 1999 were as follows:

	<u>Beginning of year liability</u>	<u>Incurred expense</u>	<u>Claims payment</u>	<u>End of year liability</u>
2000	\$ 1,600,000	(171,636)	128,364	1,300,000
1999	\$ 1,403,253	354,923	158,176	1,600,000

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.

## 19. 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.

# **ADDITIONAL FINANCIAL INFORMATION**

# **GENERAL FUND**

## **GOVERNMENTAL FUND TYPES**

### **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.



CITY OF SPRINGFIELD, OHIO

GENERAL FUND

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>			
Income taxes	\$ 22,500,000	21,181,043	(1,318,957)
Hotel / motel taxes	185,000	215,511	30,511
State-levied shared taxes	4,944,291	5,554,148	609,857
Intergovernmental	-	1,031	1,031
Charges for services	261,000	232,899	(28,101)
Fees, licenses, and permits	1,285,550	1,116,263	(169,287)
Investment earnings	604,500	986,412	381,912
Fines and forfeits	1,178,850	1,099,625	(79,225)
Rental income	50,100	50,182	82
Miscellaneous	2,666,650	2,093,100	(573,550)
<b>Total revenues</b>	<b>33,675,941</b>	<b>32,530,214</b>	<b>(1,145,727)</b>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>General government</b>			
<b>City commission and clerk</b>			
Personal services	195,025	173,450	21,575
Operations and maintenance	74,900	52,326	22,574
<b>City manager's office</b>			
Personal services	362,625	354,014	8,611
Operations and maintenance	101,930	72,958	28,972
<b>City manager's office - Economic development</b>			
Personal services	149,070	119,884	29,186
Operations and maintenance	13,400	11,120	2,280
<b>Finance - Accounting</b>			
Personal services	835,410	831,887	3,523
Operations and maintenance	153,500	148,297	5,203
<b>Finance - Income tax</b>			
Personal services	685,795	649,203	36,592
Operations and maintenance	118,380	103,001	15,379
<b>Finance - Purchasing</b>			
Personal services	321,405	316,725	4,680
Operations and maintenance	25,850	19,063	6,787
<b>Finance - Revenue Collections</b>			
Personal services	196,065	179,465	16,600
Operations and maintenance	92,050	84,169	7,881
<b>Personnel</b>			
Personal services	296,355	263,515	32,840
Operations and maintenance	201,900	130,726	71,174
<b>Legal services - Civil</b>			
Personal services	303,665	285,626	18,039
Operations and maintenance	68,815	59,532	9,283
<b>Legal services - Criminal</b>			
Personal services	380,820	375,480	5,340
Operations and maintenance	22,250	17,581	4,669

## GENERAL FUND

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
Municipal court - Clerk			
Personal services	1,035,700	997,406	38,294
Operations and maintenance	176,150	160,063	16,087
Municipal court - Judicial			
Personal services	1,555,480	1,541,648	13,832
Operations and maintenance	267,590	217,662	49,928
Public works - Administration			
Personal services	37,100	29,655	7,445
Operations and maintenance	6,615	5,750	865
Department of engineering			
Personal services	851,505	815,531	35,974
Operations and maintenance	72,780	53,726	19,054
Department of information technology			
Personal services	397,540	382,447	15,093
Operations and maintenance	302,270	279,095	23,175
Parks, Recreation and Facilities - Properties management			
Personal services	565,720	529,924	35,796
Operations and maintenance	234,120	232,528	1,592
Miscellaneous			
Personal service	63,520	42,411	21,109
Operations and maintenance	2,332,682	2,208,558	124,124
<b>Total general government expenditures</b>	<b>12,497,982</b>	<b>11,744,426</b>	<b>753,556</b>
Public safety			
Police services			
Personal services	6,992,015	6,850,854	141,161
Operations and maintenance	600,590	576,820	23,770
Fire services			
Personal services	6,406,780	6,220,851	185,929
Operations and maintenance	460,125	459,794	331
Fire Paramedic services			
Personal services	2,219,110	2,116,057	103,053
Operations and maintenance	181,835	150,208	31,627
Consolidated dispatching			
Personal services	822,670	815,170	7,500
Operations and maintenance	103,180	77,383	25,797
Miscellaneous			
Operations and maintenance	145,000	85,129	59,871
<b>Total public safety expenditures</b>	<b>17,931,305</b>	<b>17,352,266</b>	<b>579,039</b>
Health			
Public works - Administration			
Operations and maintenance	17,050	16,645	405
<b>Total health expenditures</b>	<b>17,050</b>	<b>16,645</b>	<b>405</b>

(continued)

GENERAL FUND

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
<b>Community development</b>			
Department of planning and development - Administration			
Personal services	256,115	243,007	13,108
Operations and maintenance	21,080	8,825	12,255
Department of planning and development - inspections			
Personal services	357,085	335,335	21,750
Operations and maintenance	76,565	69,234	7,331
Department of planning and development - Code enforcement			
Personal services	138,380	134,758	3,622
Operations and maintenance	10,200	8,135	2,065
Department of planning and development - CDBG program			
Personal services	45,315	40,499	4,816
Operations and maintenance	500	401	99
Department of human relations services			
Personal services	181,770	176,322	5,448
Operations and maintenance	49,310	40,899	8,411
Department of human relations, housing, and neighborhood services			
Personal services	113,415	102,347	11,068
<b>Total community development expenditures</b>	<b>1,249,735</b>	<b>1,159,762</b>	<b>89,973</b>
<b>Highway and street</b>			
Central services - Fleet maintenance			
Personal services	456,015	442,637	13,378
Operations and maintenance	3,000	-	3,000
<b>Total highway and street expenditures</b>	<b>459,015</b>	<b>442,637</b>	<b>16,378</b>
<b>Total expenditures</b>	<b>32,155,087</b>	<b>30,715,736</b>	<b>1,439,351</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,520,854</b>	<b>1,814,478</b>	<b>293,624</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	17,155	17,155
Operating transfers out	(3,723,593)	(3,238,856)	484,737
<b>Total other financing sources (uses)</b>	<b>(3,723,593)</b>	<b>(3,221,701)</b>	<b>501,892</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(2,202,739)</b>	<b>(1,407,223)</b>	<b>795,516</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>4,307,692</b>	<b>4,307,692</b>	<b>-</b>
<b>Cancelled encumbrances from prior years</b>	<b>168,419</b>	<b>168,419</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 2,273,372</b>	<b>3,068,888</b>	<b>795,516</b>

(concluded)

# **SPECIAL REVENUE FUNDS**

## GOVERNMENTAL FUND TYPES

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for types of resources for which specific uses are mandated by City ordinances or Federal and State statutes. The titles of the funds are descriptive of the activities accounted for therein.

#### City Ordinances

##### To Account for Special Purposes

Fire Prevention	Probation Fee Fund
D.A.R.E.	Police Property Disposition
Police Youth Program	Probation Home Monitoring
Hazardous Incident Response Team	Special Police Levy
Street Smart	Municipal Court Special Projects
Indigent Drivers' Alcohol Treatment	Municipal Court Improvements
OMVI Enforcement / Education	Parks and Recreation
Police and Fire Pension	Summer Playground Program
Economic Development Incentive	

#### State Statutes

##### To Account for State Shared Revenues

Street Construction, Maintenance and Repair	Municipal Road Improvement
State Highway Improvement	

#### Federal and / or State Statutes

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

Community Development Block Grant	Local Law Enforcement Block Grant - 1998
Micro Loan Fund	Local Law Enforcement Block Grant - 1999
Shelter Plus Care-Pass thru	Local Law Enforcement Block Grant - 2000
Springfield Metropolitan Housing Authority	FTA Bus Operating - 2000
Support Housing-Springfield Urban League	FTA Bus Operating - 1999
Support Housing-St. Vincent dePaul	Urban Redevelopment Tax Increment
EPA Grant	EDA Revolving Loan
LEAD Grant	EDA Match Revolving Loan
Drug Law Enforcement	CD Housing Rehabilitation Rotary
Law Enforcement Contraband Proceeds	HOME Program
Homeless Assistance Grant	CD CIC Development Revolving Loan
EMS Training Grant	State Bus Half-Fare Subsidy
Community Corrections Act	

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>	<u>MICRO LOAN FUND</u>	<u>SHELTER PLUS CARE- PASS THRU SMHA</u>
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 158,683	85,071	-
Investments	-	-	-
Receivables (net of allowances for uncollectibles)	1,745,607	1,779	-
Due from other funds	10,148	-	-
Due from other governments	-	-	1,078
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	28,303	-
Land held for resale	941	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>1,915,379</u></b>	<b><u>115,153</u></b>	<b><u>1,078</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 276,091	-	1,684
Accrued liabilities	5,065	-	-
Due to other funds	223,313	-	-
Due to component unit	-	-	-
Deferred revenue	1,793,825	-	-
<b>Total liabilities</b>	<b><u>2,298,294</u></b>	<b><u>-</u></b>	<b><u>1,684</u></b>
<b>FUND EQUITY:</b>			
Fund balances (deficit)			
Reserved for:			
Inventory	-	-	-
Encumbrances	520,196	16,258	124,178
Noncurrent notes receivable	-	28,303	-
Unreserved	<u>(903,111)</u>	<u>70,592</u>	<u>(124,784)</u>
<b>Total fund equity</b>			
(deficit)	<u>(382,915)</u>	<u>115,153</u>	<u>(606)</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>1,915,379</u></b>	<b><u>115,153</u></b>	<b><u>1,078</u></b>

<u>SUPPORTIVE HOUSING ST. VINCENT DEPAUL</u>	<u>EPA GRANT</u>	<u>LEAD GRANT</u>	<u>FIRE PREVENTION</u>	<u>D.A.R.E.</u>
-	-	126,289	3,059	4,512
-	-	-	-	-
-	-	-	-	-
-	-	-	-	6,659
4,278	3,485	146,707	-	-
-	-	-	-	-
-	-	547,376	-	-
-	-	-	-	-
<u>4,278</u>	<u>3,485</u>	<u>820,372</u>	<u>3,059</u>	<u>11,171</u>
4,278	3,485	235,534	-	101
-	-	4,045	-	-
-	-	52,750	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,278</u>	<u>3,485</u>	<u>292,329</u>	<u>-</u>	<u>101</u>
-	-	-	-	-
85,722	-	382,898	-	-
-	-	547,346	-	30
<u>(85,722)</u>	<u>-</u>	<u>(402,201)</u>	<u>3,059</u>	<u>11,040</u>
-	-	528,043	3,059	11,070
<u>4,278</u>	<u>3,485</u>	<u>820,372</u>	<u>3,059</u>	<u>11,171</u>

(continued)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>POLICE YOUTH PROGRAM</u>	<u>HAZARDOUS INCIDENT RESPONSE TEAM</u>	<u>STREET SMART</u>
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 25,233	1,993	490
Investments	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Land held for resale	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>25,233</u></b>	<b><u>1,993</u></b>	<b><u>490</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 130	-	-
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to component unit	-	-	-
Deferred revenue	-	-	-
<b>Total liabilities</b>	<b><u>130</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>FUND EQUITY:</b>			
Fund balances (deficit)			
Reserved for:			
Inventory	-	-	-
Encumbrances	-	-	-
Noncurrent notes receivable	-	-	-
Unreserved	<u>25,103</u>	<u>1,993</u>	<u>490</u>
<b>Total fund equity</b>			
(deficit)	<u>25,103</u>	<u>1,993</u>	<u>490</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>25,233</u></b>	<b><u>1,993</u></b>	<b><u>490</u></b>



<u>STREET CONSTRUCTION, MAINTENANCE, AND REPAIR</u>	<u>STATE HIGHWAY IMPROVEMENT</u>	<u>MUNICIPAL ROAD IMPROVEMENT</u>	<u>INDIGENT DRIVERS' ALCOHOL TREATMENT</u>	<u>OMVI ENFORCEMENT/ EDUCATION</u>
165,497	-	-	219,381	62,690
-	-	-	-	-
-	-	-	-	-
3,747	-	-	-	-
110,944	8,266	40,604	-	-
375,758	-	-	-	-
-	-	-	-	-
<u>655,946</u>	<u>8,266</u>	<u>40,604</u>	<u>219,381</u>	<u>62,690</u>
27,324	-	-	-	-
46,644	-	-	-	-
42,707	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>116,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
375,758	-	-	-	-
82,207	-	-	60,533	-
-	-	-	-	-
<u>81,306</u>	<u>8,266</u>	<u>40,604</u>	<u>158,848</u>	<u>62,690</u>
<u>539,271</u>	<u>8,266</u>	<u>40,604</u>	<u>219,381</u>	<u>62,690</u>
<u>655,946</u>	<u>8,266</u>	<u>40,604</u>	<u>219,381</u>	<u>62,690</u>

(continued)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2000

	<u>POLICE AND FIRE PENSION</u>	<u>ECONOMIC DEVELOPMENT INCENTIVE</u>	<u>PROBATION FEE FUND</u>	<u>DRUG LAW ENFORCEMENT</u>
<b>ASSETS:</b>				
Pooled cash and cash equivalents	\$ -	749,852	118,124	71,790
Investments	-	-	-	-
Receivables (net of allowances for uncollectibles)	391,113	-	-	-
Due from other funds	-	-	2,500	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-	-
Land held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 391,113</u></b>	<b><u>749,852</u></b>	<b><u>120,624</u></b>	<b><u>71,790</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 6,295	2,145	212	942
Accrued liabilities	-	-	-	-
Due to other funds	-	-	40	312
Due to component unit	-	-	-	-
Deferred revenue	391,113	-	-	-
<b>Total liabilities</b>	<b><u>397,408</u></b>	<b><u>2,145</u></b>	<b><u>252</u></b>	<b><u>1,254</u></b>
<b>FUND EQUITY:</b>				
Fund balances (deficit)				
Reserved for:				
Inventory	-	-	-	-
Encumbrances	-	12,484	767	5,154
Noncurrent notes receivable	-	-	-	-
Unreserved	<u>(6,295)</u>	<u>735,223</u>	<u>119,605</u>	<u>65,382</u>
<b>Total fund equity</b>				
(deficit)	<u>(6,295)</u>	<u>747,707</u>	<u>120,372</u>	<u>70,536</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 391,113</u></b>	<b><u>749,852</u></b>	<b><u>120,624</u></b>	<b><u>71,790</u></b>

<u>LAW ENFORCEMENT CONTRABAND PROCEEDS</u>	<u>POLICE PROPERTY DISPOSITION</u>	<u>HOMELESS ASSISTANCE GRANT</u>	<u>PROBATION HOME MONITORING</u>	<u>SPECIAL POLICE LEVY</u>
40,981	5,936	-	61,152	58,022
-	-	-	-	2,467,134
-	-	-	-	1,965,475
-	-	-	-	10,450
-	-	8,885	-	-
-	-	-	-	-
-	-	-	-	-
<u>40,981</u>	<u>5,936</u>	<u>8,885</u>	<u>61,152</u>	<u>4,501,081</u>
-	-	12,252	4,189	47,168
-	-	-	-	50,766
6,659	-	-	-	11,952
-	-	-	-	-
-	-	-	-	1,955,567
<u>6,659</u>	<u>-</u>	<u>12,252</u>	<u>4,189</u>	<u>2,065,453</u>
-	-	-	-	-
198	161	52,594	9,802	13,203
-	-	-	-	-
<u>34,124</u>	<u>5,775</u>	<u>(55,961)</u>	<u>47,161</u>	<u>2,422,425</u>
<u>34,322</u>	<u>5,936</u>	<u>(3,367)</u>	<u>56,963</u>	<u>2,435,628</u>
<u>40,981</u>	<u>5,936</u>	<u>8,885</u>	<u>61,152</u>	<u>4,501,081</u>

(continued)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2000

	MUNICIPAL COURT SPECIAL PROJECTS	COMMUNITY CORRECTIONS ACT	LOCAL LAW ENFORCEMENT BLOCK GRANT 1998
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 2,065	99,876	1,078
Investments	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	(1,078)
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Notes receivable (net of allowances for uncollectibles)	-	-	-
Land held for resale	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>2,065</u></b>	<b><u>99,876</u></b>	<b><u>-</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ -	22	-
Accrued liabilities	-	1,716	-
Due to other funds	-	569	-
Due to component unit	-	-	-
Deferred revenue	-	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>2,307</u></b>	<b><u>-</u></b>
<b>FUND EQUITY:</b>			
Fund balances (deficit)			
Reserved for:			
Inventory	-	-	-
Encumbrances	-	11	-
Noncurrent notes receivable	-	-	-
Unreserved	<u>2,065</u>	<u>97,558</u>	<u>-</u>
<b>Total fund equity</b>			
(deficit)	<u>2,065</u>	<u>97,569</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>2,065</u></b>	<b><u>99,876</u></b>	<b><u>-</u></b>

<b>LOCAL LAW ENFORCEMENT BLOCK GRANT 1999</b>	<b>LOCAL LAW ENFORCEMENT BLOCK GRANT 2000</b>	<b>MUNICIPAL COURT IMPROVEMENTS</b>	<b>FTA BUS OPERATING 2000</b>	<b>URBAN REDEVELOPMENT TAX INCREMENT</b>
31,210	195,969	92,880	63,984	6,251
-	-	148,457	-	19,939
409	1,076	2,783	-	300
-	-	-	30,544	-
-	-	-	82,945	-
-	-	-	-	-
-	-	-	-	-
<u>31,619</u>	<u>197,045</u>	<u>244,120</u>	<u>177,473</u>	<u>26,490</u>
-	-	979	-	-
-	-	-	-	-
136	-	-	56,684	2
-	-	-	63,876	-
-	-	-	82,945	-
<u>136</u>	<u>-</u>	<u>979</u>	<u>203,505</u>	<u>2</u>
-	-	-	-	-
-	165,530	68,241	13,875	178
-	-	-	-	-
<u>31,483</u>	<u>31,515</u>	<u>174,900</u>	<u>(39,907)</u>	<u>26,310</u>
<u>31,483</u>	<u>197,045</u>	<u>243,141</u>	<u>(26,032)</u>	<u>26,488</u>
<u>31,619</u>	<u>197,045</u>	<u>244,120</u>	<u>177,473</u>	<u>26,490</u>

(continued)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	EDA REVOLVING LOAN	EDA MATCH REVOLVING LOAN	PARKS AND RECREATION	SUMMER PLAYGROUND PROGRAM
<b>ASSETS:</b>				
Pooled cash and cash equivalents	\$ 5,740	9,905	220,144	5,234
Investments	255,855	44,095	-	-
Receivables (net of allowances for uncollectibles)	6,882	2,755	4	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Notes receivable (net of allowances for uncollectibles)	355,118	144,769	-	-
Land held for resale	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>623,595</u></b>	<b><u>201,524</u></b>	<b><u>220,148</u></b>	<b><u>5,234</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	-	12,137	-
Accrued liabilities	-	-	27,932	-
Due to other funds	-	-	16,220	-
Due to component unit	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>56,289</u></b>	<b><u>-</u></b>
<b>FUND EQUITY:</b>				
Fund balances (deficit)				
Reserved for:				
Inventory	-	-	-	-
Encumbrances	-	-	20,512	-
Noncurrent notes receivable	355,118	144,769	-	-
Unreserved	<u>268,477</u>	<u>56,755</u>	<u>143,347</u>	<u>5,234</u>
<b>Total fund equity (deficit)</b>	<b><u>623,595</u></b>	<b><u>201,524</u></b>	<b><u>163,859</u></b>	<b><u>5,234</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>623,595</u></b>	<b><u>201,524</u></b>	<b><u>220,148</u></b>	<b><u>5,234</u></b>

<u>CD HOUSING REHABILITATION ROTARY</u>	<u>HOME PROGRAM</u>	<u>CD CIC DEVELOPMENT REVOLVING LOAN</u>	<u>STATE BUS HALF-FARE SUBSIDY</u>	<u>TOTAL 2000</u>
33,728	91,291	34,989	-	\$ 2,853,099
125,586	-	80,376	-	3,141,442
16,575	-	233,598	-	4,367,278
50,000	-	-	-	114,048
-	-	-	2,025	409,217
-	-	-	-	375,758
664,297	2,823,279	1,052,527	-	5,615,669
-	-	-	-	941
<u>890,186</u>	<u>2,914,570</u>	<u>1,401,490</u>	<u>2,025</u>	<u>\$ 16,877,452</u>
-	45,449	-	-	\$ 680,417
-	-	-	-	136,168
-	-	-	6,356	417,700
-	-	-	-	63,876
-	-	-	-	4,223,450
<u>-</u>	<u>45,449</u>	<u>-</u>	<u>6,356</u>	<u>5,521,611</u>
-	-	-	-	375,758
-	378,800	-	-	2,013,502
664,297	2,823,279	1,052,527	-	5,615,669
<u>225,889</u>	<u>(332,958)</u>	<u>348,963</u>	<u>(4,331)</u>	<u>3,350,912</u>
<u>890,186</u>	<u>2,869,121</u>	<u>1,401,490</u>	<u>(4,331)</u>	<u>11,355,841</u>
<u>890,186</u>	<u>2,914,570</u>	<u>1,401,490</u>	<u>2,025</u>	<u>\$ 16,877,452</u>

(concluded)

CITY OF SPRINGFIELD, OHIO

**SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	COMMUNITY DEVELOPMENT BLOCK GRANT	MICRO LOAN FUND	SHELTER PLUS CARE- PASS THRU SMHA
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
State-levied shared taxes	-	-	-
Intergovernmental	3,030,592	-	1,538
Charges for services	-	-	-
Fees, licenses and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	7,329	-	-
Rental income	-	-	-
Miscellaneous	288,108	1,600	-
<b>Total revenues</b>	<u>3,326,029</u>	<u>1,600</u>	<u>1,538</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	48,316	-	-
Public safety	132	-	-
Health	-	-	-
Recreation	68,146	-	-
Community development	2,733,937	1,599	1,684
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	60,862	-	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>2,911,393</u>	<u>1,599</u>	<u>1,684</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>414,636</u>	<u>1</u>	<u>(146)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	-
Operating transfers out	(507,587)	-	-
Operating transfers to component unit	-	-	-
<b>Total other financing sources (uses)</b>	<u>(507,587)</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>(92,951)</u>	<u>1</u>	<u>(146)</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	(289,964)	115,152	(460)
Increase in reserve for inventory	-	-	-
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ (382,915)</u>	<u>115,153</u>	<u>(606)</u>



<u>SUPPORTIVE HOUSING SPRINGFIELD URBAN LEAGUE</u>	<u>SUPPORTIVE HOUSING ST. VINCENT DEPAUL</u>	<u>EPA GRANT</u>	<u>LEAD GRANT</u>	<u>FIRE PREVENTION</u>	<u>D.A.R.E.</u>
-	-	-	-	-	-
2,140	18,671	4,481	1,286,841	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	265	1,308	1,618
<u>2,140</u>	<u>18,671</u>	<u>4,481</u>	<u>1,287,106</u>	<u>1,308</u>	<u>1,618</u>
-	-	-	-	-	-
-	-	-	-	-	5,383
-	-	-	-	-	-
-	18,671	3,485	728,918	-	-
-	-	-	-	-	-
-	-	996	2,496	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>18,671</u>	<u>4,481</u>	<u>731,414</u>	<u>-</u>	<u>5,383</u>
<u>2,140</u>	<u>-</u>	<u>-</u>	<u>555,692</u>	<u>1,308</u>	<u>(3,765)</u>
-	-	-	-	-	6,659
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,659</u>
2,140	-	-	555,692	1,308	2,894
(2,140)	-	-	(27,649)	1,751	8,176
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>528,043</u>	<u>3,059</u>	<u>11,070</u>

(continued)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>POLICE YOUTH PROGRAM</u>	<u>HAZARDOUS INCIDENT RESPONSE TEAM</u>	<u>STREET SMART</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fees, licenses and permits	-	-	-
Investment earnings	-	-	-
Fines and forfeits	-	-	-
Rental income	-	-	-
Miscellaneous	-	1,993	-
<b>Total revenues</b>	<u>-</u>	<u>1,993</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	-	-	-
Public safety	5,841	-	60
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	-	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>5,841</u>	<u>-</u>	<u>60</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(5,841)</u>	<u>1,993</u>	<u>(60)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Operating transfers to component unit	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>(5,841)</u>	<u>1,993</u>	<u>(60)</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<b>30,944</b>	<b>-</b>	<b>550</b>
Increase in reserve for inventory	-	-	-
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<b>\$ <u>25,103</u></b>	<b><u>1,993</u></b>	<b><u>490</u></b>

<b>STREET CONSTRUCTION, MAINTENANCE, &amp; REPAIR</b>	<b>STATE HIGHWAY IMPROVEMENT</b>	<b>MUNICIPAL ROAD IMPROVEMENT</b>	<b>INDIGENT DRIVERS' ALCOHOL TREATMENT</b>	<b>OMVI ENFORCEMENT/ EDUCATION</b>	<b>POLICE AND FIRE PENSION</b>
-	-	-	-	-	425,933
1,492,954	120,321	604,738	-	-	-
17,864	-	-	-	-	-
-	-	-	-	-	-
-	-	-	49,966	7,030	-
-	-	-	-	-	-
60	-	-	-	-	-
<u>1,510,878</u>	<u>120,321</u>	<u>604,738</u>	<u>49,966</u>	<u>7,030</u>	<u>425,933</u>
164,668	-	-	-	-	-
592,489	-	-	-	-	158,624
-	-	-	13,693	-	-
308,307	-	-	-	-	-
-	-	-	-	-	-
1,344,669	(449)	(2,168)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,410,133</u>	<u>(449)</u>	<u>(2,168)</u>	<u>13,693</u>	<u>-</u>	<u>158,624</u>
<u>(899,255)</u>	<u>120,770</u>	<u>606,906</u>	<u>36,273</u>	<u>7,030</u>	<u>267,309</u>
1,049,189	-	-	-	-	-
(172,303)	(129,240)	(618,645)	-	-	(276,743)
-	-	-	-	-	-
<u>876,886</u>	<u>(129,240)</u>	<u>(618,645)</u>	<u>-</u>	<u>-</u>	<u>(276,743)</u>
(22,369)	(8,470)	(11,739)	36,273	7,030	(9,434)
500,817	16,736	52,343	183,108	55,660	3,139
60,823	-	-	-	-	-
<u>539,271</u>	<u>8,266</u>	<u>40,604</u>	<u>219,381</u>	<u>62,690</u>	<u>(6,295)</u>

(continued)

CITY OF SPRINGFIELD, OHIO

**SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>ECONOMIC DEVELOPMENT INCENTIVE</u>	<u>PROBATION FEE FUND</u>	<u>DRUG LAW ENFORCEMENT</u>	<u>LAW ENFORCEMENT CONTRABAND PROCEEDS</u>
<b>REVENUES:</b>				
Property taxes	\$ -	-	-	-
State-levied shared taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fees, licenses and permits	-	26,444	-	-
Investment earnings	-	-	-	-
Fines and forfeits	-	-	66,590	259
Rental income	-	-	-	-
Miscellaneous	71,370	2,500	-	5,025
<b>Total revenues</b>	<u>71,370</u>	<u>28,944</u>	<u>66,590</u>	<u>5,284</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	46,057	-	-	-
Public safety	-	11,711	59,395	31,742
Health	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public works	2,714	-	-	-
Highway and street	-	-	-	-
Capital outlay	101,551	4,340	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>150,322</u>	<u>16,051</u>	<u>59,395</u>	<u>31,742</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(78,952)</u>	<u>12,893</u>	<u>7,195</u>	<u>(26,458)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	521,322	-	-	848
Operating transfers out	-	-	-	(6,659)
Operating transfers to component unit	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>521,322</u>	<u>-</u>	<u>-</u>	<u>(5,811)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	442,370	12,893	7,195	(32,269)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	305,337	107,479	63,341	66,591
Increase in reserve for inventory	-	-	-	-
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 747,707</u>	<u>120,372</u>	<u>70,536</u>	<u>34,322</u>

<u>POLICE PROPERTY DISPOSITION</u>	<u>HOMELESS ASSISTANCE GRANT</u>	<u>PROBATION HOME MONITORING</u>	<u>SPECIAL POLICE LEVY</u>	<u>EMS TRAINING GRANT</u>	<u>MUNICIPAL COURT SPECIAL PROJECTS</u>
-	-	-	2,127,446	-	-
-	-	-	-	-	-
-	87,892	-	-	10,136	-
-	-	-	-	-	-
-	-	53,895	-	-	-
-	-	-	198,299	-	-
-	-	-	-	-	2,065
-	-	-	-	-	-
-	-	-	47,800	-	-
<u>-</u>	<u>87,892</u>	<u>53,895</u>	<u>2,373,545</u>	<u>10,136</u>	<u>2,065</u>
-	-	-	-	-	-
2,361	-	41,780	2,375,208	10,136	-
-	-	-	-	-	-
-	87,892	-	-	-	-
-	-	-	-	-	-
-	-	-	67,284	-	-
-	-	-	-	-	-
<u>2,361</u>	<u>87,892</u>	<u>41,780</u>	<u>2,442,492</u>	<u>10,136</u>	<u>-</u>
<u>(2,361)</u>	<u>-</u>	<u>12,115</u>	<u>(68,947)</u>	<u>-</u>	<u>2,065</u>
1,991	-	-	-	-	-
-	-	-	(293,720)	-	-
<u>1,991</u>	<u>-</u>	<u>-</u>	<u>(293,720)</u>	<u>-</u>	<u>-</u>
(370)	-	12,115	(362,667)	-	2,065
6,306	(3,367)	44,848	2,798,295	-	-
-	-	-	-	-	-
<u>5,936</u>	<u>(3,367)</u>	<u>56,963</u>	<u>2,435,628</u>	<u>-</u>	<u>2,065</u>

(continued)

CITY OF SPRINGFIELD, OHIO

**SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>COMMUNITY CORRECTIONS ACT</u>	<u>LOCAL LAW ENFORCEMENT BLOCK GRANT 1998</u>	<u>LOCAL LAW ENFORCEMENT BLOCK GRANT 1999</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
State-levied shared taxes	-	-	-
Intergovernmental	139,759	224,905	211,155
Charges for services	-	-	-
Fees, licenses and permits	-	-	-
Investment earnings	-	10,982	10,587
Fines and forfeits	-	-	-
Rental income	-	-	-
Miscellaneous	-	-	-
<b>Total revenues</b>	<u>139,759</u>	<u>235,887</u>	<u>221,742</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	-	-	-
Public safety	94,846	37,953	24,121
Health	-	-	-
Recreation	-	-	-
Community development	-	-	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	-	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>94,846</u>	<u>37,953</u>	<u>24,121</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>44,913</u>	<u>197,934</u>	<u>197,621</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	24,200
Operating transfers out	-	(198,889)	(190,338)
Operating transfers to component unit	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(198,889)</u>	<u>(166,138)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>44,913</u>	<u>(955)</u>	<u>31,483</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>52,656</u>	<u>955</u>	<u>-</u>
Increase in reserve for inventory	-	-	-
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 97,569</u>	<u>-</u>	<u>31,483</u>

<u>LOCAL LAW ENFORCEMENT BLOCK GRANT 2000</u>	<u>MUNICIPAL COURT IMPROVEMENTS</u>	<u>FTA BUS OPERATING 2000</u>	<u>FTA BUS OPERATING 1999</u>	<u>URBAN REDEVELOPMENT TAX INCREMENT</u>
-	-	-	-	-
194,654	-	336,075	70,535	39,011
-	-	-	-	-
2,391	13,348	-	-	3,115
-	146,148	-	-	-
-	-	-	-	-
<u>197,045</u>	<u>159,496</u>	<u>336,075</u>	<u>70,535</u>	<u>42,126</u>
-	-	-	-	27,504
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	58,859	76,329	-
-	51,516	-	-	77,522
-	53,921	-	-	-
-	7,639	-	-	-
<u>-</u>	<u>113,076</u>	<u>58,859</u>	<u>76,329</u>	<u>105,026</u>
<u>197,045</u>	<u>46,420</u>	<u>277,216</u>	<u>(5,794)</u>	<u>(62,900)</u>
-	-	681,585	18,416	-
-	-	-	-	-
-	-	(984,833)	-	-
<u>-</u>	<u>-</u>	<u>(303,248)</u>	<u>18,416</u>	<u>-</u>
197,045	46,420	(26,032)	12,622	(62,900)
-	196,721	-	(12,622)	89,388
-	-	-	-	-
<u>197,045</u>	<u>243,141</u>	<u>(26,032)</u>	<u>-</u>	<u>26,488</u>

(continued)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2000

	EDA REVOLVING LOAN	EDA MATCH REVOLVING LOAN	PARKS AND RECREATION
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
State-levied shared taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	76,000
Fees, licenses and permits	-	-	198,003
Investment earnings	9,005	754	8,026
Fines and forfeits	-	-	-
Rental income	-	-	26,020
Miscellaneous	27,275	8,161	41,043
<b>Total revenues</b>	<u>36,280</u>	<u>8,915</u>	<u>349,092</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	-	-	-
Public safety	-	-	-
Health	-	-	-
Recreation	-	-	1,659,873
Community development	14,638	7,139	-
Public works	-	-	-
Highway and street	-	-	-
Capital outlay	-	-	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>14,638</u>	<u>7,139</u>	<u>1,659,873</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>21,642</u>	<u>1,776</u>	<u>(1,310,781)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	2,828	1,462,168
Operating transfers out	-	-	-
Operating transfers to component unit	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>2,828</u>	<u>1,462,168</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>21,642</u>	<u>4,604</u>	<u>151,387</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<b>601,953</b>	<b>196,920</b>	<b>12,472</b>
Increase in reserve for inventory	-	-	-
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<b>\$ <u>623,595</u></b>	<b><u>201,524</u></b>	<b><u>163,859</u></b>



<u>SUMMER PLAYGROUND PROGRAM</u>	<u>CD HOUSING REHABILITATION ROTARY</u>	<u>HOME PROGRAM</u>	<u>CD CIC DEVELOPMENT REVOLVING LOAN</u>	<u>STATE BUS HALF-FARE SUBSIDY</u>	<u>TOTAL 2000</u>
-	-	-	-	-	\$ 2,553,379
-	-	-	-	-	2,257,024
-	-	349,151	-	19,068	5,987,593
-	-	-	-	-	93,864
-	-	-	-	-	278,342
-	2,508	-	2,400	-	261,415
-	-	-	-	-	279,387
-	-	-	-	-	26,020
-	<u>47,757</u>	<u>31,577</u>	<u>71,678</u>	-	<u>649,138</u>
-	<u>50,265</u>	<u>380,728</u>	<u>74,078</u>	<u>19,068</u>	<u>12,386,162</u>
-	-	-	-	-	286,545
-	-	-	-	-	3,451,782
-	-	-	-	-	13,693
-	-	-	-	-	2,036,326
-	58,255	(298,024)	41,263	-	3,399,457
-	-	-	-	-	2,714
-	-	-	-	-	1,477,240
-	-	-	-	-	366,567
-	-	-	-	-	53,921
-	-	-	-	-	7,639
-	<u>58,255</u>	<u>(298,024)</u>	<u>41,263</u>	-	<u>11,095,884</u>
-	<u>(7,990)</u>	<u>678,752</u>	<u>32,815</u>	<u>19,068</u>	<u>1,290,278</u>
-	257,216	-	270,983	-	4,297,405
-	-	(38,451)	-	(25,424)	(2,457,999)
-	-	-	-	-	(984,833)
-	<u>257,216</u>	<u>(38,451)</u>	<u>270,983</u>	<u>(25,424)</u>	<u>854,573</u>
-	249,226	640,301	303,798	(6,356)	2,144,851
5,234	640,960	2,228,820	1,097,692	2,025	9,150,167
-	-	-	-	-	60,823
<u>5,234</u>	<u>890,186</u>	<u>2,869,121</u>	<u>1,401,490</u>	<u>(4,331)</u>	<u>\$ 11,355,841</u>

(concluded)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - FOR THE YEAR ENDED DECEMBER 31, 2000

	FIRE PREVENTION			D.A.R.E.		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Property taxes	\$ -	-	-	-	-	-
State-levied shared taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fees, licenses, and permits	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Miscellaneous	500	1,308	808	1,550	1,618	68
<b>Total revenues</b>	<b>500</b>	<b>1,308</b>	<b>808</b>	<b>1,550</b>	<b>1,618</b>	<b>68</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety-Personal service	-	-	-	-	-	-
Operations and maintenance	500	-	500	7,200	5,412	1,788
Health-Operations and maintenance	-	-	-	-	-	-
Recreation-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public Works-						
Operations and maintenance	-	-	-	-	-	-
Highway and street-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenditures</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>7,200</b>	<b>5,412</b>	<b>1,788</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>1,308</b>	<b>1,308</b>	<b>(5,650)</b>	<b>(3,794)</b>	<b>1,856</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	-	-	650	-	(650)
Operating transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-</b>	<b>(650)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-</b>	<b>1,308</b>	<b>1,308</b>	<b>(5,000)</b>	<b>(3,794)</b>	<b>1,206</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>1,751</b>	<b>1,751</b>	<b>-</b>	<b>8,175</b>	<b>8,175</b>	<b>-</b>
Cancelled encumbrances from prior years	-	-	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 1,751</b>	<b>3,059</b>	<b>1,308</b>	<b>3,175</b>	<b>4,381</b>	<b>1,206</b>

POLICE YOUTH PROGRAM			HAZARDOUS INCIDENT RESPONSE TEAM			STREET SMART		
BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,000	-	(1,000)	1,000	1,993	993	1,000	-	(1,000)
<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>1,000</u>	<u>1,993</u>	<u>993</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,000	5,842	158	1,000	-	1,000	1,000	60	940
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>6,000</u>	<u>5,842</u>	<u>158</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>60</u>	<u>940</u>
<u>(5,000)</u>	<u>(5,842)</u>	<u>(842)</u>	<u>-</u>	<u>1,993</u>	<u>1,993</u>	<u>-</u>	<u>(60)</u>	<u>(60)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(5,000)	(5,842)	(842)	-	1,993	1,993	-	(60)	(60)
30,944	30,944	-	-	-	-	550	550	-
-	-	-	-	-	-	-	-	-
<u>25,944</u>	<u>25,102</u>	<u>(842)</u>	<u>-</u>	<u>1,993</u>	<u>1,993</u>	<u>550</u>	<u>490</u>	<u>(60)</u>

(continued)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - BUDGET BASIS - FOR THE YEAR ENDED DECEMBER 31, 2000

	STREET CONSTRUCTION, MAINTENANCE, AND REPAIR			STATE HIGHWAY IMPROVEMENT		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Property taxes	\$ -	-	-	-	-	-
State-levied shared taxes	910,000	955,486	45,486	106,300	120,611	14,311
Intergovernmental	-	-	-	-	-	-
Charges for services	29,000	21,750	(7,250)	-	-	-
Fees, licenses, and permits	415,000	532,050	117,050	-	-	-
Investment earnings	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Miscellaneous	200	-	(200)	-	-	-
<b>Total revenues</b>	<u>1,354,200</u>	<u>1,509,286</u>	<u>155,086</u>	<u>106,300</u>	<u>120,611</u>	<u>14,311</u>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government-Personal service	150,381	147,415	2,966	-	-	-
Operations and maintenance	26,366	19,309	7,057	-	-	-
Public safety-Personal service	407,575	390,538	17,037	-	-	-
Operations and maintenance	231,847	202,272	29,575	-	-	-
Health-Operations and maintenance	-	-	-	-	-	-
Recreation-Personal service	220,850	217,718	3,132	-	-	-
Operations and maintenance	105,150	104,735	415	-	-	-
Public Works-						
Operations and maintenance	-	-	-	-	-	-
Highway and street-Personal service	910,168	910,168	-	110,676	-	110,676
Operations and maintenance	464,850	441,673	23,177	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenditures</b>	<u>2,517,187</u>	<u>2,433,828</u>	<u>83,359</u>	<u>110,676</u>	<u>-</u>	<u>110,676</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,162,987)</u>	<u>(924,542)</u>	<u>238,445</u>	<u>(4,376)</u>	<u>120,611</u>	<u>124,987</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	400,000	1,049,189	649,189	-	-	-
Operating transfers out	(175,074)	(172,303)	2,771	(129,929)	(129,240)	689
<b>Total other financing sources (uses)</b>	<u>224,926</u>	<u>876,886</u>	<u>651,960</u>	<u>(129,929)</u>	<u>(129,240)</u>	<u>689</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>(938,061)</u>	<u>(47,656)</u>	<u>890,405</u>	<u>(134,305)</u>	<u>(8,629)</u>	<u>125,676</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>75,633</u>	<u>75,633</u>	<u>-</u>	<u>8,629</u>	<u>8,629</u>	<u>-</u>
Cancelled encumbrances from prior years	<u>35,153</u>	<u>35,153</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ (827,275)</u>	<u>63,130</u>	<u>890,405</u>	<u>(125,676)</u>	<u>-</u>	<u>125,676</u>

MUNICIPAL ROAD IMPROVEMENT			INDIGENT DRIVERS' ALCOHOL TREATMENT			OMVI ENFORCEMENT / EDUCATION		
BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
-	-	-	-	-	-	-	-	-
625,000	608,410	(16,590)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	52,000	49,966	(2,034)	10,000	7,030	(2,970)
-	-	-	-	-	-	-	-	-
<u>625,000</u>	<u>608,410</u>	<u>(16,590)</u>	<u>52,000</u>	<u>49,966</u>	<u>(2,034)</u>	<u>10,000</u>	<u>7,030</u>	<u>(2,970)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,000	-	10,000
-	-	-	-	-	-	-	-	-
-	-	-	52,000	52,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<u>52,000</u>	<u>52,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<u>625,000</u>	<u>608,410</u>	<u>(16,590)</u>	<u>-</u>	<u>(2,034)</u>	<u>(2,034)</u>	<u>-</u>	<u>7,030</u>	<u>7,030</u>
-	-	-	-	-	-	-	-	-
<u>(635,236)</u>	<u>(618,646)</u>	<u>16,590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(635,236)</u>	<u>(618,646)</u>	<u>16,590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(10,236)	(10,236)	-	-	(2,034)	(2,034)	-	7,030	7,030
10,236	10,236	-	160,882	160,882	-	55,660	55,660	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>160,882</u>	<u>158,848</u>	<u>(2,034)</u>	<u>55,660</u>	<u>62,690</u>	<u>7,030</u>

(continued)

## CITY OF SPRINGFIELD, OHIO

## SPECIAL REVENUE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - BUDGET BASIS - FOR THE YEAR ENDED DECEMBER 31, 2000

	POLICE AND FIRE PENSION			ECONOMIC DEVELOPMENT INCENTIVE		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Property taxes	\$ 423,956	425,933	1,977	-	-	-
State-levied shared taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fees, licenses, and permits	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Miscellaneous	-	-	-	161,500	71,370	(90,130)
<b>Total revenues</b>	<b>423,956</b>	<b>425,933</b>	<b>1,977</b>	<b>161,500</b>	<b>71,370</b>	<b>(90,130)</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	142,886	57,176	85,710
Public safety-Personal service	145,697	145,697	-	-	-	-
Operations and maintenance	13,517	6,633	6,884	-	-	-
Health-Operations and maintenance	-	-	-	-	-	-
Recreation-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public Works-						
Operations and maintenance	-	-	-	2,714	2,714	-
Highway and street-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Capital outlay	-	-	-	80,900	31,552	49,348
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenditures</b>	<b>159,214</b>	<b>152,330</b>	<b>6,884</b>	<b>226,500</b>	<b>91,442</b>	<b>135,058</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>264,742</b>	<b>273,603</b>	<b>8,861</b>	<b>(65,000)</b>	<b>(20,072)</b>	<b>44,928</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	-	-	15,000	521,322	506,322
Operating transfers out	(276,743)	(276,743)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(276,743)</b>	<b>(276,743)</b>	<b>-</b>	<b>15,000</b>	<b>521,322</b>	<b>506,322</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(12,001)</b>	<b>(3,140)</b>	<b>8,861</b>	<b>(50,000)</b>	<b>501,250</b>	<b>551,250</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>3,140</b>	<b>3,140</b>	<b>-</b>	<b>212,302</b>	<b>212,302</b>	<b>-</b>
Cancelled encumbrances from prior years	-	-	-	12,220	12,220	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ (8,861)</b>	<b>-</b>	<b>8,861</b>	<b>174,522</b>	<b>725,772</b>	<b>551,250</b>

PROBATION FEE FUND			DRUG LAW ENFORCEMENT			LAW ENFORCEMENT CONTRABAND PROCEEDS		
BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
37,000	26,444	(10,556)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	40,000	66,591	26,591	75,000	1,107	(73,893)
-	-	-	-	-	-	-	-	-
-	2,000	2,000	-	-	-	-	5,025	5,025
<u>37,000</u>	<u>28,444</u>	<u>(8,556)</u>	<u>40,000</u>	<u>66,591</u>	<u>26,591</u>	<u>75,000</u>	<u>6,132</u>	<u>(68,868)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,500	-	17,500	80,000	63,586	16,414	51,000	31,950	19,050
15,160	10,986	4,174	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,340	4,340	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>37,000</u>	<u>15,326</u>	<u>21,674</u>	<u>80,000</u>	<u>63,586</u>	<u>16,414</u>	<u>51,000</u>	<u>31,950</u>	<u>19,050</u>
-	13,118	13,118	(40,000)	3,005	43,005	24,000	(25,818)	(49,818)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	13,118	13,118	(40,000)	3,005	43,005	24,000	(25,818)	(49,818)
103,614	103,614	-	62,479	62,479	-	66,601	66,601	-
413	413	-	211	211	-	-	-	-
<u>104,027</u>	<u>117,145</u>	<u>13,118</u>	<u>22,690</u>	<u>65,695</u>	<u>43,005</u>	<u>90,601</u>	<u>40,783</u>	<u>(49,818)</u>

(continued)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - FOR THE YEAR ENDED DECEMBER 31, 2000

	POLICE PROPERTY DISPOSITION			PROBATION HOME MONITORING		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Property taxes	\$ -	-	-	-	-	-
State-levied shared taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	70,000	53,895	(16,105)
Charges for services	-	-	-	-	-	-
Fees, licenses, and permits	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Miscellaneous	-	543	543	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>543</u>	<u>543</u>	<u>70,000</u>	<u>53,895</u>	<u>(16,105)</u>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety-Personal service	-	-	-	-	-	-
Operations and maintenance	11,000	2,522	8,478	110,000	51,541	58,459
Health-Operations and maintenance	-	-	-	-	-	-
Recreation-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public Works-						
Operations and maintenance	-	-	-	-	-	-
Highway and street-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenditures</b>	<u>11,000</u>	<u>2,522</u>	<u>8,478</u>	<u>110,000</u>	<u>51,541</u>	<u>58,459</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(11,000)</u>	<u>(1,979)</u>	<u>9,021</u>	<u>(40,000)</u>	<u>2,354</u>	<u>42,354</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	10,000	1,448	(8,552)	-	-	-
Operating transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>10,000</u>	<u>1,448</u>	<u>(8,552)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>(1,000)</u>	<u>(531)</u>	<u>469</u>	<u>(40,000)</u>	<u>2,354</u>	<u>42,354</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	6,306	6,306	-	44,784	44,784	-
Cancelled encumbrances from prior years	-	-	-	23	23	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 5,306</u>	<u>5,775</u>	<u>469</u>	<u>4,807</u>	<u>47,161</u>	<u>42,354</u>



SPECIAL POLICE LEVY			MUNICIPAL COURT SPECIAL PROJECTS			COMMUNITY CORRECTIONS ACT		
BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
2,119,778	2,127,446	7,668	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	105,900	132,038	26,138
-	-	-	-	-	-	-	-	-
180,000	183,144	3,144	-	-	-	-	-	-
-	-	-	-	2,065	2,065	-	-	-
-	-	-	-	-	-	-	-	-
51,000	37,350	(13,650)	-	-	-	-	-	-
<u>2,350,778</u>	<u>2,347,940</u>	<u>(2,838)</u>	<u>-</u>	<u>2,065</u>	<u>2,065</u>	<u>105,900</u>	<u>132,038</u>	<u>26,138</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,335,090	2,190,565	144,525	-	-	-	98,925	92,834	6,091
369,420	181,411	188,009	-	-	-	86,773	42,381	44,392
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
87,500	69,421	18,079	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,792,010</u>	<u>2,441,397</u>	<u>350,613</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,698</u>	<u>135,215</u>	<u>50,483</u>
<u>(441,232)</u>	<u>(93,457)</u>	<u>347,775</u>	<u>-</u>	<u>2,065</u>	<u>2,065</u>	<u>(79,798)</u>	<u>(3,177)</u>	<u>76,621</u>
-	-	-	-	-	-	-	-	-
(295,000)	(293,720)	1,280	-	-	-	(15,091)	-	15,091
<u>(295,000)</u>	<u>(293,720)</u>	<u>1,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,091)</u>	<u>-</u>	<u>15,091</u>
(736,232)	(387,177)	349,055	-	2,065	2,065	(94,889)	(3,177)	91,712
2,851,600	2,851,600	-	-	-	-	102,887	102,887	-
3,502	3,502	-	-	-	-	133	133	-
<u>2,118,870</u>	<u>2,467,925</u>	<u>349,055</u>	<u>-</u>	<u>2,065</u>	<u>2,065</u>	<u>8,131</u>	<u>99,843</u>	<u>91,712</u>

(continued)

CITY OF SPRINGFIELD, OHIO

SPECIAL REVENUE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - FOR THE YEAR ENDED DECEMBER 31, 2000

	MUNICIPAL COURT IMPROVEMENTS			URBAN REDEVELOPMENT TAX INCREMENT		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Property taxes	\$ -	-	-	-	-	-
State-levied shared taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fees, licenses, and permits	-	-	-	-	-	-
Investment earnings	5,000	12,105	7,105	-	2,815	2,815
Fines and forfeits	140,000	146,148	6,148	-	-	-
Rental income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	39,011	39,011
<b>Total revenues</b>	<b>145,000</b>	<b>158,253</b>	<b>13,253</b>	<b>-</b>	<b>41,826</b>	<b>41,826</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government-Personal service	-	-	-	449	449	-
Operations and maintenance	50,000	50,000	-	40,651	22,037	18,614
Public safety-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Health-Operations and maintenance	-	-	-	-	-	-
Recreation-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public Works-						
Operations and maintenance	-	-	-	-	-	-
Highway and street-Personal service	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Capital outlay	43,440	43,440	-	8,900	7,522	1,378
Debt service						
Principal	53,970	53,970	-	-	-	-
Interest	7,590	7,590	-	-	-	-
<b>Total expenditures</b>	<b>155,000</b>	<b>155,000</b>	<b>-</b>	<b>50,000</b>	<b>30,008</b>	<b>19,992</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(10,000)</b>	<b>3,253</b>	<b>13,253</b>	<b>(50,000)</b>	<b>11,818</b>	<b>61,818</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(10,000)</b>	<b>3,253</b>	<b>13,253</b>	<b>(50,000)</b>	<b>11,818</b>	<b>61,818</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>164,947</b>	<b>164,947</b>	<b>-</b>	<b>13,846</b>	<b>13,846</b>	<b>-</b>
Cancelled encumbrances from prior years	3,251	3,251	-	348	348	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 158,198</b>	<b>171,451</b>	<b>13,253</b>	<b>(35,806)</b>	<b>26,012</b>	<b>61,818</b>

PARKS AND RECREATION			SUMMER PLAYGROUND PROGRAM			TOTAL 2000		
BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
-	-	-	-	-	-	\$ 2,543,734	2,553,379	9,645
-	-	-	-	-	-	1,641,300	1,684,507	43,207
-	-	-	-	-	-	175,900	185,933	10,033
246,250	273,888	27,638	-	-	-	312,250	322,082	9,832
-	-	-	-	-	-	415,000	532,050	117,050
5,000	8,506	3,506	-	-	-	190,000	206,570	16,570
-	-	-	-	-	-	317,000	272,907	(44,093)
25,000	26,020	1,020	-	-	-	25,000	26,020	1,020
27,700	42,247	14,547	6,000	-	(6,000)	251,450	202,465	(48,985)
<u>303,950</u>	<u>350,661</u>	<u>46,711</u>	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>	<u>5,871,634</u>	<u>5,985,913</u>	<u>114,279</u>
-	-	-	-	-	-	150,830	147,864	2,966
-	-	-	-	-	-	269,903	148,522	121,381
-	-	-	-	-	-	2,987,287	2,819,634	167,653
-	-	-	-	-	-	986,757	593,610	393,147
-	-	-	-	-	-	67,160	62,986	4,174
1,178,310	1,153,350	24,960	5,000	8	4,992	1,404,160	1,371,076	33,084
520,490	508,117	12,373	1,000	-	1,000	626,640	612,852	13,788
-	-	-	-	-	-	2,714	2,714	-
-	-	-	-	-	-	1,020,844	910,168	110,676
-	-	-	-	-	-	464,850	441,673	23,177
-	-	-	-	-	-	225,080	156,275	68,805
-	-	-	-	-	-	53,970	53,970	-
-	-	-	-	-	-	7,590	7,590	-
<u>1,698,800</u>	<u>1,661,467</u>	<u>37,333</u>	<u>6,000</u>	<u>8</u>	<u>5,992</u>	<u>8,267,785</u>	<u>7,328,934</u>	<u>938,851</u>
<u>(1,394,850)</u>	<u>(1,310,806)</u>	<u>84,044</u>	<u>-</u>	<u>(8)</u>	<u>(8)</u>	<u>(2,396,151)</u>	<u>(1,343,021)</u>	<u>1,053,130</u>
1,156,050	1,462,207	306,157	-	-	-	1,581,700	3,034,166	1,452,466
-	-	-	-	-	-	(1,527,073)	(1,490,652)	36,421
<u>1,156,050</u>	<u>1,462,207</u>	<u>306,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,627</u>	<u>1,543,514</u>	<u>1,488,887</u>
(238,800)	151,401	390,201	-	(8)	(8)	(2,341,524)	200,493	2,542,017
33,888	33,888	-	5,242	5,242	-	4,024,096	4,024,096	-
7,906	7,906	-	-	-	-	63,160	63,160	-
<u>(197,006)</u>	<u>193,195</u>	<u>390,201</u>	<u>5,242</u>	<u>5,234</u>	<u>(8)</u>	<u>\$ 1,745,732</u>	<u>4,287,749</u>	<u>2,542,017</u>

(concluded)



# **DEBT SERVICE FUNDS**

## **GOVERNMENTAL FUND TYPES**

### **DEBT SERVICE FUNDS**

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term principal and interest. The Debt Service Funds include:

**Unvoted Bond Retirement**

**Special Assessment Bond Retirement**

## DEBT SERVICE FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>UNVOTED BOND RETIREMENT</u>	<u>SPECIAL ASSESSMENT BOND RETIREMENT</u>	<u>TOTAL 2000</u>
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 125	62,597	\$ 62,722
Receivables (net of allowances for uncollectibles)	-	380,486	380,486
Due from other funds	<u>8</u>	<u>-</u>	<u>8</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>133</u></b>	<b><u>443,083</u></b>	<b>\$ <u>443,216</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 651	-	\$ 651
Deferred revenue	<u>-</u>	<u>380,486</u>	<u>380,486</u>
<b>Total liabilities</b>	<b><u>651</u></b>	<b><u>380,486</u></b>	<b><u>381,137</u></b>
<b>FUND BALANCE: Unreserved</b>	<b><u>(518)</u></b>	<b><u>62,597</u></b>	<b><u>62,079</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>133</u></b>	<b><u>443,083</u></b>	<b>\$ <u>443,216</u></b>

## DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>UNVOTED BOND RETIREMENT</u>	<u>SPECIAL ASSESSMENT BOND RETIREMENT</u>	<u>TOTAL 2000</u>
<b>REVENUES:</b>			
Special assessments	\$ -	48,919	\$ 48,919
Miscellaneous	<u>125</u>	<u>-</u>	<u>125</u>
Total revenues	<u>125</u>	<u>48,919</u>	<u>49,044</u>
<b>EXPENDITURES:</b>			
Debt service:			
Principal	1,181,580	43,211	1,224,791
Interest	<u>597,265</u>	<u>10,590</u>	<u>607,855</u>
Total expenditures	<u>1,778,845</u>	<u>53,801</u>	<u>1,832,646</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(1,778,720)</u>	<u>(4,882)</u>	<u>(1,783,602)</u>
<b>OTHER FINANCING SOURCES:</b>			
Operating transfers in	<u>1,778,202</u>	<u>101</u>	<u>1,778,303</u>
Total other financing sources	<u>1,778,202</u>	<u>101</u>	<u>1,778,303</u>
(DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES (UNDER) EXPENDITURES AND OTHER FINANCING USES	(518)	(4,781)	(5,299)
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>67,378</u>	<u>67,378</u>
FUND BALANCES AT END OF YEAR	<u>\$ (518)</u>	<u>62,597</u>	<u>\$ 62,079</u>



CITY OF SPRINGFIELD, OHIO

DEBT SERVICE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>UNVOTED BOND RETIREMENT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES:</b>			
Special assessments	\$ -	125	125
Total revenues	<u>-</u>	<u>125</u>	<u>125</u>
<b>EXPENDITURES:</b>			
Debt Service			
Principal	3,235,000	3,235,000	-
Interest	1,294,652	1,294,652	-
Total expenditures	<u>4,529,652</u>	<u>4,529,652</u>	<u>-</u>
<b>(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(4,529,652)</u>	<u>(4,529,527)</u>	<u>125</u>
<b>OTHER FINANCING SOURCES:</b>			
Operating transfers in	4,529,555	4,529,652	97
Total other financing sources	<u>4,529,555</u>	<u>4,529,652</u>	<u>97</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(97)	125	222
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ (97)</u>	<u>125</u>	<u>222</u>

SPECIAL ASSESSMENT BOND RETIREMENT			TOTAL 2000		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>53,755</u>	<u>48,919</u>	<u>(4,836)</u>	\$ <u>53,755</u>	<u>49,044</u>	<u>(4,711)</u>
<u>53,755</u>	<u>48,919</u>	<u>(4,836)</u>	<u>53,755</u>	<u>49,044</u>	<u>(4,711)</u>
<u>43,211</u>	<u>43,211</u>	<u>-</u>	<u>3,278,211</u>	<u>3,278,211</u>	<u>-</u>
<u>10,590</u>	<u>10,590</u>	<u>-</u>	<u>1,305,242</u>	<u>1,305,242</u>	<u>-</u>
<u>53,801</u>	<u>53,801</u>	<u>-</u>	<u>4,583,453</u>	<u>4,583,453</u>	<u>-</u>
<u>(46)</u>	<u>(4,882)</u>	<u>(4,836)</u>	<u>(4,529,698)</u>	<u>(4,534,409)</u>	<u>(4,711)</u>
<u>-</u>	<u>101</u>	<u>101</u>	<u>4,529,555</u>	<u>4,529,753</u>	<u>198</u>
<u>-</u>	<u>101</u>	<u>101</u>	<u>4,529,555</u>	<u>4,529,753</u>	<u>198</u>
<u>(46)</u>	<u>(4,781)</u>	<u>(4,735)</u>	<u>(143)</u>	<u>(4,656)</u>	<u>(4,513)</u>
<u>67,378</u>	<u>67,378</u>	<u>-</u>	<u>67,378</u>	<u>67,378</u>	<u>-</u>
<u>67,332</u>	<u>62,597</u>	<u>(4,735)</u>	\$ <u>67,235</u>	<u>62,722</u>	<u>(4,513)</u>



# **CAPITAL PROJECTS FUNDS**

## GOVERNMENTAL FUND TYPES

### CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and nonexpendable trust funds). The titles of the funds are descriptive of the activities involved. The Capital Projects Funds classified by the primary sources of funding are:

#### To Account for Municipal Income Taxes

Permanent Improvements

#### Special Projects To Account for Grant Revenues and Other Funding Sources

Special Capital Projects  
Service Complex  
Bechtle Avenue Street Improvements  
Criminal Justice Computer Project  
Capital Planning  
FTA Bus Capital - 2000  
FTA Bus Capital - 1998  
FTA Bus Capital - 1999

Soccer Facility  
Issue 2 Improvements  
Esplanade Improvement  
Municipal Court Future Facilities  
Radio Communication System  
Sidewalk, Curb, and Gutter - 1999  
Sidewalk, Curb, and Gutter - 2000

CITY OF SPRINGFIELD, OHIO

CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>PERMANENT IMPROVEMENTS</u>	<u>SPECIAL CAPITAL PROJECTS</u>	<u>SERVICE COMPLEX</u>	<u>BECHTLE AVE STREET IMPROVEMENTS</u>
<b>ASSETS:</b>				
Pooled cash and cash equivalents	\$ 2,201,032	257,779	161,899	425,817
Investments	-	-	-	1,098,247
Receivables (net of allowances for uncollectibles)	1,030,991	-	1,068	26,951
Due from other funds	371,789	-	-	-
Due from other governments	<u>-</u>	<u>78,062</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>3,603,812</u></b>	<b><u>335,841</u></b>	<b><u>162,967</u></b>	<b><u>1,551,015</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 561,385	19,947	4,370	146,956
Due to other funds	63,974	304,717	-	393,653
Deferred revenue	<u>435,232</u>	<u>106,725</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<b><u>1,060,591</u></b>	<b><u>431,389</u></b>	<b><u>4,370</u></b>	<b><u>540,609</u></b>
<b>FUND EQUITY:</b>				
<b>Fund balances (deficit):</b>				
Reserved for:				
Encumbrances	594,018	122,620	160,768	1,387,212
Unreserved	<u>1,949,203</u>	<u>(218,168)</u>	<u>(2,171)</u>	<u>(376,808)</u>
<b>Total fund equity</b>	<b><u>2,543,221</u></b>	<b><u>(95,548)</u></b>	<b><u>158,597</u></b>	<b><u>1,010,406</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>3,603,812</u></b>	<b><u>335,841</u></b>	<b><u>162,967</u></b>	<b><u>1,551,015</u></b>

<u>CRIMINAL JUSTICE COMPUTER PROJECT</u>	<u>CAPITAL PLANNING</u>	<u>FTA BUS CAPITAL 2000</u>	<u>FTA BUS CAPITAL 1998</u>	<u>FTA BUS CAPITAL 1999</u>	<u>MUNICIPAL COURT FUTURE FACILITIES</u>
24,400	-	52,714	1,179	3,298	8,268
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,996	13,673	291	798	-
<u>24,400</u>	<u>3,996</u>	<u>66,387</u>	<u>1,470</u>	<u>4,096</u>	<u>8,268</u>
-	16,091	-	-	-	-
-	-	27,026	3,225	4,096	-
-	-	-	291	798	-
-	<u>16,091</u>	<u>27,026</u>	<u>3,516</u>	<u>4,894</u>	-
21,400	72,481	58,705	-	-	-
3,000	(84,576)	(19,344)	(2,046)	(798)	8,268
<u>24,400</u>	<u>(12,095)</u>	<u>39,361</u>	<u>(2,046)</u>	<u>(798)</u>	<u>8,268</u>
<u>24,400</u>	<u>3,996</u>	<u>66,387</u>	<u>1,470</u>	<u>4,096</u>	<u>8,268</u>

(continued)

## CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>RADIO COMMUNICATION SYSTEM</u>	<u>SIDEWALK, CURB, AND GUTTER 2000</u>	<u>TOTAL 2000</u>
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 449,064	6,566	\$ 3,592,016
Investments	1,857,086	25,000	2,980,333
Receivables (net of allowances for uncollectibles)	17,703	-	1,076,713
Due from other funds	-	1,421	373,210
Due from other governments	-	-	96,820
<b>TOTAL ASSETS</b>	<b>\$ <u>2,323,853</u></b>	<b><u>32,987</u></b>	<b>\$ <u>8,119,092</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ -	-	\$ 748,749
Due to other funds	-	9,235	805,926
Deferred revenue	-	-	543,046
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>9,235</u></b>	<b><u>2,097,721</u></b>
<b>FUND EQUITY:</b>			
Fund balances (deficit):			
Reserved for:			
Encumbrances	2,744,789	-	5,161,993
Unreserved	<u>(420,936)</u>	<u>23,752</u>	<u>859,378</u>
<b>Total fund equity</b>	<b><u>2,323,853</u></b>	<b><u>23,752</u></b>	<b><u>6,021,371</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>2,323,853</u></b>	<b><u>32,987</u></b>	<b>\$ <u>8,119,092</u></b>

(concluded)





CITY OF SPRINGFIELD, OHIO

**CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>PERMANENT IMPROVEMENTS</u>	<u>SPECIAL CAPITAL PROJECTS</u>	<u>SERVICE COMPLEX</u>
<b>REVENUES:</b>			
Income taxes	\$ 5,342,152	-	-
Intergovernmental	52,920	254,500	-
Investment earnings	-	348	27,462
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Miscellaneous	<u>122,436</u>	-	-
Total revenues	<u>5,517,508</u>	<u>254,848</u>	<u>27,462</u>
<b>EXPENDITURES:</b>			
Capital outlay	4,458,536	389,328	350,485
Debt service:			
Principal	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,458,536</u>	<u>389,328</u>	<u>350,485</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,058,972</u>	<u>(134,480)</u>	<u>(323,023)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from issuance of debt	-	-	-
Operating transfers in	58,697	-	-
Operating transfers out	<u>(1,542,863)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,484,166)</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(425,194)	(134,480)	(323,023)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,968,415</u>	<u>38,932</u>	<u>481,620</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 2,543,221</u>	<u>(95,548)</u>	<u>158,597</u>

<u>BECHTLE AVE STREET IMPROVEMENTS</u>	<u>CRIMINAL JUSTICE COMPUTER PROJECT</u>	<u>CAPITAL PLANNING</u>	<u>FTA BUS CAPITAL 2000</u>	<u>FTA BUS CAPITAL 1998</u>	<u>FTA BUS CAPITAL 1999</u>
-	-	-	-	-	-
-	-	33,864	465,086	2,300	20,775
141,302	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>141,302</u>	<u>-</u>	<u>33,864</u>	<u>465,086</u>	<u>2,300</u>	<u>20,775</u>
1,102,463	-	45,959	6,916	2,875	8,742
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,102,463</u>	<u>-</u>	<u>45,959</u>	<u>6,916</u>	<u>2,875</u>	<u>8,742</u>
<u>(961,161)</u>	<u>-</u>	<u>(12,095)</u>	<u>458,170</u>	<u>(575)</u>	<u>12,033</u>
-	-	-	-	-	-
-	-	-	74,917	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(493,726)</u>	<u>(1,471)</u>	<u>(12,840)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(418,809)</u>	<u>(1,471)</u>	<u>(12,840)</u>
(961,161)	-	(12,095)	39,361	(2,046)	(807)
<u>1,971,567</u>	<u>24,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>
<u>1,010,406</u>	<u>24,400</u>	<u>(12,095)</u>	<u>39,361</u>	<u>(2,046)</u>	<u>(798)</u>

(continued)

CITY OF SPRINGFIELD, OHIO

CAPITAL PROJECTS FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>SOCCER FACILITY</u>	<u>ISSUE 2 IMPROVEMENTS</u>	<u>ESPLANADE IMPROVEMENT FUND</u>
<b>REVENUES:</b>			
Income taxes	\$ -	-	-
Intergovernmental	-	599,910	-
Investment earnings	-	-	-
Fines and forfeitures	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>599,910</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Capital outlay	-	599,910	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>599,910</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from issuance of debt	-	-	-
Operating transfers in	-	-	-
Operating transfers out	<u>(97)</u>	<u>(16,064)</u>	<u>(11,409)</u>
<b>Total other financing sources (uses)</b>	<u>(97)</u>	<u>(16,064)</u>	<u>(11,409)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>(97)</u>	<u>(16,064)</u>	<u>(11,409)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>97</u>	<u>16,064</u>	<u>11,409</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>

<u>MUNICIPAL COURT FUTURE FACILITIES</u>	<u>RADIO COMMUNICATION SYSTEM</u>	<u>SIDEWALK, CURB, AND GUTTER 1999</u>	<u>SIDEWALK, CURB, AND GUTTER 2000</u>	<u>TOTAL 2000</u>
-	-	-	-	\$ 5,342,152
-	-	-	-	1,429,355
-	22,494	52	2,635	194,293
8,268	-	-	-	8,268
-	-	15,553	-	15,553
-	-	-	-	122,436
<u>8,268</u>	<u>22,494</u>	<u>15,605</u>	<u>2,635</u>	<u>7,112,057</u>
-	433,461	-	80,304	7,478,979
-	-	92,700	-	92,700
-	-	3,422	-	3,422
<u>-</u>	<u>433,461</u>	<u>96,122</u>	<u>80,304</u>	<u>7,575,101</u>
<u>8,268</u>	<u>(410,967)</u>	<u>(80,517)</u>	<u>(77,669)</u>	<u>(463,044)</u>
-	2,345,592	72,325	100,000	2,517,917
-	389,228	-	1,421	524,263
-	-	(100)	-	(2,078,570)
<u>-</u>	<u>2,734,820</u>	<u>72,225</u>	<u>101,421</u>	<u>963,610</u>
8,268	2,323,853	(8,292)	23,752	500,566
-	-	8,292	-	5,520,805
<u>8,268</u>	<u>2,323,853</u>	<u>-</u>	<u>23,752</u>	<u>\$ 6,021,371</u>

(concluded)

CITY OF SPRINGFIELD, OHIO

CAPITAL PROJECT FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - FOR THE YEAR ENDED DECEMBER 31, 2000

	PERMANENT IMPROVEMENTS			SPECIAL CAPITAL PROJECTS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Income taxes	\$ 5,617,500	5,295,260	(322,240)	-	-	-
Intergovernmental	7,500	53,190	45,690	-	902,849	902,849
Investment earnings	-	-	-	-	348	348
Fines and forfeits	-	-	-	-	-	-
Miscellaneous	92,000	260,568	168,568	-	14,116	14,116
<b>Total revenues</b>	<b>5,717,000</b>	<b>5,609,018</b>	<b>(107,982)</b>	<b>-</b>	<b>917,313</b>	<b>917,313</b>
<b>EXPENDITURES:</b>						
Capital Outlay	5,315,137	4,284,776	1,030,361	1,127,713	952,101	175,612
<b>Total expenditures</b>	<b>5,315,137</b>	<b>4,284,776</b>	<b>1,030,361</b>	<b>1,127,713</b>	<b>952,101</b>	<b>175,612</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>401,863</b>	<b>1,324,242</b>	<b>922,379</b>	<b>(1,127,713)</b>	<b>(34,788)</b>	<b>1,092,925</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	16,064	16,064	-	150,000	150,000
Operating transfers out	(1,667,256)	(1,667,256)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,667,256)</b>	<b>(1,651,192)</b>	<b>16,064</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,265,393)</b>	<b>(326,950)</b>	<b>938,443</b>	<b>(1,127,713)</b>	<b>115,212</b>	<b>1,242,925</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>1,265,393</b>	<b>1,265,393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cancelled encumbrances from prior years	121,674	121,674	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 121,674</b>	<b>1,060,117</b>	<b>938,443</b>	<b>(1,127,713)</b>	<b>115,212</b>	<b>1,242,925</b>

<u>SOCCER FACILITY</u>			<u>ISSUE 2 IMPROVEMENTS</u>			<u>ESPLANADE IMPROVEMENT</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
-	-	-	-	-	-	-	-	-
-	-	-	1,707,352	953,041	(754,311)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,707,352</u>	<u>953,041</u>	<u>(754,311)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	1,691,286	953,041	738,245	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,691,286</u>	<u>953,041</u>	<u>738,245</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	16,066	-	(16,066)	-	-	-
-	-	-	-	-	-	-	-	-
<u>(97)</u>	<u>(97)</u>	<u>-</u>	<u>(16,064)</u>	<u>(16,064)</u>	<u>-</u>	<u>(11,409)</u>	<u>(11,409)</u>	<u>-</u>
<u>(97)</u>	<u>(97)</u>	<u>-</u>	<u>(16,064)</u>	<u>(16,064)</u>	<u>-</u>	<u>(11,409)</u>	<u>(11,409)</u>	<u>-</u>
(97)	(97)	-	2	(16,064)	(16,066)	(11,409)	(11,409)	-
97	97	-	16,064	16,064	-	11,409	11,409	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>16,066</u>	<u>-</u>	<u>(16,066)</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

## CAPITAL PROJECT FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS - FOR THE YEAR ENDED DECEMBER 31, 2000

	MUNICIPAL COURT FUTURE FACILITIES			TOTAL 2000		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Income taxes	\$ -	-	-	\$ 5,617,500	5,295,260	(322,240)
Intergovernmental	-	-	-	1,714,852	1,909,080	194,228
Investment earnings	-	-	-	-	348	348
Fines and forfeits	-	8,268	8,268	-	8,268	8,268
Miscellaneous	-	-	-	92,000	274,684	182,684
<b>Total revenues</b>	<u>-</u>	<u>8,268</u>	<u>8,268</u>	<u>7,424,352</u>	<u>7,487,640</u>	<u>63,288</u>
<b>EXPENDITURES:</b>						
Capital Outlay	-	-	-	8,134,136	6,189,918	1,944,218
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,134,136</u>	<u>6,189,918</u>	<u>1,944,218</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>8,268</u>	<u>8,268</u>	<u>(709,784)</u>	<u>1,297,722</u>	<u>2,007,506</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	-	-	-	166,064	166,064
Operating transfers out	-	-	-	(1,694,826)	(1,694,826)	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,694,826)</u>	<u>(1,528,762)</u>	<u>166,064</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>-</u>	<u>8,268</u>	<u>8,268</u>	<u>(2,404,610)</u>	<u>(231,040)</u>	<u>2,173,570</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	1,292,963	1,292,963	-
Cancelled encumbrances from prior years	-	-	-	121,674	121,674	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>8,268</u>	<u>8,268</u>	<u>\$ (989,973)</u>	<u>1,183,597</u>	<u>2,173,570</u>

(concluded)



# ENTERPRISE FUNDS

## **PROPRIETARY FUND TYPES**

### **ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The titles of the funds are descriptive of their nature. The City operates four enterprise activities which are:

**Water**  
**Sewer**  
**Golf**  
**Airport**

CITY OF SPRINGFIELD, OHIO

ENTERPRISE FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>WATER</u>	<u>SEWER</u>
<b>ASSETS:</b>		
Pooled cash and cash equivalents	\$ 1,091,212	594,738
Investments	3,637,918	9,301,110
Receivables (net of allowances for uncollectibles)	1,064,161	1,573,017
Due from other funds	1,080,214	457,240
Due from other governments	-	-
Inventory	562,539	241,133
Unamortized bond issuance costs	91,863	138,262
Restricted cash and cash equivalents	25,000	25,512
Fixed assets (net of accumulated depreciation)	<u>13,059,127</u>	<u>33,099,443</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>20,612,034</u></b>	<b><u>45,430,455</u></b>
<b>LIABILITIES:</b>		
Accounts payable	\$ 188,937	206,603
Accrued liabilities	590,706	486,820
Due to other funds	132,232	198,581
Deferred revenue	-	-
Restricted deposits	-	512
Unamortized bond (discounts) premiums	(207,060)	(237,749)
Bonds and loans payable	<u>5,903,033</u>	<u>21,913,284</u>
<b>Total liabilities</b>	<b><u>6,607,848</u></b>	<b><u>22,568,051</u></b>
<b>FUND EQUITY:</b>		
Contributed capital	709,813	2,827,945
Retained earnings	<u>13,294,373</u>	<u>20,034,459</u>
<b>Total fund equity</b>	<b><u>14,004,186</u></b>	<b><u>22,862,404</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>20,612,034</u></b>	<b><u>45,430,455</u></b>

<u>GOLF</u>	<u>AIRPORT</u>	<u>TOTAL 2000</u>
92,666	84,062	\$ 1,862,678
-	-	12,939,028
162	3,262	2,640,602
-	41,809	1,579,263
-	62,729	62,729
-	21,746	825,418
10,081	-	240,206
-	-	50,512
<u>1,665,012</u>	<u>4,806,721</u>	<u>52,630,303</u>
<u>1,767,921</u>	<u>5,020,329</u>	\$ <u>72,830,739</u>
10,577	25,062	\$ 431,179
82,400	45,030	1,204,956
69,649	79,439	479,901
-	63,494	63,494
-	-	512
-	-	(444,809)
<u>580,000</u>	<u>-</u>	<u>28,396,317</u>
<u>742,626</u>	<u>213,025</u>	<u>30,131,550</u>
658,748	2,776,074	6,972,580
<u>366,547</u>	<u>2,031,230</u>	<u>35,726,609</u>
<u>1,025,295</u>	<u>4,807,304</u>	<u>42,699,189</u>
<u>1,767,921</u>	<u>5,020,329</u>	\$ <u>72,830,739</u>

CITY OF SPRINGFIELD, OHIO

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>WATER</u>	<u>SEWER</u>
<b>OPERATING REVENUES:</b>		
Charges for services	\$ 6,013,120	7,698,783
Other	10,423	256,233
<b>Total operating revenues</b>	<u>6,023,543</u>	<u>7,955,016</u>
<b>OPERATING EXPENSES:</b>		
Personal services	2,113,438	2,600,125
Contractual services	1,292,169	1,503,798
Materials and supplies	2,572,024	2,613,939
Bad debts	447	574
Depreciation	1,010,976	2,054,704
<b>Total operating expenses</b>	<u>6,989,054</u>	<u>8,773,140</u>
<b>OPERATING (LOSS)</b>	<u>(965,511)</u>	<u>(818,124)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Interest income	345,343	677,413
Rental income	18,871	-
Intergovernmental	-	-
Interest expense	(348,379)	(962,535)
Other	(15,948)	(15,216)
<b>Total nonoperating revenues (expenses)</b>	<u>(113)</u>	<u>(300,338)</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(965,624)</u>	<u>(1,118,462)</u>
Operating transfers in	84,233	1,003,586
Operating transfers out	(279,795)	(1,213,414)
<b>NET INCOME (LOSS)</b>	<u>(1,161,186)</u>	<u>(1,328,290)</u>
Add depreciation on fixed assets acquired by contributed capital	221,588	138,293
<b>Change in retained earnings</b>	<u>(939,598)</u>	<u>(1,189,997)</u>
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>14,233,971</u>	<u>21,224,456</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$ 13,294,373</u>	<u>20,034,459</u>

<u>GOLF</u>	<u>AIRPORT</u>	<u>TOTAL 2000</u>
1,899,886	11,820	\$ 15,623,609
<u>10,044</u>	<u>90,782</u>	<u>367,482</u>
<u>1,909,930</u>	<u>102,602</u>	<u>15,991,091</u>
1,098,540	165,576	5,977,679
272,279	112,932	3,181,178
663,091	84,692	5,933,746
-	-	1,021
<u>130,957</u>	<u>265,479</u>	<u>3,462,116</u>
<u>2,164,867</u>	<u>628,679</u>	<u>18,555,740</u>
<u>(254,937)</u>	<u>(526,077)</u>	<u>(2,564,649)</u>
3,573	-	1,026,329
-	203,256	222,127
-	852,794	852,794
(39,687)	-	(1,350,601)
<u>(2,574)</u>	<u>-</u>	<u>(33,738)</u>
<u>(38,688)</u>	<u>1,056,050</u>	<u>716,911</u>
(293,625)	529,973	(1,847,738)
509,663	134,783	1,732,265
<u>(167,087)</u>	<u>(95,009)</u>	<u>(1,755,305)</u>
48,951	569,747	(1,870,778)
<u>16,294</u>	<u>265,479</u>	<u>641,654</u>
65,245	835,226	(1,229,124)
<u>301,302</u>	<u>1,196,004</u>	<u>36,955,733</u>
<u>366,547</u>	<u>2,031,230</u>	<u>\$ 35,726,609</u>

CITY OF SPRINGFIELD, OHIO  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>WATER</u>	<u>SEWER</u>
<b>Cash flows from operating activities:</b>		
Operating income (loss)	\$ (965,511)	(818,124)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:</b>		
Depreciation	1,010,976	2,054,704
Rental income	18,871	-
<b>Change in assets and liabilities:</b>		
(Increase) decrease in receivables	(53,348)	219,020
(Increase) decrease in due from other funds	(137,134)	-
(Increase) decrease in inventory	36,231	10,880
Increase (decrease) in accounts payable	60,357	(63,526)
Increase (decrease) in accrued liabilities	14,227	1,939
Increase (decrease) in due to other funds	(78,562)	(36,676)
Increase (decrease) in deferred revenue	-	-
Net cash provided by (used in) operating activities	<u>(93,893)</u>	<u>1,368,217</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in	84,233	1,003,586
Operating transfers out	<u>(279,795)</u>	<u>(1,213,414)</u>
Net cash provided by (used in) noncapital financing activities	<u>(195,562)</u>	<u>(209,828)</u>
<b>Cash flows from capital and related financing activities:</b>		
Disposal of capital assets	1,951,239	1,951,239
Acquisition and construction of capital assets	(1,585,867)	(2,477,873)
Principal paid on debt	(1,150,524)	(1,273,272)
Interest paid on debt	<u>(698,404)</u>	<u>(977,131)</u>
Net cash (used in) capital and related financing activities	<u>(1,483,556)</u>	<u>(2,777,037)</u>
<b>Cash flows from investing activities:</b>		
Purchase of investments	(5,507,666)	(10,040,972)
Proceeds from sales and maturities of investments	6,877,272	11,443,423
Interest on investments	<u>345,343</u>	<u>677,413</u>
Net cash provided by (used in) investing activities	<u>1,714,949</u>	<u>2,079,864</u>
Net increase (decrease) in pooled cash and cash equivalents	(58,062)	461,216
Pooled cash and cash equivalents, beginning of year	<u>1,149,274</u>	<u>133,522</u>
Pooled cash and cash equivalents, end of year	<u>\$ 1,091,212</u>	<u>594,738</u>

<u>GOLF</u>	<u>AIRPORT</u>	<u>TOTAL 2000</u>
(254,937)	(526,077)	\$ (2,564,649)
130,957	265,479	3,462,116
-	203,256	222,127
63	9,395	175,130
-	-	(137,134)
-	6,594	53,705
(2,878)	(1,487)	(7,534)
(4,201)	5,582	17,547
66,409	730	(48,099)
-	61,949	61,949
<u>(64,587)</u>	<u>25,421</u>	<u>1,235,158</u>
509,663	134,783	1,732,265
<u>(167,087)</u>	<u>(95,009)</u>	<u>(1,755,305)</u>
<u>342,576</u>	<u>39,774</u>	<u>(23,040)</u>
-	-	3,902,478
(6,659)	(131,139)	(4,201,538)
(125,000)	-	(2,548,796)
<u>(40,260)</u>	<u>-</u>	<u>(1,715,795)</u>
<u>(171,919)</u>	<u>(131,139)</u>	<u>(4,563,651)</u>
-	-	(15,548,638)
(31,744)	-	18,288,951
3,573	-	1,026,329
<u>(28,171)</u>	<u>-</u>	<u>3,766,642</u>
77,899	(65,944)	415,109
14,767	150,006	1,447,569
<u>92,666</u>	<u>84,062</u>	<u>\$ 1,862,678</u>

(continued)



ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2000

---

Supplemental information:

Water

Fixed assets - donated lines of \$244,743 were adjusted due to Ohio Public Works Commission payments.  
Investments - the net effect of the new fair value calculation in amount of \$2,221.

Sewer

Fixed assets - donated lines of \$82,679 were adjusted due to Ohio Public Works Commission payment.  
Fixed assets / bonds and loans payable of \$2,083,770 increase due to amount paid by Ohio Water  
Development Authority on behalf of the City for the WWTP Phase III project.  
Investments - the net effect of the new fair value calculation in amount of \$13,970.

Golf

Fixed assets of \$31,211 were purchased from the Permanent Improvements Fund.

Airport

Fixed Assets-Taxiways costing net of \$968,510 were constructed through the use of grants.

(concluded)

## WATER FUND

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	WATER FUND		
	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>			
Charges for services	\$ 5,780,000	5,966,107	186,107
Investment earnings	225,000	322,360	97,360
Miscellaneous	616,700	430,633	(186,067)
<b>Total revenues</b>	<b>6,621,700</b>	<b>6,719,100</b>	<b>97,400</b>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
<b>Water administration</b>			
Personal services	782,615	735,126	47,489
Operations and maintenance	1,117,918	751,054	366,864
<b>Water treatment plant</b>			
Personal services	994,025	953,105	40,920
Operations and maintenance	1,167,700	1,140,730	26,970
<b>Water distribution</b>			
Personal services	725,030	678,204	46,826
Operations and maintenance	389,320	330,604	58,716
<b>Capital outlay</b>	<b>1,540,829</b>	<b>946,271</b>	<b>594,558</b>
<b>Total expenditures</b>	<b>6,717,437</b>	<b>5,535,094</b>	<b>1,182,343</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(95,737)</b>	<b>1,184,006</b>	<b>1,279,743</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	80,000	80,000
Operating transfers out	(2,679,490)	(2,654,471)	25,019
<b>Total other financing sources (uses)</b>	<b>(2,679,490)</b>	<b>(2,574,471)</b>	<b>105,019</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(2,775,227)</b>	<b>(1,390,465)</b>	<b>1,384,762</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>4,853,955</b>	<b>4,853,955</b>	<b>-</b>
Cancelled encumbrances from prior years	40,199	40,199	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 2,118,927</b>	<b>3,503,689</b>	<b>1,384,762</b>

## SEWER FUND

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	SEWER FUND		
	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>			
Charges for services	\$ 7,690,530	7,984,573	294,043
Investment earnings	625,000	602,622	(22,378)
Miscellaneous	85,500	2,608,348	2,522,848
<b>Total revenues</b>	<b>8,401,030</b>	<b>11,195,543</b>	<b>2,794,513</b>
<b>EXPENDITURES:</b>			
Current:			
Sewer administration			
Personal services	132,410	121,996	10,414
Operations and maintenance	2,374,124	1,146,136	1,227,988
Sewer Maintenance			
Personal services	1,002,690	933,245	69,445
Operations and maintenance	378,660	332,903	45,757
Waste water treatment			
Personal services	1,296,234	1,237,406	58,828
Operations and maintenance	970,795	821,890	148,905
Capital outlay	4,372,573	4,322,261	50,312
Debt service			
Principal	849,280	849,280	-
Interest	663,860	663,854	6
<b>Total expenditures</b>	<b>12,040,626</b>	<b>10,428,971</b>	<b>1,611,655</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,639,596)</b>	<b>766,572</b>	<b>4,406,168</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	1,003,586	1,003,586
Operating transfers out	(2,443,321)	(2,390,696)	52,625
<b>Total other financing sources (uses)</b>	<b>(2,443,321)</b>	<b>(1,387,110)</b>	<b>1,056,211</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(6,082,917)</b>	<b>(620,538)</b>	<b>5,462,379</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>7,971,668</b>	<b>7,971,668</b>	<b>-</b>
Cancelled encumbrances from prior years	150,976	150,976	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 2,039,727</b>	<b>7,502,106</b>	<b>5,462,379</b>

## GOLF FUND

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	GOLF FUND		
	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>			
Fees, Licenses & Permits	\$ 1,742,500	1,912,373	169,873
Investment Earnings	15,000	3,400	(11,600)
Other	200	10,303	10,103
<b>Total revenues</b>	<b>1,757,700</b>	<b>1,926,076</b>	<b>168,376</b>
<b>EXPENDITURES:</b>			
<b>Current</b>			
Personal services	1,128,120	1,099,653	28,467
Operations and maintenance	965,992	956,476	9,516
<b>Total expenditures</b>	<b>2,094,112</b>	<b>2,056,129</b>	<b>37,983</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(336,412)</b>	<b>(130,053)</b>	<b>206,359</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	142,300	509,663	367,363
Operating transfers out	(362,693)	(332,386)	30,307
<b>Total other financing sources (uses)</b>	<b>(220,393)</b>	<b>177,277</b>	<b>397,670</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(556,805)</b>	<b>47,224</b>	<b>604,029</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>7,293</b>	<b>7,293</b>	<b>-</b>
<b>Cancelled encumbrances from prior years</b>	<b>13,994</b>	<b>13,994</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ (535,518)</b>	<b>68,511</b>	<b>604,029</b>

## AIRPORT FUND

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	AIRPORT FUND		
	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>			
Charges for services	\$ 25,000	11,904	(13,096)
Other	<u>207,500</u>	<u>304,317</u>	<u>96,817</u>
Total revenues	<u>232,500</u>	<u>316,221</u>	<u>83,721</u>
<b>EXPENDITURES:</b>			
Current			
Personal services	168,580	159,768	8,812
Operations and maintenance	188,505	177,456	11,049
Capital outlay	<u>12,405</u>	<u>12,404</u>	<u>1</u>
Total expenditures	<u>369,490</u>	<u>349,628</u>	<u>19,862</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(136,990)</u>	<u>(33,407)</u>	<u>103,583</u>
<b>OTHER FINANCING SOURCES:</b>			
Operating transfers in	-	25,000	25,000
Operating transfers out	<u>(73,105)</u>	<u>(58,924)</u>	<u>14,181</u>
Total other financing sources	<u>(73,105)</u>	<u>(33,924)</u>	<u>39,181</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(210,095)	(67,331)	142,764
FUND BALANCES AT BEGINNING OF YEAR	132,392	132,392	-
Cancelled encumbrances from prior years	<u>108</u>	<u>108</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	\$ <u>(77,595)</u>	<u>65,169</u>	<u>142,764</u>

# **INTERNAL SERVICE FUNDS**

## **PROPRIETARY FUND TYPES**

### **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments on a cost-reimbursement basis. The titles of the funds indicate the types of services provided. The Internal Service Funds are:

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

CITY OF SPRINGFIELD, OHIO

INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>CENTRAL STORES</u>	<u>PRINT SHOP</u>	<u>CITY SERVICE FACILITY</u>
<b>ASSETS:</b>			
Pooled cash and cash equivalents	\$ 257,926	38,994	147,381
Investments	-	-	-
Receivables	-	-	-
Due from other funds	87,510	2,598	-
Due from other governments	-	-	-
Inventory	191,778	11,856	-
Fixed assets (net of accumulated depreciation)	<u>24,666</u>	<u>27,918</u>	<u>9,374,153</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>561,880</u></b>	<b><u>81,366</u></b>	<b><u>9,521,534</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 123,845	13	20,441
Insurance claims payable	-	-	-
Accrued liabilities	33,956	30,862	30,793
Due to other funds	<u>540</u>	<u>383</u>	<u>2,266</u>
<b>Total liabilities</b>	<b><u>158,341</u></b>	<b><u>31,258</u></b>	<b><u>53,500</u></b>
<b>FUND EQUITY:</b>			
Contributed capital	24,666	27,918	9,374,153
Retained earnings	<u>378,873</u>	<u>22,190</u>	<u>93,881</u>
<b>Total fund equity</b>	<b><u>403,539</u></b>	<b><u>50,108</u></b>	<b><u>9,468,034</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>561,880</u></b>	<b><u>81,366</u></b>	<b><u>9,521,534</u></b>



<u>WORKERS' COMPENSATION RETROSPECTIVE</u>	<u>ACCRUED BENEFIT LIABILITY</u>	<u>RISK MANAGEMENT</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL 2000</u>
19,134	12,792	163,417	2,832,022	\$ 3,471,666
1,975,907	1,880,625	-	-	3,856,532
30,468	13,363	-	-	43,831
151,791	-	-	-	241,899
274,710	-	-	-	274,710
-	-	-	-	203,634
-	-	2,400	-	9,429,137
<u>2,452,010</u>	<u>1,906,780</u>	<u>165,817</u>	<u>2,832,022</u>	<u>\$ 17,521,409</u>
151,791	-	4,007	178,239	\$ 478,336
1,300,000	-	-	-	1,300,000
-	-	15,013	-	110,624
-	1,037,800	593	-	1,041,582
<u>1,451,791</u>	<u>1,037,800</u>	<u>19,613</u>	<u>178,239</u>	<u>2,930,542</u>
-	-	2,400	-	9,429,137
<u>1,000,219</u>	<u>868,980</u>	<u>143,804</u>	<u>2,653,783</u>	<u>5,161,730</u>
<u>1,000,219</u>	<u>868,980</u>	<u>146,204</u>	<u>2,653,783</u>	<u>14,590,867</u>
<u>2,452,010</u>	<u>1,906,780</u>	<u>165,817</u>	<u>2,832,022</u>	<u>\$ 17,521,409</u>

CITY OF SPRINGFIELD, OHIO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>CENTRAL STORES</u>	<u>PRINT SHOP</u>	<u>CITY SERVICE FACILITY</u>
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 2,402,078	98,342	31,607
Miscellaneous	<u>2,342</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>2,404,420</u>	<u>98,342</u>	<u>31,607</u>
<b>OPERATING EXPENSES:</b>			
Personal services	91,739	66,696	256,007
Contractual services	142,619	3,722	159,565
Claims expense	-	-	-
Materials and supplies	2,217,512	30,885	22,154
Depreciation	<u>14,552</u>	<u>13,061</u>	<u>440,291</u>
Total operating expenses	<u>2,466,422</u>	<u>114,364</u>	<u>878,017</u>
OPERATING INCOME (LOSS)	<u>(62,002)</u>	<u>(16,022)</u>	<u>(846,410)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Interest income	<u>-</u>	<u>-</u>	<u>-</u>
Total non operating revenues	<u>-</u>	<u>-</u>	<u>-</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(62,002)	(16,022)	(846,410)
Operating transfers in	-	-	500,000
Operating transfers out	<u>(31,876)</u>	<u>(27,420)</u>	<u>-</u>
NET INCOME (LOSS)	<u>(93,878)</u>	<u>(43,442)</u>	<u>(346,410)</u>
Add depreciation on fixed assets acquired by contributed capital	<u>14,552</u>	<u>13,061</u>	<u>440,291</u>
Change in retained earnings	(79,326)	(30,381)	93,881
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>458,199</u>	<u>52,571</u>	<u>-</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 378,873</u>	<u>22,190</u>	<u>93,881</u>

<u>WORKERS' COMPENSATION RETROSPECTIVE</u>	<u>ACCRUED BENEFIT LIABILITY</u>	<u>RISK MANAGEMENT</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL 2000</u>
-	-	288,397	3,692,128	\$ 6,512,552
<u>426,909</u>	<u>137,985</u>	<u>1,000</u>	<u>6,414</u>	<u>574,650</u>
<u>426,909</u>	<u>137,985</u>	<u>289,397</u>	<u>3,698,542</u>	<u>7,087,202</u>
-	-	89,837	-	504,279
-	-	333,565	3,396,256	4,035,727
<u>(171,636)</u>	-	-	-	<u>(171,636)</u>
-	-	2,567	-	2,273,118
-	-	<u>2,400</u>	-	<u>470,304</u>
<u>(171,636)</u>	-	<u>428,369</u>	<u>3,396,256</u>	<u>7,111,792</u>
<u>598,545</u>	<u>137,985</u>	<u>(138,972)</u>	<u>302,286</u>	<u>(24,590)</u>
<u>121,268</u>	<u>52,587</u>	-	-	<u>173,855</u>
<u>121,268</u>	<u>52,587</u>	-	-	<u>173,855</u>
719,813	190,572	(138,972)	302,286	149,265
-	678,408	-	-	1,178,408
-	-	<u>(13,299)</u>	-	<u>(72,595)</u>
<u>719,813</u>	<u>868,980</u>	<u>(152,271)</u>	<u>302,286</u>	<u>1,255,078</u>
-	-	<u>2,400</u>	-	<u>470,304</u>
719,813	868,980	(149,871)	302,286	1,725,382
<u>280,406</u>	-	<u>293,675</u>	<u>2,351,497</u>	<u>3,436,348</u>
<u>1,000,219</u>	<u>868,980</u>	<u>143,804</u>	<u>2,653,783</u>	<u>\$ 5,161,730</u>

## CITY OF SPRINGFIELD, OHIO

## INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>CENTRAL STORES</u>	<u>PRINT SHOP</u>	<u>CITY SERVICE CENTER</u>
<b>Cash flows from operating activities:</b>			
Operating (loss) before operating transfers	\$ (62,002)	(16,022)	(846,410)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:</b>			
Depreciation	14,552	13,061	440,291
<b>Change in assets and liabilities:</b>			
(Increase) decrease in receivables	-	-	-
(Increase) decrease in due from other funds	(18,352)	(2,598)	-
(Increase) decrease in due from other governments	-	-	-
(Increase) decrease in inventory	(43,986)	2,445	-
Increase (decrease) in accounts payable	62,339	(11)	20,441
Increase (decrease) in insurance claims payable	-	-	-
Increase (decrease) in accrued liabilities	2,265	2,565	30,793
Increase (decrease) in due to other funds	(214)	55	2,266
Net cash provided by (used in) operating activities	<u>(45,398)</u>	<u>(505)</u>	<u>(352,619)</u>
<b>Cash flows from noncapital financing activities:</b>			
Operating transfers in	-	-	500,000
Operating transfers out	(31,876)	(27,420)	-
Net cash provided by (used in) noncapital financing activities	<u>(31,876)</u>	<u>(27,420)</u>	<u>500,000</u>
<b>Cash flows from investing activities:</b>			
Purchase of investments	-	-	-
Proceeds from sales and maturities of investments	-	-	-
Interest on investments	-	-	-
Net cash (used in) investing activities	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in pooled cash and cash equivalents	(77,274)	(27,925)	147,381
Pooled cash and cash equivalents, beginning of year	335,200	66,919	-
Pooled cash and cash equivalents, end of year	<u>\$ 257,926</u>	<u>38,994</u>	<u>147,381</u>

## Supplemental information:

Workers Compensation - Investments - net effect of the new fair value calculation in amount of \$3,645.

<u>WORKERS' COMPENSATION RETROSPECTIVE</u>	<u>ACCRUED BENEFIT LIABILITY</u>	<u>RISK MANAGEMENT</u>	<u>HEALTH CARE INSURANCE</u>	<u>TOTAL 2000</u>
598,545	137,985	(138,972)	302,286	\$ (24,590)
-	-	2,400	-	470,304
(7,235)	(13,363)	-	-	(20,598)
(36,725)	-	-	-	(57,675)
(274,710)	-	-	-	(274,710)
-	-	-	-	(41,541)
36,690	-	3,264	(29,654)	93,069
(300,000)	-	-	-	(300,000)
-	-	5,126	-	40,749
-	1,037,800	90	-	1,039,997
<u>16,565</u>	<u>1,162,422</u>	<u>(128,092)</u>	<u>272,632</u>	<u>925,005</u>
-	678,408	-	-	1,178,408
-	-	(13,299)	-	(72,595)
-	678,408	(13,299)	-	1,105,813
(3,026,339)	(2,603,155)	-	-	(5,629,494)
2,896,435	722,530	-	-	3,618,965
121,268	52,587	-	-	173,855
<u>(8,636)</u>	<u>(1,828,038)</u>	<u>-</u>	<u>-</u>	<u>(1,836,674)</u>
7,929	12,792	(141,391)	272,632	194,144
11,205	-	304,808	2,559,390	3,277,522
<u>19,134</u>	<u>12,792</u>	<u>163,417</u>	<u>2,832,022</u>	<u>\$ 3,471,666</u>

## CITY OF SPRINGFIELD, OHIO

## INTERNAL SERVICE FUNDS

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	CENTRAL STORES			PRINT SHOP		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Charges for services	\$ 735,000	2,383,882	1,648,882	110,000	95,744	(14,256)
Investment earnings	-	-	-	-	-	-
Miscellaneous	1,000	2,907	1,907	-	-	-
<b>Total revenues</b>	<b>736,000</b>	<b>2,386,789</b>	<b>1,650,789</b>	<b>110,000</b>	<b>95,744</b>	<b>(14,256)</b>
<b>EXPENDITURES:</b>						
Personal services	92,790	89,368	3,422	66,025	64,077	1,948
Operations and maintenance	2,584,214	2,463,685	120,529	46,700	32,270	14,430
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>2,677,004</b>	<b>2,553,053</b>	<b>123,951</b>	<b>112,725</b>	<b>96,347</b>	<b>16,378</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,941,004)</b>	<b>(166,264)</b>	<b>1,774,740</b>	<b>(2,725)</b>	<b>(603)</b>	<b>2,122</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(31,876)	(31,876)	-	(27,420)	(27,420)	-
<b>Total other financing sources (uses)</b>	<b>(31,876)</b>	<b>(31,876)</b>	<b>-</b>	<b>(27,420)</b>	<b>(27,420)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,972,880)</b>	<b>(198,140)</b>	<b>1,774,740</b>	<b>(30,145)</b>	<b>(28,023)</b>	<b>2,122</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>191,668</b>	<b>191,668</b>	<b>-</b>	<b>66,800</b>	<b>66,800</b>	<b>-</b>
Cancelled encumbrances from prior years	26,399	26,399	-	119	119	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ (1,754,813)</b>	<b>19,927</b>	<b>1,774,740</b>	<b>36,774</b>	<b>38,896</b>	<b>2,122</b>

CITY SERVICE FACILITY			WORKERS' COMPENSATION RETROSPECTIVE			ACCRUED BENEFIT LIABILITY		
BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
-	-	-	110,000	115,066	5,066	-	-	-
-	-	-	70,000	108,653	38,653	-	50,600	50,600
-	31,607	31,607	20,000	407	(19,593)	-	137,985	137,985
-	31,607	31,607	200,000	224,126	24,126	-	188,585	188,585
267,840	223,745	44,095	-	-	-	500,000	-	500,000
300,000	160,481	139,519	200,000	91,870	108,130	-	-	-
-	-	-	-	-	-	-	-	-
567,840	384,226	183,614	200,000	91,870	108,130	500,000	-	500,000
(567,840)	(352,619)	215,221	-	132,256	132,256	(500,000)	188,585	688,585
-	500,000	(500,000)	-	-	-	-	1,716,207	1,716,207
-	-	-	-	-	-	-	-	-
-	500,000	(500,000)	-	-	-	-	1,716,207	1,716,207
(567,840)	147,381	715,221	-	132,256	132,256	(500,000)	1,904,792	2,404,792
-	-	-	1,858,698	1,858,698	-	-	-	-
-	-	-	210	210	-	-	-	-
(567,840)	147,381	715,221	1,858,908	1,991,164	132,256	(500,000)	1,904,792	2,404,792

(continued)

## INTERNAL SERVICE FUNDS

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	RISK MANAGEMENT			HEALTH CARE INSURANCE		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Charges for services	\$ 900,000	288,397	(611,603)	3,210,000	3,692,128	482,128
Investment earnings	-	-	-	-	-	-
Miscellaneous	-	-	-	15,000	6,414	(8,586)
<b>Total revenues</b>	<b>900,000</b>	<b>288,397</b>	<b>(611,603)</b>	<b>3,225,000</b>	<b>3,698,542</b>	<b>473,542</b>
<b>EXPENDITURES:</b>						
Personal services	87,955	84,590	3,365	3,600,000	3,425,909	174,091
Operations and maintenance	415,360	352,262	63,098	-	-	-
Capital outlay	2,500	-	2,500	-	-	-
<b>Total expenditures</b>	<b>505,815</b>	<b>436,852</b>	<b>68,963</b>	<b>3,600,000</b>	<b>3,425,909</b>	<b>174,091</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>394,185</b>	<b>(148,455)</b>	<b>(542,640)</b>	<b>(375,000)</b>	<b>272,633</b>	<b>647,633</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	1,000	1,000	-	-	-
Operating transfers out	(13,300)	(13,299)	1	-	-	-
<b>Total other financing sources (uses)</b>	<b>(13,300)</b>	<b>(12,299)</b>	<b>1,001</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>380,885</b>	<b>(160,754)</b>	<b>(541,639)</b>	<b>(375,000)</b>	<b>272,633</b>	<b>647,633</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>298,939</b>	<b>298,939</b>	<b>-</b>	<b>2,559,390</b>	<b>2,559,390</b>	<b>-</b>
Cancelled encumbrances from prior years	4,576	4,576	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 684,400</b>	<b>142,761</b>	<b>(541,639)</b>	<b>2,184,390</b>	<b>2,832,023</b>	<b>647,633</b>

(concluded)



# **TRUST AND AGENCY FUNDS**

## FIDUCIARY FUND TYPES

### TRUST AND AGENCY FUNDS

Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The Expendable Trust Funds account primarily for donations or bequests to the City for a specific purpose. They are:

Memorial Tree Replacement  
Sandlot Baseball  
Safety City  
Miscellaneous Trust  
Paramedic Trust

U.S.S.S.A. Trust  
Littleton Trust  
Stadium Renovation Trust  
Community Beautification Trust  
Fire Works Trust

The Nonexpendable Trust Funds account primarily for donations or bequests to the City for a specific purpose where the City is under obligation to maintain the trust principal.

They are:

City Tricentennial  
Ben Goldman

Snyder Park Endowment  
Clara McKinney Endowment

Agency Funds account for assets held for other funds, governments or others. Their titles are descriptive of their nature. They are:

Hotel / Motel Excise Tax  
613 Airpark  
CD Rental Rehabilitation  
Pension Liability  
Insurance Deposit  
Income Tax Revenue  
Municipal Court Restitutions  
Contractor Retainer  
Conservancy District  
Water Tap Service

Special Street Openings  
Zoning Retainer  
Miscellaneous Deposits  
U.S. Savings Bonds  
State Fees  
JEDD Income Tax  
JEDD Road Construction  
JEDD Administration Expense  
National Trail Parks and Recreation  
District



## TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>EXPENDABLE TRUSTS</u>	<u>NONEXPENDABLE TRUSTS</u>	<u>AGENCY</u>	<u>TOTAL 2000</u>
<b>ASSETS:</b>				
Pooled cash and cash equivalents	\$ 46,195	3,139	2,223,696	\$ 2,273,030
Investments	-	829,151	50,469	879,620
Receivables (net of allowances for uncollectibles)	-	13,386	353,980	367,366
Due from other funds	-	-	337,741	337,741
<b>TOTAL ASSETS</b>	<b>\$ <u>46,195</u></b>	<b><u>845,676</u></b>	<b><u>2,965,886</u></b>	<b>\$ <u>3,857,757</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	2,010	1,448,570	\$ 1,450,580
Accrued liabilities	-	-	11,911	11,911
Due to other funds	-	-	99,989	99,989
Restricted deposits	-	-	1,405,416	1,405,416
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>2,010</u></b>	<b><u>2,965,886</u></b>	<b><u>2,967,896</u></b>
<b>FUND EQUITY:</b>				
Fund balances				
Reserved for non expendable trust	-	386,953	-	386,953
Unreserved	46,195	456,713	-	502,908
<b>Total fund equity</b>	<b><u>46,195</u></b>	<b><u>843,666</u></b>	<b><u>-</u></b>	<b><u>889,861</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>46,195</u></b>	<b><u>845,676</u></b>	<b><u>2,965,886</u></b>	<b>\$ <u>3,857,757</u></b>

CITY OF SPRINGFIELD, OHIO

EXPENDABLE TRUST FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

---

	<u>MEMORIAL TREE REPLACEMENT</u>	<u>SANDLOT BASEBALL</u>	<u>SAFETY CITY</u>	<u>MISCELLANEOUS TRUST</u>
<b>ASSETS:</b>				
Pooled cash and cash equivalents	\$ <u>1,008</u>	<u>678</u>	<u>5</u>	<u>5,164</u>
<b>Total assets</b>	\$ <u>1,008</u>	<u>678</u>	<u>5</u>	<u>5,164</u>
<b>FUND EQUITY:</b>				
Fund balances - Unreserved	<u>1,008</u>	<u>678</u>	<u>5</u>	<u>5,164</u>
<b>Total fund equity</b>	<u>1,008</u>	<u>678</u>	<u>5</u>	<u>5,164</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ <u>1,008</u>	<u>678</u>	<u>5</u>	<u>5,164</u>

---

<u>PARAMEDIC TRUST</u>	<u>LITTLETON TRUST</u>	<u>STADIUM RENOVATION TRUST</u>	<u>COMMUNITY BEAUTIFICATION TRUST</u>	<u>FIRE WORKS TRUST</u>	<u>TOTAL 2000</u>
<u>21,644</u>	<u>6,806</u>	<u>1,000</u>	<u>1,590</u>	<u>8,300</u>	\$ <u>46,195</u>
<u>21,644</u>	<u>6,806</u>	<u>1,000</u>	<u>1,590</u>	<u>8,300</u>	\$ <u>46,195</u>
<u>21,644</u>	<u>6,806</u>	<u>1,000</u>	<u>1,590</u>	<u>8,300</u>	<u>46,195</u>
<u>21,644</u>	<u>6,806</u>	<u>1,000</u>	<u>1,590</u>	<u>8,300</u>	<u>46,195</u>
<u>21,644</u>	<u>6,806</u>	<u>1,000</u>	<u>1,590</u>	<u>8,300</u>	\$ <u>46,195</u>

CITY OF SPRINGFIELD, OHIO

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>MEMORIAL TREE REPLACEMENT</u>	<u>SANDLOT BASEBALL</u>	<u>SAFETY CITY</u>	<u>MISCELLANEOUS TRUST</u>	<u>PARAMEDIC TRUST</u>
<b>REVENUES:</b>					
Miscellaneous	\$ <u>2,340</u>	<u>3,050</u>	-	<u>3,666</u>	<u>4,121</u>
<b>Total revenues</b>	<u>2,340</u>	<u>3,050</u>	-	<u>3,666</u>	<u>4,121</u>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Public safety	-	-	-	-	-
Recreation	<u>3,452</u>	<u>3,385</u>	-	-	-
<b>Total expenditures</b>	<u>3,452</u>	<u>3,385</u>	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,112)	(335)	-	3,666	4,121
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,120</u>	<u>1,013</u>	<u>5</u>	<u>1,498</u>	<u>17,523</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u><u>1,008</u></u>	<u><u>678</u></u>	<u><u>5</u></u>	<u><u>5,164</u></u>	<u><u>21,644</u></u>

<u>U.S.S.A. TRUST</u>	<u>LITTLETON TRUST</u>	<u>STADIUM RENOVATION TRUST</u>	<u>COMMUNITY BEAUTIFICATION TRUST</u>	<u>FIRE WORKS TRUST</u>	<u>TOTAL 2000</u>
<u>3,425</u>	<u>9,466</u>	<u>-</u>	<u>580</u>	<u>28,860</u>	<u>\$ 55,508</u>
<u>3,425</u>	<u>9,466</u>	<u>-</u>	<u>580</u>	<u>28,860</u>	<u>55,508</u>
<u>3,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,425</u>
<u>-</u>	<u>9,360</u>	<u>-</u>	<u>-</u>	<u>20,560</u>	<u>36,757</u>
<u>3,425</u>	<u>9,360</u>	<u>-</u>	<u>-</u>	<u>20,560</u>	<u>40,182</u>
<u>-</u>	<u>106</u>	<u>-</u>	<u>580</u>	<u>8,300</u>	<u>15,326</u>
<u>-</u>	<u>6,700</u>	<u>1,000</u>	<u>1,010</u>	<u>-</u>	<u>30,869</u>
<u>-</u>	<u>6,806</u>	<u>1,000</u>	<u>1,590</u>	<u>8,300</u>	<u>\$ 46,195</u>



CITY OF SPRINGFIELD, OHIO

EXPENDABLE TRUST FUNDS

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>MEMORIAL TREE REPLACEMENT</u>			<u>SANDLOT BASEBALL</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES:</b>						
Miscellaneous	\$ 4,000	2,340	(1,660)	4,000	3,050	(950)
Total revenues	<u>4,000</u>	<u>2,340</u>	<u>(1,660)</u>	<u>4,000</u>	<u>3,050</u>	<u>(950)</u>
<b>EXPENDITURES:</b>						
Other	6,120	3,540	2,580	5,013	3,385	1,628
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>6,120</u>	<u>3,540</u>	<u>2,580</u>	<u>5,013</u>	<u>3,385</u>	<u>1,628</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(2,120)	(1,200)	920	(1,013)	(335)	678
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	2,120	2,120	-	1,013	1,013	-
Cancelled encumbrances from prior year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>920</u>	<u>920</u>	<u>-</u>	<u>678</u>	<u>678</u>

SAFETY CITY			MISCELLANEOUS TRUST			PARAMEDIC TRUST		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>1,000</u>		<u>(1,000)</u>	<u>2,500</u>	<u>3,529</u>	<u>1,029</u>	<u>20,000</u>	<u>4,121</u>	<u>(15,879)</u>
<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>2,500</u>	<u>3,529</u>	<u>1,029</u>	<u>20,000</u>	<u>4,121</u>	<u>(15,879)</u>
<u>1,005</u>	<u>-</u>	<u>1,005</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<u>1,005</u>	<u>-</u>	<u>1,005</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<u>(5)</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>3,529</u>	<u>3,529</u>	<u>-</u>	<u>4,121</u>	<u>4,121</u>
<u>5</u>	<u>5</u>	<u>-</u>	<u>1,635</u>	<u>1,635</u>	<u>-</u>	<u>17,391</u>	<u>17,391</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131</u>	<u>131</u>	<u>-</u>
<u>-</u>	<u>5</u>	<u>5</u>	<u>1,635</u>	<u>5,164</u>	<u>3,529</u>	<u>17,522</u>	<u>21,643</u>	<u>4,121</u>

(continued)

CITY OF SPRINGFIELD, OHIO

EXPENDABLE TRUST FUNDS

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	U.S.S.A. TRUST			LITTLETON TRUST		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Miscellaneous	\$ 4,000	3,425	(575)	11,000	9,466	(1,534)
Total revenues	<u>4,000</u>	<u>3,425</u>	<u>(575)</u>	<u>11,000</u>	<u>9,466</u>	<u>(1,534)</u>
<b>EXPENDITURES:</b>						
Other	4,000	3,425	575	17,700	9,359	8,341
Capital Outlay	-	-	-	-	-	-
Total expenditures	<u>4,000</u>	<u>3,425</u>	<u>575</u>	<u>17,700</u>	<u>9,359</u>	<u>8,341</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	(6,700)	107	6,807
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	6,700	6,700	-
Cancelled encumbrances from prior year	-	-	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,807</u>	<u>6,807</u>

COMMUNITY								
STADIUM RENOVATION TRUST			BEAUTIFICATION TRUST			FIRE WORKS TRUST		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
		-	100	580	480	-	28,860	28,860
-	-	-	100	580	480	-	28,860	28,860
9,000	-	9,000	1,000	-	1,000	40,000	20,560	19,440
-	-	-	-	-	-	-	-	-
9,000	-	9,000	1,000	-	1,000	40,000	20,560	19,440
(9,000)	-	(9,000)	(900)	580	1,480	(40,000)	8,300	48,300
1,000	1,000	-	1,010	1,010	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(8,000)</u>	<u>1,000</u>	<u>9,000</u>	<u>110</u>	<u>1,590</u>	<u>1,480</u>	<u>(40,000)</u>	<u>8,300</u>	<u>48,300</u>

(concluded)

## NONEXPENDABLE TRUST FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>CITY TRICENTENNIAL</u>	<u>BEN GOLDMAN</u>	<u>SNYDER PARK ENDOWMENT</u>	<u>CLARA MCKINNEY ENDOWMENT</u>	<u>TOTAL 2000</u>
<b>ASSETS:</b>					
Pooled cash and cash equivalents	\$ 282	1,440	-	1,417	\$ 3,139
Investments	-	80,751	603,407	144,993	829,151
Receivables (net of allowances for uncollectibles)	-	352	11,320	1,714	13,386
<b>TOTAL ASSETS</b>	<b>\$ 282</b>	<b>82,543</b>	<b>614,727</b>	<b>148,124</b>	<b>\$ 845,676</b>
<b>LIABILITIES:</b>					
Accounts payable	\$ -	2,010	-	-	2,010
<b>Total liabilities</b>	<b>-</b>	<b>2,010</b>	<b>-</b>	<b>-</b>	<b>2,010</b>
<b>FUND EQUITY:</b>					
Fund balances					
Reserved for non expendable trust	100	51,772	215,859	119,222	386,953
Unreserved	182	28,761	398,868	28,902	456,713
<b>Total fund equity</b>	<b>282</b>	<b>80,533</b>	<b>614,727</b>	<b>148,124</b>	<b>843,666</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 282</b>	<b>82,543</b>	<b>614,727</b>	<b>148,124</b>	<b>\$ 845,676</b>

## NONEXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>CITY TRICENTENNIAL</u>	<u>BEN GOLDMAN</u>	<u>SNYDER PARK ENDOWMENT</u>	<u>CLARA MCKINNEY ENDOWMENT</u>	<u>TOTAL 2000</u>
<b>OPERATING REVENUES:</b>					
Other	\$ -	4,695	77,999	8,362	\$ 91,056
Total operating revenues	-	4,695	77,999	8,362	91,056
<b>OPERATING EXPENSES:</b>					
Contractual services	-	2,010	25,000	7,045	34,055
Total operating expenses	-	2,010	25,000	7,045	34,055
<b>INCOME BEFORE OPERATING TRANSFERS IN</b>	-	2,685	52,999	1,317	57,001
Operating transfers in	-	-	-	11,409	11,409
<b>NET INCOME</b>	-	2,685	52,999	12,726	68,410
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	282	77,848	561,728	135,398	775,256
<b>FUND BALANCE AT END OF YEAR</b>	\$ 282	80,533	614,727	148,124	\$ 843,666

## NONEXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>CITY TRICENTENNIAL</u>	<u>BEN GOLDMAN</u>	<u>SNYDER PARK ENDOWMENT</u>	<u>CLARA MCKINNEY ENDOWMENT</u>	<u>TOTAL 2000</u>
<b>Cash flows from operating activities:</b>					
Operating income (loss) before operating transfers	\$ -	2,685	52,999	1,317	\$ 57,001
<b>Adjustments to reconcile operating income net cash provided by (used in) operating activities:</b>					
Interest on investments considered as operating income	-	(4,672)	(72,267)	(8,059)	(84,998)
(Increase) decrease in receivables	-	(22)	(5,732)	(302)	(6,056)
Increase (decrease) in accounts payable	-	963	-	(160)	803
<b>Net cash provided for (used in) operating activities</b>	<u>-</u>	<u>(1,046)</u>	<u>(25,000)</u>	<u>(7,204)</u>	<u>(33,250)</u>
<b>Cash flows from noncapital financing activities:</b>					
Operating transfers in	-	-	-	11,409	11,409
<b>Net cash provided by (used in) noncapital financing activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,409</u>	<u>11,409</u>
<b>Cash flows from investing activities</b>					
Purchases of investments	-	(80,751)	(146,553)	(144,993)	(372,297)
Proceeds from sales and maturities of investments	-	75,000	138,695	134,957	348,652
Interest on investments	-	3,825	32,858	6,644	43,327
<b>Net cash provided by (used in) investing activities</b>	<u>-</u>	<u>(1,926)</u>	<u>25,000</u>	<u>(3,392)</u>	<u>19,682</u>
<b>Net increase (decrease) in pooled cash and cash equivalents</b>	-	(2,972)	-	813	(2,159)
<b>Pooled cash and cash equivalents, beginning of year</b>	<u>282</u>	<u>4,412</u>	<u>-</u>	<u>604</u>	<u>5,298</u>
<b>Pooled cash and cash equivalents, end of year</b>	\$ <u><u>282</u></u>	<u><u>1,440</u></u>	<u><u>-</u></u>	<u><u>1,417</u></u>	\$ <u><u>3,139</u></u>

## Supplemental information:

Investments - net effect of the new fair value calculation in amount of \$86,605.





CITY OF SPRINGFIELD, OHIO

NONEXPENDABLE TRUST FUNDS

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - BUDGET BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	CITY TRICENTENNIAL			BEN GOLDMAN		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
Investment earnings	\$ <u>          </u>	<u>          </u>	<u>          </u> -	<u>4,000</u>	<u>3,825</u>	<u>(175)</u>
Total revenues	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>4,000</u>	<u>3,825</u>	<u>(175)</u>
<b>EXPENDITURES:</b>						
Operations and maintenance	<u>          </u>	<u>          </u>	<u>          </u> -	<u>4,000</u>	<u>3,000</u>	<u>1,000</u>
Total expenditures	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>4,000</u>	<u>3,000</u>	<u>1,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>          </u> 825	<u>          </u> 825
<b>OTHER FINANCING SOURCES:</b>						
Operating transfers in	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>          </u> -
Total other financing sources	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>          </u> -	<u>          </u> -
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>          </u> 282	<u>          </u> 282	<u>          </u> -	<u>          </u> 75,912	<u>          </u> 75,912	<u>          </u> -
Cancelled encumbrances from prior years	<u>          </u>	<u>          </u>	<u>          </u> -	<u>          </u> 2,453	<u>          </u> 2,453	<u>          </u> -
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>          </u> 282	<u>          </u> 282	<u>          </u> -	<u>          </u> 78,365	<u>          </u> 79,190	<u>          </u> 825

<u>SNYDER PARK ENDOWMENT</u>			<u>CLARA MCKINNEY ENDOWMENT</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>95,000</u>	<u>27,577</u>	<u>(67,423)</u>	<u>8,000</u>	<u>6,644</u>	<u>(1,356)</u>
<u>95,000</u>	<u>27,577</u>	<u>(67,423)</u>	<u>8,000</u>	<u>6,644</u>	<u>(1,356)</u>
<u>30,000</u>	<u>25,000</u>	<u>5,000</u>	<u>20,000</u>	<u>9,031</u>	<u>10,969</u>
<u>30,000</u>	<u>25,000</u>	<u>5,000</u>	<u>20,000</u>	<u>9,031</u>	<u>10,969</u>
<u>65,000</u>	<u>2,577</u>	<u>(62,423)</u>	<u>(12,000)</u>	<u>(2,387)</u>	<u>9,613</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,409</u>	<u>11,409</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,409</u>	<u>11,409</u>
<u>506,356</u>	<u>506,356</u>	<u>-</u>	<u>135,562</u>	<u>135,562</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>571,356</u></u>	<u><u>508,933</u></u>	<u><u>(62,423)</u></u>	<u><u>123,562</u></u>	<u><u>144,584</u></u>	<u><u>21,022</u></u>

CITY OF SPRINGFIELD, OHIO

AGENCY FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

	<u>HOTEL/MOTEL EXCISE TAX</u>	<u>613 AIRPARK</u>	<u>CD RENTAL REHABILITATION</u>	<u>PENSION LIABILITY</u>
Pooled cash and cash equivalents	\$ 38,781	4,684	16,473	1,648,174
Investments	-	50,469	-	-
Receivables (net of allowances for uncollectibles)	27,832	220	-	-
Due from other funds	<u>4,316</u>	<u>-</u>	<u>-</u>	<u>98,380</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>70,929</u></b>	<b><u>55,373</u></b>	<b><u>16,473</u></b>	<b><u>1,746,554</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 36,541	-	-	1,135,955
Accrued liabilities	-	-	-	-
Due to other funds	24,322	-	-	-
Restricted deposits	<u>10,066</u>	<u>55,373</u>	<u>16,473</u>	<u>610,599</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>70,929</u></b>	<b><u>55,373</u></b>	<b><u>16,473</u></b>	<b><u>1,746,554</u></b>

<u>INSURANCE DEPOSIT</u>	<u>INCOME TAX REVENUE</u>	<u>MUNICIPAL COURT RESTITUTIONS</u>	<u>CONTRACTOR RETAINER</u>	<u>CONSERVANCY DISTRICT</u>	<u>WATER TAP SERVICE</u>
136,803	73,802	2,996	111,799	-	40,389
-	-	-	-	-	-
-	-	-	-	325,928	-
-	<u>210,388</u>	-	<u>54</u>	-	-
<u>136,803</u>	<u>284,190</u>	<u>2,996</u>	<u>111,853</u>	<u>325,928</u>	<u>40,389</u>
20,000	210,388	2,996	33,743	7,370	-
-	-	-	-	-	-
-	73,802	-	-	-	-
<u>116,803</u>	-	-	<u>78,110</u>	<u>318,558</u>	<u>40,389</u>
<u>136,803</u>	<u>284,190</u>	<u>2,996</u>	<u>111,853</u>	<u>325,928</u>	<u>40,389</u>

(continued)

CITY OF SPRINGFIELD, OHIO

AGENCY FUNDS

COMBINING BALANCE SHEET  
DECEMBER 31, 2000

---

	<u>SPECIAL STREET OPENINGS</u>	<u>ZONING RETAINER</u>	<u>MISCELLANEOUS DEPOSITS</u>	<u>U.S. SAVINGS BONDS</u>
Pooled cash and cash equivalents	\$ 35,080	36,528	4,550	994
Investments	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-
Due from other funds	<u>24,603</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>59,683</u></b>	<b><u>36,528</u></b>	<b><u>4,550</u></b>	<b><u>994</u></b>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	-	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Restricted deposits	<u>59,683</u>	<u>36,528</u>	<u>4,550</u>	<u>994</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>59,683</u></b>	<b><u>36,528</u></b>	<b><u>4,550</u></b>	<b><u>994</u></b>

<u>STATE FEES</u>	<u>JEDD INCOME TAX</u>	<u>JEDD ROAD CONSTRUCTION</u>	<u>JEDD ADMINISTRATION EXPENSE</u>	<u>NATIONAL TRAIL PARKS AND RECREATION DISTRICT</u>	<u>TOTAL 2000</u>
244	1,372	19,684	5,000	46,343	\$ 2,223,696
-	-	-	-	-	50,469
-	-	-	-	-	353,980
-	-	-	-	-	337,741
<u>244</u>	<u>1,372</u>	<u>19,684</u>	<u>5,000</u>	<u>46,343</u>	<u>\$ 2,965,886</u>
202	-	-	-	1,375	\$ 1,448,570
-	-	-	-	11,911	11,911
-	-	-	-	1,865	99,989
<u>42</u>	<u>1,372</u>	<u>19,684</u>	<u>5,000</u>	<u>31,192</u>	<u>1,405,416</u>
<u>244</u>	<u>1,372</u>	<u>19,684</u>	<u>5,000</u>	<u>46,343</u>	<u>\$ 2,965,886</u>

(concluded)

CITY OF SPRINGFIELD

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000

HOTEL / MOTEL EXCISE TAX

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	29,516	463,755	454,490	38,781
Other receivables	27,196	27,832	27,196	27,832
Due from other funds	-	4,316	-	4,316
<b>TOTAL ASSETS</b>	<u><u>56,712</u></u>	<u><u>495,903</u></u>	<u><u>481,686</u></u>	<u><u>70,929</u></u>
<b>LIABILITIES</b>				
Accounts payable	28,356	270,495	262,310	36,541
Due to other funds	28,356	24,322	28,356	24,322
Restricted deposits	-	485,032	474,966	10,066
<b>TOTAL LIABILITIES</b>	<u><u>56,712</u></u>	<u><u>779,849</u></u>	<u><u>765,632</u></u>	<u><u>70,929</u></u>

613 AIRPARK

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	63,541	54,342	62,510	55,373
<b>TOTAL ASSETS</b>	<u><u>63,541</u></u>	<u><u>54,342</u></u>	<u><u>62,510</u></u>	<u><u>55,373</u></u>
<b>LIABILITIES</b>				
Accounts payable	-	11,026	11,026	-
Restricted deposits	63,541	114,619	122,787	55,373
<b>TOTAL LIABILITIES</b>	<u><u>63,541</u></u>	<u><u>125,645</u></u>	<u><u>133,813</u></u>	<u><u>55,373</u></u>

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**CD RENTAL REHABILITATION**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	16,473	-	-	16,473
<b>TOTAL ASSETS</b>	<u>16,473</u>	<u>-</u>	<u>-</u>	<u>16,473</u>
<b>LIABILITIES</b>				
Restricted deposits	16,473	-	-	16,473
<b>TOTAL LIABILITIES</b>	<u>16,473</u>	<u>-</u>	<u>-</u>	<u>16,473</u>

**PENSION LIABILITY**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	1,369,049	4,835,511	4,556,386	1,648,174
Due from other funds	56,740	98,380	56,740	98,380
<b>TOTAL ASSETS</b>	<u>1,425,789</u>	<u>4,933,891</u>	<u>4,613,126</u>	<u>1,746,554</u>
<b>LIABILITIES</b>				
Accounts payable	1,325,691	6,828,297	7,018,033	1,135,955
Restricted deposits	100,098	7,338,798	6,828,297	610,599
<b>TOTAL LIABILITIES</b>	<u>1,425,789</u>	<u>14,167,095</u>	<u>13,846,330</u>	<u>1,746,554</u>

(continued)



CITY OF SPRINGFIELD

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000

**INSURANCE DEPOSIT**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	123,512	92,824	79,533	136,803
<b>TOTAL ASSETS</b>	<u>123,512</u>	<u>92,824</u>	<u>79,533</u>	<u>136,803</u>
<b>LIABILITIES</b>				
Accounts payable	-	99,533	79,533	20,000
Restricted deposits	123,512	92,824	99,533	116,803
<b>TOTAL LIABILITIES</b>	<u>123,512</u>	<u>192,357</u>	<u>179,066</u>	<u>136,803</u>

**INCOME TAX REVENUE**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	284	28,513,953	28,440,435	73,802
Due from other funds	127,675	210,388	127,675	210,388
<b>TOTAL ASSETS</b>	<u>127,959</u>	<u>28,724,341</u>	<u>28,568,110</u>	<u>284,190</u>
<b>LIABILITIES</b>				
Accounts payable	127,675	1,140,296	1,057,583	210,388
Due to other funds	-	2,279,960	2,206,158	73,802
Restricted deposits	284	82,254,563	82,254,847	-
<b>TOTAL LIABILITIES</b>	<u>127,959</u>	<u>85,674,819</u>	<u>85,518,588</u>	<u>284,190</u>

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**MUNICIPAL COURT RESTITUTIONS**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	3,900	47,254	48,158	2,996
<b>TOTAL ASSETS</b>	<u>3,900</u>	<u>47,254</u>	<u>48,158</u>	<u>2,996</u>
<b>LIABILITIES</b>				
Accounts payable	3,900	51,468	52,372	2,996
Restricted deposits	-	139,641	139,641	-
<b>TOTAL LIABILITIES</b>	<u>3,900</u>	<u>191,109</u>	<u>192,013</u>	<u>2,996</u>

**CONTRACTOR RETAINER**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	319,579	176,513	384,293	111,799
Due from other funds	-	108	54	54
<b>TOTAL ASSETS</b>	<u>319,579</u>	<u>176,621</u>	<u>384,347</u>	<u>111,853</u>
<b>LIABILITIES</b>				
Accounts payable	168,102	416,818	551,177	33,743
Restricted deposits	151,477	603,066	676,433	78,110
<b>TOTAL LIABILITIES</b>	<u>319,579</u>	<u>1,019,884</u>	<u>1,227,610</u>	<u>111,853</u>

(continued)

CITY OF SPRINGFIELD

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000

CONSERVANCY DISTRICT

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	2,185	254,446	256,631	-
Property tax	<u>194,901</u>	<u>325,928</u>	<u>194,901</u>	<u>325,928</u>
<b>TOTAL ASSETS</b>	<u><u>197,086</u></u>	<u><u>580,374</u></u>	<u><u>451,532</u></u>	<u><u>325,928</u></u>
<b>LIABILITIES</b>				
Accounts payable	5,382	229,215	227,226	7,371
Restricted deposits	<u>191,704</u>	<u>1,446,891</u>	<u>1,320,038</u>	<u>318,557</u>
<b>TOTAL LIABILITIES</b>	<u><u>197,086</u></u>	<u><u>1,676,106</u></u>	<u><u>1,547,264</u></u>	<u><u>325,928</u></u>

WATER TAP SERVICE

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	37,139	5,250	2,000	40,389
<b>TOTAL ASSETS</b>	<u><u>37,139</u></u>	<u><u>5,250</u></u>	<u><u>2,000</u></u>	<u><u>40,389</u></u>
<b>LIABILITIES</b>				
Accounts payable	-	1,700	1,700	-
Restricted deposits	<u>37,139</u>	<u>12,500</u>	<u>9,250</u>	<u>40,389</u>
<b>TOTAL LIABILITIES</b>	<u><u>37,139</u></u>	<u><u>14,200</u></u>	<u><u>10,950</u></u>	<u><u>40,389</u></u>

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL STREET OPENINGS**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	33,101	229,692	227,713	35,080
Due from other funds	67,970	24,603	67,970	24,603
<b>TOTAL ASSETS</b>	<b><u>101,071</u></b>	<b><u>254,295</u></b>	<b><u>295,683</u></b>	<b><u>59,683</u></b>
<b>LIABILITIES</b>				
Accounts payable	68,207	232,997	301,204	-
Restricted deposits	32,864	166,492	139,673	59,683
<b>TOTAL LIABILITIES</b>	<b><u>101,071</u></b>	<b><u>399,489</u></b>	<b><u>440,877</u></b>	<b><u>59,683</u></b>

**ZONING RETAINER**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	33,582	4,595	1,649	36,528
<b>TOTAL ASSETS</b>	<b><u>33,582</u></b>	<b><u>4,595</u></b>	<b><u>1,649</u></b>	<b><u>36,528</u></b>
<b>LIABILITIES</b>				
Accounts payable	368	1,649	2,017	-
Restricted deposits	33,214	4,480	1,166	36,528
<b>TOTAL LIABILITIES</b>	<b><u>33,582</u></b>	<b><u>6,129</u></b>	<b><u>3,183</u></b>	<b><u>36,528</u></b>

(continued)

CITY OF SPRINGFIELD

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000

MISCELLANEOUS DEPOSITS

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	2,020	199,324	196,794	4,550
<b>TOTAL ASSETS</b>	<u>2,020</u>	<u>199,324</u>	<u>196,794</u>	<u>4,550</u>
<b>LIABILITIES</b>				
Accounts payable	-	3,000	3,000	-
Restricted deposits	2,020	5,530	3,000	4,550
<b>TOTAL LIABILITIES</b>	<u>2,020</u>	<u>8,530</u>	<u>6,000</u>	<u>4,550</u>

U.S. SAVINGS BONDS

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	116	42,078	41,200	994
<b>TOTAL ASSETS</b>	<u>116</u>	<u>42,078</u>	<u>41,200</u>	<u>994</u>
<b>LIABILITIES</b>				
Accounts payable	-	41,200	41,200	-
Restricted deposits	116	42,078	41,200	994
<b>TOTAL LIABILITIES</b>	<u>116</u>	<u>83,278</u>	<u>82,400</u>	<u>994</u>

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**STATE FEES**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	344	4,912	5,012	244
<b>TOTAL ASSETS</b>	<u>344</u>	<u>4,912</u>	<u>5,012</u>	<u>244</u>
<b>LIABILITIES</b>				
Accounts payable	-	5,214	5,012	202
Restricted deposits	344	4,879	5,181	42
<b>TOTAL LIABILITIES</b>	<u>344</u>	<u>10,093</u>	<u>10,193</u>	<u>244</u>

**JEDD INCOME TAX**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	-	144,704	143,332	1,372
<b>TOTAL ASSETS</b>	<u>-</u>	<u>144,704</u>	<u>143,332</u>	<u>1,372</u>
<b>LIABILITIES</b>				
Restricted deposits	-	1,372	-	1,372
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>1,372</u>	<u>-</u>	<u>1,372</u>

(continued)

CITY OF SPRINGFIELD

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000

JEDD ROAD CONSTRUCTION

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	-	19,684	-	19,684
<b>TOTAL ASSETS</b>	<u>-</u>	<u>19,684</u>	<u>-</u>	<u>19,684</u>
<b>LIABILITIES</b>				
Restricted deposits	-	19,684	-	19,684
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>19,684</u>	<u>-</u>	<u>19,684</u>

JEDD ADMINISTRATIVE EXPENSE

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	5,000	-	-	5,000
<b>TOTAL ASSETS</b>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
<b>LIABILITIES</b>				
Restricted deposits	5,000	-	-	5,000
<b>TOTAL LIABILITIES</b>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

---

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT**

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
<b>ASSETS</b>				
Cash, investments and accrued interest	-	304,299	257,956	46,343
<b>TOTAL ASSETS</b>	<u>-</u>	<u>304,299</u>	<u>257,956</u>	<u>46,343</u>
<b>LIABILITIES</b>				
Accounts payable	-	264,711	263,336	1,375
Accrued liabilities	-	11,912	-	11,912
Due to other funds	-	1,864	-	1,864
Restricted deposits	-	31,192	-	31,192
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>309,679</u>	<u>263,336</u>	<u>46,343</u>

(concluded)





**GENERAL FIXED ASSETS  
ACCOUNT GROUP**

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

The General Fixed Assets Account Group is used to account for all fixed assets of the City other than those accounted for in the proprietary funds.

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY  
AS OF DECEMBER 31, 2000

	TOTAL	LAND AND LAND IMPROVEMENTS	BUILDINGS	CONSTRUCTION IN PROGRESS	MACHINERY AND EQUIPMENT
<b>CITYWIDE:</b>					
Land and land improvements	\$ 7,026,718	7,026,718	-	-	-
Buildings	12,535,263	-	12,535,263	-	-
Construction in progress	469,861	-	-	469,861	-
Total citywide	<u>20,031,842</u>	<u>7,026,718</u>	<u>12,535,263</u>	<u>469,861</u>	<u>-</u>
<b>GENERAL GOVERNMENT:</b>					
Mayor and council	13,590	-	-	-	13,590
Municipal court	796,047	-	-	-	796,047
City manager	100,485	-	-	-	100,485
Law department	32,516	-	-	-	32,516
Finance department	47,752	-	-	-	47,752
Information technology	1,451,528	-	-	-	1,451,528
Facilities management	105,265	-	-	-	105,265
Service - Public works	36,323	-	-	-	36,323
Engineering department	234,321	-	-	-	234,321
Personnel department	29,894	-	-	-	29,894
Income tax department	79,333	-	-	-	79,333
Total general government	<u>2,927,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,927,054</u>
<b>PUBLIC SAFETY:</b>					
Police division	1,432,749	-	-	-	1,432,749
Fire division	3,346,429	-	-	-	3,346,429
Consolidated dispatch	127,833	-	-	-	127,833
Traffic control	179,616	-	-	-	179,616
Total public safety	<u>5,086,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,086,627</u>
<b>HEALTH:</b>					
Human relations housing	18,195	-	-	-	18,195
Human relations	11,930	-	-	-	11,930
Total health	<u>30,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,125</u>
<b>RECREATION:</b>					
Recreation	19,561	-	-	-	19,561
Parks	814,717	-	-	-	814,717
Forestry	246,829	-	-	-	246,829
Total recreation	<u>1,081,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,081,107</u>
<b>COMMUNITY DEVELOPMENT:</b>					
Development - Administration	11,713	-	-	-	11,713
Development - Code enforcement	34,238	-	-	-	34,238
Development - CDBG	7,500	-	-	-	7,500
Development - Inspections	112,846	-	-	-	112,846
Total community development	<u>166,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,297</u>
<b>HIGHWAY AND STREETS:</b>					
Street maintenance	1,657,704	-	-	-	1,657,704
Bus division	2,851,117	-	-	-	2,851,117
Total highway and streets	<u>4,508,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,508,821</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ <u>33,831,873</u></b>	<b><u>7,026,718</u></b>	<b><u>12,535,263</u></b>	<b><u>469,861</u></b>	<b><u>13,800,031</u></b>

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000**

	BALANCE JANUARY 1, 2000	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 2000
Land and land improvements	\$ 7,246,504	12,150	231,936	\$ 7,026,718
Buildings	12,493,999	41,264	-	12,535,263
Construction in progress	5,652,223	756,244	5,938,606	469,861
Total citywide	<u>25,392,726</u>	<u>809,658</u>	<u>6,170,542</u>	<u>20,031,842</u>
<b>GENERAL GOVERNMENT:</b>				
Mayor and council	13,590	-	-	13,590
Municipal court	749,760	66,717	20,430	796,047
City manager	87,816	12,669	-	100,485
Law department	32,516	-	-	32,516
Finance department	47,752	-	-	47,752
Information technology	1,299,193	152,335	-	1,451,528
Facilities management	109,301	49,642	53,678	105,265
Service - Public works	59,496	15,695	38,868	36,323
Engineering department	141,185	122,685	29,549	234,321
Personnel department	29,894	-	-	29,894
Service complex	14,133	-	14,133	-
Income tax department	79,333	-	-	79,333
Total general government	<u>2,663,969</u>	<u>419,743</u>	<u>156,658</u>	<u>2,927,054</u>
<b>PUBLIC SAFETY:</b>				
Police division	1,555,959	289,684	412,894	1,432,749
Fire division	3,371,062	77,631	102,264	3,346,429
Consolidated dispatch	127,833	-	-	127,833
Traffic control	173,146	27,435	20,965	179,616
Total public safety	<u>5,228,000</u>	<u>394,750</u>	<u>536,123</u>	<u>5,086,627</u>
<b>HEALTH:</b>				
Human relations housing	14,095	4,100	-	18,195
Human relations	11,930	-	-	11,930
Total health	<u>26,025</u>	<u>4,100</u>	<u>-</u>	<u>30,125</u>
<b>RECREATION:</b>				
Recreation	19,561	-	-	19,561
Parks	792,278	46,908	24,469	814,717
Forestry	231,940	19,875	4,986	246,829
Total recreation	<u>1,043,779</u>	<u>66,783</u>	<u>29,455</u>	<u>1,081,107</u>
<b>COMMUNITY DEVELOPMENT:</b>				
Development - Administration	-	11,713	-	11,713
Development - Code enforcement	31,305	18,163	15,230	34,238
Development - CDBG	1,700	7,500	1,700	7,500
Development - Inspections	85,554	69,475	42,183	112,846
Total community development	<u>118,559</u>	<u>106,851</u>	<u>59,113</u>	<u>166,297</u>
<b>HIGHWAY AND STREETS:</b>				
Street maintenance	1,537,701	251,163	131,160	1,657,704
Bus division	2,851,117	-	-	2,851,117
Total highway and streets	<u>4,388,818</u>	<u>251,163</u>	<u>131,160</u>	<u>4,508,821</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ <u>38,861,876</u></b>	<b><u>2,053,048</u></b>	<b><u>7,083,051</u></b>	<b>\$ <u>33,831,873</u></b>

**SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE  
AS OF DECEMBER 31, 2000**

---

**Investment in General Fixed Assets from:**

<b>General Fund</b>	<b>\$ 1,077,136</b>
<b>Special Revenue Funds</b>	<b>1,367,361</b>
<b>Capital Project Funds</b>	<b><u>31,387,376</u></b>
<b>Total</b>	<b>\$ <u>33,831,873</u></b>

# MISCELLANEOUS SCHEDULES

## **MISCELLANEOUS SCHEDULES**

### **Schedule of Bonds, Notes and Loans Outstanding**

**History in the City of Springfield**

**Culture in the City of Springfield**

**Your Springfield Parks**



CITY OF SPRINGFIELD, OHIO

SCHEDULE OF BONDS, NOTES, AND LOANS OUTSTANDING  
DECEMBER 31, 2000

	<u>DATE OF ISSUE</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>OUTSTANDING AMOUNT</u>
<b>GENERAL OBLIGATION BONDS:</b>					
<b>Payable from municipal income taxes:</b>					
Police & Firemen's accrued liability refunding bond	09/01/99	4.00% - 6.00%	12/01/2023	3,640,000	\$ 3,560,000
Street improvement bond	09/01/99	4.00% - 5.50%	12/01/2013	2,039,980	1,910,400
City service facility bonds, series 1997 Permanent Improvement (60% share)	12/15/97	3.90% - 4.90%	12/01/2012	5,286,000	4,494,000
City service facility bonds, series 1998 Permanent Improvement (60% share)	12/01/98	3.90% - 4.80%	12/01/2013	900,000	810,000
Capital facilities refunding and improvement bond	07/15/91	4.80% - 6.500%	09/01/2001	4,750,000	<u>65,000</u>
<b>Total payable from taxes</b>					<u><b>10,839,400</b></u>
<b>Payable from special assessments:</b>					
Sidewalk improvement bonds	05/01/00	5.500%	12/01/2005	72,325	72,325
Sidewalk improvement bonds	05/01/99	5.500%	12/01/2004	39,060	31,200
Sidewalk improvement bonds	05/01/98	5.500%	12/01/2003	53,145	31,000
Sidewalk improvement bonds	05/01/97	5.500%	12/01/2002	52,200	20,000
Sidewalk improvement bonds	05/01/96	5.250%	12/01/2001	25,566	5,000
Water/Sewer Line	09/15/94	7.750%	12/01/2009	15,741	9,441
North Limestone sanitary sewer	08/01/81	12.250%	12/01/2001	16,060	803
East High Street sanitary sewer	07/01/81	12.250%	12/01/2001	9,899	494
Jeffry Road waterline	04/01/81	9.000%	12/01/2001	13,299	<u>683</u>
<b>Total payable from special assessments</b>					<u><b>170,946</b></u>
<b>Payable from enterprise funds:</b>					
Street improvement bond	09/01/99	4.00% - 5.50%	12/01/2013	400,020	374,600
Capital facilities refunding bond	09/01/99	4.00% - 5.10%	12/01/2010	7,550,000	7,485,000
Capital facilities refunding and improvement bond	07/15/91	6.40% - 6.50%	09/01/2001	11,650,000	605,000
Golf course irrigation	08/01/94	5.50% - 5.90%	12/01/2004	1,250,000	580,000
City service facilities bonds, series 1997	12/15/97	4.05% - 4.90%	12/01/2012	3,524,000	2,996,000
series 1998	06/01/98	4.00% - 4.80%	12/01/2013	600,000	<u>540,000</u>
<b>Total payable from enterprise funds</b>					<u><b>12,580,600</b></u>
<b>TOTAL GENERAL OBLIGATION BONDS (carried forward)</b>					<b>\$ <u>23,590,946</u></b>

**SCHEDULE OF BONDS, NOTES, AND LOANS OUTSTANDING  
DECEMBER 31, 2000**

	<u>DATE OF ISSUE</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>OUTSTANDING AMOUNT</u>
<b>TOTAL GENERAL OBLIGATION BONDS (brought forward)</b>					<b>\$ <u>23,590,946</u></b>
<b>OTHER:</b>					
Ohio Water Development Authority Loan	10/20/87	8.260%	06/01/2008	2,292,674	1,291,501
Ohio Water Development Authority Loan	05/17/71	5.250%	01/01/2002	376,196	24,085
Ohio Environmental Protection Agency / Ohio Water Development Authority Loan	06/24/93	4.800%	01/01/2012	12,006,584	8,355,245
Ohio Environmental Protection Agency / Ohio Water Development Authority Loan	09/29/94	4.180%	07/01/2015	3,049,922	2,688,586
Ohio Environmental Protection Agency / Ohio Water Development Authority Loan	03/25/99	3.750%	01/01/2021	3,456,300	<u>3,456,300</u>
<b>TOTAL OUTSTANDING BONDS AND LOANS AS OF DECEMBER 31, 2000</b>					<b>\$ <u>39,406,663</u></b>
<b>GENERAL OBLIGATION BOND ANTICIPATION NOTES :</b>					
Payable from special assessments:					
Sidewalk construction	05/01/2000	4.750%	05/01/2001	100,000	\$ 100,000
Payable from other:					
2000 Communication tower	09/26/2000	4.700%	09/26/2001	2,340,000	<u>2,340,000</u>
<b>TOTAL OUTSTANDING NOTES AS OF DECEMBER 31, 2000</b>					<b>\$ <u>2,440,000</u></b>

## HISTORY IN THE CITY OF SPRINGFIELD

In 1799 James Demint, considered the "founding father" of Springfield, built the first house in the area. The original plat for the City of Springfield was subsequently made in 1801 on land owned by James Demint. The name Springfield was given because of the rich resources of land, picturesque cliffs, its many springs, and abundant water. That same year Griffith Foos built the first tavern which later became a famous stagecoach stop. In 1804, the first post office was recorded for Springfield. Simon Kenton built a gristmill and distillery on Mill Run where the old International Harvester plant now stands. In 1817, the Ohio Legislature created Clark County - named after George Rogers Clark - and Springfield became the county seat.

Built in 1824, the historical Pennsylvania House was the home of Dr. Isaac Funk (founder of Funk & Wagnalls) The 24 room former stagecoach stop and inn is located on the Old National Trail now known as West Main Street. The house has a large 100-year-old petit point picture on display, samplers and quilts from the 1800's and an extensive antique button collection. The Pennsylvania house is one of the few remaining inns along the Old National Road.

The 1830 presidential rally for William Henry Harrison, gave the corner of Main and Fountain Avenue the name of Trapper's Corner. A model log cabin was built on top of a wagon and everyone who attended was dressed as frontiersmen to support Harrison in his presidential race.

The Jeremiah Warder Home, on a ridge overlooking the City, at 406 East High Street was the home of Philadelphia Quakers Jeremiah and Ann Aston Warder who settled in this home in 1832 on a ridge overlooking the city. Their son, Benjamin, presented the Warder Library building to the City in memory of his parents. The Warder home is one of the oldest remaining homes in the City today.

In 1838 - 1839 the National Road was extended west from Wheeling, West Virginia. The road stopped here for a number of years, giving Springfield the title of "The Town at the End of the Pike". The Madonna of the Trail Monument, one of twelve erected in various states by the D.A.R. on the National Road, was erected in honor of pioneer mothers. The monument marks the point at which the National Road was completed in 1838 and was located on U.S. Route 40 at Snyder Park.

The railroads of the 1840's provided profitable business in the area. Springfield's manufacturing history, which started in the 1850's with the manufacture of farm equipment marked the beginning of industrial expansion. During the last half of the century, Springfield became the nation's leader in production of reapers and harvesters. The International Harvester Company is noteworthy in this regard and is still the leading employer in the area under its new corporate name, Navistar International. In addition to International Harvester, the O. S. Kelly Co. was also a manufacturer of farm equipment in the 1850's.

A partner in Springfield's history, Wittenberg University was established in 1845 by the English Lutheran Church of Ohio and has grown to be a leading educational, cultural and intellectual force in Springfield.

The State of Ohio granted Springfield the right to incorporate in 1850 with J. M. Hunt as the first mayor of Springfield. In 1913, the City Charter was adopted. The City Charter provided home-rule powers to the City under a City Commission-Manager form of government. The Charter has been and may be amended by the voters.

Oliver Stanley Kelly, a prominent business man, founded the O. S. Kelly Co. in 1852, to manufacture farm equipment. In 1890, the O. S. Kelly Co., located at 318 East North Street, began the manufacture of piano plates and to this day is the sole supplier of piano plates in the United States, with Baldwin as their largest customer. Mr. Kelly held the office of Mayor of the City of Springfield in 1887 and 1888. He also presided over the building of the old City Hall, located at 117 South Fountain Avenue built in 1890. He also donated to the City, the 41 foot cast

## HISTORY IN THE CITY OF SPRINGFIELD

(continued)

iron Fountain that was on the Esplanade for many years and built the old Arcade Hotel that stood where the new Springfield Inn is today. In 1993, a dream of the late City Commissioner Frank Lightle was realized with the erection of a new fountain on the Esplanade where the old one stood in 1889. The new fountain is 12 feet 6 inches high with a reflecting pool 22 feet in diameter as the base. The fountain is topped with a rose, to highlight the fact that in 1919, Springfield, with its 33 greenhouses, produced more roses than any other city in the world, giving the nickname the "City of Roses". The setting around the new fountain is much like the old one, with benches and trees scattered around the Esplanade.

Along with the manufacturing of the reapers, another native of Springfield, James Leffel, invented the first practical water turbine in 1862. The James Leffel Company was located in the industrial area referred to in the 1880's as the East Street Shops. This area was the largest of its kind in the world.

A. B. Graham, an innovative schoolteacher-superintendent in Springfield Township, Clark County, organized a group of students in January 1902 to conduct agricultural experiments. This group was the beginning of what is now known as the 4-H program, which has involved youths from all around the world.

Built in 1909 for wealthy automobile manufacturer and civic leader Burton Westcott, the Westcott House is located at 1340 East High Street. The house was designed by noted American architect Frank Lloyd Wright. The two story stucco and concrete house has features characteristic of his "prairie" homes and is considered the forerunner of split-level and ranch type homes. Mr. Westcott was also Mayor of Springfield in 1914 - 1915 and again in 1920 - 1921.

In 1903, William L. O'Brien, along with an unknown partner named their car "Leonidus". O'Brien, a machinist, built the one cylinder engine with three speed exposed transmission, along with his father's help here in Springfield. The "Leonidus" was eventually sold to a trucking firm in Cleveland. To this day, there are descendants of William L. O'Brien living in the Springfield area.

Springfield has been the place where many famous people started their careers. Anne Oakley, the famous western performer and the Marx Brothers began their careers here. Other famous entertainers from the City of Springfield are Jonathon Winters and Lillian Gish. The State of Ohio has also had two Springfield natives as governor, Asa Bushnell and James A. Rhodes.

In the 1800s Springfield was known as the Champion City for the manufacturing of the Champion reaper. By the turn of the century the City was known as the Home City because of the retirement homes located here, such as the Masons, Odd Fellows, and Knights of Pythias.

The City made national fame in 1983, when Newsweek magazine chose Springfield and Clark County as the focus of its 50th anniversary issue. Newsweek honored the families of Cappellis, Nusses, Bacons, Grams, and Bayleys.

In May of 1979, the City moved their offices to the newly constructed City Hall across the street from the historical City Building. Later the Old City Building became the Market Place with several unique shops throughout. Currently, Clark County and the Clark County Historical Society are renovating the Old City Building for a historical museum. There will be permanent and temporary exhibits highlighting the history of Springfield and Clark County.

## CULTURE IN THE CITY OF SPRINGFIELD

Wittenberg University, a major university, is a cultural boon to any community as it is in Springfield. The University, affiliated with the Evangelical Lutheran Church in America enrolls approximately 2,280 students and is ranked as one of the top 125 liberal arts colleges in the country. The Wittenberg Series annually bring to campus outstanding speakers, musicians and artists for the community's enjoyment without charge. Twenty academic departments also produce separate speakers series which are free and open to the public. The Ann Miller Gallery in Koch Hall displays the work of professors and students as well as selected traveling exhibitions. The Department of Music holds student, faculty and guest artist recitals which the community is invited to attend. The University Theater produces a wide range of drama, comedy, dance and musical works for the enjoyment of all.

Springfield Museum of Art has a permanent collection of 19th and 20th century American and French art and traveling loan exhibitions monthly. The Museum provides art classes in drawing, painting, pottery and sculpture for children and adults. It is open to the public free of charge six days a week.

Springfield Symphony Orchestra is the cultural pride of the area and one of Springfield's greatest assets. John E. Ferritto, Music Director, conducts 68 of the area's finest professional musicians in the Subscription Series and a Christmas Gala plus many educational concerts, pop concerts, and programs. The attractive programming, professional quality and superb guest artists have gained the raves of critics and enthusiasm of audiences all year round.

Ohio Lyric Theater (OLT) of Springfield promotes appreciation and enjoyment of vocal music and lyric theater with a variety of programs. Various programs are Opera for Young Audiences, History of the American Musical, the OLT Adult All-County Community Chorus, the OLT County Children's Chorus, the Annual Christmas Pageant (free to community), musical presentations at the Summer Arts Festival, the talent assistance fund and public performances of musicals and light opera.

The Springfield Civic Theater has been providing the Springfield area with quality community theater productions since 1931. The theater produces a wide variety of theater ranging from musical comedies to classic dramas. The entire community is invited to participate as actors, stage crew, and, of course, the audience.

The Summer Arts Festival runs from the beginning of June through mid-July and virtually takes over the city. All the cultural forces of the city come to a common focus; with music and the performing arts in a continuing round of exhibits, performances and concerts. Much of it is held in the open air and under the stars at Veterans Memorial Park. The festival is made possible through the support of local businesses and citizens who underwrite the evening performances so they may be presented "free" to the public.

Springfield Arts Council provides an art education program for city and county, public, private and parochial schools; organizes and sponsors the Summer Arts Festival, offers performances in theater and serves as a clearing house for art related activities, provides information pertaining to those activities, and provides costumes and stage equipment rental. The Council offers the Great Entertainment Series of national touring programs in theater and music.

Clark County Public Library provides public library services through the new main downtown facility along with four branches and three bookmobiles. Within the system over 340,000 volumes are available for individual enrichment. A 100 seat meeting room is also available to the public.

The Elderly United Center in the historic City Market provides Springfield's "young at heart" with a modern and comfortable setting for a broad range of educational and recreational activities.

The Clark County Historical Society provides a research facility for local history. The museum includes not only displays, but also a reading room, a small library and research materials.

The Clark State Performing Arts Center was completed in November of 1993. It houses the Kuss Auditorium, the Turner Studio Theater and the Salerno Educational Center. The Center will host performances of the Springfield Symphony Orchestra, Springfield Arts Council, Ohio Lyric Theater, and Springfield Civic Theater. Within the Center are meeting rooms for conventions, receptions, corporate entertaining, and other events. This addition has been a big boost to the culture of the City.

## YOUR SPRINGFIELD PARKS

Established in 1898, the Springfield parks system is unique in the State of Ohio. Its 1,100 acres include facilities to accommodate recreational needs, nature preserves, and leisure activities for everyone.

You can find baseball, football, soccer, and softball fields at almost every major park in the city. The City also offers excellently maintained golf courses, tennis, basketball, shuffleboard, and horseshoe courts, children's play areas, both natural and manicured settings for all kinds of outings.

Snyder Park, Springfield's oldest park encompasses 212 acres. It has many recreational and scenic features including an 18-hole golf course, 12 lighted tennis courts, horseshoe courts, ball diamonds, large playgrounds featuring wheelchair-accessible playground equipment, a fishing lagoon, many picnic areas, and four large shelter houses. World-famous artist P. Buckley Moss based her 1989 print, "The Old Stone Bridge", on a Snyder Park scene.

Veteran's Memorial Park has limestone outcroppings that provide the scenic backdrop for a natural amphitheater at this 17-acre park. The site of Ohio's only free Summer Arts Festival, this park also includes a playground, picnic areas, and a bikeway. The Springfield Museum of Art and the Veterans Memorial are located here.

Davey Moore Park is named after the world famous prize fighter and Featherweight Champion of the World from 1959 - 1963. Its 49 acres contain lighted softball diamonds, football and soccer fields, basketball courts, a playground, shelter houses, and picnic areas.

Lagonda Park has facilities that include new playground equipment, basketball courts, and a shelter house.

Lagonda Field, Municipal Stadium is part of the Lagonda Park complex. It offers three lighted ball diamonds, one unlighted ball diamond, a playground, a shelter house, and a newly opened skateboard park.

New Reid Memorial Park is a 400-acre city park that features two golf courses with 36 challenging holes, an astro play area, picnic grounds with shelters, and a 39-acre wooded area with walking paths.

Old Reid Park is adjacent to Buck Creek State Park. This 50-acre park includes fishing lakes, picnic shelters, lighted shuffleboard courts, nine lighted soft tennis courts, and two playgrounds.

Mabra Street Park has 80 acres featuring ball diamonds, soccer fields, play areas, basketball courts, picnic shelters, and hills for sledding in winter.

Selma Road Park has 14 acres with a ball diamond, basketball courts, a playground, outdoor ice skating area, and a picnic shelter.

In addition to all the parks in the City, the Springfield Family Waterworks offers a wide variety of water activities for the entire family to enjoy. The Olympic-size pool, with the 110 foot long slide, is open daily after school closes through the last Sunday of August. Also available at the Waterworks are basketball and volley ball courts and a picnic area. The pool reopens Memorial Day and closes for the season on Labor Day.

A two plus mile bike route is in operation from downtown Springfield south to John Street. This bike route is part of the 72 mile Little Miami Scenic Bikeway route from Milford, a suburb of Cincinnati, to Springfield. The Buck Creek Trail, an extension of the Little Miami Scenic Trail, was completed in 1999. This trail follows the Buck Creek from downtown Springfield to Pumhouse Road near Buck Creek State Park for a distance of 3.1 miles.



# STATISTICAL SECTION





The following unaudited statistical tables reflect social and economic data, financial trends and fiscal capacity of the City.

CITY OF SPRINGFIELD, OHIO

**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
FOR THE LAST TEN YEARS (1)**

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
General government	\$ 5,866,144	6,120,849	6,472,142	6,129,893
Public safety	14,264,192	15,097,217	15,425,775	16,070,009
Health	791,957	923,814	869,046	1,007,485
Recreation	1,768,866	1,855,145	1,201,655	1,339,391
Community development	2,544,923	2,449,687	3,049,132	2,634,541
Public works	-	-	695	7,705
Highway and street	2,448,597	2,025,198	1,383,392	1,654,957
Capital outlay	68,422	434,541	931,282	332,604
Debt service	678,694	1,144,314	923,116	850,636
<b>Total expenditures</b>	<b><u>\$ 28,431,795</u></b>	<b><u>30,050,765</u></b>	<b><u>30,256,235</u></b>	<b><u>30,027,221</u></b>

Source: City of Springfield, Ohio, Finance Department

(1) Includes General, Special Revenue, and Debt Service funds.

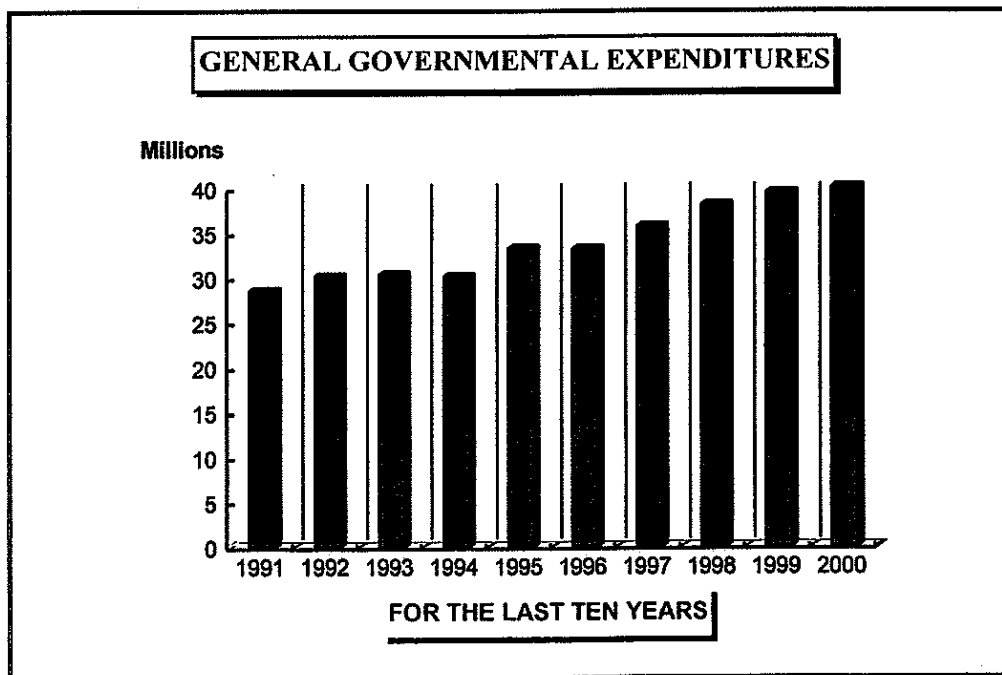
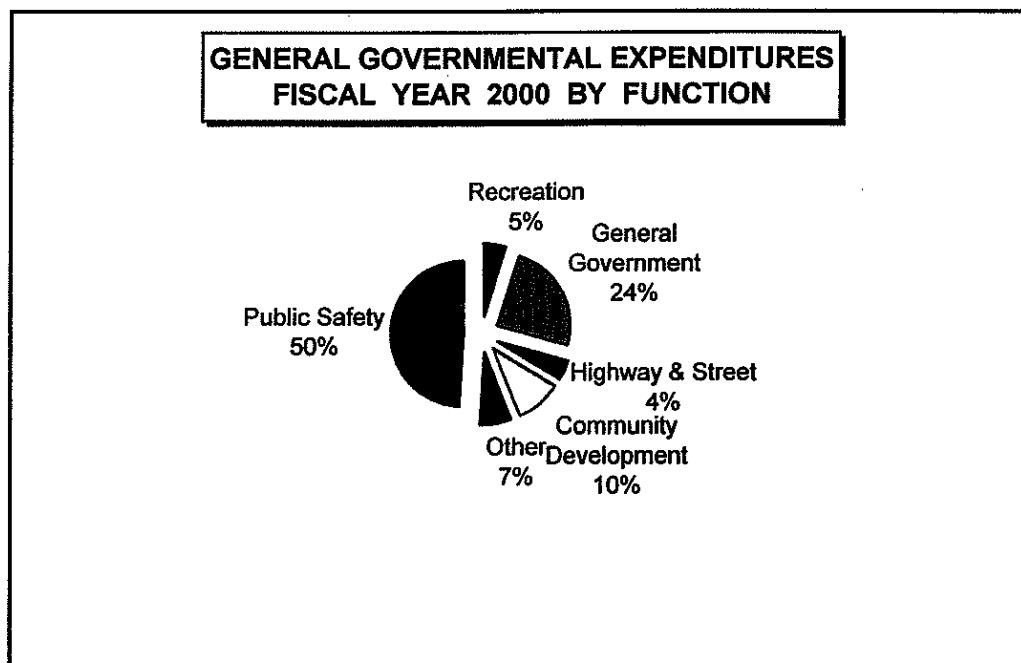


TABLE 1

1995	1996	1997	1998	1999	2000
7,257,841	7,464,828	8,202,776	8,713,900	8,878,973	10,428,640
18,106,790	17,587,961	18,756,880	19,269,733	19,626,671	21,035,915
1,060,535	1,081,579	741,212	717,172	733,256	721,850
1,441,792	1,523,101	1,723,720	1,760,490	2,503,273	2,133,419
2,352,661	2,666,523	3,073,920	4,596,579	3,759,183	4,262,998
5,177	-	8,060	-	2,835	4,316
1,499,981	1,365,653	1,500,053	1,374,524	1,508,203	1,892,644
668,893	636,764	801,258	352,716	929,928	366,567
829,546	817,714	809,813	1,260,817	1,463,466	1,894,206
<b>33,223,216</b>	<b>33,144,123</b>	<b>35,617,692</b>	<b>38,045,931</b>	<b>39,405,788</b>	<b>42,740,555</b>

(2) The information for the graph below has been combined as follows: Other includes health, public works, capital outlay and debt service.



**PROPERTY TAXES LEVIED AND COLLECTED  
FOR THE LAST TEN YEARS**

**REAL PROPERTY TAXES:**

<u>TAX YEAR</u>	<u>COLLECTION YEAR</u>	<u>CURRENT LEVY (1)</u>	<u>TOTAL TAX COLLECTIONS (1)(2)</u>	<u>TOTAL COLLECTIONS AS PERCENT OF CURRENT LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>OUTSTANDING DELINQUENT TAXES AS PERCENT OF CURRENT LEVY</u>
1990	1991	\$ 1,865,345	\$ 1,720,828	92.3 %	\$ 144,517	7.7 %
1991	1992	1,860,485	1,700,981	91.4	159,505	8.6
1992	1993	1,977,534	1,818,782	91.9	86,061	4.3
1993	1994	1,987,699	1,932,511	97.2	86,396	4.3
1994	1995	2,031,707	1,637,083	80.5	75,451	3.7
1995	1996	2,257,638	2,143,293	94.9	91,459	4.0
1996	1997	2,321,906	2,116,497	91.1	93,237	4.0
1997	1998	2,215,129	2,296,889	96.4	75,262	3.3
1998	1999	2,321,901	2,417,138	99.3	93,608	4.0
1999	2000	2,283,907	2,399,902	95.1	91,476	4.0

**TANGIBLE PERSONAL PROPERTY TAXES:**

<u>TAX YEAR</u>	<u>COLLECTION YEAR</u>	<u>CURRENT LEVY (1)</u>	<u>TOTAL TAX COLLECTIONS (1) (2)</u>	<u>TOTAL COLLECTIONS AS PERCENT OF CURRENT LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>OUTSTANDING DELINQUENT TAXES AS PERCENT OF CURRENT LEVY</u>
1990	1991	\$ 431,684	\$ 396,980	92.0 %	\$ 34,705	8.0 %
1991	1992	396,923	372,386	93.8	24,538	6.2
1992	1993	351,592	349,253	99.3	6,357	1.8
1993	1994	351,592	334,084	95.0	53,695	15.2
1994	1995	511,273	377,698	73.8	48,335	9.4
1995	1996	377,698	385,622	102.1	50,954	13.5
1996	1997	507,353	433,641	85.4	55,551	10.9
1997	1998	396,377	411,163	96.4	59,977	15.1
1998	1999	412,747	432,647	99.1	63,963	15.5
1999	2000	430,927	440,889	97.0	57,378	13.3

Source: Clark County Auditor

(1) Includes Conservancy District

(2) Includes current and delinquent collections; other collection data not available



**CITY OF SPRINGFIELD, OHIO**

**GENERAL GOVERNMENTAL REVENUES BY SOURCE  
FOR THE LAST TEN YEARS (1)**

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
Income taxes	\$ 14,600,398	15,423,056	15,674,032	16,777,998
Property taxes	1,629,083	1,596,402	1,590,980	1,602,343
Hotel / motel taxes	84,502	102,521	111,602	109,546
State-levied shared taxes	5,919,890	5,448,648	5,497,078	5,725,033
Intergovernmental	3,007,758	2,713,357	3,116,456	2,987,055
Charges for services	588,665	713,449	956,976	932,403
Fees, license, and permits	1,693,935	1,664,226	790,186	754,509
Investment earnings	686,106	564,787	446,505	550,995
Fines and forfeits	700,663	902,596	1,018,678	1,148,467
Rental income	186,258	118,347	83,370	79,497
Special assessments	81,380	49,886	46,207	61,876
Miscellaneous	562,338	783,091	522,813	702,440
<b>Total revenues</b>	<b>\$ <u>29,740,976</u></b>	<b><u>30,080,366</u></b>	<b><u>29,854,883</u></b>	<b><u>31,432,162</u></b>

Source: City of Springfield, Ohio, Finance Department

(1) Includes General, Special Revenue, and Debt Service funds.

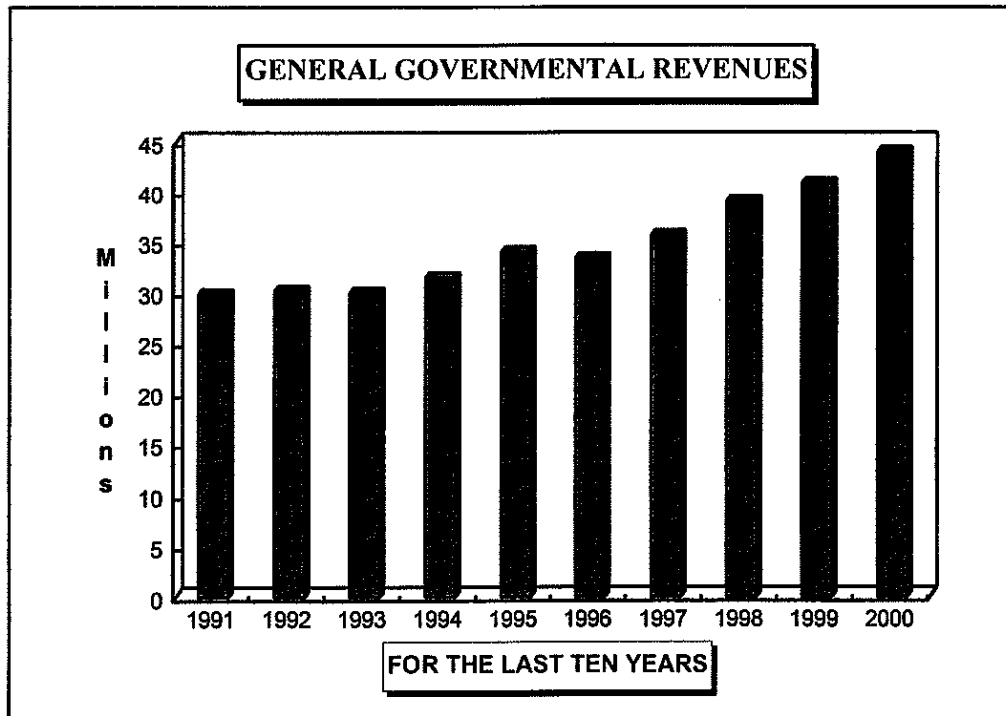
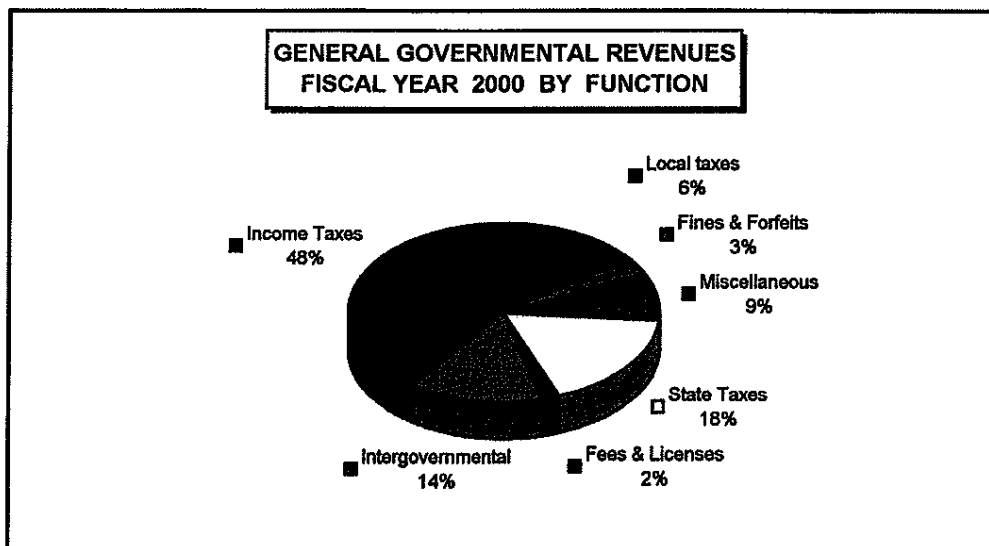


TABLE 3

1995	1996	1997	1998	1999	2000
17,554,759	17,594,922	18,936,759	20,415,423	21,211,693	21,368,610
1,622,474	1,885,758	1,906,006	1,910,461	2,125,622	2,553,379
151,006	150,048	148,932	184,204	206,353	208,964
6,561,670	6,124,152	6,429,528	6,575,464	7,161,761	7,833,472
3,259,598	3,118,952	3,834,950	5,089,126	4,779,375	5,988,624
998,545	923,541	876,220	800,644	837,654	936,211
768,089	781,342	802,547	775,165	885,852	822,623
819,729	809,631	754,254	1,026,695	950,753	1,374,101
1,108,755	1,156,888	1,214,832	1,286,099	1,303,108	1,379,012
65,686	74,663	69,570	76,173	75,201	76,202
54,551	57,623	42,317	45,630	45,704	48,919
1,014,560	655,845	617,168	805,120	1,227,022	1,360,862
<b>33,979,422</b>	<b>33,333,365</b>	<b>35,633,083</b>	<b>38,990,204</b>	<b>40,810,098</b>	<b>43,950,979</b>

(2) The information for the graph below has been combined as follows: Local taxes include property and hotel / motel taxes; miscellaneous includes charges for services, investment earnings, rental income, special assessments and miscellaneous.



CITY OF SPRINGFIELD, OHIO

ASSESSED VALUE AND CURRENT MARKET VALUE OF ALL TAXABLE PROPERTY  
FOR THE LAST TEN YEARS

TAX COLLECTION		REAL PROPERTY VALUES			TANGIBLE PERSONAL VALUES		
YEAR	YEAR	ASSESSED	CURRENT MARKET	PERCENT	ASSESSED	CURRENT MARKET	PERCENT
1990	1991	\$ 392,399,350	\$ 1,121,141,000	35 %	\$ 89,098,953	\$ 329,996,122	27 %
1991	1992	397,543,940	1,135,839,829	35	92,779,716	356,845,062	26
1992	1993	447,145,390	1,277,558,257	35	90,699,668	362,798,672	25
1993	1994	453,565,390	1,295,901,114	35	87,897,891	351,591,564	25
1994	1995	456,124,410	1,303,212,600	35	79,962,179	319,848,716	25
1995	1996	482,865,340	1,379,615,257	35	91,258,452	365,033,808	25
1996	1997	490,525,260	1,401,500,743	35	94,424,439	377,697,756	25
1997	1998	498,383,910	1,423,954,029	35	94,202,608	409,576,557	23
1998	1999	565,185,581	1,614,815,946	35	104,302,364	417,209,456	25
1999	2000	574,052,137	1,640,148,963	35	111,204,919	444,819,676	25

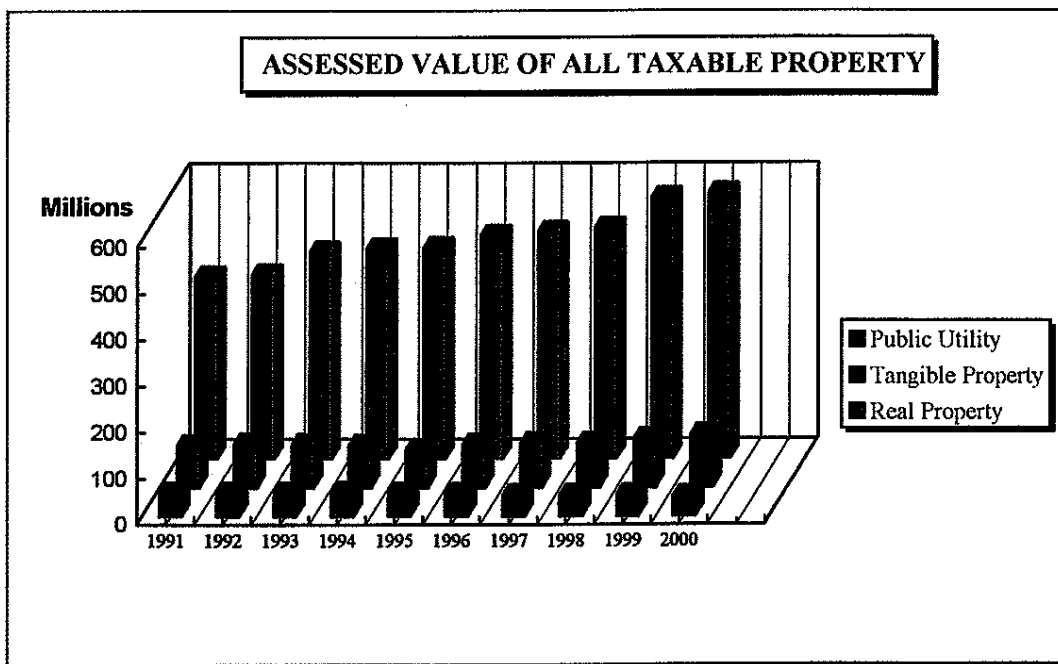
Source: Clark County Auditor

RC92010S  
PERCENTAGE FROM FOOTNOTES: PROPERTY TAX  
ASSESSED AMT /PERCENTAGE



TABLE 4

PUBLIC UTILITY VALUES			TOTAL VALUES	
ASSESSED	CURRENT MARKET	PERCENT	ASSESSED	CURRENT MARKET
\$ 47,189,790	\$ 174,777,000	27 %	\$ 528,688,093	\$ 1,625,914,122
47,081,230	181,081,654	26	537,404,886	1,673,766,544
47,904,200	54,436,591	88	585,749,258	1,694,793,520
49,126,200	55,825,227	88	590,589,481	1,703,317,905
47,956,620	54,496,159	88	584,043,209	1,677,557,475
46,048,850	52,328,239	88	620,172,642	1,796,977,304
43,884,120	49,868,318	88	628,833,819	1,829,066,817
43,241,700	49,138,295	88	635,828,218	1,882,668,881
44,087,570	50,099,511	88	713,575,515	2,082,124,913
41,502,360	47,161,773	88	726,759,416	2,132,130,412



**PROPERTY TAX RATES  
DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$1,000 OF ASSESSED VALUE)  
FOR THE LAST TEN YEARS**

FISCAL YEAR	OPERATING	SPRINGFIELD CONSERVANCY DISTRICT (1)	TOTAL CITY	COUNTY	SCHOOL DISTRICTS (2)	LIBRARY DISTRICT	TOTAL	EFFECTIVE TOTAL RATE (5)	
								COMMERCIAL AND INDUSTRIAL	RESIDENTIAL AND AGRICULTURAL
1991	3.60 (3) (4)	0.30	3.90	12.80	55.53	0.40	72.63	57	52
1992	3.60 (3) (4)	0.40	4.00	12.80	54.85	0.40	72.05	55	47
1993	3.60 (3) (4)	0.40	4.00	12.80	54.85	0.20	71.85	55	47
1994	3.60 (3) (4)	0.40	4.00	13.80	55.00	0.20	73.00	56	48
1995	3.60 (3) (4)	0.40	4.00	13.80	55.00	0.20	73.00	57	48
1996	3.60 (3) (4)	0.30	3.90	13.85	54.94	0.24	72.93	57	48
1997	3.60 (3) (4)	0.30	3.90	13.85	54.94	0.24	72.93	57	48
1998	3.60 (3) (4)	0.40	4.00	13.75	54.65	0.24	72.64	55	44
1999	3.60 (3) (4)	0.30	3.90	13.00	54.65	0.24	71.79	56	46
2000	3.50 (3) (4)	0.60	4.10	13.10	60.65	0.24	78.09	53	63

Source: Clark County Auditor

- (1) This levy by the City for the Conservancy District was not voted by the electorate of the City, but is exempt from the ten mill tax limitation.
- (2) School districts include the Springfield City school district, territory within the Springfield Local school district, territory within the Northeastern Local school district, and Springfield-Clark County Joint Vocational School district.
- (3) The property tax rate decreased in 1989 as a result of the City's income tax ordinance, which provides for a 1.0 mill reduction in the property tax rate for operating purposes in seven year intervals. In 1989 the remaining .30 mills is for the Police and Fire Pension.
- (4) Voters approved a limited five year property tax levy for 3.00 mills for the purpose of hiring and maintaining 24 additional Police Officers.
- (5) Under statutory procedures, the amount realized by each taxing subdivision from real property taxation (other than amounts realized from taxes levied at a rate required to produce a specified amount, such as amounts for debt service charges, emergency school levies), is limited to the amount realized from real property taxes in the preceding year plus: 1) Any new taxes (other than renewals) approved by the electorate but calculated to produce an amount equal to what would have been realized if levied in the preceding year and 2) amounts realized from new and existing taxes on the assessed valuation of real property added to the tax duplicate since the preceding year. All real property taxes are further reduced by an additional 10%. The "effective total rate" column reflects the aggregate of the foregoing reductions for the City and the overlapping taxing subdivisions.



CITY OF SPRINGFIELD, OHIO

**SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS  
FOR THE LAST TEN YEARS**

---

<u>FISCAL YEAR</u>	<u>BEGINNING OUTSTANDING DUE IN FUTURE</u>	<u>BEGINNING OUTSTANDING ASSESSMENTS</u>	<u>TOTAL OUTSTANDING BEGINNING</u>	<u>CURRENT AMOUNT DUE</u>
1991	363,343	611,555	974,898	197,459
1992	314,208	664,567	978,775	168,419
1993	270,636	733,713	1,004,349	133,503
1994	237,427	769,598	1,007,025	107,493
1995	290,751	771,726	1,062,477	159,820
1996	278,494	834,318	1,112,812	151,075
1997	393,083	897,818	1,290,901	280,672
1998	341,068	1,093,062	1,434,130	209,973
1999	509,459	1,209,020	1,718,479	365,742
2000	544,309	1,419,462	1,963,771	408,219

Source: Clark County Auditor

(1) Includes current and delinquent collections; other collection data not available

TABLE 6

---

<u>SPECIAL ASSESSMENTS COLLECTED (1)</u>	<u>TOTAL CERTIFIED DUE IN FUTURE</u>	<u>ENDING OUTSTANDING ASSESSMENTS DUE IN FUTURE</u>	<u>ENDING OUTSTANDING ASSESSMENTS DELINQUENT</u>
144,447	148,324	314,208	664,567
99,273	124,847	270,636	733,713
97,618	100,294	237,427	769,598
105,365	160,817	290,751	771,726
97,228	147,563	278,494	834,318
87,575	265,664	393,083	897,818
85,428	228,657	341,068	1,093,062
94,015	378,364	509,459	1,209,020
155,300	400,592	544,309	1,419,462
115,294	244,329	380,419	1,712,387

LEGAL DEBT MARGIN AS OF DECEMBER 31, 2000

ASSESSED VALUE		<u>\$ 726,759,416</u>
GROSS INDEBTEDNESS	\$ 41,846,663	
LESS EXEMPT DEBT:		
Special assessment bonds and notes	\$ 270,946	
Capital facilities refunding and improvement bonds	22,840,000	
General obligation notes issued for communication tower	2,340,000	
Golf course irrigation	580,000	
Ohio Water Development Authority Loans	1,315,586	
Ohio Environmental Protection Agency / Ohio Water Development Authority Loans	<u>14,500,131</u>	
Total exempt debt		<u>41,846,663</u>
Total non-exempt debt	\$	<u>-</u>
5-1/2% UNVOTED DEBT LIMITATION (1) (5-1/2% OF ASSESSED VALUATION)		\$ 39,971,768
TOTAL LIMITED TAX NON-EXEMPT BONDS OUTSTANDING DEBT MARGIN WITHIN 5-1/2% UNVOTED DEBT LIMITATION		<u>\$ -</u> <u>\$ 39,971,768</u>
10-1/2% VOTED AND UNVOTED DEBT LIMITATION (1) (10-1/2% OF ASSESSED VALUATION)		\$ 76,309,739
TOTAL NON-EXEMPT BONDS OUTSTANDING		<u>-</u>
DEBT MARGIN WITHIN 10-1/2% DEBT LIMITATION		<u>\$ 76,309,739</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.

COMPUTATION OF DIRECT AND OVERLAPPING DEBT AS OF DECEMBER 31, 2000

<u>JURISDICTION</u>	<u>ASSESSED VALUE (1) (2)</u>	<u>NET GENERAL BONDED DEBT</u>	<u>PERCENTAGE OVERLAPPING</u>	<u>NET TAX SUPPORTED OVERALL DEBT</u>
CITY OF SPRINGFIELD, OHIO	\$ 726,759,416	-	100.00 %	\$ -
CLARK COUNTY	1,951,272,503	16,985,900	37.25	6,327,248
SPRINGFIELD CITY SCHOOL DISTRICT	634,592,727	1,535,000	96.24	1,477,284
SPRINGFIELD LOCAL SCHOOL DISTRICT	264,540,771	235,000	24.64	57,904
NORTHEASTERN LOCAL SCHOOL DISTRICT	361,120,120	-	14.08	-
<b>TOTAL</b>				<b><u>\$ 7,862,436</u></b>

Source: Clark County Auditor

(1) Includes real, tangible personal, and public utility property.

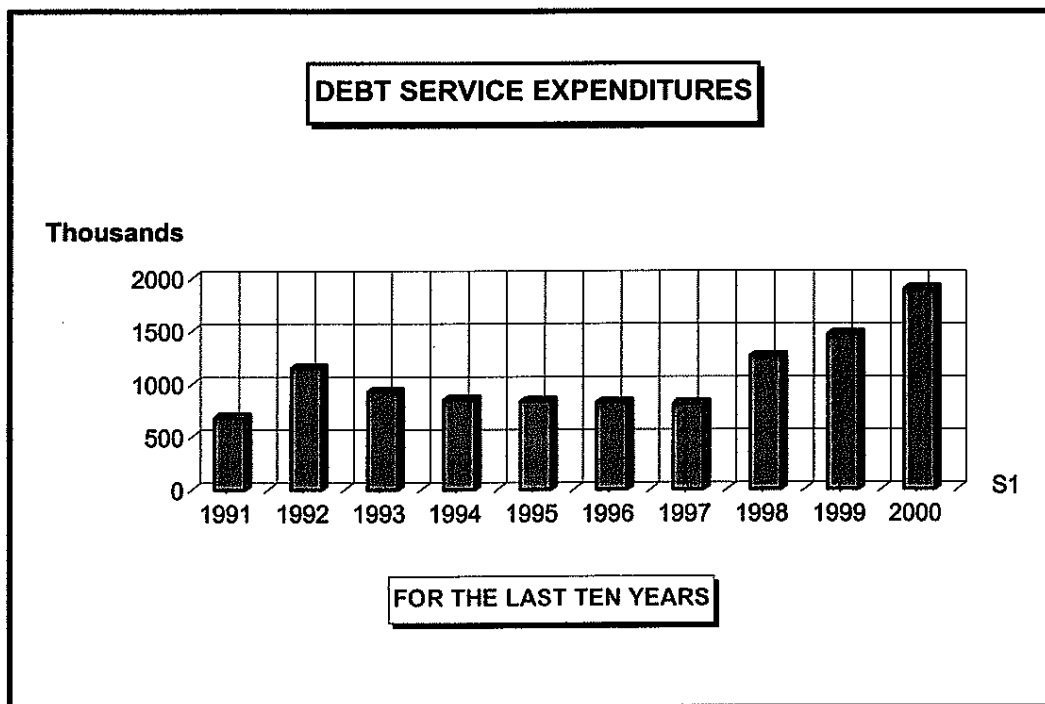
(2) Includes only the portion of school district within the City limits.

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
FOR THE LAST TEN YEARS**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURE</u>
1991	\$ 389,195	\$ 289,499	\$ 678,694	\$ 28,431,795	2.38 %
1992	778,019	366,295	1,144,314	30,050,765	3.81
1993	622,213	300,903	923,116	30,256,235	3.05
1994	582,693	267,943	850,636	30,027,221	2.83
1995	603,064	226,482	829,546	33,308,792	2.49
1996	619,217	198,497	817,714	33,144,123	2.47
1997	641,474	168,339	809,813	35,617,692	2.27
1998	876,529	384,288	1,260,817	38,045,931	3.31
1999	993,742	469,724	1,463,466	39,405,788	3.71
2000	1,278,712	615,494	1,894,206	42,740,555	4.44

Source: City of Springfield, Ohio, Finance Department

(1) Includes General, Special Revenue, and Debt Service funds.





**REVENUE BOND COVERAGE FOR THE LAST TEN YEARS****WATER FUND**

YEAR ENDED	GROSS REVENUE	EXPENSES (1)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			DEBT SERVICE COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
1991	\$ 5,248,251	\$ 3,524,650	\$ 1,723,601	\$ 145,000	623,568	768,568	2.24
1992 (2)	4,722,363	3,412,498	1,309,865	145,000	408,960	553,960	2.36
1993 (2)	4,733,911	3,765,063	968,848	195,000	355,665	550,665	1.76
1994 (2)	4,818,356	4,535,045	283,311	200,000	345,427	545,427	0.52
1995 (2)	5,168,939	4,082,333	1,086,606	210,000	334,327	544,327	2.00
1996 (2)	5,467,183	4,077,970	1,389,213	225,000	322,147	547,147	2.54
1997 (2)	5,155,358	4,182,114	973,244	240,000	308,647	548,647	1.77
1998 (2)	5,852,691	4,769,678	1,083,013	335,000	376,675	711,675	1.52
1999 (2)	6,844,283	4,461,903	2,382,380	370,000	367,578	737,578	3.23
2000 (2)	6,387,757	5,978,078	409,679	394,000	306,117	700,117	1.70

**SEWER FUND**

YEAR ENDED	GROSS REVENUE	EXPENSES (1)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			DEBT SERVICE COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
1991	8,517,012	3,643,251	4,873,761	654,248	1,644,204	2,298,452	2.12
1992	8,037,057	3,478,912	4,558,145	674,350	1,501,592	2,175,942	2.09
1993	8,436,042	3,726,128	4,709,914	960,609	1,293,559	2,254,168	2.09
1994 (2)	8,357,936	4,518,218	3,839,718	1,136,507	1,147,137	2,283,644	1.68
1995 (2)	8,410,399	6,550,638	1,859,761	962,533	1,194,015	2,156,548	0.86
1996 (2)	7,918,634	4,485,848	3,432,786	1,063,039	1,193,182	2,256,221	1.52
1997 (2)	7,831,880	4,663,278	3,168,602	1,114,030	1,136,304	2,250,334	1.41
1998 (2)	8,416,067	4,973,336	3,442,731	1,096,989	1,158,990	2,255,979	1.53
1999 (2)	8,984,463	6,952,151	2,032,312	1,177,031	1,110,160	2,287,191	0.89
2000 (2)	8,632,429	6,718,436	1,913,993	1,273,272	977,131	2,250,403	1.04

Total revenue = Total operating and Interest Income and Rental Income.

(1) Total expenses exclusive of depreciation and interest and other expense.

(2) These are general obligation bonds and Ohio Water Development Authority Loans that are expected to be repaid by water and sewer operations. DT010

Source: City of Springfield, Ohio, Finance Department - Combining Statement Revenue Expenses and Charges

**DEMOGRAPHIC STATISTICS**

<u>YEAR</u>	<u>POPULATION COUNT (1)</u>	<u>LAND AREA (1)</u>
2000	68,812	22.44 SQ. MILES
1990	70,487	19.72 SQ. MILES
1980	72,563	18.14 SQ. MILES
1970	81,924	16.21 SQ. MILES
1960	82,723	14.68 SQ. MILES
1950	78,508	11.82 SQ. MILES
1940	71,344	11.66 SQ. MILES

<u>SCHOOL YEAR</u>	<u>PUBLIC SCHOOL ENROLLMENT (2)</u>		
	<u>ELEMENTARY</u>	<u>HIGH</u>	<u>TOTAL</u>
1999-2000	7,522	2,889	10,411
1998-1999	7,647	2,896	10,543
1997-1998	7,657	2,721	10,378
1996-1997	8,343	2,884	11,227
1995-1996	7,922	2,666	10,588
1994-1995	8,189	2,843	11,032
1993-1994	8,086	2,306	10,392
1992-1993	8,215	2,342	10,557
1991-1992	8,448	3,055	11,503
1990-1991	8,328	3,195	11,523

**UNEMPLOYMENT STATISTICS (3)**

This represents the ratio of estimated total unemployment to the total labor force for Clark County. Data specifically for Springfield is not available.

<u>YEAR</u>	
2000	4.6%
1999	5.4%
1998	4.2%
1997	4.4%
1996	5.6%
1995	4.6%
1994	5.1%
1993	5.9%
1992	7.4%
1991	6.5%
1990	6.0%

(1) Source: U.S. Bureau of the Census - 1940 through 1980  
City of Springfield Engineering Department

(2) Source: Springfield Board of Education

(3) Source: Ohio Bureau of Employment Services

**CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES FOR THE LAST TEN YEARS**

YEAR	CONSTRUCTION PERMITS (1)				AVERAGE MONTHLY BANK DEPOSITS	ASSESSED PROPERTY VALUE (3)
	NEW CONSTRUCTION		ALTERATIONS			
	NUMBER	VALUE	NUMBER	VALUE		
1991	86	\$ 14,768,051	428	\$ 13,219,671	\$ 726,805,393 (2)	\$ 528,688,093
1992	100	27,465,894	497	16,007,297	777,205,721 (2)	537,404,886
1993	121	17,349,197	638	13,629,935	773,726,029 (2)	585,749,258
1994	108	32,876,548	658	9,627,361	754,915,782 (2)	590,589,481
1995	59	20,863,714	809	11,833,641	781,355,686 (2)	584,043,209
1996	151	32,421,700	678	10,175,101	777,433,000 (2)	620,172,642
1997	86	21,676,896	1,181	25,149,888	- (2)	628,833,819
1998	128	27,412,934	1,110	19,868,492	- (2)	635,828,218
1999	85	43,384,228	918	16,959,215	- (2)	713,575,515
2000	73	21,097,885	422	15,249,822	- (2)	726,759,416

(1) Source: City of Springfield, Ohio, Inspection Services Division

(2) Source: Commercial banks operating main and/or branch offices in the City of Springfield.  
As of 1997 information for savings and loan associations not available.

(3) Source: Clark County Auditor

**PRINCIPAL TAXPAYERS (PROPERTY TAXES)  
DECEMBER 31, 2000**

<b>TAXPAYER</b>	<b>TYPE OF BUSINESS</b>	<b>ASSESSED VALUATION (1)</b>	<b>PERCENT OF TOTAL ASSESSED VALUATION</b>
Ohio Edison	Public Utility	\$ 18,793,420	2.59 %
Cooper Cameron	Diesel Equipment Manufacturing	11,341,690	1.56
Columbia Gas	Public Utility	11,338,780	1.56
Ohio Bell Telephone	Public Utility	9,773,760	1.34
Gordon Foods	Food Products Distribution	8,700,750	1.20
Eby Brown	Wholesale Distribution	8,421,755	1.16
Robbins & Myers Material Handling	Manufacturing	8,214,930	1.13
Cascade	Hydraulic Manufacturing	5,659,750	0.78
Glemcher Properties	Retail Management	4,910,640	0.68
Aldi	Grocery Distribution	4,411,950	0.61
<b>Total</b>		<b>91,567,425</b>	<b>12.60 %</b>
<b>All Others</b>		<b>635,191,991</b>	<b>87.40</b>
<b>TOTAL</b>		<b>\$ 726,759,416</b>	<b>100.00 %</b>

Source: Clark County Auditor

(1) Assessed evaluation is for the entire City.

**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE  
AND NET BONDED DEBT PER CAPITA FOR THE LAST TEN YEARS**

<b>YEAR</b>	<b>GROSS BONDED DEBT</b>	<b>NET GENERAL BONDED DEBT (1)</b>	<b>ASSESSED VALUE (2)</b>	<b>POPULATION</b>	<b>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</b>	<b>RATIO OF NET BONDED DEBT PER CAPITA</b>
1991	\$ 33,059,168	\$ 1,044,739	\$ 528,688,093	70,487 (5)	0.20 %	14.82
1992	31,579,331	703,961	537,404,886	70,487 (5)	0.13	9.99
1993	29,923,059	597,761	585,749,258	70,421 (6)	0.10	8.49
1994	30,971,016	1,491,715	590,589,481	70,421 (6)	0.25	21.18
1995	32,088,232	1,078,810	584,043,209	70,388 (6)	0.18	15.33
1996	30,242,893	1,628,905	620,172,642	70,100 (6)	0.26	23.24
1997	38,059,321	2,511,000	628,833,819	70,100 (6)	0.40	35.82
1998	36,082,400	1,055,000	635,828,218	70,100 (6)	0.17	15.05
1999	41,802,074	1,055,000	713,575,515	70,500 (6)	0.15	14.96
2000	41,846,663	2,340,000	726,759,416	68,812 (6)	0.32	34.01

(1) These amounts exclude Water and Sewer Revenue Bonds and General Obligation Bonds to be repaid from Income Taxes.

(2) Source: Clark County Auditor

(3) Source: U.S. Bureau of Census

(4) Source: Clark County Planning Commission

(5) Source: Ohio Data Users Center

(6) Source: Ohio Data Users Center - 1990 Census

**MISCELLANEOUS STATISTICS AS OF DECEMBER 31, 2000**

<b>DATE OF INCORPORATION</b>	<b>1850</b>
<b>DATE PRESENT CHARTER ADOPTED</b>	<b>1913</b>
<b>FORM OF GOVERNMENT</b>	<b>Commission / Manager</b>
<b>MILES OF STREETS</b>	<b>265</b>
<b>MUNICIPAL WATER DEPARTMENT</b>	
Number of Consumers	<b>25,253</b>
Average Daily Consumption	<b>13,064,417</b>
Miles of Water Mains	<b>312</b>
Number of Wells	<b>12</b>
<b>MUNICIPAL SEWER DEPARTMENT</b>	
Number of Consumers	<b>25,151</b>
Miles of Sanitary Sewers:	<b>165.4</b>
Miles of Combined Sanitary and Storm Sewers	<b>70.8</b>
Miles Storm Sewers	<b>46.2</b>
<b>NUMBER OF STREET LIGHTS</b>	<b>6991</b>
<b>** NUMBER OF EMPLOYEES AS OF DECEMBER 31, 2000</b>	<b>702</b>
<b>FIRE PROTECTION</b>	
Number of Firefighters	<b>125</b>
Number of Stations	<b>7</b>
Number Fire Trucks	<b>3</b>
Number Fire Engines	<b>6</b>
Number Paramedic Ambulances	<b>5</b>
Number Foam Truck	<b>1</b>
Number Rescue Truck	<b>1</b>
Number Haz-Mat Rescue Unit	<b>1</b>
*   Number of Fire Runs	<b>2,043</b>
*   Number of Paramedic Runs	<b>11,274</b>
*   Number of Hazmat Runs	<b>8</b>
<b>POLICE PROTECTION</b>	
Number of Districts Patroled	<b>5</b>
Number of Police Officers	<b>125</b>
*   Number Police Dispatches	<b>69,068</b>
<b>MAJOR HEALTH CARE UNITS</b>	
Community Hospital	<b>330 Bed Facility</b>
Mercy Medical Center	<b>337 Bed Facility</b>

\* 1999 Statistics

\*\* Includes Part-Time and Seasonal



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**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 9, 2001**