

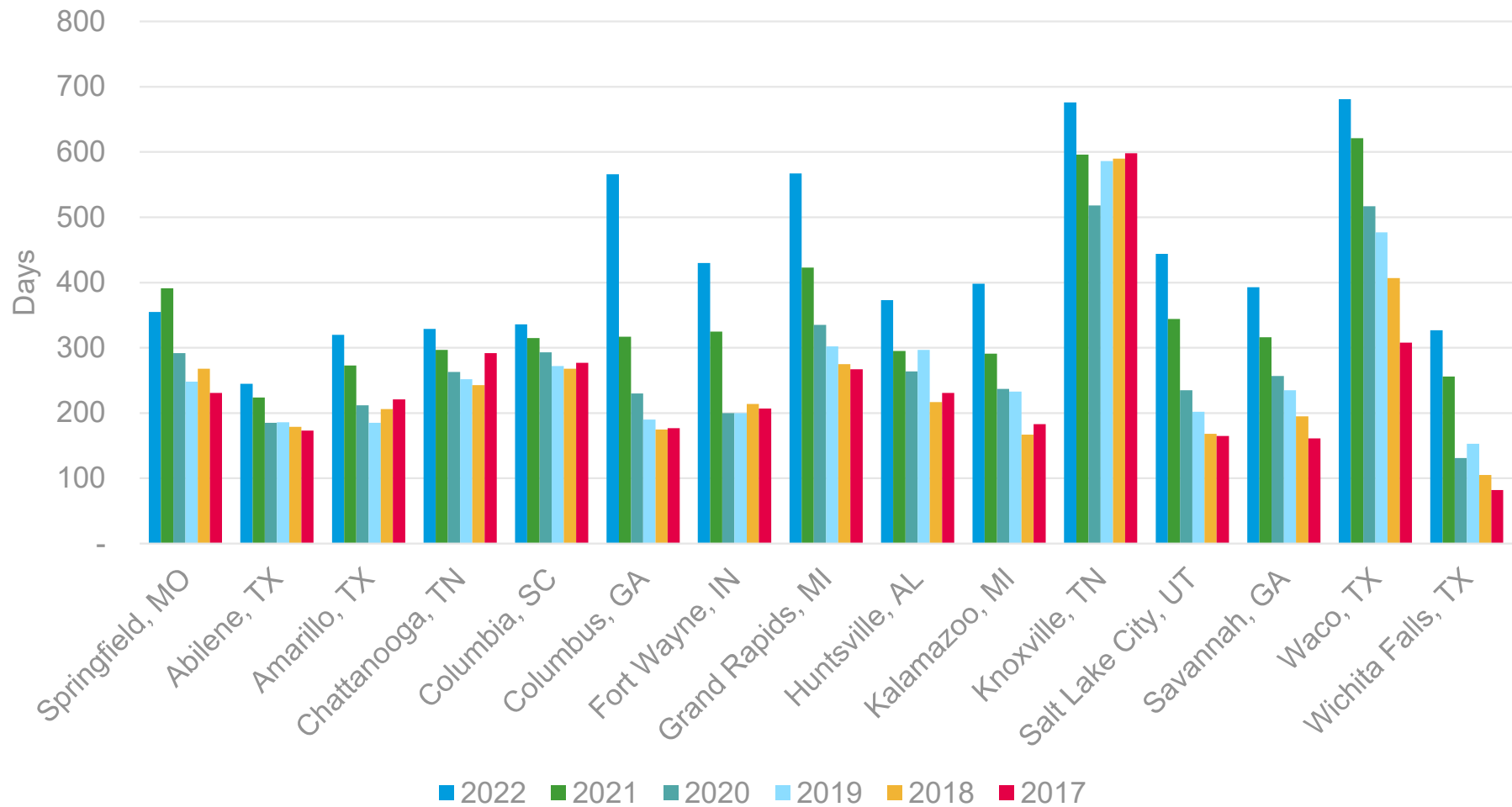
# CITY OF SPRINGFIELD, MISSOURI

## Peer Benchmarking Information & Supplemental Charts



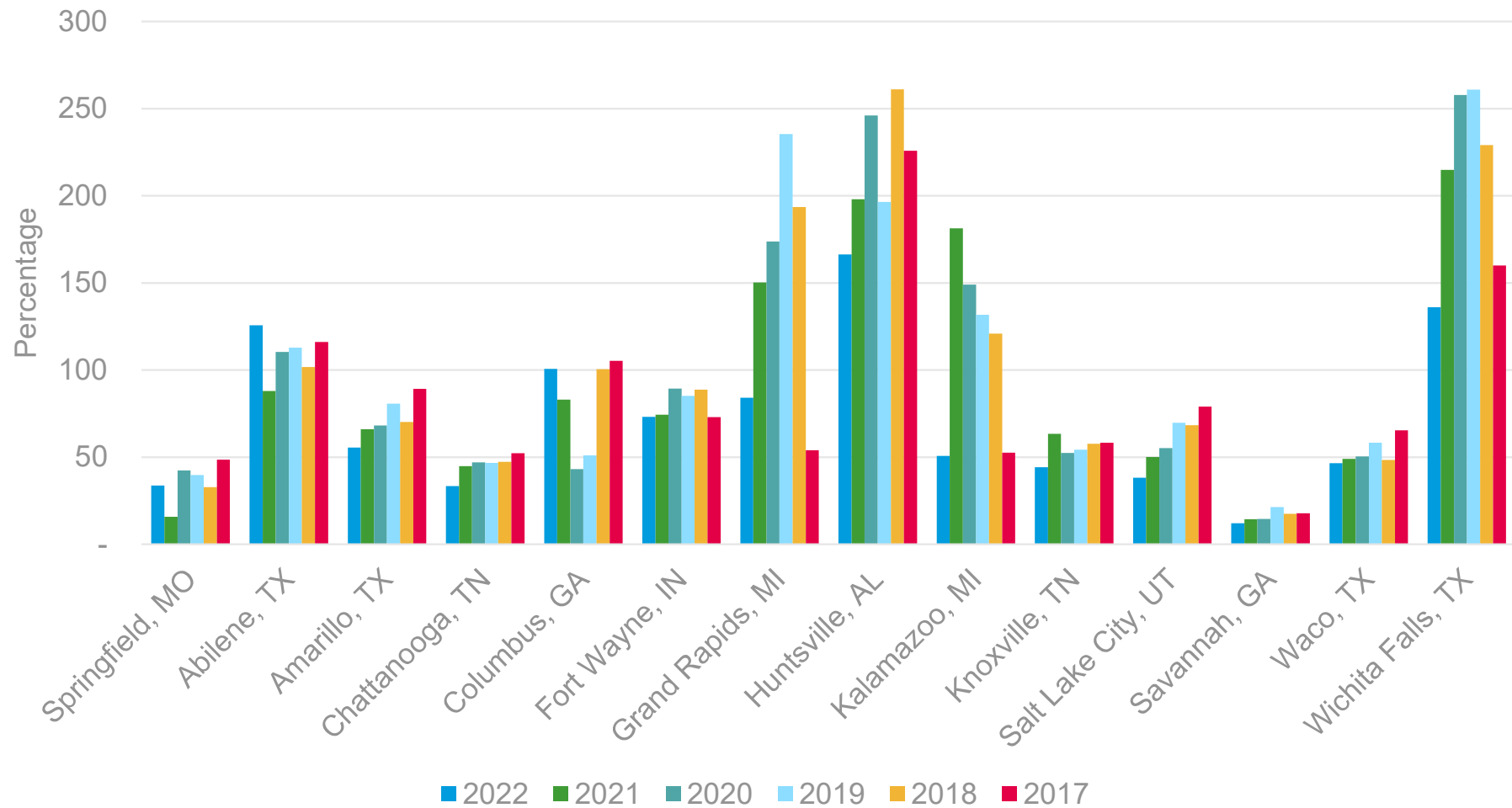
December 19, 2023

# Governmental Activities Days Cash on Hand



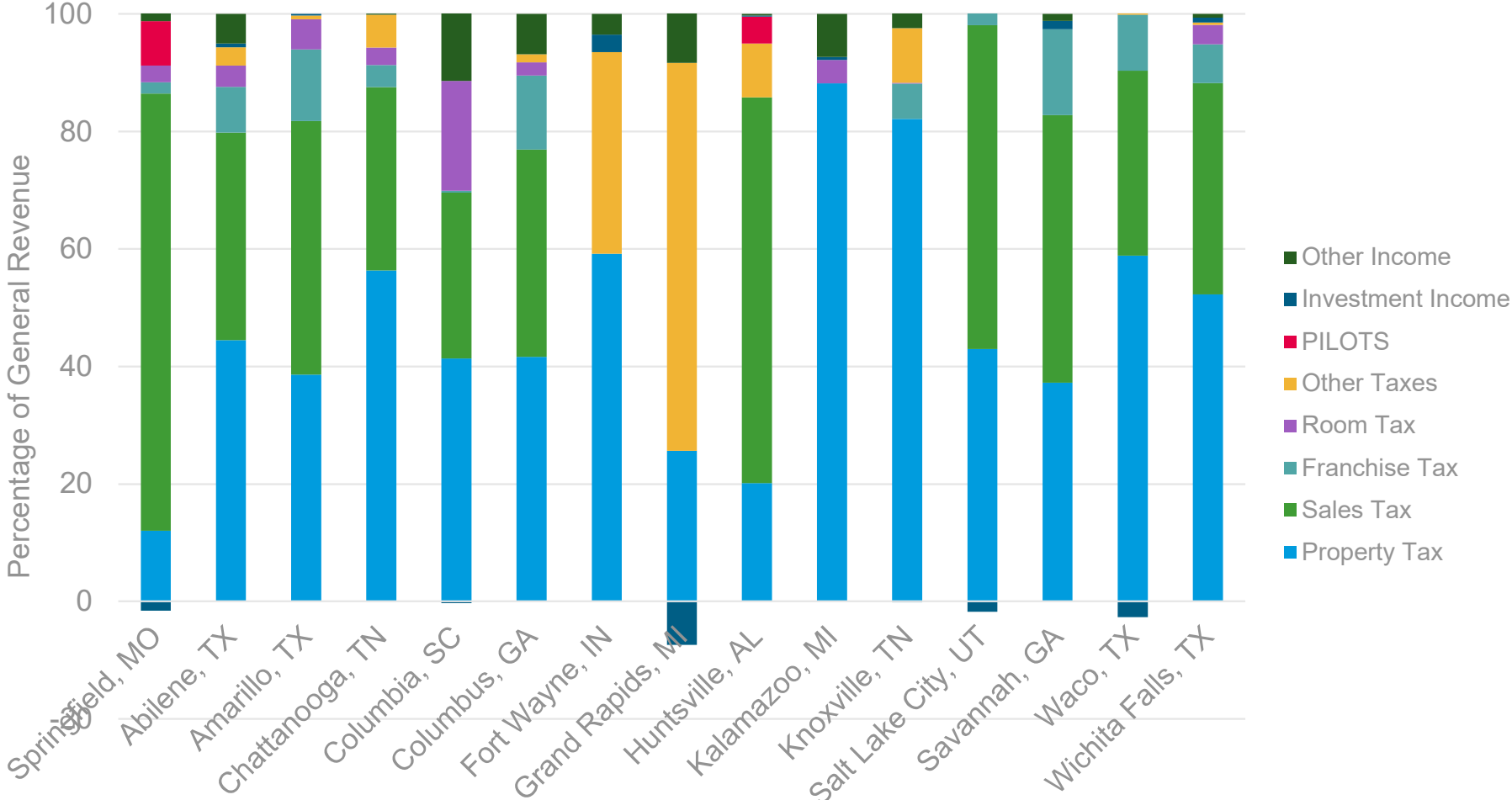
Note: Governmental activities current cash and investments divided by average daily expenditures.

# Governmental Activities Long-Term Liabilities as a Percentage of Net Position



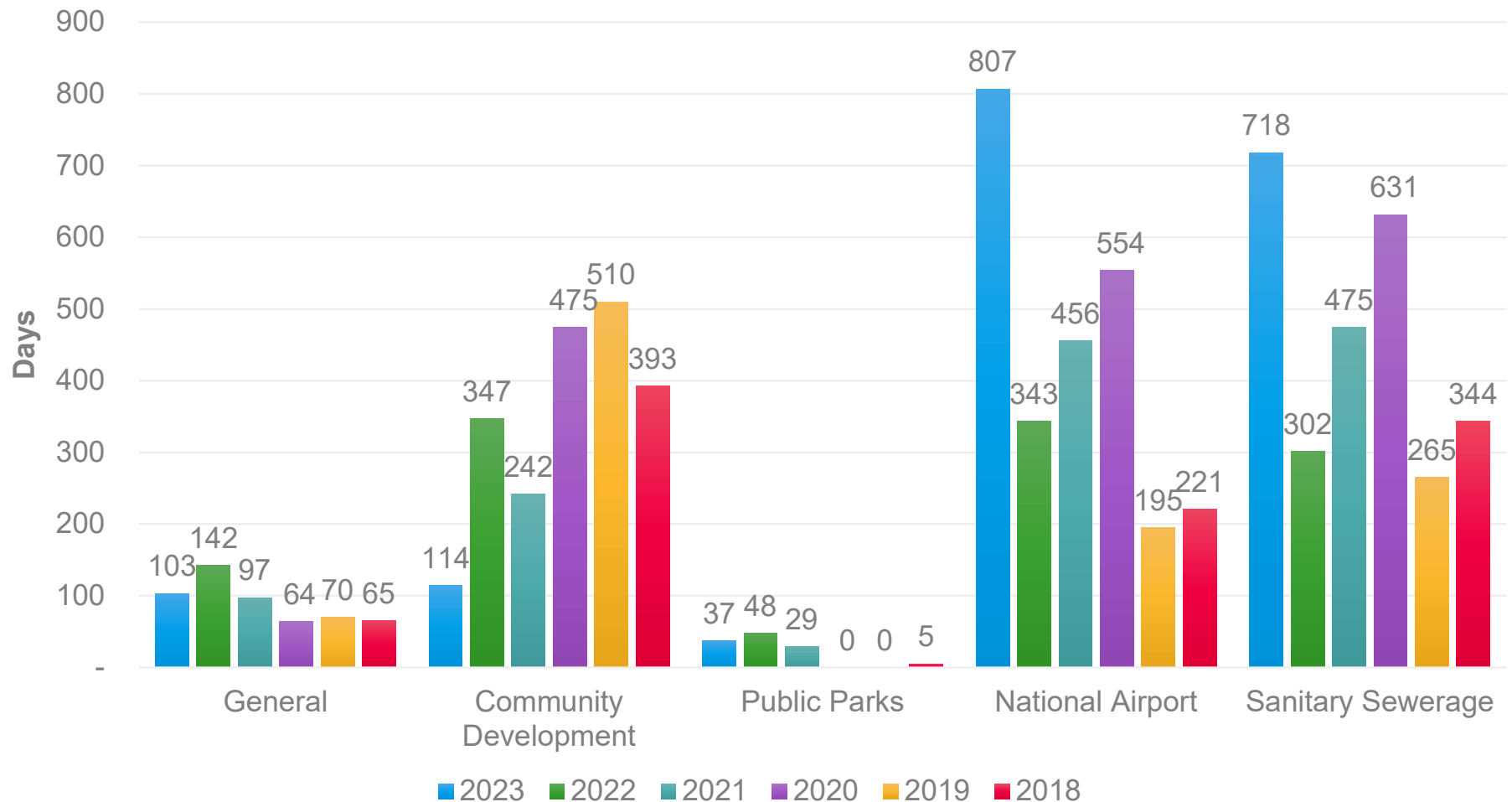
Note: Information is not presented for Columbia, SC. They implemented GASB 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in 2018 greatly increasing their liabilities and skewing the comparable information.

# Governmental Activities General Revenues— Fiscal Year 2022



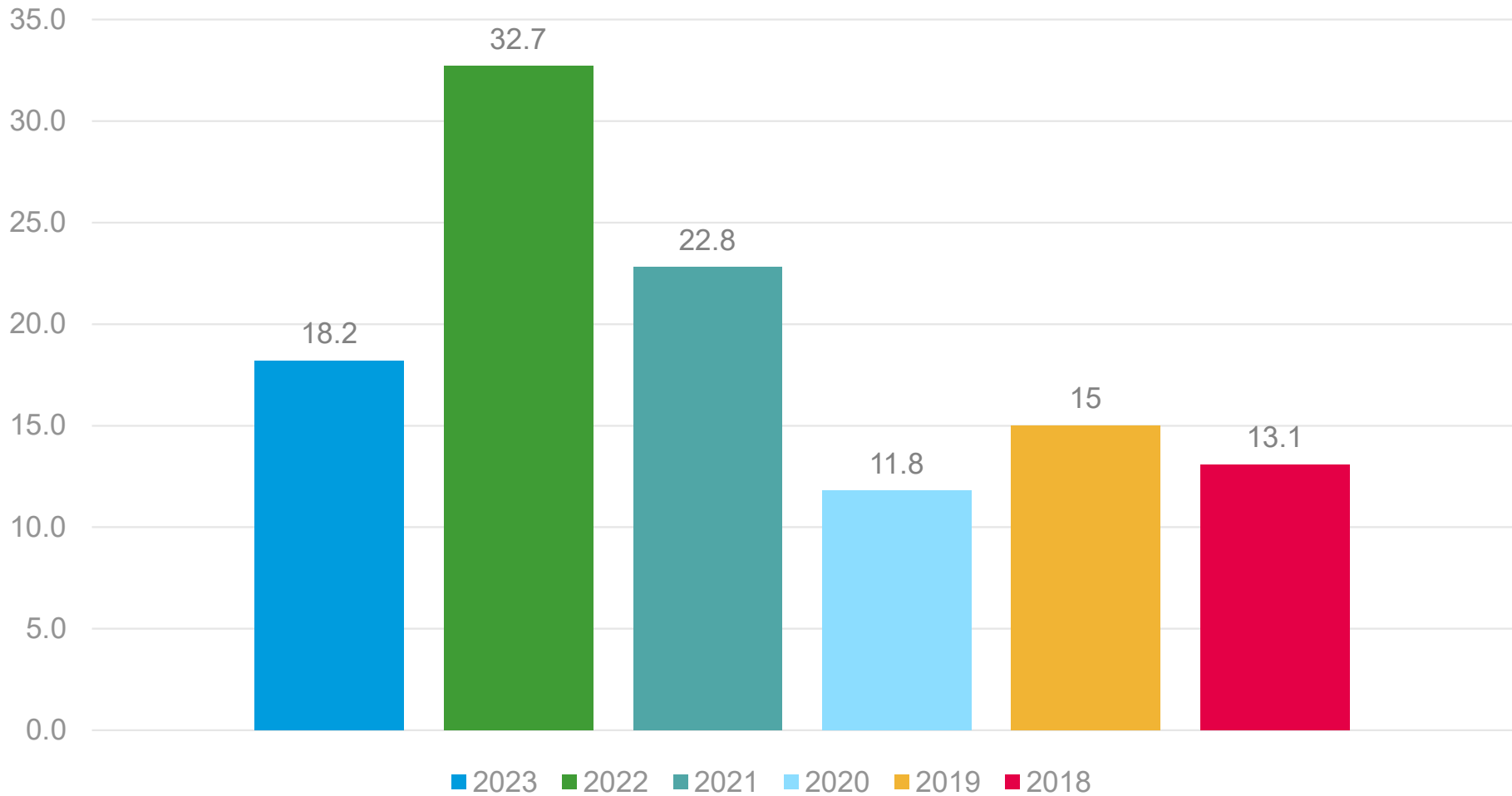
Note: The City of Springfield, along with some other cities, reported investment loss in fiscal year 2022 due to market value fluctuation for pooled investments. No actual loss was incurred as the City holds investments to maturity.

# Major Funds Days Unrestricted Cash on Hand

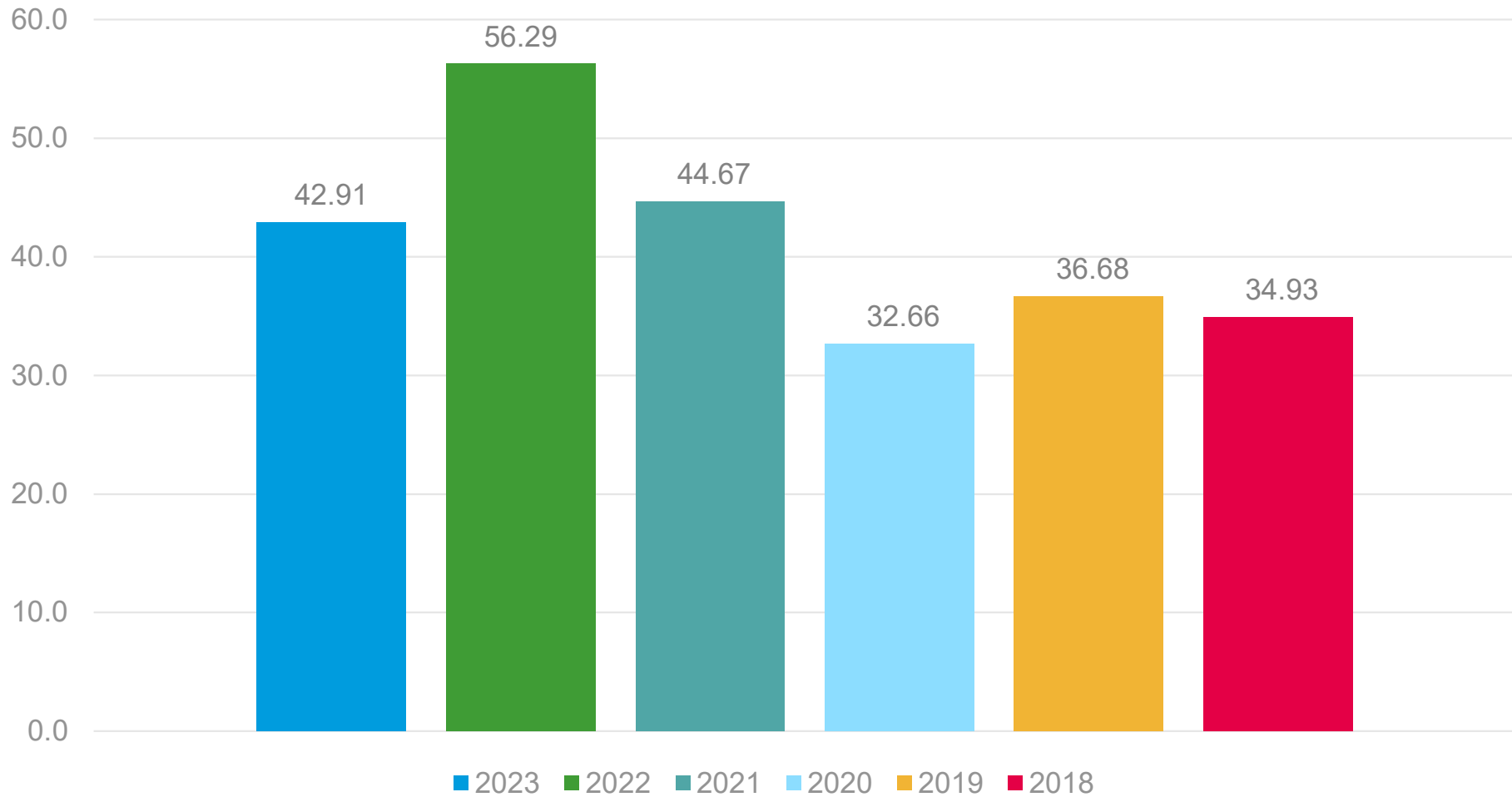


Note: Major fund current cash and investments divided by average daily expenditures. Due to a delay in the bank processing a lease request, Parks should have had \$463,000 more in unrestricted cash in 2019 for a total of 7 days cash on hand. Information is not presented for the Coronavirus Fiscal Recovery fund established in 2021.

# General Fund Assigned Fund Balance (as percentage of expenditures)

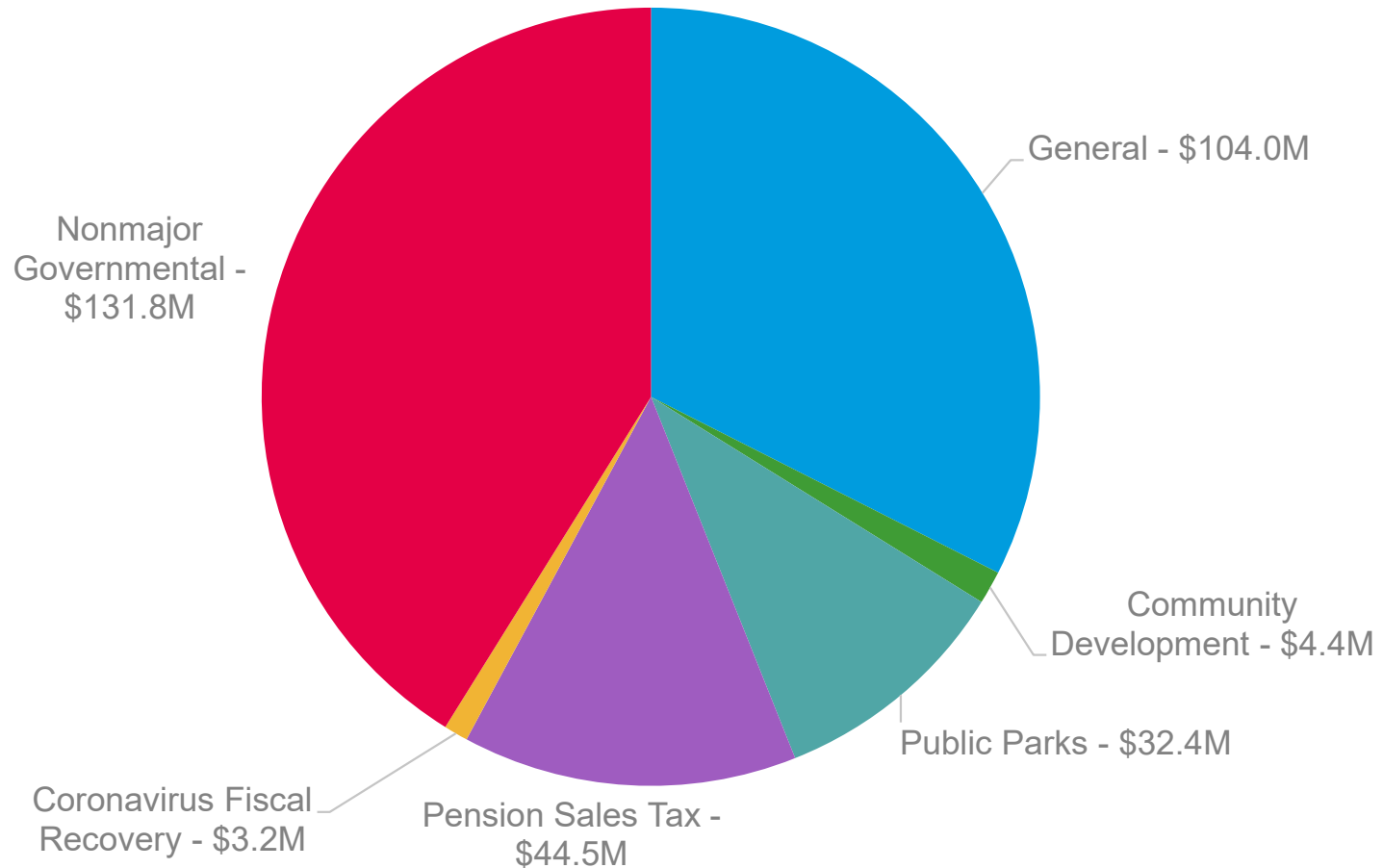


# General Fund Total Fund Balance (as a percentage of expenditures)



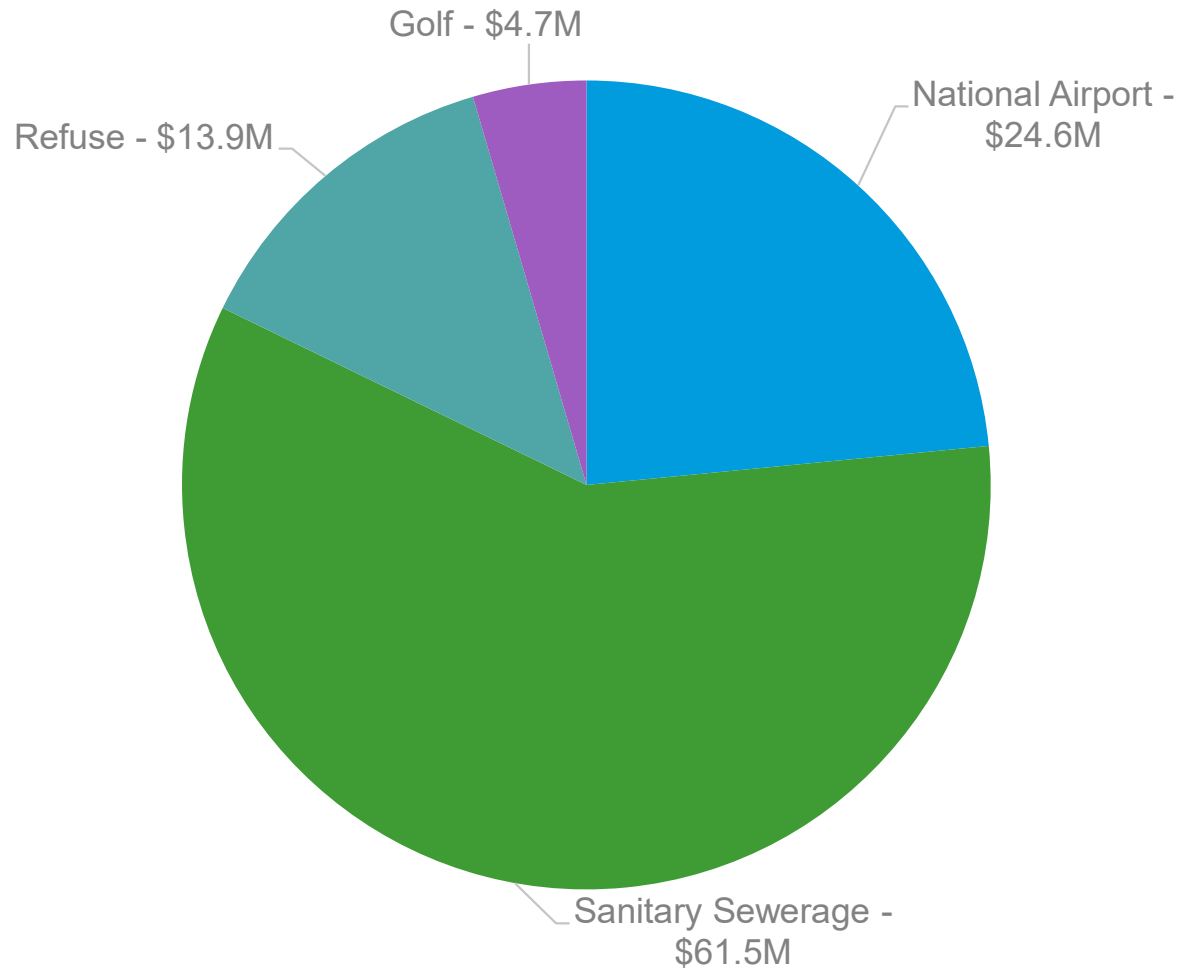
Note: Includes the City's "Rainy Day Fund/Economic Stabilization" balance of 20% of operating revenue as Committed Fund Balance.

# Governmental Funds Revenues by Source FY23

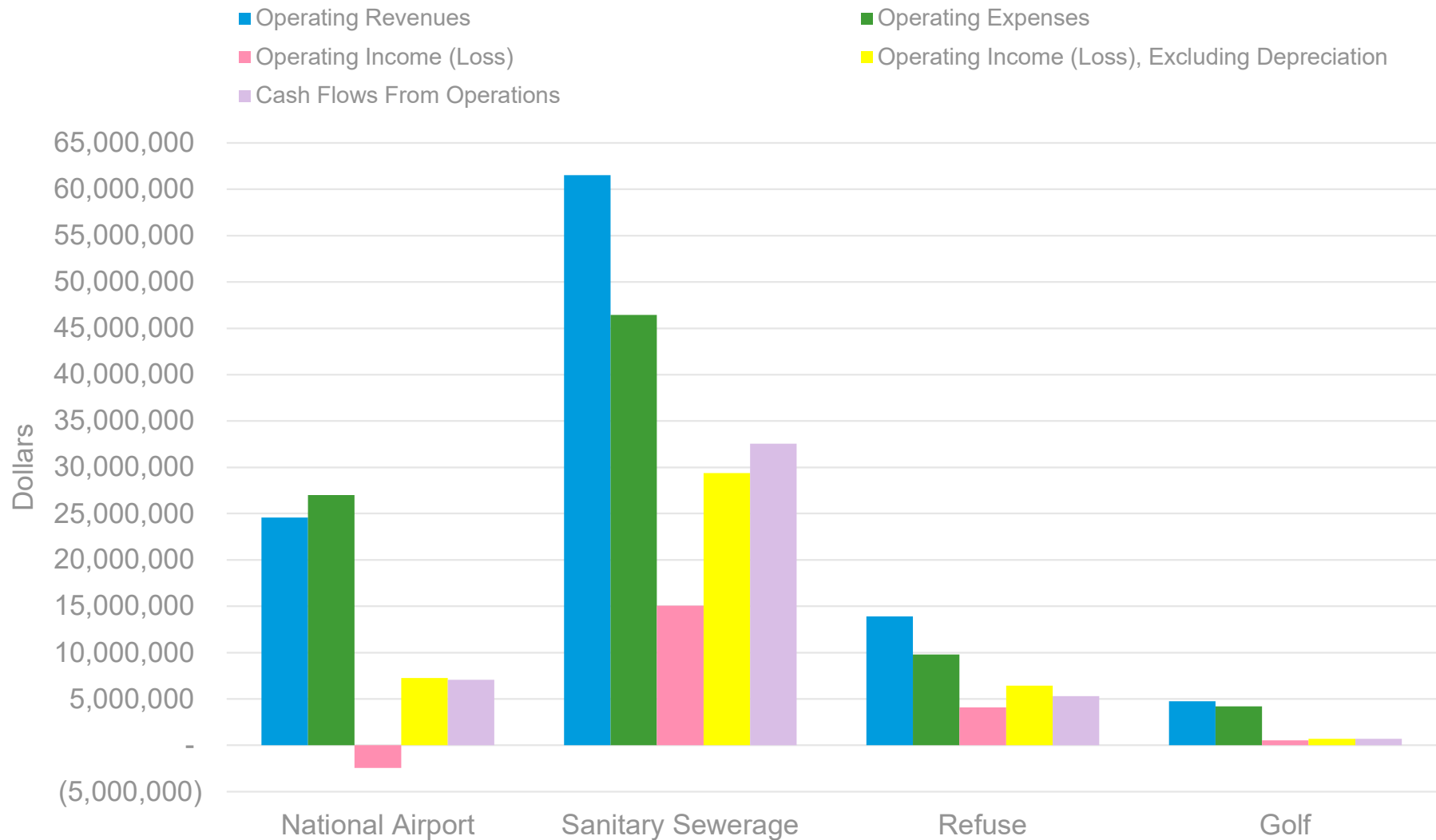




# Enterprise Funds Operating Revenues by Source FY23



# Enterprise Funds Operating Revenues vs. Operating Expenses FY23





THANK YOU FOR  
YOUR TIME AND  
ATTENTION