

City of Lima  
Allen County, Ohio

*Reports Issued Pursuant to  
Government Auditing Standards  
And Uniform Guidance*

For the Year Ended  
December 31, 2019

OHIO AUDITOR OF STATE  
KEITH FABER



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Columbus, Ohio 43215  
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City Council and Management  
City of Lima  
50 Town Square  
Lima, Ohio 45801

We have reviewed the *Independent Auditor's Report* of the City of Lima, Allen County, prepared by Rea & Associates, Inc., for the audit period January 1, 2019 through December 31, 2019. 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 Lima is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

August 18, 2020

**City of Lima**  
**Allen County, Ohio**  
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*December 31, 2019*

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June 25, 2020

To Members of City Council  
City of Lima  
Allen County, Ohio  
50 Town Square  
Lima, OH 45801

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lima, Allen County, Ohio, (the City) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 25, 2020, in which we noted the City restated beginning net positions and fund balances to account for the implementation of GASB Statement No. 84, Fiduciary Activities. In addition, we noted in our report that, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Hea & Associates, Inc.*

Lima, Ohio

June 25, 2020

To Members of City Council  
City of Lima  
Allen, Ohio  
50 Town Square  
Lima, OH 45801

**Independent Auditor's Report on Compliance for Each Major Federal Program;  
Report on Internal Control over Compliance; and Report on the Schedule of  
Expenditures of Federal Awards Required by the Uniform Guidance**

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

We have audited the City of Lima's, Allen County, Ohio (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2019. 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.

***Management's Responsibility***

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

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

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

### **Report on Internal Control over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2019, and have issued our report thereon dated June 25, 2020, which contained unmodified opinions on those financial statements, in which we noted the City restated beginning net positions and fund balances to account for the implementation of GASB Statement No. 84, Fiduciary Activities. In addition, we noted in our report that, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Rea & Associates, Inc.*

Lima, Ohio



**CITY OF LIMA**  
Allen County, Ohio

*Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2019*

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i>	<b>Federal CFDA</b>	<b>Pass Through Entity Identifying</b>	<b>Passed Through to</b>	<b>Total Federal</b>
<b>Program / Cluster Title</b>	<b>Number</b>	<b>Number</b>	<b>Subrecipients</b>	<b>Disbursements</b>
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct Programs:				
Community Development Block Grants/Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B16MC390014	0	16,591
Community Development Block Grants/Entitlement Grants	14.218	B17MC390014	0	322,275
Community Development Block Grants/Entitlement Grants	14.218	B18MC390014	0	713,032
Community Development Block Grants/Entitlement Grants	14.218	B19MC390014	0	9,686
Total Community Development Block Grants/Entitlement Grants Cluster			<u>0</u>	<u>1,061,584</u>
Home Investment Partnerships Program	14.239	MC-39-0219	0	233,559
Total U.S. Department of Housing and Urban Development			<u>0</u>	<u>1,295,143</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Direct Programs:				
Equitable Sharing Program	16.922		0	14,594
<i>Passed through Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0212	0	6,576
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0421	16,140	16,140
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0181	15,331	15,589
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>31,471</u>	<u>38,305</u>
Total U.S. Department of Justice			<u>31,471</u>	<u>52,899</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction - Lima Railroad Grade Separation	20.205	PID-80441	0	1,192,698
Highway Planning and Construction - Lima Traffic Study	20.205	PID-90949	0	848
Total Highway Planning and Construction Cluster			<u>0</u>	<u>1,193,546</u>
Total U.S. Department of Transportation			<u>0</u>	<u>1,193,546</u>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
<i>Passed through Ohio Department of Natural Resources</i>				
Fish and Wildlife Cluster				
Aquatic Resources Education Program Grant	15.605	RR 19-02105	0	2,493
Total Fish and Wildlife Cluster			<u>0</u>	<u>2,493</u>
Land and Water Conservation Fund Program	15.916	39-01438	0	189,352
Total U.S. Department of the Interior			<u>0</u>	<u>191,845</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 31,471</u>	<u>\$ 2,733,433</u>

The accompanying notes are an integral part of this Schedule.

**CITY OF LIMA  
ALLEN COUNTY, OHIO**

*Notes to the Schedule of Expenditures of Federal Awards  
2 CFR 200.510(b)(6)  
For the Year Ended December 31, 2019*

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports the federal award activity of the City of Lima (the City) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**NOTE B – SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – MATCHING REQUIREMENTS**

Certain Federal programs require the City to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The City has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**CITY OF LIMA**  
**ALLEN COUNTY, OHIO**  
*Schedule of Findings & Questioned Costs*  
*2 CFR Section 200.515*  
*December 31, 2019*

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	None Reported
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	None Reported
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list): Highway Planning & Construction Cluster	CFDA 20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None

# City of Lima, Ohio



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2019



City of Lima  
50 Town Square \* Lima, Ohio \* 45801  
[www.cityhall.lima.oh.us](http://www.cityhall.lima.oh.us)



# **CITY OF LIMA, OHIO**

## **Comprehensive Annual Financial Report**

**For the Year Ended December 31, 2019**

Issued by the City Auditor's Office

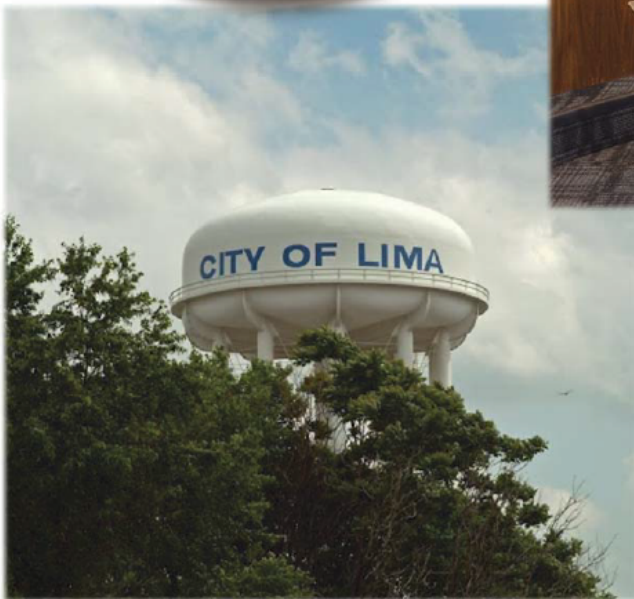
Randall S. Bartels, City Auditor

Susan Odenweller, Chief Deputy Auditor

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# Introductory Section





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**CITY OF LIMA**  
**Allen County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2019*

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# City of Lima, Ohio

50 Town Square Lima, Ohio 45801-4900  
419/228-5462 Fax 419/221-5199 [www.cityhall.lima.oh.us](http://www.cityhall.lima.oh.us)

David J. Berger, Mayor

June 25, 2020

Citizens of Lima  
The Honorable Mayor  
And Members of City Council  
City of Lima, Ohio

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the City of Lima (the “City”) for the year ended December 31, 2019. This report has been prepared according to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City, specifically the City Auditor’s Office. The City has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements.

The Ohio Revised Code (ORC) requires that every public office, other than a state agency, publish a financial report for each fiscal year. Because the City prepares this report pursuant to generally accepted accounting principles, the report must be filed with the Auditor of State within one hundred fifty days after the end of the fiscal year. With the extraordinary circumstances resulting from the COVID-19 emergency, the Auditor of State of Ohio extended the due date for entities statutorily required to file their unaudited financial statements with the Auditor of State by 30 days. The City has fulfilled this requirement for the year ended December 31, 2019.

Management’s Discussion and Analysis (MD&A) immediately follows the Independent Auditor’s Report in the Financial Section of this CAFR and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The firm of Rea & Associates Inc. has issued an unmodified opinion on the City of Lima’s basic financial statements for the year ended December 31, 2019. The Independent Auditor’s Report is located at the front of the Financial Section of this report. In addition to the financial audit, a single audit was performed as required by the Single Audit Act Amendment of 1996 and the provisions of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. The single audit report is not included in the City’s Comprehensive Annual Financial Report.



## **PROFILE OF THE CITY**

The City of Lima, established in 1831 and incorporated in 1842, covers almost fourteen square miles and serves as the county seat of Allen County, Ohio. It is approximately seventy eight miles south of Toledo, seventy two miles north of Dayton and ninety miles northwest of Columbus. Interstate 75, a major north/south highway as well as several state highways run through the City. In addition U.S. Route 30, a major east/west route, runs just north of the City. Lima has an estimated population of 37,335 per the 2019 population estimates from the U.S. Census Bureau.

Operating under the Council/Mayor form of government, the citizens of Lima elect eight members of council (including the president and seven ward council members), a mayor, auditor and law director.

The City's service responsibilities are administered by a number of different departments, including police, fire, street maintenance, parks and recreation, engineering (including planning and zoning), community and economic development, water, sewer, storm sewer, and refuse (including recycling), and various support staff. These departments form the primary administrative unit of the City, responsible to City Council and the Mayor.

All funds, except custodial funds, are required to be budgeted and appropriated. The legal level of control has been established by City Council at the salaries, fringes, expenditures and capital level within each fund. The Mayor is required to submit The Mayor's Budget Estimate to City Council no later than December 15 of the preceding reporting year. City Council is required to adopt an original budget no later than April 1 of the reporting year.

## **LOCAL ECONOMY**

Lima has been a manufacturing center for much of its existence. Steam and diesel locomotive engines for the nation's railroads, oil refining, automobiles and related components as well as battle tanks for the United States military establishment have been manufactured in and around the Lima area. As with many cities in the Midwest, the 1970's and 1980's saw decline in these types of employment opportunities.

Recent years have seen a shift toward more service oriented industries with the two hospitals located in Lima providing some of the largest sources of employment for the area. St. Rita's Medical Center employs nearly 2,800 individuals and Lima Memorial Health System employs approximately 1,600.

Even with this shift, Lima still has a solid base in the manufacturing sector. Ford Motor Company operates an engine assembly plant just outside the City limits. The Husky Lima Refinery continues to provide crude oil refining operations and has led to various chemical manufacturing companies moving to the area utilizing byproducts of the crude oil refining process. General Dynamics in partnership with the Federal government's Joint Systems Manufacturing facility still manufactures and refurbishes the U.S. Army's M1A1 main battle tank as well as several other armor related vehicles for other branches of the U.S. military.

Downtown Lima, after several years of decline is seeing resurgence in economic activity. In the past five years the downtown area has seen over 30 new businesses begin operation. Everything from full service restaurants to radio/media companies to dance studios have opened their doors and provide for a very diverse population to the downtown area.

The City continues to work with James A. Rhodes State College to construct a Center for Health Science Education and Innovations facility to the downtown area.



## **LONG-TERM FINANCIAL PLANNING**

Unappropriated General Fund monies carry forward at the end of the year.

There are no statutory requirements or policies on which City Council is to rely to determine the amount of fund balance they want to carry forward from year to year. It has been the practice of the Administration and City Council to maintain a general fund cash balance of at least two months of the prior year's expenditures.

The City of Lima strongly relies upon income tax and property tax revenues for its economic well-being. Combined, these tax revenues accounted for approximately 58% of total General Fund revenues in 2019. As the City continues to react and adapt to the COVID19 economic climate, City Administration will search for innovative ways to streamline processes and reduce expenditures. City Administration, while optimistic that the local economy will rebound, will continue to monitor revenue streams very closely and will be prepared to make adjustments in expenditures as needed

## **RELEVANT FINANCIAL POLICIES**

The City's purchasing policy provides the framework for all purchasing and contract discussions. The policy enables the purchasing and contracting functions to be carried out efficiently and uniformly.

The City Finance Director/Treasurer manages the investments of the City's funds by adhering to the Investment Policy that has been approved by the City Council. Any financial institution that holds City funds must adhere to the requirements of the policy. This policy details the objectives and rules for the safekeeping of the City funds.

The goal of the capital asset inventory system and policy is to provide control and accountability over the City's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the annual financial statements. The City recognizes the importance of preserving the community's capital assets.

## **MAJOR INITIATIVES**

The City continued and completed work on several capital improvement projects in 2019.

The City continued to work on a significant railroad grade separation project in 2019. The project will provide an underpass where Elm Street and the Indiana and Ohio railroad intersect. Ground breaking occurred in May 2018 and construction on the grade separation as well as a roundabout at a nearby intersection is estimated to be completed in June 2020.

After several years of design the City broke ground and commenced construction on an estimated forty million dollar underground combined sewer overflow tank project. This project is part of the consent decree and completion is estimated to be third quarter of 2020.

The City continued the Smart Cities Initiative in 2019. This initiative will establish an integration of various software systems throughout the City. In doing so, it will provide a more efficient and transparent way of communicating information both internally across all departments, as well as externally to the community and its residents. The most public facing aspect so far is the implementation of a service request portal that the general public can use to easily report issues or concerns to the proper City department.

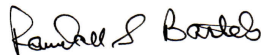
## AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Lima for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This was the fourth consecutive year that the City had achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Sincere appreciation is extended to the Mayor and his staff and to City Council for their support of this project. This Comprehensive Annual Financial Report was prepared by the City Auditor's Office with the dedicated services of the entire staff. Appreciation is also extended to all department personnel for their assistance in gathering the information found in the statistical section of this report.

Respectfully submitted,

A handwritten signature in cursive script that reads "Randall S. Bartels".

Randall S. Bartels  
City Auditor

**CITY OF LIMA**  
**Allen County, Ohio**

*List of Elected and Appointed Officials*  
*As of December 31, 2019*

**ELECTED OFFICIALS**

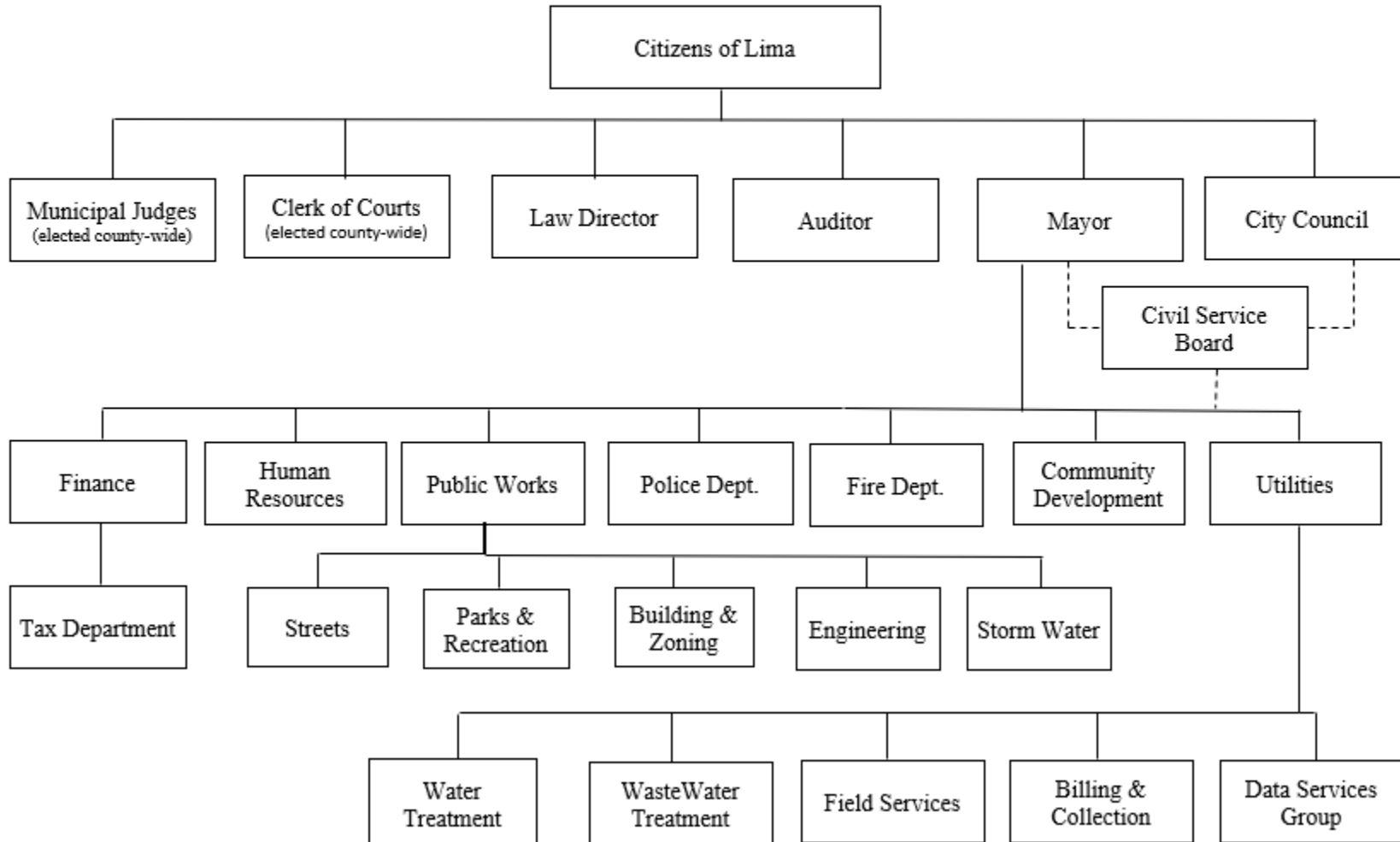
Mayor	David J. Berger
City Auditor	Randall S. Bartels
City Law Director	Anthony L. Geiger
Clerk of Courts	James G. Link
Municipal Judge	David Rodabaugh
Municipal Judge	Tammie Hursh
Council President	John G. Nixon
Council Member, 1 <sup>st</sup> Ward	Todd Gordon
Council Member, 2 <sup>nd</sup> Ward	Sam McLean
Council Member, 3 <sup>rd</sup> Ward	Carla Thompson
Council Member, 4 <sup>th</sup> Ward	Rebecca Kreher
Council Member, 5 <sup>th</sup> Ward	Jamie Dixon
Council Member, 6 <sup>th</sup> Ward	Derry Glenn
Council Member, 7 <sup>th</sup> Ward	Jon M. Neeper

**APPOINTED OFFICIALS**

Clerk of Council	Dana Addis
Deputy Law Director	Anthony DiPietro
Operations Coordinator	Sharetta Smith
Director of Finance/Treasurer	Steve Cleaves
Director of Human Resources	Kari Keener
Public Works Director	Howard Elstro
Deputy Public Works Director	Warner Roach
Deputy Public Works Director	Ric Stolly
Community Development Director	Susan Crotty
Director of Utilities	Michael Caprella
Deputy Utilities Director	Saul Allen
Chief of Police	Kevin Martin
Fire Chief	Bruce Black
Civil Service Board Member	Mark Mullenhour
Civil Service Board Member	Pilate Bradley
Civil Service Board Member	Byron Seldon
Civil Service Board Secretary	Debra Vobbe

**CITY OF LIMA**  
**Allen County, Ohio**

*Organizational Chart*  
*by Department*





Government Finance Officers Association

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

Presented to

**City of Lima  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morill*

Executive Director/CEO



# Financial Section



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June 25, 2020

To Members of City Council  
City of Lima  
Allen County, Ohio  
50 Town Square  
Lima, OH 45801

## **Independent Auditor's Report**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lima, Allen County, Ohio, (the City) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lima, Allen County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of a Matter***

As described in Note 2, the City restated the net positions and fund balances to account for the implementation of GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

As described in Note 23, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

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

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States

of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Hea & Associates, Inc.*

Lima, Ohio

**CITY OF LIMA**  
**Allen County, Ohio**

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*(Unaudited)*

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The discussion and analysis of the City of Lima's (the "City") financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2019. The intent of this discussion and analysis is to look at the City's performance as a whole; readers should also review the basic financial statements and the notes to the financial statements to enhance their understanding of the City's financial performance.

***Financial Highlights***

Key financial highlights for 2019 are as follows:

- ❑ For the City as a whole, general revenues accounted for \$23.5 million in revenue or 26.2 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants, contributions and interest accounted for \$66.2 million or 73.8 percent of total revenues of \$89.7 million.
- ❑ For the City as a whole, total program expenses were \$62.53 million: \$27.77 million in governmental activities and \$34.76 million in business-type activities.
- ❑ In total, the City's net position increased over \$27.14 million from 2018 restated balances. The business-type activities contributed \$6.17 million; the governmental activities contributed \$20.97 million. It is important to note that the significant governmental activities contribution is the result of a change in the retiree health care model at OP&F retirement system. That change resulted in a significant reduction in the security of persons and property expense in 2019. This is discussed further on page 12.
- ❑ The City's total outstanding debt increased \$20.2 million to \$148.9 million from \$128.7 million. Throughout 2019, the City drew approximately \$26.0 million in OWDA loans. \$19.7 million was used to continue the construction of an underground storage tank for the City's sanitary sewer system. \$1.2 million was used to continue the work in a sewer segmented block rehabilitation project. Each of these projects is pursuant to the City's EPA Consent Decree. An additional \$5.1 million in OWDA loan draws was used in a city-wide water meter replacement project. Despite the new obligations, the City continues to prudently manage the repayment of its debt obligations.

***Using this Annual Financial Report***

This report is designed to allow the reader to look at the financial activities of the City of Lima as a whole and is intended to allow the reader to obtain a summary view or a more detailed view of the City operations, as they prefer.

The Statement of Net Position and the Statement of Activities provide information from a summary perspective showing the effects of the operations for the year 2019 and how they affected the operations of the City as a whole.

**CITY OF LIMA**  
**Allen County, Ohio**

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*(Unaudited)*  
*(Continued)*

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***Reporting the City of Lima as a Whole***

*Statement of Net Position and the Statement of Activities*

Our analysis of the City as a whole begins on page 7. One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The *Statement of Net Position* and the *Statement of Activities* report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferring outflows of resources, liabilities and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These statements provide a long-term view of the City's finances.

These two statements report the City's *net position* and changes in net position. You can think of the City's net position, the difference between assets and deferred outflows of resources (what the citizens own) and liabilities and deferred inflows of resources (what the citizens owe) as one way to measure the City's financial health, or *financial position*. Over time, *increases or decreases* in the City's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors however, such as changes in the City's property tax base, income tax base, and the condition of the City's capital assets (land, roads, building and water and sewer lines, etc.) to assess the *overall health* of the City.

In the Statement of Net Position and the Statement of Activities, the City is divided into two distinct types of activities:

- Governmental Activities - Most of the City's programs and services are reported here, including the police, fire, street and highway maintenance, capital improvement, vehicle acquisition, parks and recreation, community environment and general administrative. Income taxes, property taxes, undivided local government, water contract fees and state and federal grants finance most of these activities.
- Business-Type Activities - The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water, sewer, refuse and storm water operations are reported here.

***Reporting the City of Lima's Most Significant Funds***

*Fund Financial Statements*

A fund is a grouping of related accounts that is used to maintain control over resources that have been safeguarded for specific activities or objectives. The City uses many funds to account for financial transactions. Some funds are required to be established by State law. However, City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. These fund financial statements tell how services were financed in the short-term as well as what remains for future spending.

**CITY OF LIMA**  
**Allen County, Ohio**

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*(Unaudited)*  
*(Continued)*

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These statements focus on the City's most significant funds. The City's major governmental funds include the general fund and the ALL-Lima RRGs (railroad grade separation project) fund.

The City's three types of funds – governmental, proprietary, and fiduciary – use different accounting approaches.

**Governmental Funds** - Most of the City's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the City's general government operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs and services. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in the reconciliations following the fund financial statements.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund and the ALL-Lima RRGs fund which are considered to be the City's major governmental funds. Information from the remaining governmental funds is combined into a single, aggregated presentation.

The City adopts an annual appropriated budget for each of its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Our analysis of the City's major governmental funds begins on page 13. The governmental fund financial statements begin on page 21.

**Proprietary Funds** - When the City charges customers for the services it provides, whether to outside customers or to other departments or segments of the City, these services are reported in proprietary funds. Proprietary funds use the same *accrual basis* of accounting as the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds (water, sewer, refuse and storm water) are the same as the government-wide business-type activities but provide more detail, as well as cash flow information. These statements will essentially match, except the government-wide business-type activities also include the internal service fund allocations.

The proprietary fund financial statements begin on page 26.

**Fiduciary Funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for the fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements begin on page 31.

**CITY OF LIMA**  
**Allen County, Ohio**

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*(Unaudited)*  
*(continued)*

***The City of Lima as a Whole***

Recall that the Statement of Net Position provides the perspective of the City as a whole. Table 1 provides a summary of the City's net position for 2019 compared to 2018. Prior year amounts have not been restated as the change is deemed immaterial to the discussion.

**(Table 1)**  
Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
<b>Assets</b>						
Current and Other Assets	\$ 38,222,332	\$ 35,731,803	\$ 38,895,552	\$ 32,877,536	\$ 77,117,884	\$ 68,609,339
Capital Assets, Net	67,502,730	62,229,680	183,853,923	163,900,850	251,356,653	226,130,530
Total Assets	105,725,062	97,961,483	222,749,475	196,778,386	328,474,537	294,739,869
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Debt Refundings	0	0	425,200	455,921	425,200	455,921
Pension	15,113,454	6,659,983	3,206,593	1,692,308	18,320,047	8,352,291
OPEB	3,280,901	3,076,436	408,222	347,475	3,689,123	3,423,911
Deferred Outflows of Resources	18,394,355	9,736,419	4,040,015	2,495,704	22,434,370	12,232,123
<b>Liabilities</b>						
Current and Other Liabilities	4,420,748	2,965,448	3,590,885	6,719,598	8,011,633	9,685,046
Long-term liabilities outstanding						
Due Within One Year	2,613,737	2,585,121	5,554,730	5,313,319	8,168,467	7,898,440
Due in More than One Year						
Net Pension Liability	53,936,857	37,523,929	10,895,469	6,844,961	64,832,326	44,368,890
Net OPEB Liability	12,205,754	32,523,432	5,172,034	4,721,797	17,377,788	37,245,229
Other Amounts	7,955,716	8,862,926	136,481,285	115,619,838	144,437,001	124,482,764
Total Liabilities	81,132,812	84,460,856	161,694,403	139,219,513	242,827,215	223,680,369
<b>Deferred Inflows of Resources</b>						
Deferred Revenues	1,046,053	958,118	0	0	1,046,053	958,118
Pension	1,698,308	4,445,114	618,861	1,667,849	2,317,169	6,112,963
OPEB	2,562,021	1,815,783	318,932	399,068	2,880,953	2,214,851
Total Deferred Inflows of Resources	5,306,382	7,219,015	937,793	2,066,917	6,244,175	9,285,932
<b>Net position</b>						
Net investment in capital assets	59,431,988	55,069,594	41,984,824	44,358,995	101,416,812	99,428,589
Restricted	18,226,248	16,687,997	0	0	18,226,248	16,687,997
Unrestricted	(39,978,013)	(55,739,560)	22,172,470	13,628,665	(17,805,543)	(42,110,895)
Total Net Position	\$ 37,680,223	\$ 16,018,031	\$ 64,157,294	\$ 57,987,660	\$ 101,837,517	\$ 74,005,691

The net pension liability (NPL) is the largest single liability reported by the City at December 31, 2019 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement 27*. The City also adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB) as well. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and OPEB, the net

**CITY OF LIMA**  
**Allen County, Ohio**

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*(Unaudited)*  
*(Continued)*

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pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the City's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
- 2 Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the City is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible

**CITY OF LIMA**  
**Allen County, Ohio**

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*(Unaudited)*  
*(Continued)*

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party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the City's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

During 2019, the City implemented GASB Statement No. 84, *Fiduciary Activities*, which established criteria for identifying activities as fiduciary. As a result of this implementation, certain funds which were previously reported as fiduciary are now reported with the general fund within the governmental activities. The City also identified certain activity within the Municipal Court custodial fund which allocated a portion of the prior year receivable balance to the General fund and other governmental funds. This allocation and fund reclassification had the effect of restating governmental activities net position at December 31, 2018 from \$16,018,031 to \$16,712,729. The effect is a \$0.7 million or 4.3 % increase in net position for governmental activities. There was no effect to business-type activities.

The City's combined net position experienced an increase of \$27.1 million, or 36.3 percent, as of December 31, 2019.

Net position in the City's governmental activities changed from prior year, increasing \$21.0 million or 125.5%. Restricted net position, those restricted mainly for debt repayment, capital projects and special purposes such as street repairs, state highway projects, court projects, and community housing programs increased \$1.54 million or approximately 9.2 percent from prior year. Approximately \$1.1 million of unspent bond proceeds is included in the \$1.3 million restricted for upcoming capital projects. The net investment in capital assets category increased by \$4.36 million from 2018. Construction in progress increased nearly \$7.4 million with the progression of the railroad grade separation project. The City reduced its level of governmental bond debt with its prudence in repayment. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements increased \$15.8 million from 2018 or approximately 28.3 percent from prior year.

Total assets of the governmental activities increased approximately \$7.8 million from 2018. The City's ability to assess taxpayer property tax duplicates for sidewalk repairs, property maintenance charges and storm water services, special assessments receivable contributed \$0.7 million to the increase. Capital assets (net) account for nearly \$5.3 million of the increase as the City's investment in equipment and infrastructure continues diligently. Unspent bond proceeds, as noted above, contributed to a \$1.15 million increase in cash and cash equivalents. Deferred outflows increased \$8.7 million from 2018 (see Notes 12 and 13 for additional discussion on pension and OPEB).

Total liabilities of governmental activities changed approximately \$(3.3) million from prior year most significantly due to the changes in the net pension and net OPEB liabilities. Deferred inflows of resources changed \$(1.9) million from the prior year. See Notes 12 and 13 for additional discussion about the effects of GASB 68 and 75 on the accruals and deferred inflows.



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Net position in the City's business-type activities increased \$6.2 million or 10.6 percent. The City generally can only use unrestricted net position to finance the continuing operations of the water, sewer, refuse and storm water operations and other business-type activities of the City. In January 2019, the water utility implemented a nine percent rate increase in user rates, and the sewer utility implemented a two percent rate increase, with a \$1 increase in the customer's EPA charge. The effect of the increased user rates is seen most predominantly in the \$8.5 million increase in total unrestricted net position increase over the prior year. The remaining component of net position is net investment in capital assets which changed \$(2.4) million or (5.4) percent from prior year. Although net capital assets increased approximately \$20.0 million, nearly all was financed using OWDA funding.

Business-type total assets increased \$26.0 million from the prior year. As mentioned in the previous paragraph, capital assets, net of depreciation, contributed \$20.0 million to this overall increase in total assets. Following the mandates of an EPA Consent Decree, the City has significant utility projects in process as of December 31, 2019. Business-type liabilities increased nearly \$22.5 million. Current liabilities, such as contracts payable, changed \$(3.1) million from the prior year. However, the \$26.0 million increase in long-term debt to fund the utility projects significantly contributed to the overall increase. Deferred outflows of resources for business-type activities increased \$1.5 million from 2018. Deferred inflows of resources changed \$(1.1) from the prior year. The change in the deferred inflows and outflows are mainly due to pension and OPEB. See Notes 12 and 13 for additional discussion.

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In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2019 and 2018. Prior year amounts have not been restated.

**(Table 2)**  
**Changes in Net Position**

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 16,051,170	\$ 14,249,554	\$ 40,543,177	\$ 39,332,495	\$ 56,594,347	\$ 53,582,049
Operating Grants, Contributions and Interest	3,021,379	3,320,118	0	179,523	3,021,379	3,499,641
Capital Grants, Contributions and Interest	6,545,412	3,656,423	45,030	1,052,210	6,590,442	4,708,633
Total Program Revenues	<u>25,617,961</u>	<u>21,226,095</u>	<u>40,588,207</u>	<u>40,564,228</u>	<u>66,206,168</u>	<u>61,790,323</u>
<i>General Revenues:</i>						
Property Taxes	1,142,151	1,083,996	0	0	1,142,151	1,083,996
Income Taxes	19,212,528	18,407,610	0	0	19,212,528	18,407,610
Other Local Taxes	282,723	265,976	0	0	282,723	265,976
Intergovernmental	1,295,475	1,132,764	0	0	1,295,475	1,132,764
Investment Earnings	725,079	438,656	210,583	133,099	935,662	571,755
Miscellaneous	465,870	516,628	128,426	103,489	594,296	620,117
Total General Revenues	<u>23,123,826</u>	<u>21,845,630</u>	<u>339,009</u>	<u>236,588</u>	<u>23,462,835</u>	<u>22,082,218</u>
Total Revenues	<u>48,741,787</u>	<u>43,071,725</u>	<u>40,927,216</u>	<u>40,800,816</u>	<u>89,669,003</u>	<u>83,872,541</u>
<b>Program Expenses</b>						
Security of Persons and Property	2,870,480	21,580,661	0	0	2,870,480	21,580,661
Leisure Time	2,018,248	2,046,266	0	0	2,018,248	2,046,266
Community Environment	3,567,973	3,321,435	0	0	3,567,973	3,321,435
Transportation	5,831,966	7,428,792	0	0	5,831,966	7,428,792
General Government	13,230,152	12,510,907	0	0	13,230,152	12,510,907
Interest and Fiscal Charges	255,474	435,518	0	0	255,474	435,518
Water	0	0	16,471,828	17,623,905	16,471,828	17,623,905
Sewer	0	0	13,053,066	15,658,222	13,053,066	15,658,222
Refuse	0	0	2,808,839	2,850,392	2,808,839	2,850,392
Storm Water	0	0	2,423,849	2,177,345	2,423,849	2,177,345
Total Program Expenses	<u>27,774,293</u>	<u>47,323,579</u>	<u>34,757,582</u>	<u>38,309,864</u>	<u>62,531,875</u>	<u>85,633,443</u>
Change in Net Position	20,967,494	(4,251,854)	6,169,634	2,490,952	27,137,128	(1,760,902)
Beginning Net Position, Restated - see Note 2	<u>16,712,729</u>	<u>20,269,885</u>	<u>57,987,660</u>	<u>55,496,708</u>	<u>74,700,389</u>	<u>75,766,593</u>
Ending Net Position	<u>\$ 37,680,223</u>	<u>\$ 16,018,031</u>	<u>\$ 64,157,294</u>	<u>\$ 57,987,660</u>	<u>\$ 101,837,517</u>	<u>\$ 74,005,691</u>

**Governmental Activities**

As mentioned above, governmental activities increased in net position of \$20.97 million.

The funding for City's governmental activities comes from several different sources. During 2019 revenues provided by specific programs through charges for services amounted to 32.93 percent of all governmental revenue. Revenues provided by sources other than city residents, in the form of operating and capital grants, comprise another 19.63 percent. General revenues account for the remaining 47.44 percent. The City's most significant general revenue is its municipal income tax. Other prominent sources include property taxes and unrestricted grants and entitlements such as local government funding.

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The City's income tax went into effect January 1, 1960 at a rate of 0.75 percent. The rate was increased to 1 percent on January 1, 1967. The income tax rate was increased to its current rate of 1.5 percent on January 1, 1983. Both residents of the City and non-residents who work inside the City are subject to the income tax. If residents work in a locality that withholds municipal income tax, the City of Lima provides 100 percent credit up to 1.5 percent for those who pay income tax to another city. City Council could by Ordinance choose to vary that income tax credit and create additional revenues for the City, if deemed necessary.

Total governmental revenues increased \$5.7 million from the prior year. Increased charges for services, such as water contract, water district fees, special assessments and fines and forfeitures, which serve the general government contributed \$1.8 million to the increase. Capital grants and income taxes contributed the remainder of the increase.

Total governmental expenses changed \$(20) million from 2018. Police and Fire Departments generally represent the largest expense of all governmental activities. The significant decrease in security of persons and property for police and fire is a result of OP&F's change in its retiree health care model to a stipend-based healthcare model. This change reduced its total OPEB liability, which then significantly lowers the OPEB liability reported by employers. This has caused security of persons and property to report a negative expense in 2019 in reporting the OPEB liability and the significant reduction from prior year. This expense of nearly \$2.9 million represents 10.3 percent of the total governmental services expenses in 2019. These two departments operate out of the City's general fund.

The City's Transportation Department provides the City and its citizens many services including public road maintenance, salting, leaf and debris pickup, paint striping and alley profiling. This department operates out of both the General fund and the Street Repair Special Revenue fund. This department had expenses of \$5.8 million or 21.0 percent of total governmental services expenses. The \$(2) million change from prior year expenditures resulted from the timing of street resurfacing projects when compared to prior year.

The City's Community Development Department accounts for the Community Environment expenses. This department provides services such as code enforcement, home repair assistance, some economic development work and other community environment related services. Community Environment expenses equaled \$3.6 million. This is 12.8 percent of total governmental services expenses.

The City maintains 12 parks (leisure time activities) within the City. Leisure time activities also account for the City-sponsored recreational activities. This area had expenses of \$2.0 million in 2019 or 7.3 percent of total governmental services expenses.

General government expenses were \$13.2 million or 47.6 percent of the total government services expenses. This category includes expenses associated with City departments that are not associated with the other cost centers. A Smart Cities Initiative contributed nearly \$0.6 million in expenses. Pension expense related to GASB 68 accruals, the OPEB expense related to GASB 75 and depreciation also contribute to the general government expenses.

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**Business-Type Activities**

Business-type activities include water, sewer, refuse and storm water operations. The revenues are generated primarily from charges for services. In 2019, charges for services of \$40.5 million accounted for 99.1 percent of the all business-type revenues. As mentioned above, the water utility implemented approximately a nine percent increase to user rates, and the sewer utility implemented a two percent increase in user rates, both effective in January 2019. The additional charges for service contributed to the \$1.2 million increase over prior year. The total expenses for the utilities were \$34.8 million, a change of \$(3.6) from prior year. The results are overall increase in net position of nearly \$6.2 million for the business-type activities.

***The City's Funds***

**Governmental Funds**

Information about the City's governmental funds begins on page 21. These funds are accounted for using the modified accrual method of accounting. All governmental funds had revenues, excluding other financing sources, of \$48.7 million, increased \$6.1 million or 14.2 percent from the previous 2018. Municipal income tax revenue was the largest contributor to the overall increase. All governmental funds had expenditures, excluding other financing uses, of \$49.2 million, an increase of nearly \$0.9 million or 1.8 percent over 2018. Contributing factors to increased expenditures include the Schoonover Lake Dam Restoration and Park Improvement project, the ALL-Lima RRGs railroad grade separation project, a continued Smart Cities Initiative, and the purchase of new vehicles for various departments.

The City's governmental funds reported combined ending fund balance of \$17.1 million. Approximately \$4.0 million of this total constitutes unassigned fund balance, which is available for appropriation at the City's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is restricted, committed or assigned to indicate that it is not available for new spending. The funds are monitored continually, with adjustments made in budgets throughout the year to accommodate yearly revenues.

The general fund's fund balance increased \$0.2 million or 1.7 percent from 2018. Total revenues increased \$3.2 million with an increase in income taxes revenue and fines and forfeitures being the most significant contributing factors. The increase in income taxes is attributed to an increase in cash collections during the year and during January 2020 in the available period. The increase in fines and forfeitures is due to allocation of the municipal court accounts receivable. Total expenditures increased \$1.0 million compared to the prior year, mainly in the police and fire departments.

The City's ALL-Lima RRGs fund balance decreased \$(0.4) million from 2018. This fund accounts for the state and federal funding related to a capital construction project. Prior year revenue and expenditures were \$3.1 million. 2019 revenues and expenditures were \$4.9 million and \$5.3 million, respectively. The overall activity of the project increased in 2019.

The total fund balance for all other governmental funds changed \$(0.2) million from the previous year 2018. This change is mainly due to the timing of operating and capital grant programs.

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**Proprietary Funds**

The City's proprietary funds provide the same type of information found in the government-wide financial statements for the business-type activities, but in more detail. Information about the proprietary funds starts on page 26.

The water fund had an increase in net position of \$3.2 million from 2018. Current year revenues increased \$0.8 million from prior year due to an increase in the collection of charges for services. In January 2019, the City implemented an approximate nine percent increase in water user rates. Total water fund operating expenses were \$1.0 million less than 2018 mainly due to a decrease in professional services with the wrap-up of a billing software conversion and water meter change-out projects.

The sewer fund net position increased \$2.8 million from 2018. Current year operating revenues increased \$0.2 million from prior year due to an increase in the collection of charges for services. The City implemented a two percent increase in sewer rates in January 2019, as well as a \$1 increase in the customer's EPA charge. Nonoperating revenues decreased due to insurance recoveries received in 2018. Total operating expenses changed \$(2.3) million from 2018 primarily due to an increase in other charges and services for engineering services which were capitalized for CSO tank and sewer rehabilitation projects.

The refuse fund showed a slight increase of approximately \$67,000 in net position over 2018. Consistent with prior years, the revenues are sufficient to cover expenses in the fund. There has been no significant change from the previous year.

The storm water fund showed approximately \$87,000 increase in net position over 2018. Consistent with prior years, the revenues are sufficient to cover expenses in the fund.

These funds are accounted for on an accrual basis. The City is diligent with reviews of these funds, and the necessary adjustments are made to ensure strength in our enterprise funds. Increases in charges for service are implemented as needed.

***General Fund Budgeting Highlights***

The City's budget is prepared according to Ohio law and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources and the Appropriation Ordinance: all are based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund.

During the course of 2019, the City amended its general fund budget on several occasions. All recommendations for appropriation changes come to Council from the City Finance Director. The Finance Committee of Council reviews them, and they make their recommendation to the Council as a whole.

For the general fund, budget basis actual revenue was \$36.0 million, \$3.4 million over the final budget estimates of nearly \$32.6 million. The most significant contributing factors can be seen in municipal

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income taxes which were over projections by \$1.0 million, as well as charges for services which were over projections by \$1.1 million. Investment income and intergovernmental revenue were each above projections by \$0.5 million as well.

Actual expenditures of \$35.9 million were nearly \$1.5 million less than the final appropriations of \$37.4 million. All of the City's departments came in under budget in 2019 by maintaining a conservative spending approach due to uncertainties in the economy of the City.

The most significant difference between the general fund's original budget and final budget is in general government, capital outlay and advances in/out. The City budget begins the year with a conservative position towards capital spending. The general fund budget is then amended during the year as capital spending is appropriately planned. The original budget also does not anticipate the amount to be transferred or advanced throughout the year.

***Capital Assets and Debt Administration***

**Capital Assets**

At the end of year 2019, the City had \$251.4 million invested in land, construction in process, buildings, improvements, machinery and equipment, furniture and fixtures, infrastructure, capitalized interest and intangibles, and vehicles. A total of \$67.5 million of this was for governmental activities with the remaining \$183.9 million attributable to business-type activities. Table 3 shows fiscal year 2019 balances compared with 2018.

**(Table 3)**  
**Capital Assets at December 31**  
**(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	\$ 8,067,334	\$ 7,997,657	\$ 5,424,260	\$ 5,414,311	\$ 13,491,594	\$ 13,411,968
Construction in Progress	13,024,820	5,654,160	50,406,033	25,551,769	63,430,853	31,205,929
Buildings	8,018,949	8,333,749	62,992,779	64,869,624	71,011,728	73,203,373
Improvements	1,548,566	1,594,250	10,810,166	11,736,629	12,358,732	13,330,879
Machinery and Equipment	3,955,652	3,854,211	19,000,938	20,352,433	22,956,590	24,206,644
Furniture and Fixtures	42,795	41,688	20,278	23,038	63,073	64,726
Vehicles	1,592,318	1,580,934	853,454	896,290	2,445,772	2,477,224
Capitalized Interest and Intangibles	0	0	1,858,113	1,969,240	1,858,113	1,969,240
Infrastructure	31,252,296	33,173,031	32,487,902	33,087,516	63,740,198	66,260,547
Totals	\$ 67,502,730	\$ 62,229,680	\$ 183,853,923	\$ 163,900,850	\$ 251,356,653	\$ 226,130,530

In viewing the City as a whole, total capital assets increased nearly \$25.2 million in 2019 from the prior year.

Net capital assets of the governmental activities increased over \$5.3 million, which is seen most prominently in construction in process. Construction in process increased with significant construction activity on the ALL-Lima RRGs (railroad grade separation) project and Schoonover Lake dam restoration project. The decrease in infrastructure is mainly a result of depreciation.

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In business-type activities, construction in process increased over \$24.9 million during 2019. Construction is in full swing on several sanitary sewer projects including segmented block sewer system rehabilitation and the construction of a new 35 million gallon underground storage tank. The water utility started a city-wide water meter change-out project during 2018 that is nearly complete at the end of 2019.

Additional information about the City's capital assets is presented in Note 9 to the basic financial statements.

**Debt Administration**

The total outstanding debt for the City as of December 31, 2019 was \$148.9 million. This balance reflects an increase of \$20.2 million, or nearly 15.7 percent, from the prior year balance. During 2019, the City's governmental activities entered two new capital leases for mail machines. The City's business-type activities drew \$26.0 million in OWDA loans which financed the significant construction and improvements as discussed above. See Note 14 of the basic financial statements for additional details of the debt obligations. Table 4 summarizes the City's outstanding debt.

**(Table 4)**  
**Outstanding Debt, at December 31**

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$ 7,630,024	\$ 8,697,944	\$ 3,838,925	\$ 4,263,465	\$ 11,468,949	\$ 12,961,409
Revenue Bonds	0	0	32,122,125	34,006,346	32,122,125	34,006,346
Capital Leases	29,973	3,918	0	0	29,973	3,918
OWDA Loans	0	0	104,836,127	81,159,689	104,836,127	81,159,689
Bresler Reservoir Termination Agreement	0	0	426,252	568,334	426,252	568,334
Totals	\$ 7,659,997	\$ 8,701,862	\$ 141,223,429	\$ 119,997,834	\$ 148,883,426	\$ 128,699,696

***Current Financial Issues***

The City of Lima's goal is to keep itself financially strong and enable growth to meet the needs of the future. Plans for the future are always made keeping a careful watch on the financial condition of the City.

In March 2020, the United States and the State of Ohio declared a state of emergency in response to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will definitely impact the subsequent periods of the City. The extent of the impact is undeterminable at this time.

At all times, the City continually strives to develop new and enhance existing economic development incentives to attract new businesses and encourage existing ones to expand their operations within the City of Lima. City administration is currently working with businesses to occupy several industrial parks within the City limits. The City is currently working with Rhodes State College to facilitate a downtown educational expansion. Extension of City utilities to new areas is an ongoing process.

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The City continues its efforts to serve the anticipated needs of its citizens and future economic development.

***Contacting the City Auditor's Department***

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Randy Bartels, Auditor of the City of Lima, 50 Town Square, Lima, OH 45801 or email [randy.bartels@cityhall.lima.oh.us](mailto:randy.bartels@cityhall.lima.oh.us).



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*Statement of Net Position*  
*December 31, 2019*

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 18,698,038	\$ 26,695,262	\$ 45,393,300
Taxes Receivable	4,568,863	0	4,568,863
Accounts Receivable	1,464,331	7,921,468	9,385,799
Intergovernmental Receivable	1,890,239	0	1,890,239
Special Assessments Receivable	11,148,300	0	11,148,300
Accrued Interest Receivable	77,630	0	77,630
Materials and Supplies Inventory	123,257	115,054	238,311
Notes Receivable	51,429	0	51,429
Prepaid Items	448,518	140,790	589,308
Internal Balances	(276,087)	276,087	0
Restricted assets:			
Equity in Pooled Cash and Cash Equivalents	0	424,962	424,962
Cash and Cash Equivalents with Fiscal and Escrow Agents	27,814	3,321,929	3,349,743
Capital Assets:			
Nondepreciable Capital Assets	21,092,154	55,830,293	76,922,447
Depreciable Capital Assets, Net	46,410,576	128,023,630	174,434,206
<i>Total Assets</i>	<u>105,725,062</u>	<u>222,749,475</u>	<u>328,474,537</u>
<b>Deferred Outflows of Resources</b>			
Deferred Charges on Debt Refunding	0	425,200	425,200
Pension	15,113,454	3,206,593	18,320,047
OPEB	3,280,901	408,222	3,689,123
<i>Total Deferred Outflows of Resources</i>	<u>18,394,355</u>	<u>4,040,015</u>	<u>22,434,370</u>

(continued)

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*Statement of Net Position*  
*December 31, 2019*

	<b>Primary Government</b>		<b>Total</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	
<b>Liabilities</b>			
Accounts Payable	587,013	380,043	967,056
Contracts Payable	1,257,242	295,775	1,553,017
Accrued Wages	1,017,426	296,209	1,313,635
Matured Compensated Absences	26,484	0	26,484
Retainages Payable	383,826	775,925	1,159,751
Intergovernmental Payable	228,275	132,181	360,456
Accrued Interest Payable	19,293	1,205,142	1,224,435
Claims Payable	900,210	0	900,210
Payable from Restricted Assets:			
Refundable Deposits	0	424,962	424,962
Accrued Interest Payable	979	80,648	81,627
Long-Term Liabilities			
Due Within One Year	2,613,737	5,554,730	8,168,467
Due in More Than One Year			
Net Pension Liability (see Note 12)	53,936,857	10,895,469	64,832,326
Net OPEB Liability (see Note 13)	12,205,754	5,172,034	17,377,788
Other Amounts Due in More Than One Year	7,955,716	136,481,285	144,437,001
<i>Total Liabilities</i>	<u>81,132,812</u>	<u>161,694,403</u>	<u>242,827,215</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for Next Year	1,046,053	0	1,046,053
Pension	1,698,308	618,861	2,317,169
OPEB	2,562,021	318,932	2,880,953
<i>Total Deferred Inflows of Resources</i>	<u>5,306,382</u>	<u>937,793</u>	<u>6,244,175</u>
<b>Net Position</b>			
Net Investment in Capital Assets	59,431,988	41,984,824	101,416,812
Restricted for:			
Capital Projects	1,343,843	0	1,343,843
Debt Service	851,177	0	851,177
Public Safety Services	429,537	0	429,537
Court Projects	1,970,605	0	1,970,605
Streets and Highway Maintenance	1,744,972	0	1,744,972
Community Development Programs	10,720,197	0	10,720,197
Other Purposes	1,165,917	0	1,165,917
Unrestricted	(39,978,013)	22,172,470	(17,805,543)
<i>Total Net Position</i>	<u>\$ 37,680,223</u>	<u>\$ 64,157,294</u>	<u>\$ 101,837,517</u>

The notes to the financial statements are an integral part of this statement.

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*Statement of Activities*  
*For the Year Ended December 31, 2019*

	<b>Program Revenues</b>				<b>Net (Expense) Revenue and Changes in Net Position</b>		
					<b>Primary Government</b>		
	<b>Expenses</b>	<b>Charges for Services and Sales</b>	<b>Operating Grants, Contributions, and Interest</b>	<b>Capital Grants and Contributions</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Governmental Activities:</b>							
Security of Persons and Property	\$ 2,870,480	\$ 992,414	\$ 114,771	\$ 0	\$ (1,763,295)	\$ 0	\$ (1,763,295)
Leisure Time Activities	2,018,248	54,681	80,305	310,352	(1,572,910)	0	(1,572,910)
Community Environment	3,567,973	1,184,024	1,149,974	8,120	(1,225,855)	0	(1,225,855)
Transportation	5,831,966	1,016,612	1,646,329	6,184,168	3,015,143	0	3,015,143
General Government	13,230,152	12,803,439	30,000	42,772	(353,941)	0	(353,941)
Interest and Fiscal Charges	255,474	0	0	0	(255,474)	0	(255,474)
<b>Total Governmental Activities</b>	<b>27,774,293</b>	<b>16,051,170</b>	<b>3,021,379</b>	<b>6,545,412</b>	<b>(2,156,332)</b>	<b>0</b>	<b>(2,156,332)</b>
<b>Business-Type Activities:</b>							
Water	16,471,828	19,435,585	0	44,981	0	3,008,738	3,008,738
Sewer	13,053,066	15,735,897	0	49	0	2,682,880	2,682,880
Refuse	2,808,839	2,865,302	0	0	0	56,463	56,463
Storm Water	2,423,849	2,506,393	0	0	0	82,544	82,544
<b>Total Business-Type Activities</b>	<b>34,757,582</b>	<b>40,543,177</b>	<b>0</b>	<b>45,030</b>	<b>0</b>	<b>5,830,625</b>	<b>5,830,625</b>
<b>Totals</b>	<b>62,531,875</b>	<b>56,594,347</b>	<b>3,021,379</b>	<b>6,590,442</b>	<b>(2,156,332)</b>	<b>5,830,625</b>	<b>3,674,293</b>
<b>General Revenues:</b>							
Property Taxes Levied for:							
General Purposes					1,142,151	0	1,142,151
Income Taxes Levied for:							
General Purposes					19,212,528	0	19,212,528
Other Local Taxes					282,723	0	282,723
Grants and Entitlements not Restricted to Specific Programs					1,295,475	0	1,295,475
Investment Earnings					725,079	210,583	935,662
Miscellaneous					465,870	128,426	594,296
<b>Total General Revenues</b>					<b>23,123,826</b>	<b>339,009</b>	<b>23,462,835</b>
Change in Net Position					20,967,494	6,169,634	27,137,128
<i>Net Position Beginning of Year (Restated, see Note 2)</i>					16,712,729	57,987,660	74,700,389
<i>Net Position End of Year</i>					<b>\$ 37,680,223</b>	<b>\$ 64,157,294</b>	<b>\$ 101,837,517</b>

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Balance Sheet*  
*Governmental Funds*  
*December 31, 2019*

	<b>General Fund</b>	<b>ALL-Lima RRGS Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 8,516,065	\$ 0	\$ 7,546,241	\$ 16,062,306
Receivables:				
Taxes	4,495,387	0	73,476	4,568,863
Accounts	1,225,967	0	236,984	1,462,951
Intergovernmental	552,456	366,773	970,384	1,889,613
Special Assessments	10,391	0	11,137,909	11,148,300
Interfund	1,241	0	64,700	65,941
Accrued Interest	76,864	0	766	77,630
Materials and Supplies Inventory	0	0	84,382	84,382
Due From Other Funds	0	0	166,200	166,200
Notes Receivable	0	0	51,429	51,429
Prepaid Items	387,094	0	61,424	448,518
<b>Restricted assets:</b>				
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	27,814	27,814
Advances to Other Funds	235,375	0	0	235,375
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<b>\$ 15,500,840</b>	<b>\$ 366,773</b>	<b>\$ 20,421,709</b>	<b>\$ 36,289,322</b>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 247,236	\$ 0	\$ 316,430	\$ 563,666
Contracts Payable	65,165	366,773	825,304	1,257,242
Interfund Payable	0	0	65,941	65,941
Accrued Wages	928,228	0	70,323	998,551
Matured Compensated Absences	26,484	0	0	26,484
Retainages Payable	0	383,826	0	383,826
Intergovernmental Payable	204,487	0	11,882	216,369
Due to Other Funds	0	0	166,200	166,200
Advances from Other Funds	0	0	235,375	235,375
<i>Total Liabilities</i>	<b>1,471,600</b>	<b>750,599</b>	<b>1,691,455</b>	<b>3,913,654</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Property Tax	1,331,393	0	0	1,331,393
Unavailable Revenue, Income Tax	1,667,472	0	0	1,667,472
Unavailable Revenue, Grants and Special Assessments	467,765	0	11,804,871	12,272,636
<i>Total Deferred Inflows of Resources</i>	<b>3,466,630</b>	<b>0</b>	<b>11,804,871</b>	<b>15,271,501</b>
<b>Total Liabilities &amp; Deferred Inflows of Resources</b>	<b>4,938,230</b>	<b>750,599</b>	<b>13,496,326</b>	<b>19,185,155</b>
<b>Fund Balances</b>				
Nonspendable	1,023,416	0	145,806	1,169,222
Restricted	0	0	6,131,842	6,131,842
Committed	377,760	0	903,316	1,281,076
Assigned	4,204,065	0	274,340	4,478,405
Unassigned	4,957,369	(383,826)	(529,921)	4,043,622
<b>Total Fund Balances</b>	<b>10,562,610</b>	<b>(383,826)</b>	<b>6,925,383</b>	<b>17,104,167</b>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<b>\$ 15,500,840</b>	<b>\$ 366,773</b>	<b>\$ 20,421,709</b>	<b>\$ 36,289,322</b>

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2019*

<b>Total Governmental Funds Balances</b>		17,104,167
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		67,502,730
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes (delinquent real & property taxes)	285,340	
Income Tax (2019 taxes collected in 2020)	1,667,472	
Intergovernmental (Local Govt funds, H&R, grants)	1,124,342	
Special Assessments	11,148,300	
Total		14,225,454
An internal service fund is used by management to charge the costs of insurance, gasoline and IT services to individual funds. The assets and liabilities of the internal service fund included in governmental activities in the statement of net position.		
Net Position	1,385,938	
Internal Service Fund Capital Assets included above	(136,446)	
Internal Balances	(276,087)	
Total		973,405
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - Pension	14,517,264	
Deferred Inflows - Pension	(1,687,303)	
Net Pension Liability	(53,098,744)	
Total		(40,268,783)
The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - OPEB	3,027,471	
Deferred Inflows - OPEB	(2,560,942)	
Net OPEB Liability	(11,807,905)	
Total		(11,341,376)
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(7,630,026)	
Compensated Absences	(2,835,099)	
Capital Leases Payable	(29,977)	
Accrued Interest Payable	(20,272)	
Total		(10,515,374)
<i>Net Position of Governmental Activities</i>		<u>\$ 37,680,223</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2019*

	<u>General</u>	<u>ALL-Lima RRGS Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Property Taxes	\$ 1,133,359	\$ 0	\$ 0	\$ 1,133,359
Municipal Income Tax	19,927,637	0	0	19,927,637
Other Local Taxes	0	0	282,723	282,723
Intergovernmental	1,630,620	4,879,414	4,926,902	11,436,936
Charges for Services	9,256,085	0	547,319	9,803,404
Fees, Licenses and Permits	953,200	0	0	953,200
Fines and Forfeitures	2,401,363	0	1,237,038	3,638,401
Special Assessments	0	0	69,973	69,973
Contributions and Donations	1,012	0	153,130	154,142
Investment Income	702,519	0	24,867	727,386
Miscellaneous	391,398	0	174,686	566,084
Total Revenues	<u>36,397,193</u>	<u>4,879,414</u>	<u>7,416,638</u>	<u>48,693,245</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	19,563,307	0	299,335	19,862,642
Leisure Time Activities	1,519,131	0	40,990	1,560,121
Community Environment	1,222,398	0	1,967,996	3,190,394
Transportation	1,184,554	0	2,029,295	3,213,849
General Government	10,542,218	0	406,296	10,948,514
Capital Outlay	925,133	5,263,240	2,926,864	9,115,237
<b>Debt Service:</b>				
Principal Retirement	0	0	1,041,250	1,041,250
Interest and Fiscal Charges	3,400	0	280,926	284,326
Total Expenditures	<u>34,960,141</u>	<u>5,263,240</u>	<u>8,992,952</u>	<u>49,216,333</u>
Excess of Revenues Over (Under) Expenditures	<u>1,437,052</u>	<u>(383,826)</u>	<u>(1,576,314)</u>	<u>(523,088)</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	35,378	0	9,816	45,194
Inception of a Capital Lease	33,773	0	0	33,773
Transfers-In	0	0	1,384,090	1,384,090
Transfers-Out	(1,327,250)	0	(56,840)	(1,384,090)
Total Other Financing Sources (Uses)	<u>(1,258,099)</u>	<u>0</u>	<u>1,337,066</u>	<u>78,967</u>
Net Change in Fund Balance	178,953	(383,826)	(239,248)	(444,121)
Fund Balance Beginning of Year (Restated, see Note 2)	<u>10,383,657</u>	<u>0</u>	<u>7,164,631</u>	<u>17,548,288</u>
Fund Balance End of Year	<u>\$ 10,562,610</u>	<u>\$ (383,826)</u>	<u>\$ 6,925,383</u>	<u>\$ 17,104,167</u>

The notes to the financial statements are an integral part of this statement.

**City of Lima,  
Allen County, Ohio**

*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2019*

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ (444,121)
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital Asset Additions	\$ 9,998,115
Capitalized Assets from CIP	(55,839)
Depreciation (expense only)	<u>(4,616,603)</u>
Total	5,325,673
Net effect of various miscellaneous transactions involving capital assets.	2,957
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property Taxes	8,792
Municipal Income Tax	(715,109)
Intergovernmental	62,501
Special Assessments	<u>699,787</u>
Total	55,971
Other financing sources (uses) in the governmental funds that increase (decrease) long-term liabilities in the statement of net position.	
Inception of Capital Lease	(33,773)
Premiums on bond or note issuances are realized when received in the governmental funds, but reduce interest expense on the statement of activities.	
	26,670
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
	1,041,250
Payment on a capital lease is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
	7,716
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
	2,182
Some expenses reported in the statement of activities, such as compensated absences and intergovernmental payable, which represents contractually required pension, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
	(136,787)
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
	3,370,989
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	
	(8,330,712)
Contractually required OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
	52,410
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability are reported as pension expense in the statement of activities	
	19,868,993
The internal service funds used by management to charge the costs of insurance, gasoline and technology services to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.	
Change in Net Position	252,495
Capitalized Expenditures	(88,312)
Internal Balances	<u>(6,107)</u>
Total	<u>158,076</u>
<i>Change in Net Position of Governmental Activities</i>	<u>\$ 20,967,494</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property Taxes	\$ 1,201,000	\$ 1,201,000	\$ 1,133,359	\$ (67,641)
Municipal Income Tax	18,650,000	18,650,000	19,651,546	1,001,546
Intergovernmental	1,148,033	1,148,033	1,615,971	467,938
Charges for Services	8,869,500	8,869,500	10,004,848	1,135,348
Fees, Licenses and Permits	781,000	781,000	953,200	172,200
Fines and Forfeitures	1,280,000	1,280,000	1,364,526	84,526
Contributions and Donations	0	0	1,012	1,012
Investment Income	240,000	240,000	710,948	470,948
Miscellaneous	438,500	438,500	582,021	143,521
<b>Total Revenues</b>	<u>32,608,033</u>	<u>32,608,033</u>	<u>36,017,431</u>	<u>3,409,398</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	19,558,699	20,184,414	19,459,045	725,369
Leisure Time Activities	1,610,571	1,627,764	1,532,952	94,812
Community Environment	1,242,768	1,304,877	1,258,603	46,274
Transportation	1,286,876	1,308,164	1,236,984	71,180
General Government	11,164,353	11,858,574	11,329,842	528,732
Capital Outlay	495,611	1,162,509	1,094,139	68,370
<b>Debt Service:</b>				
Principal Retirement	43,500	0	0	0
Interest and Fiscal Charges	10,000	10,000	3,400	6,600
<b>Total Expenditures</b>	<u>35,412,378</u>	<u>37,456,302</u>	<u>35,914,965</u>	<u>1,541,337</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,804,345)</u>	<u>(4,848,269)</u>	<u>102,466</u>	<u>4,950,735</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	30,000	30,000	35,378	5,378
Transfers-Out	(1,310,691)	(1,327,691)	(1,327,250)	441
Advances In	0	0	168,438	168,438
Advances Out	0	(596,500)	(235,375)	361,125
<b>Total Other Financing Sources (Uses)</b>	<u>(1,280,691)</u>	<u>(1,894,191)</u>	<u>(1,358,809)</u>	<u>535,382</u>
Net Change in Fund Balance	(4,085,036)	(6,742,460)	(1,256,343)	5,486,117
Fund Balance Beginning of Year (Restated, see Note 2)	7,883,667	7,883,667	7,883,667	0
Prior Year Encumbrances Appropriated	952,209	952,209	952,209	0
<b>Fund Balance End of Year</b>	<u>\$ 4,750,840</u>	<u>\$ 2,093,416</u>	<u>\$ 7,579,533</u>	<u>\$ 5,486,117</u>

The notes to the financial statements are an integral part of this statement.



**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Fund Net Position  
Proprietary Funds  
December 31, 2019*

	<b>Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Storm Water</b>	<b>Total</b>	
<b>Assets</b>						
<i>Current assets:</i>						
Equity in Pooled Cash and Cash Equivalents	\$ 15,935,997	\$ 7,879,110	\$ 1,736,883	\$ 1,143,272	\$ 26,695,262	\$ 2,635,732
Receivables:						
Accounts	2,104,363	2,082,805	436,493	3,297,807	7,921,468	1,380
Intergovernmental	0	0	0	0	0	626
Materials and Supplies Inventory	66,105	48,949	0	0	115,054	38,875
Prepaid Items	67,408	73,184	198	0	140,790	0
<i>Total Current Assets</i>	<u>18,173,873</u>	<u>10,084,048</u>	<u>2,173,574</u>	<u>4,441,079</u>	<u>34,872,574</u>	<u>2,676,613</u>
<i>Noncurrent Assets:</i>						
Restricted assets:						
Equity in Pooled Cash and Cash Equivalents	424,962	0	0	0	424,962	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	642,380	2,679,549	0	0	3,321,929	0
Capital Assets:						
Nondepreciable Capital Assets	11,970,927	43,374,221	0	485,145	55,830,293	0
Depreciable Capital Assets, Net	52,063,927	65,631,863	0	10,327,840	128,023,630	136,446
<i>Total Noncurrent Assets</i>	<u>65,102,196</u>	<u>111,685,633</u>	<u>0</u>	<u>10,812,985</u>	<u>187,600,814</u>	<u>136,446</u>
<i>Total Assets</i>	<u>83,276,069</u>	<u>121,769,681</u>	<u>2,173,574</u>	<u>15,254,064</u>	<u>222,473,388</u>	<u>2,813,059</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	0	425,200	0	0	425,200	0
Pension	1,477,267	1,232,070	83,798	413,458	3,206,593	596,190
OPEB	187,205	156,004	10,836	54,177	408,222	253,430
<i>Total Deferred Outflows of Resources</i>	<u>1,664,472</u>	<u>1,813,274</u>	<u>94,634</u>	<u>467,635</u>	<u>4,040,015</u>	<u>849,620</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Fund Net Position  
Proprietary Funds  
December 31, 2019*

	<b>Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Storm Water</b>	<b>Total</b>	
<b>Liabilities</b>						
<i>Current Liabilities from Unrestricted Assets:</i>						
Accounts Payable	226,276	111,569	4,561	37,637	380,043	23,347
Contracts Payable	169,708	114,439	0	11,628	295,775	0
Accrued Wages	138,894	113,243	4,468	39,604	296,209	18,875
Compensated Absences Payable	180,274	154,475	8,632	44,052	387,433	38,829
Retainages Payable	0	775,925	0	0	775,925	0
Intergovernmental Payable	110,012	15,834	399	5,936	132,181	11,906
Accrued Interest Payable	881,449	320,712	0	2,981	1,205,142	0
Claims Payable	0	0	0	0	0	900,210
OWDA Loans Payable	1,734,464	1,111,316	0	15,655	2,861,435	0
Bresler Reservoir Termination Agreement	142,082	0	0	0	142,082	0
General Obligation Bonds Payable (Net, where applicable, of unamortized discount and accounting loss)	50,648	384,236	0	0	434,884	0
<i>Subtotal Current Liabilities from Unrestricted Assets</i>	<u>3,633,807</u>	<u>3,101,749</u>	<u>18,060</u>	<u>157,493</u>	<u>6,911,109</u>	<u>993,167</u>
<i>Current Liabilities Payable from Restricted Assets:</i>						
Revenue Bonds Payable (Net, where applicable of unamortized premiums/discounts)	278,600	1,450,296	0	0	1,728,896	0
Refundable Deposits	424,962	0	0	0	424,962	0
Accrued Interest Payable	10,912	69,736	0	0	80,648	0
<i>Subtotal Current Liabilities Payable from Restricted Assets</i>	<u>714,474</u>	<u>1,520,032</u>	<u>0</u>	<u>0</u>	<u>2,234,506</u>	<u>0</u>
<i>Total Current Liabilities</i>	<u>4,348,281</u>	<u>4,621,781</u>	<u>18,060</u>	<u>157,493</u>	<u>9,145,615</u>	<u>993,167</u>
<i>Long-Term Liabilities</i>						
Compensated Absences Payable (Net of Current Portion)	196,633	176,975	7,340	44,205	425,153	35,528
OWDA Loans Payable (Net of Current Portion)	48,252,579	53,535,402	0	186,711	101,974,692	0
Bresler Reservoir Termination Agreement (Net of Current Portion)	284,170	0	0	0	284,170	0
General Obligation Bonds Payable (Net, where applicable, of unamortized discount and accounting loss)	685,388	2,718,653	0	0	3,404,041	0
Revenue Bonds Payable (Net of Current Portion and where applicable, of unamortized premiums/discounts)	3,029,780	27,363,449	0	0	30,393,229	0
Net OPEB Liability	2,387,093	1,989,244	132,616	663,081	5,172,034	397,849
Net Pension Liability	5,028,678	4,190,565	279,371	1,396,855	10,895,469	838,113
<i>Total Long-Term Liabilities</i>	<u>59,864,321</u>	<u>89,974,288</u>	<u>419,327</u>	<u>2,290,852</u>	<u>152,548,788</u>	<u>1,271,490</u>
<i>Total Liabilities</i>	<u>64,212,602</u>	<u>94,596,069</u>	<u>437,387</u>	<u>2,448,345</u>	<u>161,694,403</u>	<u>2,264,657</u>
<b>Deferred Inflows of Resources</b>						
Pension	302,360	290,169	4,388	21,944	618,861	11,005
OPEB	157,412	155,914	935	4,671	318,932	1,079
<i>Total Deferred Inflows of Resources</i>	<u>459,772</u>	<u>446,083</u>	<u>5,323</u>	<u>26,615</u>	<u>937,793</u>	<u>12,084</u>
<b>Net Position</b>						
Net Investment in Capital Assets	9,407,842	24,291,197	0	10,598,991	41,984,824	0
Unrestricted	10,860,325	4,249,606	1,825,498	2,647,748	21,896,383	1,385,938
<i>Total Net Position</i>	<u>\$ 20,268,167</u>	<u>\$ 28,540,803</u>	<u>\$ 1,825,498</u>	<u>\$ 13,246,739</u>	<u>63,881,207</u>	<u>\$ 1,385,938</u>
Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:					276,087	
<i>Net Position of Business-Type Activities</i>					<u>\$ 64,157,294</u>	

Net Investment in Capital Assets does not crossfoot due to certain capital assets being reported in one fund and the related debt being reported in another fund.  
Debt related to certain Storm Water assets is included in the Sewer Fund. This debt has not been included in the net investment in capital assets  
for the Sewer Fund or the Storm Water Fund, but has been reflected in the entity-wide total. See Note 14.

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2019*

	<b>Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Storm Water</b>	<b>Total</b>	
Operating Revenues:						
Charges for Services	\$ 18,128,730	\$ 12,590,988	\$ 2,861,762	\$ 2,442,041	\$ 36,023,521	\$ 9,404,658
Other Operating Revenues	1,306,855	3,144,909	3,540	64,352	4,519,656	1,154,667
<b>Total Operating Revenues</b>	<b>19,435,585</b>	<b>15,735,897</b>	<b>2,865,302</b>	<b>2,506,393</b>	<b>40,543,177</b>	<b>10,559,325</b>
Operating Expenses:						
Salaries	2,856,522	2,391,700	89,793	726,973	6,064,988	507,802
Fringe Benefits	2,092,561	1,719,029	86,224	646,468	4,544,282	653,141
Claims Expense	0	0	0	0	0	7,082,724
Other Services and Charges	6,888,917	3,471,847	2,624,291	646,569	13,631,624	2,055,458
Depreciation	2,685,000	3,278,207	0	409,006	6,372,213	7,705
<b>Total Operating Expenses</b>	<b>14,523,000</b>	<b>10,860,783</b>	<b>2,800,308</b>	<b>2,429,016</b>	<b>30,613,107</b>	<b>10,306,830</b>
Operating Income (Loss)	4,912,585	4,875,114	64,994	77,377	9,930,070	252,495
Non-Operating Revenues (Expenses):						
Gain (Loss) on Disposal of Capital Assets	(3,962)	49	0	0	(3,913)	0
Investment Income	92,410	118,173	0	0	210,583	0
Miscellaneous	60,718	49,762	2,095	15,851	128,426	0
Interest and Fiscal Charges	(1,944,234)	(2,200,274)	0	(6,074)	(4,150,582)	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(1,795,068)</b>	<b>(2,032,290)</b>	<b>2,095</b>	<b>9,777</b>	<b>(3,815,486)</b>	<b>0</b>
Income (Loss) before Capital Contributions	3,117,517	2,842,824	67,089	87,154	6,114,584	252,495
Capital Contribution	48,943	0	0	0	48,943	0
Change in Net Position	3,166,460	2,842,824	67,089	87,154	6,163,527	252,495
Net Position - Beginning of Year	17,101,707	25,697,979	1,758,409	13,159,585		1,133,443
Net Position - End of Year	<u>\$ 20,268,167</u>	<u>\$ 28,540,803</u>	<u>\$ 1,825,498</u>	<u>\$ 13,246,739</u>		<u>\$ 1,385,938</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service funds is reported with business-type activities.

Change in Net Position of Business-Type Activities

6,107  
\$ 6,169,634

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2019*

	Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Water	Sewer	Refuse	Storm Water		
<b>Cash Flows from Operating Activities:</b>						
Cash Received from Customers	\$ 18,103,815	\$ 12,573,916	\$ 2,855,559	\$ 2,305,898	\$ 35,839,188	\$ 0
Cash Received from Interfund Services Provided	0	0	0	0	0	8,257,929
Other Cash Receipts	1,306,855	3,144,909	3,540	64,352	4,519,656	2,305,007
Cash Payments to Employees for Services	(2,845,454)	(2,393,738)	(90,237)	(713,708)	(6,043,137)	(488,927)
Cash Payments for Employee Benefits	(1,355,568)	(1,104,171)	(39,772)	(373,005)	(2,872,516)	(168,452)
Cash Payments for Other Services and Charges	(7,112,858)	(4,850,952)	(2,708,365)	(665,644)	(15,337,819)	(2,096,727)
Cash Payments for Claims	0	0	0	0	0	(6,900,244)
Net Cash Provided by (Used in) Operating Activities	<u>8,096,790</u>	<u>7,369,964</u>	<u>20,725</u>	<u>617,893</u>	<u>16,105,372</u>	<u>908,586</u>
<b>Cash Flows from Noncapital Financing Activities</b>						
Cash Received from BWC Reimbursement	60,718	49,762	2,095	15,851	128,426	0
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>60,718</u>	<u>49,762</u>	<u>2,095</u>	<u>15,851</u>	<u>128,426</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Cash Received from Tap-in Fees	48,943	0	0	0	48,943	0
Proceeds from OWDA Loan	5,114,738	20,842,278	0	0	25,957,016	0
Principal Paid on OWDA Debt	(1,291,450)	(973,956)	0	(15,172)	(2,280,578)	0
Principal Paid on General Obligation Bonds	(43,125)	(373,125)	0	0	(416,250)	0
Principal Paid on Revenue Bonds	(440,000)	(1,435,000)	0	0	(1,875,000)	0
Principal Paid on Bresler Reservoir Termination Agreement	(142,082)	0	0	0	(142,082)	0
Interest and Fiscal Charges Paid on Debt Obligations	(1,960,411)	(1,859,216)	0	(6,297)	(3,825,924)	0
Proceeds from Sale of Capital Assets	80	301	0	0	381	0
Payments for Capital Acquisitions	(4,740,461)	(22,674,299)	0	(595,724)	(28,010,484)	(88,312)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(3,453,768)</u>	<u>(6,473,017)</u>	<u>0</u>	<u>(617,193)</u>	<u>(10,543,978)</u>	<u>(88,312)</u>
<b>Cash Flows from Investing Activities:</b>						
Interest from Investments	69,245	45,122	0	0	114,367	0
Net Cash Provided by (Used in) Investing Activities:	<u>69,245</u>	<u>45,122</u>	<u>0</u>	<u>0</u>	<u>114,367</u>	<u>0</u>
Net Incease (Decrease) in Cash and Cash Equivalents	4,772,985	991,831	22,820	16,551	5,804,187	820,274
Cash and Cash Equivalents beginning of Year	12,230,354	9,566,828	1,714,063	1,126,721	24,637,966	1,815,458
Cash and Cash Equivalents End of Year	<u>\$ 17,003,339</u>	<u>\$ 10,558,659</u>	<u>\$ 1,736,883</u>	<u>\$ 1,143,272</u>	<u>\$ 30,442,153</u>	<u>\$ 2,635,732</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2019*

	Enterprise Funds				Total	Governmental Activities
	Water	Sewer	Refuse	Storm Water		Internal Service Funds
<b>Reconciliation of Operating Gain (Loss) to Net Cash Provided by (Used in) Operating Activities:</b>						
Operating Gain (Loss)	4,912,585	4,875,114	64,994	77,377	9,930,070	252,495
Adjustments:						
Depreciation	2,685,000	3,278,207	0	409,006	6,372,213	7,705
(Increase) Decrease in Assets:						
Accounts Receivables	(10,037)	(17,072)	(6,203)	(136,143)	(169,455)	(1,130)
Intergovernmental Receivable	0	0	0	0	0	4,741
Materials and Supply Inventory	(6,663)	(18,487)	0	0	(25,150)	3,442
Prepaid Items	(276)	(15,925)	(8)	3,092	(13,117)	0
Decrease in Deferred Outflows of Resources - Pension	(689,783)	(563,141)	(44,711)	(216,650)	(1,514,285)	(596,190)
Decrease in Deferred Outflows of Resources - OPEB	(25,589)	(18,630)	(2,755)	(13,773)	(60,747)	(253,430)
Increase (Decrease) in Liabilities:						
Accounts Payable	36,651	(156,859)	(84,066)	(5,049)	(209,323)	(44,711)
Contracts Payable	(128,174)	(1,348,517)	0	(17,118)	(1,493,809)	0
Retainage Payable	0	160,683	0	0	160,683	0
Accrued Wages	11,068	(2,038)	(444)	13,265	21,851	18,875
Compensated Absences Payable	(80,859)	(36,412)	(5,866)	400	(122,737)	74,357
Intergovernmental Payable	(4,702)	(2,794)	(464)	2,246	(5,714)	11,906
Claims Payable	0	0	0	0	0	182,480
Refundable Deposits	(136,729)	0	0	0	(136,729)	0
Net Pension Liability	1,844,975	1,484,418	120,186	600,929	4,050,508	838,113
Net OPEB Liability	190,908	122,487	22,807	114,035	450,237	397,849
(Decrease) Increase in Deferred Inflows of Resources-Pension	(473,384)	(369,213)	(34,399)	(171,992)	(1,048,988)	11,005
(Decrease) Increase in Deferred Inflows of Resources-OPEB	(28,201)	(1,857)	(8,346)	(41,732)	(80,136)	1,079
Net Cash Provided by (Used in) Operating Activities	<u>\$ 8,096,790</u>	<u>\$ 7,369,964</u>	<u>\$ 20,725</u>	<u>\$ 617,893</u>	<u>\$ 16,105,372</u>	<u>\$ 908,586</u>

**Noncash Transactions:**

During 2019 and 2018, the water fund purchased \$169,301 and \$1,556,235, respectively, in capital assets on account.

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2019*

	<u><b>Custodial Funds</b></u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 25,805
Cash and Cash Equivalents in Segregated Accounts	608,889
Accounts Receivable	<u>810,762</u>
<i>Total Assets</i>	<u>1,445,456</u>
<b>Liabilities</b>	
Intergovernmental Payable	11,456
Due to Other Governments	<u>1,404,405</u>
<i>Total Liabilities</i>	<u>1,415,861</u>
<b>Net Position</b>	
Restricted for Other Governments	<u>29,595</u>
<i>Total Net Position</i>	<u><u>\$ 29,595</u></u>

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Changes in Fiduciary Net Position*  
*For the Year Ended December 31, 2019*

	<b>Custodial Funds</b>
<b>Additions</b>	
Collections from Municipal Court	\$ 3,576,013
Collections for Other Governmental Entities	86,315
Collections for Other Organizations	13,600
Total Additions	3,675,928
<b>Deductions</b>	
Administrative Expenses	267
Payments to Other Governmental Entities	104,365
Disbursement of Court Collections	3,576,013
Total Deductions	3,680,645
Change in net position	(4,717)
Net position, Beginning of year (Restated, see Note 2)	34,312
Net position, End of year	\$ 29,595

The notes to the financial statements are an integral part of this statement.

**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*

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**NOTE 1: REPORTING ENTITY**

The City of Lima (the “City”) is a home rule municipal corporation, established under the laws of the State of Ohio, which operates under its own charter. The municipal government, provided by the charter, operates under a mayor-council form of government. Legislative power is vested in an eight-member council, each elected to four-year terms. The Mayor, City Auditor and Director of Law are each elected to four-year terms. The Mayor appoints all officers, members of commissions and classified and unclassified positions in the departments under his control. Other elected officials appoint classified and unclassified positions in their departments.

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the City of Lima consists of all funds, departments, boards, and agencies that are not legally separate from the City. The City is segmented into many different activities and smaller accounting entities. These include police force, fire fighting force, street maintenance force, park and recreation system, which includes a swimming pool, a water system, a sewer system, a refuse force and storm water system.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization’s governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization’s resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units may also include organizations, which are fiscally dependent on the City in that the City approves the budget, the levying of taxes or the issuance of debt. There are no component units included in the reporting entity of the City.

The City is associated with certain organizations which are defined as joint ventures, jointly governed organizations, and insurance pools. These organizations are presented in Notes 10(B), 21, and 22 of this basic financial statement. These organizations include the Ohio Plan Risk Management, Lima-Allen County Downtown Construction, Lima-Allen County Regional Planning Commission, and Lima-Allen County Joint Parking Commission.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the City's accounting policies are described below.

***A. Basis of Presentation***

The City's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.



**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
*(Continued)*

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***Government-wide Financial Statements***

The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is also eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the City that are governmental and those that are considered business-type. On the statement of activities, interfund services provided and used are not eliminated in the process of consolidation.

The statement of net position presents the financial condition of the governmental and business-type activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for the business-type activities of the City. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the City, with certain limitations. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

***Fund Financial Statements***

During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

***B. Fund Accounting***

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

***Governmental Funds*** – Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets, deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the City's major governmental funds:

**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
*(Continued)*

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**General Fund** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

**ALL-Lima RRGs Fund** - The ALL-Lima RRGs Fund accounts for certain grant revenues used for the construction of highway-rail grade separations at intersections in Lima to improve motorist and pedestrian safety.

The other governmental funds of the City account for grants and other resources to which the City is bound to observe constraints imposed upon the use of the resources.

**Proprietary Funds** – Proprietary fund reporting focuses on the determination of operating income, changes in net position, net position and cash flows. The following are the City's proprietary fund types:

**Enterprise Funds** – Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The sewer, water, refuse and storm water funds are the City's major enterprise funds.

**Water Fund** – The water fund accounts for the provision of water service to the residents and commercial users located within the City.

**Sewer Fund** – The sewer fund accounts for the provision of sanitary sewer service to the residents and commercial users located within the City.

**Refuse Fund** – The refuse fund accounts for the provision of refuse collection and disposal to residential customers within the City.

**Storm Water Fund** – The storm water fund accounts for the provision of storm water management to the residents and commercial users located within the City.

**Internal Service Funds** – The internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. The internal service funds account for the City's self-insured health insurance, gasoline and information technology services provided to all departments of the City.

**Fiduciary Funds** – Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City does not have trust funds. Custodial funds are custodial in nature and present the additions and deductions from the

**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
*(Continued)*

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fiduciary net position. The City's custodial funds account for Municipal Court activity, state building fees, energy special improvement district assessments and the Law Library Resource Board.

**C. Measurement Focus**

***Government-wide Financial Statements***

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

***Fund Financial Statements***

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary and fiduciary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary fund activities.

**D. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

***Revenues - Exchange and Non-Exchange Transactions*** – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough

**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
*(Continued)*

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thereafter to be used to pay liabilities of the current fiscal year. For the City, available means expected to be received within thirty-one days after year-end.

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements, and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 6). Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the City must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: income tax, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fines and forfeitures, interest, grants and entitlements, and rentals.

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***E. Cash and Investments***

Cash received by the City, except cash held by a trustee or fiscal agent and cash in segregated accounts, is pooled in a common group of bank accounts. Monies for all funds are maintained in these accounts. Individual fund integrity is maintained through City records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents."

The City utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented as "Cash and Cash Equivalents with Fiscal and Escrow Agents" and represents deposits. Cash and cash equivalents that are held separately by the City's Municipal Court funds are recorded as "Cash and Cash Equivalents in Segregated Accounts." Cash and cash equivalents held separately by fiscal agents which are limited in use due to applicable bond agreements are recorded as "Restricted Cash and Cash Equivalents with Fiscal and Escrow Agents." Money held by the City which represents utility deposits is presented as "Restricted Equity in Pooled Cash and Cash Equivalents."

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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Investments are reported at fair value which is based on quoted market prices, with the exception of nonparticipating repurchase agreements, which are reported at cost. For investments in open-end mutual funds, fair value is determined by the fund's share price.

During 2019, the City invested in US Government securities, including Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation funds, and U.S. Government Money Market Funds.

During the year, the City also invested in STAROhio, an investment pool managed by the State Treasurer's Office. STAROhio allows governments with the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with 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, 2019.

The City records all investment income in the General Fund except for interest earned on monies held by trustee in accordance with the bond covenants, state statutes and grant requirements. Investment income credited to the General Fund during 2019 amounted to \$702,519 which includes \$572,010 assigned from other City funds.

For purposes of the statement of cash flows, investments with an original maturity of three months or less are considered to be cash equivalents. In addition, all cash and investments of the cash management pool are considered to be cash equivalents because they are sufficiently liquid to permit withdrawal by the proprietary funds on demand. Investments with maturities greater than three months that are not part of the cash management pool are not considered to be cash equivalents.

***F. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

***G. Materials and Supplies Inventory***

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory consists of expendable supplies.

***H. Notes Receivable***

Notes receivable represents the right to receive repayment for certain loans made by the City. The loans are based upon written agreements between the City and the various loan recipients.

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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***I. Deferred Outflows/Inflows of Resources***

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future reporting period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the City, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on debt refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. On the accrual basis of accounting, deferred charges are being amortized as a component of interest expense. The deferred outflows of resources related to pension and OPEB are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the City, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenues for grants and income taxes. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the City, unavailable revenue includes delinquent property taxes, income taxes, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

***J. Restricted Assets/Liabilities***

Certain resources set aside for debt repayment, classified as restricted assets on the Statement of Fund Net Position because they are maintained in separate bank accounts and their use is limited by applicable bond covenants, are recorded as “Restricted Cash and Cash Equivalents with Fiscal and Escrow Agents.”

The City has utility deposits from customers that are classified as restricted equity in pooled cash and cash equivalents on the Statement of Fund Net Position because their use is limited to the payment of unpaid utility bills or the refunding of the deposit to the customer.

***K. Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized

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*Notes to the Basic Financial Statements*  
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by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The City maintains a capitalization threshold of \$2,500. Improvements are evaluated for capitalization; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All reported capital assets, except for land and construction-in-progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land	N/A	N/A
Buildings and Improvements	45-50 Years	45-50 Years
Building Improvements	5-40 Years	5-40 Years
Leasehold Improvements	5-20 Years	5-20 Years
Machinery and Equipment	5-15 Years	5-15 Years
Furniture	20 Years	20 Years
Infrastructure	30-99 Years	30-99 Years
Vehicles	5-10 Years	5-10 Years
Water and Sewer Lines	N/A	30-99 Years
Storm Water Infrastructure	N/A	40 Years

The City's infrastructure consists of roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, lighting systems, sewer systems, and water systems.

***Capitalization of Interest***

GASB 89 was early implemented by the City for the year ended December 31, 2019, and is applied prospectively. Prior to implementation, interest was capitalized on proprietary fund assets acquired with tax-exempt debt. The City's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. Pursuant to implementation, capitalized interest of approximately \$0.4 million was expensed in 2019.

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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***L. Interfund Balances***

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. These amounts are eliminated in the governmental columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Amounts between funds for special assessment manuscript debt activity are reported as "interfund receivable/payable" and "due to/from other funds" on the fund financial statements according to its repayment schedule. See Note 16 for additional details on the special assessment debt.

On fund financial statements, long-term interfund loans reported as "advances to/from other funds" are equally offset by nonspendable fund balance which indicates that they do not constitute "available expendable financial resources" even though it is a component of net current assets. Repayment is expected to be made within a reasonable time.

***M. Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service. Sick leave benefits are accrued as a liability using the termination method. The liability is based on an estimate of the amount of accumulated sick leave that will probably be paid as a termination benefit.

The entire compensated absence liability is reported on the government-wide financial statements.

In governmental funds, the liability for unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

***N. Pension/Other Postemployment Benefits (OPEB)***

For purposes of measuring the net pension/OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.



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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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***O. Accrued Liabilities and Long-term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Bonds, capital leases, and long-term loans are recognized as a liability on the government fund financial statements when due.

***P. Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

*Restricted* – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (City ordinances).

Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the City can be compelled by an external party—such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

*Committed* – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance) of City Council. The committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate

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*For the Year Ended December 31, 2019*  
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from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* – Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by City Council or a City official delegated that authority by City Charter or ordinance. The City Council has by resolution authorized the City Auditor to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated balance.

*Unassigned* – Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classification. In the other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City does not have a formal policy dictating the order of use of fund balance. Thus, it considers restricted amounts used first, followed by committed, assigned and unassigned. City Council is the City's highest level of decision making. Fund balance commitments are established, modified, or rescinded by City Council action through passage of an ordinance. Assigned fund balance includes amounts that have an intended use by City Council or the Mayor. Intent for the use of assigned amounts is demonstrated through passage of appropriation ordinances or encumbrances.

***Q. Net Position***

Net position represents the difference between assets and deferred outflows and liabilities and deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets.

Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes consists primarily of monies held for unclaimed monies, hotel/motel taxes and special gifts.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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***R. Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues include charges for services for water, sewer, refuse and storm water services. Operating expenses are necessary costs incurred to provide the goods or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

***S. Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, of grants or outside contributions of resources restricted to capital acquisition and construction, or of transfers from other proprietary funds or from governmental activities.

***T. Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***U. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2019.

***V. Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***W. Budgetary Data***

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources

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*For the Year Ended December 31, 2019*  
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establishes a limit on the amount Council may appropriate. The appropriations resolution is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of control has been established by Council at the salaries, fringes, expenditures and capital level within each department in each fund. Budgetary modifications may only be made by resolution of the City Council at the legal level of control.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the City Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time the final appropriations were enacted by Council.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year.

**X. *Implementation of New Accounting Principles and Restatement of Net Position***

For the year ended December 31, 2019, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. GASB Statement No. 95 postpones the effective dates of certain provisions in the statements that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following statements are postponed by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*

Certain provisions in the following statements are postponed by one year:

- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The following statement is postponed by 18 months:

- Statement No. 87, *Leases*

For the year ended December 31, 2019, the City has early implemented GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, GASB Statement No. 89, *Accounting for Interest Cost Incurred*

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*before the End of a Construction Period, and GASB Statement No. 90, Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61.*

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the City will no longer be reporting agency funds. At December 31, 2018, agency funds reported assets and liabilities of \$1,988,617. The City reviewed its funds for proper classification and certain funds will be reported in the new fiduciary classification of custodial funds, while two funds have been reclassified as governmental funds (see below).

GASB Statement No. 88 establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. These changes were incorporated in the City's 2019 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the City's 2019 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the City.

***Restatement of Net Position/Fund Balances***

The implementation of GASB 84 had the following effect on net position/fund balances as reported December 31, 2018:

	Governmental Activities
Net Position, December 31, 2018	\$ 16,018,031
Adjustments:	
Impact of GASB 84	694,698
Restated Net Position, December 31, 2018	\$ 16,712,729

The implementation of GASB 84 had the following effect on fund balance as reported December 31, 2018:

	General Fund	Other Governmental Funds	Total
Fund Balance, December 31, 2018	\$ 9,885,713	\$ 6,967,877	\$ 16,853,590
Adjustments:			
Impact of GASB 84	497,944	196,754	694,698
Restated Fund Balance, December 31, 2018	\$ 10,383,657	\$ 7,164,631	\$ 17,548,288

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The implementation of GASB 84 had the following effect on the Budget vs. Actual (Non-GAAP) fund balance as reported December 31, 2018:

	General Fund
Fund Balance, December 31, 2018	\$ 7,641,536
Adjustments:	
Impact of GASB 84	242,131
Restated Fund Balance, December 31, 2018	\$ 7,883,667

The implementation of GASB 84 had the following effect on fiduciary net position as reported December 31, 2018:

	Custodial Funds
Net Position, December 31, 2018	\$ 0
Adjustments:	
Impact of GASB 84	34,312
Restated Net Position, December 31, 2018	\$ 34,312

**NOTE 3: BUDGETARY BASIS OF ACCOUNTING**

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

The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP) and Actual presented for the general fund 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:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures/expenses (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the General Fund.

	<b>General Fund</b>
GAAP Basis	\$ 178,953
Adjustments:	
Net adjustment for revenue accruals	(413,535)
Advances in	168,438
Net adjustment for expenditure accruals	(705,703)
Advances out	235,375
Encumbrances	(719,871)
Budget basis	\$ (1,256,343)

\* As part of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the treasurer's trust fund, insurance repair fund and a capital replacement fund. Upon implementation of GASB 84, *Fiduciary Activities*, certain funds that are legally budgeted in separate custodial funds are also now included as part of the general fund. This includes the fire insurance deposits fund and the security deposits fund.

**NOTE 4: DEPOSITS AND INVESTMENTS**

State statutes classify monies held by the City into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the City Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the City has identified as not required for use within the current two-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Interim monies held by the City may be deposited or invested in the following securities:

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*Notes to the Basic Financial Statements*  
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1. United States Treasury Notes, Bills, Bonds, Notes, or any other obligation or security issued by the United States or any other obligation guaranteed as to principal or interest by the United States;
  2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
  3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed 30 days;
  4. Bonds and other obligations of the State of Ohio;
  5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
  6. The State Treasury Asset Reserve (STAROhio);
  7. Certain banker's acceptances and commercial paper notes in an amount not to exceed 40 percent of the interim monies available for investment at any one time; and

The City may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal, interest or coupons; and
3. Obligations of the City.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.



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*Cash and Cash Equivalents in Segregated Accounts:* At year end, the City had \$608,889 deposited with a financial institution for monies related to the Municipal Court custodial fund. This amount is included in the City's depository balance below.

*Cash and Cash Equivalents with Fiscal and Escrow Agents:* At year end, the City had \$3,349,743 on deposit with financial institutions for escrow accounts and bond and coupon payments. These amounts are included in the City's depository balance below.

**A. Deposits**

At December 31, 2019, the carrying amount of all City deposits was \$14,738,121 and the bank balance of all City deposits was \$15,091,464. Of the bank balance, \$8,828,991 was exposed to custodial risk as discussed below and \$6,262,473 was covered by the FDIC.

**Custodial credit risk** for deposits is the risk that, in the event of a bank failure, the City will not be able to recover deposits or collateral securities that are in possession of an outside party. The City has no policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

- Eligible securities pledged to the City and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

For 2019, the City was in the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the City to a successful claim by the FDIC.

**B. Investments**

As of December 31, 2019, the City had the following investments and maturities:

Investment	Measurement Value	Investment Maturity			% Total Investments	Standard & Poors
		<1 Year	1-3 Years	4-5Years		
<u>Fair Value</u>						
Federal Home Loan Bank	\$ 2,502,955	\$ 0	\$ 1,501,215	\$ 1,001,740	7.10%	AA+
Federal Farm Credit Bank	2,785,846	0	1,792,926	992,920	7.90%	AA+
Federal Home Loan Mortgage Corporation	9,632,148	0	3,008,250	6,623,898	27.50%	AA+
US Govt Money Market Fund	3,074,877	3,074,877	0	0	8.80%	n/a
<u>NAV Value</u>						
STAROhio	17,068,752	17,068,752	0	0	48.70%	AAAm
	<u>\$ 35,064,578</u>	<u>\$ 20,143,629</u>	<u>\$ 6,302,391</u>	<u>\$ 8,618,558</u>	<u>100.00%</u>	

**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the City's recurring fair value measurements as of December 31, 2019. The City's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

**Interest Rate Risk** – To limit its exposure to fair value losses arising from rising interest rates and in keeping with its investment policy, the City does not invest in any security with a remaining term to final maturity of more than five years.

**Credit Risk** – As of December 31, 2019, Standard & Poors rated the City's investments in Federal Home Loan Bank, Federal Farm Credit Bank, and Federal Home Loan Mortgage Corporation bonds as AA+, as shown in the table above. STAROhio was rated AAAM. The US Government Money Market Fund investments are not rated. The City has no policy for credit risk.

**Concentration of Credit Risk** – The City places no limit on the amount that may be invested in any one issuer. The table above includes the percentage to total of each investment type held by the City at December 31, 2019.

**NOTE 5: INCOME TAX**

The City levies and collects an income tax of 1.5 percent on all income earned within the City as well as incomes of residents earned outside the City. In the latter case, the City allows a credit of 100 percent of the tax paid to another municipality, not to exceed the amount owed. Employers within the City are required to withhold income tax on employee earnings and remit the tax at least quarterly and file a final return annually. Income tax proceeds are used to pay the cost of administering the tax and for General Fund operations and other governmental functions when needed, as determined by Council.

**NOTE 6: PROPERTY TAXES**

Property taxes include amounts levied against all real and public property, and tangible personal property located in the City. Real property tax revenues received in 2019 represent the collection of 2018 taxes. For 2019, real property taxes were levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. These taxes will be collected in and are intended to finance 2019 operations. Assessed values for real property taxes are established by the State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2015. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property were levied after October 1, 2018, on the assessed values as of December 31, 2017, the lien date. Public utility real property is assessed at 35 percent of

**CITY OF LIMA**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
*(Continued)*

true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The full tax rate for all City operations for the year ended December 31, 2019 was \$3.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
<b>Real Estate</b>	
Residential/Agricultural	\$ 224,226,820
Commercial/Industrial	120,652,230
Public Utilities	163,450
<b>Public Utility</b>	<u>26,935,550</u>
Total	<u>\$ 371,978,050</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Lima. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real property taxes, public utility real and tangible personal property taxes, and outstanding delinquencies which became measurable as of December 31, 2019, and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred inflows of resources since the current taxes were not levied to finance 2019 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable remains deferred inflows of resources.

**NOTE 7: FUND BALANCES**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on the fund balance for the major governmental fund and all other governmental funds are presented below.

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**CITY OF LIMA**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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	General Fund	ALL-Lima RRGS Fund	Other Governmental Funds	Total
Nonspendable for:				
Unclaimed Monies	\$ 400,947	\$ 0	\$ 0	\$ 400,947
Prepays	387,094	0	61,424	448,518
Inventory	0	0	84,382	84,382
Advances to Other Funds	235,375	0	0	235,375
<b>Total Nonspendable</b>	<b>1,023,416</b>	<b>0</b>	<b>145,806</b>	<b>1,169,222</b>
Restricted for:				
Street Repairs and Improvements	0	0	1,104,332	1,104,332
Street Vehicles & Equipment	0	0	168,214	168,214
Law Enforcement Activities	0	0	375,266	375,266
Law Enforcement Vehicles & Equipment	0	0	4,696	4,696
Fire Vehicles & Equipment	0	0	4,835	4,835
City-wide Park Improvements	0	0	44,569	44,569
Community Development	0	0	79,540	79,540
DARE Program	0	0	5,084	5,084
Federal HOME Program Activities	0	0	169,149	169,149
Schoonover Lake & Dam Improvements	0	0	544,590	544,590
Various Land Improvements	0	0	29,305	29,305
Various Building Improvements	0	0	360,916	360,916
Municipal Court Activities & Projects	0	0	2,528,663	2,528,663
Alcohol/Drug Treatment Education	0	0	512,746	512,746
Other Purposes	0	0	199,937	199,937
<b>Total Restricted</b>	<b>0</b>	<b>0</b>	<b>6,131,842</b>	<b>6,131,842</b>
Committed to:				
Sidewalk Projects	0	0	177,901	177,901
Recreation Activities and Improvement	0	0	81,398	81,398
Youth Activities Program	0	0	14,484	14,484
Property and Maintenance Services	0	0	14,291	14,291
Traffic and Parking Services	0	0	393,899	393,899
Travel and Tourism Support	0	0	221,343	221,343
Community Deposits	377,760	0	0	377,760
<b>Total Committed</b>	<b>377,760</b>	<b>0</b>	<b>903,316</b>	<b>1,281,076</b>
Assigned for:				
Debt Services	0	0	274,340	274,340
Vehicle and Asset Repairs	41,134	0	0	41,134
Parks Improvements	4,052	0	0	4,052
Encumbrances:				
General Government	471,590	0	0	471,590
Security of Persons and Property	10,981	0	0	10,981
Leisure Time Services	8,712	0	0	8,712
Community Development	44,158	0	0	44,158
Transportation	17,535	0	0	17,535
Capital Outlay	166,895	0	0	166,895
Subsequent Year Appropriations	3,439,008	0	0	3,439,008
<b>Total Assigned</b>	<b>4,204,065</b>	<b>0</b>	<b>274,340</b>	<b>4,478,405</b>
Unassigned (Deficit)	4,957,369	(383,826)	(529,921)	4,043,622
<b>Total Fund Balance (Deficit)</b>	<b>\$ 10,562,610</b>	<b>\$ (383,826)</b>	<b>\$ 6,925,383</b>	<b>\$ 17,104,167</b>

**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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**NOTE 8: RECEIVABLES**

Receivables at December 31, 2019 consisted of taxes, utility accounts, intergovernmental receivables arising from grants, entitlements and shared revenues, special assessments, interest on investments, and notes. All amounts are considered to be fully collectible, including utility services. A summary of taxes receivable follows:

	Amount
<b>Governmental Activities:</b>	
Real Estate Tax	\$ 1,331,393
Municipal Income Tax	3,163,994
Other Local Tax	73,476
Total Taxes Receivable	\$ 4,568,863

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b>Governmental Activities:</b>	
Homestead / Rollback	\$ 72,000
Local Government / State Income Tax	475,000
Motor Vehicle License Tax	129,000
Gasoline Excise Tax	513,000
Permissive Tax	203,467
Law Enforcement Diversion Grant	1,241
DARE Grant	3,095
HOME Chip housing	17,800
Community Development Block Grant	99,631
ALL-Lima RRGs	366,773
Other Purposes	9,232
Total Intergovernmental Receivable	\$ 1,890,239

Notes receivable represent low interest notes for development projects and home improvements granted to eligible City residents and businesses under the Federal Community Development Block Grant, the Community Housing Improvement Program, and the Urban Development Action Grant. The notes bear interest at an annual rate of 7 to 8 percent. The notes are to be repaid over periods ranging from five to fifteen years. The gross notes receivable are \$85,401 with uncollectible of \$33,972 at December 31, 2019. The notes are recorded net of an allowance for uncollectibles in the amount of \$51,429.

**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
*(Continued)*

**NOTE 9: CAPITAL ASSETS**

A summary of changes in capital assets during 2019 follows:

	Balance 1/31/2018	Additions	Reductions	Balance 1/31/2019
<b>Governmental Activities</b>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 7,997,657	\$ 69,677	\$ 0	\$ 8,067,334
Construction in Progress	5,654,160	7,426,499	(55,839)	13,024,820
Total Capital Assets, not being depreciated	<u>13,651,817</u>	<u>7,496,176</u>	<u>(55,839)</u>	<u>21,092,154</u>
<i>Capital Assets, being depreciated:</i>				
Buildings	16,549,728	0	0	16,549,728
Improvements	3,742,397	95,906	0	3,838,303
Machinery and Equipment	8,449,185	843,337	(395,313)	8,897,209
Furniture and Fixtures	98,813	5,391	0	104,204
Vehicles	8,501,175	511,331	(361,146)	8,651,360
Infrastructure				
Roads	44,489,943	857,380	0	45,347,323
Sidewalks	5,081,397	70,524	0	5,151,921
Bridges	18,424,546	0	0	18,424,546
Signals and Traffic Lights	8,681,615	118,070	0	8,799,685
Curbs	5,846,369	0	0	5,846,369
Rail Sidings	1,443,375	0	0	1,443,375
Total Capital Assets, being depreciated	<u>121,308,543</u>	<u>2,501,939</u>	<u>(756,459)</u>	<u>123,054,023</u>
Less Accumulated Depreciation:				
Buildings	(8,215,979)	(314,800)	0	(8,530,779)
Improvements	(2,148,147)	(141,590)	0	(2,289,737)
Machinery and Equipment	(4,594,974)	(689,273)	342,690	(4,941,557)
Furniture and Fixtures	(57,125)	(4,284)	0	(61,409)
Vehicles	(6,920,241)	(499,947)	361,146	(7,059,042)
Infrastructure				
Roads	(35,243,666)	(1,838,125)	0	(37,081,791)
Sidewalks	(1,142,481)	(128,651)	0	(1,271,132)
Bridges	(3,466,455)	(339,875)	0	(3,806,330)
Signals and Traffic Lights	(6,154,159)	(441,729)	0	(6,595,888)
Curbs	(3,987,580)	(146,160)	0	(4,133,740)
Rail Sidings	(799,873)	(72,169)	0	(872,042)
Total Accumulated Depreciation	<u>(72,730,680)</u>	<u>(4,616,603)</u>	<u>703,836</u>	<u>(76,643,447)</u>
Total Capital Assets being depreciated, net	<u>48,577,863</u>	<u>(2,114,664)</u>	<u>(52,623)</u>	<u>46,410,576</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 62,229,680</u>	<u>\$ 5,381,512</u>	<u>\$ (108,462)</u>	<u>\$ 67,502,730</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
*(Continued)*

	Balance 1/31/2018	Additions	Reductions	Balance 1/31/2019
<b>Business-Type Activities</b>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 5,414,310	\$ 9,950	\$ 0	\$ 5,424,260
Construction in Progress	25,551,769	25,151,636	(297,372)	50,406,033
Total Capital Assets, not being depreciated	30,966,079	25,161,586	(297,372)	55,830,293
<i>Capital Assets, being depreciated:</i>				
Improvements	19,515,626	29,631	0	19,545,257
Buildings	97,641,862	0	0	97,641,862
Machinery and Equipment	41,831,019	822,252	(159,481)	42,493,790
Furniture and Fixtures	51,830	0	0	51,830
Vehicles	6,215,648	323,110	0	6,538,758
Capitalized Interest	6,001,325	0	0	6,001,325
Intangible Assets	317,989	0	0	317,989
Infrastructure:				
Storm Water	10,003,629	290,121	0	10,293,750
Sewer	28,187,625	0	0	28,187,625
Water	25,842,963	0	0	25,842,963
Total Capital Assets, being depreciated	235,609,516	1,465,114	(159,481)	236,915,149
Less Accumulated Depreciation:				
Improvements	(7,778,997)	(956,094)	0	(8,735,091)
Buildings	(32,772,238)	(1,876,845)	0	(34,649,083)
Machinery and Equipment	(21,478,586)	(2,169,704)	155,439	(23,492,851)
Furniture and Fixtures	(28,792)	(2,762)	0	(31,554)
Vehicles	(5,319,358)	(365,946)	0	(5,685,304)
Capitalized Interest	(4,032,084)	(111,127)	0	(4,143,211)
Intangible Assets	(317,988)	0	0	(317,988)
Infrastructure:				
Storm Water	(1,170,873)	(239,146)	0	(1,410,019)
Sewer	(16,338,360)	(348,327)	0	(16,686,687)
Water	(13,437,469)	(302,262)	0	(13,739,731)
Total Accumulated Depreciation	(102,674,745)	(6,372,213)	155,439	(108,891,519)
Total Capital Assets being depreciated, net	132,934,771	(4,907,099)	(4,042)	128,023,630
Business-Type Activities				
Capital Assets, Net	<u>\$ 163,900,850</u>	<u>\$ 20,254,487</u>	<u>\$ (301,414)</u>	<u>\$ 183,853,923</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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Depreciation expense was charged to functions as follows:

	Depreciation
<i>Governmental Activities (includes internal service):</i>	
Security of Persons and Property	\$ 653,690
Leisure Time Activities	292,354
Community Environment	34,336
Transportation	3,317,168
General Government	319,055
	\$ 4,616,603
 <i>Business-Type Activities:</i>	
Water Fund	\$ 2,685,000
Sewer Fund	3,278,207
Storm Water Fund	409,006
	\$ 6,372,213

**NOTE 10: RISK MANAGEMENT**

***A. Self-Insurance Program***

The City has elected to provide employee medical and life benefits through a self-insured program. All funds of the City participate in the program and make payments to the Health Benefits Internal Service Fund based on the amounts needed to pay prior and current year claims. This plan provides a medical plan with a \$200 single and a \$400 family deductible for all employees. Under this program, the fund provides coverage for up to a maximum of \$110,000 for each individual. The City purchases stop-loss coverage for claims in excess of \$110,000 with an unlimited lifetime maximum per person. Settled claims have not exceeded stop-loss coverage for the last three years and there has not been a significant reduction in coverage from the prior year. The City utilizes a third party administrator to review all claims, which are then paid by the City.

Claims payable is based on the requirements of the Governmental Accounting Standards Board Statement No. 30 "Risk Financing Omnibus," which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated claim adjustment expenses. Claims payable of \$900,210 as of December 31, 2019, is estimated based on past experience in payment of claims.

	Beginning of Year Liability	Claims and Changes in Estimates	Claims Payments	End of Year Liability
2019	\$ 717,730	\$ 7,082,724	\$ 6,900,244	\$ 900,210
2018	936,856	6,915,458	7,134,584	717,730



**CITY OF LIMA**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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**B. Other Insurance Coverage**

The City belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2016, the OPRM retained 50% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2018, the OPRM's property retention remained unchanged, however the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 774 members as of December 31, 2018.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2018.

Assets	\$	15,065,412
Liabilities		<u>(10,734,623)</u>
Members' Equity	\$	<u>4,330,789</u>

The complete audited financial statements for OPRM at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2019 the City contracted with a third party for insurance as follows:

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
*(Continued)*

Stolly Insurance Agency, Inc.

		Deductible
Building and Contents	\$ 139,564,017	*
General Liability	\$ 8,000,000	*
Boiler and Machinery	\$ 139,564,017	*
Inland Marine	\$ 11,491,819	*
Law Enforcement Officer's	\$ 8,000,000	*
Professional Liability	\$ 8,000,000	*
Auto Liability	\$ 8,000,000	*
Employee Benefit Liability	\$ 8,000,000	*
Public Officials Liability	\$ 8,000,000	*
CyberRisk Liability	\$ 1,000,000	*

\* The combined insurance coverage includes a specific occurrence deductible of \$25,000

Settled claims have not exceeded coverage in any of the past three years and there has not been a significant reduction in coverage from the prior year.

All employees of the City are covered by a blanket bond, while certain individuals in policy-making roles are covered by separate, higher limit bond coverage.

The City pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. Accidental life insurance is provided to each employee in the amount of \$20,000.

**NOTE 11: COMPENSATED ABSENCES**

Vacation leave is earned at rates which vary depending upon length of service and standard work week. Current policy permits vacation leave to be carried forward with supervisory approval. City employees are paid for earned, unused vacation leave at the time of termination of employment.

Sick leave is earned at the rate of four and six-tenths hours for every eighty hours worked. Current policy permits sick leave to be accumulated without limit. Each employee at the time of retirement from active service within the City is paid 33 percent of their accrued but unused sick leave, up to a maximum of fifty accrued sick days.

Unpaid compensated absences at year end are reported on the Statement of Net Position, Governmental Activities, in the amount of \$1,595,105 as due within one year and \$1,314,351 as due in more than one year. Unpaid compensated absences for Business-Type Activities as of year-end are reported on the Statement of Net Position as \$387,433 due within one year and \$425,153 due in more than one year.

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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**NOTE 12: DEFINED BENEFIT PENSION PLANS**

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

***Net Pension Liability/Net OPEB Liability***

Pensions and OPEB are components of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions and OPEB are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period.

The net pension liability and the net OPEB liability represent the City's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension/OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the City's obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the City does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contributions outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

The remainder of this note includes the pension disclosures. See Note 13 for the OPEB disclosures.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

The City participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*  
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three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. While members (e.g. City employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA will continue to be a three

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percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index (CPI), capped at three percent.

Funding Policy - Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
<b>2019 Statutory Maximum Contribution Rates</b>	
Employer	14.00%
Employer	10.00%
 <b>2019 Actual Contribution Rates</b>	
Employer:	
Pension	14.00%
Post-Employment Health Care Benefits	0.00%
Total Employer	14.00%
 Employee	 10.00%

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$1,981,926 for 2019. Of this amount, \$101,173 is reported as an intergovernmental payable.

***Plan Description – Ohio Police & Fire Pension Fund (OP&F)***

Full-time police and firefighters participate in Ohio Police and Fire Pension Fund (OP&F), a cost-sharing, multiple-employer defined benefit pension plan administered by OP&F. OP&F provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OP&F fiduciary net position. The report that may be obtained by visiting the OP&F website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Upon attaining a qualifying age with sufficient years of service, a member of OP&F may retire and receive a lifetime monthly pension. OP&F offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable

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average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit. See OP&F CAFR referenced above for additional information, including requirements for Deferred Retirement Option Plan (DROP) provisions and reduced and unreduced benefits.

Under normal service retirement, retired members who are at least 55 years old and have been receiving OP&F benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit, surviving beneficiaries and statutory survivors. Members participating in the DROP program have separate eligibility requirements related to COLA.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, and members whose pension benefit became effective on or after July 1, 2013, will receive a COLA equal to a percentage of the member's base pension benefit where the percentage is the lesser of three percent or the percentage increase in the consumer price index, if any, over the 12 month period that ends on the thirtieth day of September of the immediately preceding year, rounded to the nearest one-tenth of one percent.

Funding Policy - Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	Police	Firefighters
<b>2019 Statutory Maximum Contribution Rates</b>		
Employer	19.50%	24.00%
Employer	12.25%	12.25%
<b>2019 Actual Contribution Rates</b>		
Employer:		
Pension	19.00%	23.50%
Post-Employment Health Care Benefits	0.50%	0.50%
Total Employer	19.50%	24.00%
Employee	12.25%	12.25%

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OP&F was \$2,221,472 for 2019. Of this amount, \$125,139 is reported as an intergovernmental payable.

***Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions***

The net pension liability for OPERS was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2018, and was determined by rolling forward the total pension liability as of January 1, 2018, to December 31, 2018. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan

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relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	OP&F	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.102005%	0.452001%	
Prior Measurement Period	0.101469%	0.463553%	
Change in Proportion	<u>0.000536%</u>	<u>-0.011552%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 27,937,101	\$ 36,895,225	\$ 64,832,326
Pension Expense	\$ 6,064,076	\$ 4,839,208	\$ 10,903,284

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	OP&F	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 3,791,844	\$ 4,545,463	\$ 8,337,307
Differences between Expected and			
Actual Experience	1,288	1,515,878	1,517,166
Changes of Assumptions	2,431,981	978,143	3,410,124
Changes in Proportionate Share	511,871	340,181	852,052
City Contributions Subsequent			
to the Measurement Date	1,981,926	2,221,472	4,203,398
Total Deferred Outflows of Resources	<u>\$ 8,718,910</u>	<u>\$ 9,601,137</u>	<u>\$ 18,320,047</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ 366,830	\$ 34,452	\$ 401,282
Changes in Proportionate Share	516,863	1,399,024	1,915,887
Total Deferred Inflows of Resources	<u>\$ 883,693</u>	<u>\$ 1,433,476</u>	<u>\$ 2,317,169</u>

\$4,203,398 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS	OP&F	Total
2020	\$ 2,486,021	\$ 2,026,237	\$ 4,512,258
2021	1,252,011	1,032,280	2,284,291
2022	351,770	1,094,805	1,446,575
2023	1,763,489	1,741,174	3,504,663
2024	0	51,693	51,693
	<u>\$ 5,853,291</u>	<u>\$ 5,946,189</u>	<u>\$ 11,799,480</u>

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018 are presented below.

Valuation Date	December 31, 2018
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	
Measurement Date	7.20 percent
Prior Measurement Date	7.50 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described table.



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The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	18.00	5.50
Total	100.00 %	5.95 %

**Discount Rate** The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the City’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20 percent, as well as what the City’s

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proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.20 percent) or one-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
City's Proportionate Share of the Net Pension Liability	\$ 41,271,223	\$ 27,937,101	\$ 16,856,326

***Actuarial Assumptions – OP&F***

OP&F's total pension liability as of December 31, 2018 is based on the results of an actuarial valuation date of January 1, 2018, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing retirement plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of the payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of January 1, 2018, are presented below:

Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Investment Rate of Return	8.00 percent
Projected Salary Increases	3.75 percent to 10.50 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.50 percent
Cost-of-Living Adjustments	3.00 percent simple; 2.20 percent simple for increases based on lesser of the increase in CPI and 3.00 percent

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent .

Age	Police	Fire
67 or less	77 %	68 %
68-77	105	87
78 and up	115	120

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

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Age	Police	Fire
59 or less	35 %	35 %
60-69	60	45
70-79	75	70
80 and up	100	90

The most recent experience study was completed for the five year period ended December 31, 2016, the prior experience study was completed December 31, 2011.

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2018, are summarized below :

Asset Class	Target Allocation	10 Year Expected Real Rate of Return**	30 Year Expected Real Rate of Return**
Cash and Cash Equivalents	0.00 %	1.00 %	0.80 %
Domestic Equity	16.00	5.30	5.50
Non-US Equity	16.00	6.10	5.90
Private Markets	8.00	8.40	8.40
Core Fixed Income*	23.00	2.20	2.60
High Yield Fixed Income	7.00	4.20	4.80
Private Credit	5.00	8.30	7.50
U.S. Inflation Linked Bonds*	17.00	1.30	2.30
Master Limited Partnerships	8.00	6.70	6.40
Real Assets	8.00	7.00	7.00
Private Real Estate	12.00	5.70	6.10
Total	120.00 %		

Note: Assumptions are geometric

\* Levered 2x

\*\* Numbers are net of expected inflation

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return and creating a more risk-balanced portfolio based on the relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.20 times due to the application of leverage in certain fixed income asset classes.

**Discount Rate** The total pension liability was calculated using the discount rate of 8.00 percent. The

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projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8.00 percent. Based on those assumptions, OP&F's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability

***Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 8.00 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.00 percent), or one percentage point higher (9.00 percent) than the current rate.

	1% Decrease	Current Discount Rate	Increase
City's Proportionate Share of the Net Pension Liability	\$ 48,496,231	\$ 36,895,225	\$ 27,200,910

**NOTE 13: POST-EMPLOYMENT BENEFITS**

See Note 12 for a description of the net OPEB liability.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$0 for 2019.

***Plan Description – Ohio Police & Fire Pension Fund (OP&F)***

The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment healthcare plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees. OP&F provides health care benefits including coverage for medical, prescription drug, dental, vision, and Medicare Part B Premium to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to postretirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit, or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an Other Post

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Employment Benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 75.

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

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by visiting the OP&F website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 19.5 percent and 24 percent of covered payroll for police and fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. There is one account for health care benefits and one account for Medicare Part B reimbursements. A separate health care trust accrual account is maintained for health care benefits under IRS Code Section 115 trust. An Internal Revenue Code 401(h) account is maintained for Medicare Part B reimbursements.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2019, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

Beginning January 1, 2019, OP&F changed its retiree health care model and the self-insured health care plan is no longer offered. In its place is a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

The City's contractually required contribution to OP&F was \$52,410 for 2019. Of this amount, \$2,955 is reported as an intergovernmental payable.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB***

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals

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during the year. OP&F's total OPEB liability was measured as of December 31, 2018, and was determined by rolling forward the total OPEB liability as of January 1, 2018, to December 31, 2018. The City's proportion of the net OPEB liability was based on the City's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	OP&F	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.101718%	0.452001%	
Prior Measurement Period	0.101120%	0.463553%	
Change in Proportion	<u>0.000598%</u>	<u>-0.011552%</u>	
Proportionate Share of the Net			
OPEB Liability	\$ 13,261,626	\$ 4,116,162	\$ 17,377,788
OPEB Expense	\$ 1,060,522	\$ (20,474,663)	\$ (19,414,141)

At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	OP&F	Total
<b>Deferred Outflows of Resources</b>			
Net Differences between Projected and Actual			
Earnings on OPEB Plan Investments	\$ 607,968	\$ 139,337	\$ 747,305
Differences between Expected and			
Actual Experience	4,491	0	4,491
Changes of Assumptions	427,570	2,133,620	2,561,190
Changes in Proportionate Share	323,727	0	323,727
City Contributions Subsequent			
to the Measurement Date	0	52,410	52,410
Total Deferred Outflows of Resources	<u>\$ 1,363,756</u>	<u>\$ 2,325,367</u>	<u>\$ 3,689,123</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ 35,983	\$ 110,280	\$ 146,263
Changes of Assumptions	0	1,139,549	1,139,549
Changes in Proportionate Share	337,639	1,257,502	1,595,141
Total Deferred Inflows of Resources	<u>\$ 373,622</u>	<u>\$ 2,507,331</u>	<u>\$ 2,880,953</u>

\$52,410 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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Year Ending December 31:	OPERS	OP&F	Total
2020	\$ 444,146	\$ (29,418)	\$ 414,728
2021	138,917	(29,418)	109,499
2022	100,795	(29,416)	71,379
2023	306,276	12,725	319,001
2024	0	(53,716)	(53,716)
Thereafter	0	(105,131)	(105,131)
	<u>\$ 990,134</u>	<u>\$ (234,374)</u>	<u>\$ 755,760</u>

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.50 percent
Municipal Bond Rate	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Current Measurement Date	10.00 percent, initial; 3.25 percent unimate in 2029
Prior Measurement Date	7.5 percent, initial; 3.25 percent unimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for



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males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60 percent for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return :

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Deomestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
Total	<u>100.00 %</u>	<u>5.16 %</u>

**Discount Rate** A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the

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OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date .

***Sensitivity of the City’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate*** The following table presents the City’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the City’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease	Current Discount Rate	Increase
City's Proportionate Share of the Net OPEB Liability	\$ 16,966,562	\$ 13,261,626	\$ 10,315,222

***Sensitivity of the City’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate*** Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries’ project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
City's Proportionate Share of the Net OPEB Liability	\$ 12,747,300	\$ 13,261,626	\$ 13,853,992

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***Actuarial Assumptions – OP&F***

OP&F’s total OPEB liability as of December 31, 2018, is based on the results of an actuarial valuation date of January 1, 2018, and rolled-forward using generally accepted actuarial procedures. The total OPEB liability is determined by OP&F’s actuaries in accordance with GASB Statement No. 74, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employers and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Actuarial calculations reflect a long-term perspective. For a newly hired employee, actuarial calculations will take into account the employee’s entire career with the employer and also take into consideration the benefits, if any, paid to the employee after termination of employment until the death of the employee and any applicable contingent annuitant. In many cases, actuarial calculations reflect several decades of service with the employer and the payment of benefits after termination .

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below.

Valuation Date	January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Projected Salary Increases	3.75 percent to 10.50 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent
Investment Rate of Return	
Current Measurement Date	8.00 percent
Prior Measurement Date	8.00 percent
Single discount rate:	
Current Measurement Date	4.66 percent
Prior Measurement Date	3.24 percent
Municipal Bond Rate	
Current Measurement Date	4.13 percent
Prior Measurement Date	3.16 percent
Health Care Cost Trend Rate	N/A-based on a medical benefit that is a flat dollar amount; therefore, it is unaffected by a health care cost trend rate.
Cost of Living Adjustments	3.00 percent simple; 2.20 percent simple for increases based on the lessor of the increase in CPI and 3.00 percent

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected

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with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent.

Age	Police	Fire
67 or less	77 %	68 %
68-77	105	87
78 and up	115	120

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

Age	Police	Fire
59 or less	35 %	35 %
60-69	60	45
70-79	75	70
80 and up	100	90

The most recent experience study was completed for the five year period ended December 31, 2016, the prior experience study was completed December 31, 2011.

The long-term expected rate of return on OPEB plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2018, are summarized below :

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00 %	0.80 %
Domestic Equity	16.00	5.50
Non-US Equity	16.00	5.90
Private Markets	8.00	8.40
Core Fixed Income*	23.00	2.60
High Yield Fixed Income	7.00	4.80
Private Credit	5.00	7.50
U.S. Inflation Linked Bonds *	17.00	2.30
Master Limited Partnerships	8.00	6.40
Real Assets	8.00	7.00
Private Real Estate	12.00	6.10
Total	120.00 %	

Note: Assumptions are geometric

\* Levered 2x

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OP&F’s Board of Trustees has incorporated the risk parity concept into OP&F’s asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on the relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

**Discount Rate** The total OPEB liability was calculated using the discount rate of 4.66 percent. The projection of cash flows used to determine the discount rate assumed the contribution from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8 percent. Based on those assumptions, OP&F’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, a municipal bond rate of 4.13 percent at December 31, 2018 and 3.16 percent at December 31, 2017, was blended with the long-term rate of 8 percent, which resulted in a blended discount rate of 4.66 percent. The municipal bond rate was determined using the S&P Municipal Bond 20 Year High Grade Rate Index. The OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments until 2031. The long-term expected rate of return on health care investments was applied to projected costs through 2031, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate** Net OPEB liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net OPEB liability calculated using the discount rate of 4.66 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.66 percent), or one percentage point higher (5.66 percent) than the current rate .

	1% Decrease	Current Discount Rate	1% Increase
City's Proportionate Share of the Net OPEB Liability	\$ 5,014,610	\$ 4,116,162	\$ 3,361,994

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**NOTE 14: LONG-TERM OBLIGATIONS**

The changes in the City's long-term obligations during 2019 were as follows:

	Interest Rate %	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019	Due Within One Year
<b>Governmental Activities</b>						
<b>General Obligation Bonds</b>						
2010 Lighting Improvement GO RZ Bonds	5.22	\$ 335,000	\$ 0	\$ 110,000	\$ 225,000	\$ 110,000
2011 Various Purpose	3.5	238,500	0	117,500	121,000	121,000
2012 Various Purpose	1.00-3.00	545,000	0	175,000	370,000	70,000
Unamortized Premium		6,864	48	3,774	3,138	1,177
2018 Various Purpose	2.00-4.00	7,310,000	0	638,750	6,671,250	683,750
Unamortized Premium		262,580	0	22,944	239,636	24,561
Total Unvoted General Obligation Bonds		<u>8,697,944</u>	<u>48</u>	<u>1,067,968</u>	<u>7,630,024</u>	<u>1,010,488</u>
<b>Other Long-Term Obligations</b>						
Compensated Absences		2,746,185	2,596,408	2,433,137	2,909,456	1,595,105
Capital Lease - Copier	9.704	3,485	0	1,726	1,759	1,759
Capital Lease - Mailing System	3.000	433	0	433	0	0
Capital Lease - Mailing System	3.000	0	19,217	3,617	15,600	3,727
Capital Lease - Mailing System	3.000	0	14,556	1,942	12,614	2,658
Net Pension Liability:						
OPERS		9,073,553	7,968,079	0	17,041,632	0
OP&F		28,450,376	8,444,849	0	36,895,225	0
Total Net Pension Liability		<u>37,523,929</u>	<u>16,412,928</u>	<u>0</u>	<u>53,936,857</u>	<u>0</u>
Net OPEB Liability:						
OPERS		6,259,128	1,830,464	0	8,089,592	0
OP&F		26,264,304	0	22,148,142	4,116,162	0
Total Net OPEB Liability		<u>32,523,432</u>	<u>1,830,464</u>	<u>22,148,142</u>	<u>12,205,754</u>	<u>0</u>
Total Other Long-Term Obligations		<u>72,797,464</u>	<u>20,873,573</u>	<u>24,588,997</u>	<u>69,082,040</u>	<u>1,603,249</u>
<b>Total Governmental Activities</b>		<u>\$ 81,495,408</u>	<u>\$ 20,873,621</u>	<u>\$ 25,656,965</u>	<u>\$ 76,712,064</u>	<u>\$ 2,613,737</u>

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	Interest Rate %	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019	Due Within One Year
<b>Business-Type Activities</b>						
<b>General Obligation Bonds</b>						
2018 Water Various Purpose	3.015-4.00	\$ 742,500	\$ 0	\$ 43,125	\$ 699,375	\$ 48,125
Unamortized Premium		38,922	0	2,261	36,661	2,523
2018 Sewer Various Purpose	3.015-4.00	177,500	0	23,125	154,375	23,125
Unamortized Premium		12,343	0	1,608	10,735	1,608
2012 Sewer Refunding	1.00-3.00	1,845,000	0	290,000	1,555,000	295,000
Refunding Premium		30,295	0	4,762	25,533	4,844
2012 Sewer Improvement	1.00-3.50	1,425,000	0	60,000	1,365,000	60,000
Unamortized Discount		(8,095)	341	0	(7,754)	(341)
<b>Total General Obligation Bonds</b>		<b>4,263,465</b>	<b>341</b>	<b>424,881</b>	<b>3,838,925</b>	<b>434,884</b>
<b>Revenue Bonds</b>						
2009 Sewer Improvement Taxable BAB		560,000	0	560,000	0	0
2010 Sewer Improvement Tax-Exempt		6,105,000	0	560,000	5,545,000	465,000
Unamortized Discount		(34,764)	3,189	0	(31,575)	(2,648)
2014 Sewer Improvements Tax-Exempt		14,805,000	0	315,000	14,490,000	330,000
Unamortized Premium		686,641	0	14,609	672,032	15,305
2018 Sewer Refunding	3.00-5.00	7,535,000	0	0	7,535,000	595,000
Unamortized Premium		603,288	0	0	603,288	47,639
2010 Water Improvement Tax-Exempt		3,765,000	0	440,000	3,325,000	280,000
Unamortized Discount		(18,819)	2,199	0	(16,620)	(1,400)
<b>Total Revenue Bonds</b>		<b>34,006,346</b>	<b>5,388</b>	<b>1,889,609</b>	<b>32,122,125</b>	<b>1,728,896</b>
<b>Direct Borrowings</b>						
Bresler Termination Agreement	0	568,334	0	142,082	426,252	142,082
OWDA Loan - Reservoir	4.32	26,872,549	0	678,188	26,194,361	707,803
OWDA Loan - Carbon Filter Project	3.83	14,912,631	0	376,094	14,536,537	390,636
OWDA Loan - Wastewater Upgrades	3.75	1,461,030	0	469,032	991,998	486,786
OWDA Loan - Bresler Pump Station	3.49	1,409,868	0	135,863	1,274,005	140,646
OWDA Loan - Elevated Storage Tank	4.64	2,466,486	0	55,752	2,410,734	58,369
OWDA Loan - Softening Basin	3.17	466,468	0	45,553	420,915	47,008
OWDA Loan - Water Meter Replacement	2.58	35,753	5,114,738	0	5,150,491	390,002
OWDA Loan - Interceptor	3.09	2,309,404	0	60,651	2,248,753	62,539
OWDA Loan - WWTP Improvements	2.54	15,272,938	0	381,293	14,891,645	390,226
OWDA Loan - CSO Separation	2.69	2,759,889	0	13,027	2,746,862	70,347
OWDA Loan - Segmented Block Rehab	2.01	119,575	1,163,142	49,953	1,232,764	101,418
OWDA Loan - Storage Basin	1.48	12,855,560	19,679,136	0	32,534,696	0
OWDA Loan - Storm Water Project	3.25	182,797	0	12,679	170,118	13,095
OWDA Loan - Storm Water Project II	2.66	34,741	0	2,493	32,248	2,560
<b>Total Direct Borrowings</b>		<b>81,728,023</b>	<b>25,957,016</b>	<b>2,422,660</b>	<b>105,262,379</b>	<b>3,003,517</b>
<b>Other Long-Term Obligations</b>						
Compensated Absences		935,323	518,848	641,585	812,586	387,433
Net Pension Liability:						
Water		3,183,703	1,844,975	0	5,028,678	0
Sewer		2,706,147	1,484,418	0	4,190,565	0
Refuse		159,185	120,186	0	279,371	0
Storm Water		795,926	600,929	0	1,396,855	0
<b>Total Net Pension Liability</b>		<b>6,844,961</b>	<b>4,050,508</b>	<b>0</b>	<b>10,895,469</b>	<b>0</b>
Net OPEB Liability:						
Water		2,196,185	190,908	0	2,387,093	0
Sewer		1,866,757	122,487	0	1,989,244	0
Refuse		109,809	22,807	0	132,616	0
Storm Water		549,046	114,035	0	663,081	0
<b>Total Net OPEB Liability</b>		<b>4,721,797</b>	<b>450,237</b>	<b>0</b>	<b>5,172,034</b>	<b>0</b>
<b>Total Other Long-Term Obligations</b>		<b>\$ 12,502,081</b>	<b>\$ 5,019,593</b>	<b>\$ 641,585</b>	<b>\$ 16,880,089</b>	<b>\$ 387,433</b>
<b>Total Business-Type Activities</b>		<b>\$ 132,499,915</b>	<b>\$ 30,982,338</b>	<b>\$ 5,378,735</b>	<b>\$ 158,103,518</b>	<b>\$ 5,554,730</b>

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There are no repayment schedules for the net pension liability and net OPEB liability; however, employer pension and OPEB contributions are primarily made from the general fund and water, sewer, refuse and storm water funds. For additional information related to the net pension liability and net OPEB liability see Notes 12 and 13.

**A. General Obligation Bonds**

***2010 General Obligation Recovery Zone Bonds***

In July 2010, the City issued general obligation recovery zone bonds in the amount of \$1.125 million for lighting improvements. The bond issues consist of term bonds which are not subject to early redemption. The bonds will mature in 2021.

***2011 General Obligation Bonds***

In April 2011, the City issued various purpose general obligation bonds in the amount of \$1.06 million to retire bond anticipation notes as well as fund several small capital projects and equipment purchases. The bond issues consist of serial bonds which are not subject to early redemption. These bonds will mature in 2020.

***2012 General Obligation Bonds***

In September 2012, the City issued various purpose improvement and refunding bonds in the total amount of \$6.81 million for the following purposes: \$515,000 bonds were issued to refund the 1999 parking garage general obligation bonds; \$90,000 bonds were issued to refund a portion of 2004 parking lot bond bonds as noted above; \$1,380,000 bonds were issued for various improvement projects within the governmental activities of the City; \$3,065,000 bonds were issued to refund a portion of 2004 general obligation bonds issued for wastewater system projects; and \$1,760,000 bonds were issued for the North Collett Street sewer project. The bond issue consists of serial and term bonds which are not subject to early redemption. The bonds have final maturity in 2037.

***2018 General Obligation Bonds***

In March 2018, the City issued various purpose improvement bonds in the total amount of \$8.825 million for the following purposes: \$2,662,500 bonds were issued to refinance the governmental portion of the City's bond anticipation notes; \$1,294,000 bonds were issued for Schoonover Lake/Dam improvements; \$3,891,000 bonds were issued for various equipment and improvement projects within the governmental activities of the City; \$196,250 bonds were issued to refund a portion of the existing bond anticipation notes for wastewater system projects; and \$781,250 bonds were issued to refund a portion of the existing bond anticipation notes for water system projects. The bond issue consists of serial and term bonds which are not subject to early redemption. The bonds have final maturity in 2037.



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All general obligation bonds are supported by the full faith and credit of the City. General obligation bonds presented as a liability in the statement of net position for governmental activities will be retired through the general or debt service fund from general governmental activities revenue. General obligation bonds presented as a liability in the statement of net position for business-type activities will be retired through the City's water and sewer utility funds.

**B. Revenue Bonds**

***2009 Sewer Improvement Bonds***

In December 2009, the City issued \$12.4 million combined issues of tax-exempt and taxable Build American Bonds (BAB) for the purpose of sewer system improvements. The bond issues consist of serial and term bonds which are not subject to early redemption. The bonds original final maturity was 2029. In October 2018, \$7.705 million of the outstanding taxable BAB was refunded (see "2018 Sewer Improvement Bonds" below). The final maturity of the remaining bonds is 2019.

***2010 Improvement Bonds***

In May 2010, the City issued tax-exempt improvement bonds in the amount of \$7.085 million for water system improvements, assist in the construction of new above ground reservoir and acquiring buildings for the department. The City also issued \$10.355 million tax-exempt bonds for sanitary sewer system improvements as well assist in acquiring buildings for the department. The bond issues consist of serial and term bonds which are not subject to early redemption. The bonds have final maturity in 2029.

***2014 Sewer Improvement Bonds***

In December 2014, the City issued tax-exempt improvement bonds in the amount of \$15.935 million for sanitary sewer system improvements. The bond issues consist of serial and term bonds which are not subject to early redemption. The bonds have final maturity in 2044.

***2018 Sewer Improvement Bonds***

In October 2018, the City issued \$7.535 million in taxable sewer improvement serial bonds with interest rates ranging from 3.0% to 5.0% and final maturity in 2029. The proceeds were used to refund \$7.705 million of outstanding 2009 Series B sewer improvement bonds which had interest rates of 5.399% to 6.675%. The net proceeds of \$7,965,471 (including a \$603,288 premium and after payment of \$172,817 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment of the refunded bonds. As a result, the 2009 Series B sewer improvement bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. As of December 1, 2019, all defeased bonds had been redeemed.

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The reacquisition price exceeded the net carrying amount of the old debt by \$260,471. This amount is presented as deferred inflow and is being amortized over the remaining life of the refunding debt. The City refunded the 2009 Series B sewer improvement bonds to reduce its total service payments over twelve years by \$399,271 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$357,491.

The City's revenue bonds pledge enterprise fund income derived from the acquired and constructed assets to pay debt service. The bond indenture has certain restrictive covenants which principally require that bond reserve accounts be maintained, and charges for services to customers are in sufficient amounts, as defined, to satisfy the obligations under the indenture.

The City has pledged future water revenue, net of specified operating expenses to repay \$3,325,000 of Water Improvements revenue bonds. Annual principal and interest payments, as a percentage of net customer revenues, on the revenue bond debt are expected to be similar over the term of the bond issue as in the current year, which was 7.5 percent. The total principal and interest remaining to be paid on the revenue bonds is \$4,113,024. Principal and interest paid for the current year and total net revenues were \$585,017 and \$7,799,656, respectively.

The City has pledged future sewer revenue, net of specified operating expenses to repay \$27,570,000 of Sewer Improvements revenue bonds. Annual principal and interest payments, as a percentage of net customer revenues, on the revenue bond debt are expected to be similar over the term of the bond issues as in the current year, which was 31.67 percent. The total principal and interest remaining to be paid on the revenue bonds is \$39,967,468. Principal and interest paid for the current year and total net revenues were \$2,635,163 and \$8,321,256, respectively.

In addition, special provisions exist regarding covenant violations, redemptions of principal, and maintenance of properties. These bonds contain a provision that if the City is in default outstanding amounts, including principal and accrued interest, are immediately due. In conjunction with the issuance of the revenue refunding bonds, the City entered into a trust agreement with a commercial bank. This trust agreement, along with the bond indenture, requires that the City establish various accounts for the repayment of debt. The restricted assets in the water and sewer funds are held by the trustees in accordance with the trust agreement.

**C. Direct Borrowings**

***Bresler Termination Agreement***

The Bresler Termination agreement ends the City's joint agreement with the State of Ohio. The original agreement was formed when Bresler Reservoir was constructed in 1970. The State paid for a percentage of the construction and thus retained rights to a portion of the water in the reservoir. In 2003, in order to obtain the State's claim on that water, the City agreed to repay the State's share of the construction costs over a twenty-year period at zero percent interest. The total amount to be repaid is \$2,841,646. The agreement has final maturity in 2023.

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***Ohio Water Development Authority (OWDA) Loans***

In 1999 the City's sewer utility entered into a loan agreement with OWDA to fund improvements to the City's wastewater treatment plant. The City's sewer system revenue will be used for repayment of the loan.

In 2009 the City's water utility entered into a loan agreement with OWDA to fund the construction of a new above ground reservoir. The City's water system revenue will be used for repayment of the loan.

In 2009 the City's storm water utility entered into a loan agreement with OWDA to fund storm sewer infrastructure. A supplemental OWDA loan was obtained in 2010. The City's storm water revenue will be used for repayment of the loan.

In 2010 the City's water utility entered into a loan agreement with OWDA to fund construction of a carbon filter system at the water treatment plant. The maximum available under this agreement is \$16,834,815. As of December 31, 2019 the City had requested total draws of \$15,990,681, and capitalized interest of \$753,727. The City's water system revenue will be used for repayment of the loan.

In 2011 the City's water utility entered into a loan agreement with OWDA to fund construction on an elevated water storage tank. The maximum available under this agreement is \$2,895,556. As of December 31, 2019 the City had requested total draws of 2,631,250, and capitalized interest of \$100,083. The City's water system revenue will be used for repayment of the loan.

In 2011 the City's water utility entered into a loan agreement with OWDA to fund an upgrade project on a pump station at the Bresler reservoir and other water treatment plant improvements. The maximum available under this agreement is \$2,535,492. As of December 31, 2019 the City had requested total draws of \$2,128,623, and capitalized interest of \$4,712. The City's water system revenue will be used for repayment of the loan.

In 2012 the City's water utility entered into a loan agreement with OWDA to fund softening basin improvements at the water treatment plant. The maximum available under this agreement is \$889,904. As of December 31, 2019 the City had requested total draws of \$711,630, and capitalized interest of \$19. The City's water system revenue will be used for repayment of the loan.

In 2013 the City's sewer utility entered into a loan agreement with OWDA to fund construction on an interceptor. The maximum available under this agreement is \$2,895,566. As of December 31, 2019 the City had requested total draws of \$2,527,785, and capitalized interest and fees of \$32,665. The City's sewer system revenue will be used for repayment of the loan.

In 2014 the City's sewer utility entered into a loan agreement with OWDA to fund construction on Wastewater Treatment Plant improvements. The maximum available under this agreement is \$16,001,737. As of December 31, 2019 the City had requested draws of \$15,999,486, and

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*Notes to the Basic Financial Statements*  
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capitalized interest and fees of \$63,817. The City's sewer system revenue will be used for repayment of the loan.

In 2015 the City's sewer utility entered into a loan agreement with OWDA to fund construction on the Wastewater CSO Separation Project. The maximum available under this agreement is \$3,500,000. As of December 31, 2019 the City had drawn \$2,931,532 of the loan principal, and capitalized interest and fees of \$27,643. The City's sewer system revenue will be used for repayment of the loan.

In 2018 the City's sewer utility entered into a loan agreement with OWDA to fund the rehabilitation of the segmented block sewer underground infrastructure. The maximum available under this agreement is \$4,086,029. As of December 31, 2019 the City had requested draws of \$1,282,507, and capitalized interest and fees of \$210. The City's sewer system revenue will be used for repayment of the loan.

In 2018 the City's sewer utility entered into a loan agreement with OWDA to fund the construction and installation of a 13 million gallon storage tank and dewatering pump station. The maximum available under this agreement is \$39,115,000. As of December 31, 2019 the City had requested draws of \$32,171,613, and capitalized interest and fees of \$363,083. The City's sewer system revenue will be used for repayment of the loan.

In 2018 the City's water utility entered into a loan agreement with OWDA to the water meter replacement project. The maximum available under this agreement is \$10,035,000. As of December 31, 2019 the City had requested draws of \$5,090,543 and capitalized interest and fees of \$59,948. The City's water system revenue will be used for repayment of the loan.

The loans for the segmented block sewer rehabilitation project, the storage tank and dewatering pump station project, and the water meter replacement project are currently in repayment based upon an estimated schedule provided by OWDA; however, the repayment schedules have not been finalized. These loans are therefore included in the amortization schedule below based on the estimated amortization schedules.

The City's outstanding notes from direct borrowings related to business-type activities of \$105,262,379 (Bresler Termination Agreement and all OWDA loans) as of December 31, 2019, contain a provision that if the City is in default of the loan agreement, outstanding amounts may be declared immediately due and payable and the City may be required to pay any fines, penalties, interest or late charges associated with the default. The City's outstanding notes from direct borrowings related to business-type activities of \$105,262,379 (Bresler Termination Agreement and all OWDA loans) as of December 31, 2019 contain a subjective acceleration clause that allows the lender to accelerate payment of the entire principal amount to become immediately due if the lender determines that a material adverse change occurs.

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The annual requirements to retire governmental activities debt are as follows:

Year Ending December 31,	General Obligation Bonds	
	Principal	Interest
2020	\$ 984,750	\$ 243,244
2021	788,750	218,191
2022	637,500	195,018
2023	437,500	179,291
2024	452,500	166,279
2025-2029	1,900,000	618,315
2030-2034	1,310,000	332,000
2035-2037	876,250	71,050
<b>Total</b>	<b>\$ 7,387,250</b>	<b>\$ 2,023,388</b>

The annual requirements to retire business-type activities debt are as follows:

Year Ending December 31,	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2020	\$ 426,250	\$ 107,248	\$ 1,670,000	\$ 1,267,757
2021	401,250	98,723	1,720,000	1,207,843
2022	417,500	86,867	1,800,000	1,144,694
2023	417,500	80,600	1,880,000	1,077,663
2024	427,500	67,895	1,965,000	1,000,148
2025-2029	565,000	255,615	11,430,000	3,741,787
2030-2034	660,000	157,500	2,765,000	1,961,000
2035-2039	458,750	34,125	3,460,000	1,267,000
2040-2044	0	0	4,205,000	517,600
<b>Total</b>	<b>\$ 3,773,750</b>	<b>\$ 888,573</b>	<b>\$ 30,895,000</b>	<b>\$ 13,185,492</b>

	Direct Borrowings		Total	
	Principal	Interest	Principal	Interest
2020	\$ 3,003,517	\$ 2,630,656	\$ 5,099,767	\$ 4,005,661
2021	3,311,223	3,072,189	5,432,473	4,378,755
2022	2,890,602	2,976,175	5,108,102	4,207,736
2023	2,836,180	2,888,607	5,133,680	4,046,870
2024	2,927,044	2,797,970	5,319,544	3,866,013
2025-2029	17,349,339	12,473,744	29,344,339	16,471,146
2030-2034	25,751,938	9,535,787	29,176,938	11,654,287
2035-2039	28,842,614	5,905,552	32,761,364	7,206,677
2040-2044	22,604,793	2,088,984	26,809,793	2,606,584
2043-2044	10,038,412	327,843	44,707,162	14,401,908
<b>Total</b>	<b>\$ 119,555,662</b>	<b>\$ 44,697,507</b>	<b>\$ 188,893,162</b>	<b>\$ 72,845,637</b>

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**NOTE 15: CAPITAL LEASES – LESSEE DISCLOSURE**

The City entered into a capital lease in 2014 to purchase a new mailing system for the City's municipal building. This lease meets the criteria of a capital lease pursuant to generally accepted accounting principles. A capital asset has been recorded in the government-type activities section in the amount of \$6,606. This amount represented the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the long term liabilities section of the entity wide statements. Principal payments in 2019 totaled \$433. The lease was completed in January 2019 and the asset was disposed at a loss of \$1,376.

The City entered a new capital lease to purchase a mailing system for the municipal building in January 2019. The lease meets the criteria of a capital lease pursuant to generally accepted accounting principles. A capital asset has been recorded in the government-type activities section in the amount of \$19,217. This amount represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the long-term liabilities section of the entity-wide statements. Principal payments in 2019 totaled \$3,617. As of December 31, 2019 the net book value of the asset is \$16,281.

The City also entered a new capital lease to purchase a mailing system in Municipal Court in April 2019. The lease meets the criteria of a capital lease pursuant to generally accepted accounting principles. A capital asset has been recorded in the government-type activities section in the amount of \$14,556. This amount represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the long-term liabilities section of the entity-wide statements. Principal payment in 2019 totaled \$1,942. As of December 31, 2019, the net book value of the asset is \$12,938.

The City entered into a capital lease in 2015 to purchase a new copier for the City's fire department. This lease meets the criteria of a capital lease pursuant to generally accepted accounting principles. A capital asset has been recorded in the government-type activities section in the amount of \$6,259. This amount represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the long term liabilities section of the entity wide statements. Principal payments in 2019 totaled \$1,726. As of December 31, 2019 the net book value of the asset is \$834.

The expense resulting from the amortization of the capital assets is included with depreciation. The schedule of future minimum lease payments required for all capital leases is as follows:

Year Ending December 31,	Governmental Activities
2020	\$ 9,180
2021	7,144
2022	7,144
2023	7,144
2024	1,500
Total Minimum Lease Payments	32,112
Less: Amount Representing Interest	(2,137)
Present Value of Minimum Lease Payments	\$ 29,975

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**NOTE 16: INTERFUND TRANSACTIONS**

***C. Interfund Transactions***

The general fund receivable of \$1,241 and the interfund payable of the Law Enforcement Diversion Grant 19-20 fund resulted from applying generally accepted accounting principles as of December 31, 2019.

Interfund transactions are also used by the City to assist in funding small special assessment projects. Special assessment bonds are payable from the proceeds of assessments levied against the specific property owners who primarily benefited from a project. Special assessment monies will be received and the debt will be retired through the Special Assessment Bond Retirement Debt Service Fund. In the event that property owners fail to make their special assessment payments, the City is responsible for providing the resources to meet the annual principal and interest payments (manuscript debt activity).

The City issues special assessments between funds. The assessments due in one year are included in Interfund Receivables/Payables, and the amounts due in excess of one year are included in Due to/from Other Funds. The special assessment debt service fund receivable and special assessment fund payable of \$64,700 resulted from the issuance of a manuscript note during 2019.

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
<b>Governmental Funds</b>				
General Fund	\$ 1,241	\$ 0	\$ 0	\$ 0
Other Governmental Funds				
Law Enforcement Diversion Grant 19-20	0	1,241	0	0
Special Assessments Fund	0	64,700	166,200	0
Special Assessment Debt Service Fund	64,700	0	0	166,200
Total Other Governmental Funds	<u>64,700</u>	<u>65,941</u>	<u>166,200</u>	<u>166,200</u>
Total Governmental Funds	<u>\$ 65,941</u>	<u>\$ 65,941</u>	<u>\$ 166,200</u>	<u>\$ 166,200</u>
<b>Total All Funds</b>	<u>\$ 65,941</u>	<u>\$ 65,941</u>	<u>\$ 166,200</u>	<u>\$ 166,200</u>

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***D. Reconciliation of Interfund Transfers***

	Transfers-In	Transfers-Out
<b>Governmental Funds</b>		
General Fund	\$ 0	\$ 1,327,250
Other Governmental Funds		
Law Enforcement Diversion Grant	12,847	0
ALCAP Operations Fund	3,713	
Special Assessments Fund	56,840	0
General Debt Service	1,310,690	0
Special Assessments Debt Service	0	56,840
Total Other Governmental Funds	1,384,090	56,840
<b>Total Governmental Funds</b>	<b>\$ 1,384,090</b>	<b>\$ 1,384,090</b>

During 2019, the General Fund transferred \$1,310,690 to the General Debt Service Fund for repayment of debt obligations. The General Fund transferred \$12,847 to the Law Enforcement Diversion Grant 18-19 Fund and \$3,713 to the ALCAP Operations Fund to eliminate negative cash positions. The \$56,840 transferred from the Special Assessment Debt Service Fund to the Special Assessment Capital Project Fund is related to the interfund liability for the City's manuscript debt.

***C. Advances To/From Other Funds Transactions***

As of December 31, 2019, advances from the General Fund to other governmental funds to eliminate negative cash positions were as follows:

	Advances to Other Funds	Advances From Other Funds
<b>Governmental Funds</b>		
General Fund	\$ 235,375	\$ 0
Other Governmental Funds		
ODNR Natureworks Grant - Lincoln Park	0	75,459
Ford Grant - Lincoln Park	0	40,000
Special Assessment Debt Service	0	119,916
Total Other Governmental Funds	0	235,375
<b>Total Governmental Funds</b>	<b>\$ 235,375</b>	<b>\$ 235,375</b>



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**NOTE 17: DEFERRED INFLOWS OF RESOURCES**

Deferred inflows of resources for governmental funds/activities at December 31, 2019 consisted of the following:

	Statement of Net Position	Balance Sheet
Property Taxes	\$ 1,046,053	\$ 1,331,393
Income Taxes	0	1,667,472
Intergovernmental	0	1,124,336
Special Assessments	0	11,148,300
Pension	1,698,308	0
OPEB	2,562,021	0
<b>Totals</b>	<b>\$ 5,306,382</b>	<b>\$ 15,271,501</b>

**NOTE 18: COMMITMENTS**

**A. Contractual Commitments**

As of December 31, 2019, the City had contractual commitments for the following projects:

	Contractual Commitment	Expended	Remaining Balance
Combined Sewer Overflow Tank Project	\$ 52,818,136	\$ 46,553,120	\$ 6,265,016
Wastewater Segmented Block Rehabilitation Projects	4,372,538	2,124,004	2,248,534
ALL-Lima Railroad Grade Separation Project	10,111,677	8,114,378	1,997,299
Water Meter Change-Out Project	6,516,744	5,128,833	1,387,910
Smart Cities Initiative Project	1,759,720	1,387,635	372,085
Schoonover Park Dam Restoration Project	1,666,042	378,703	1,287,339
ALL-Lima-Wayne Street Modification Project	3,337,965	0	3,337,965
2019 Street Resurfacing Project	1,084,357	740,298	344,059
Water Treatment Plant Diesel Fuel Tank Replacement	269,000	0	269,000
2019 Combined Sidewalk Project	112,284	0	112,284
	<b>\$ 82,048,463</b>	<b>\$ 64,426,971</b>	<b>\$ 17,621,491</b>

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*Notes to the Basic Financial Statements*  
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**B. Encumbrance Commitments**

As of December 31, 2019, the City has the following significant outstanding encumbrances within governmental funds:

Fund	Amount
General Fund	\$ 851,324
Nonmajor Governmental Funds	
Street Repair Fund	89,269
Youth Commission Activity	50,626
CHIP Housing Improvement	451,747
CDBG Block Grant	184,342
Court Computerization	121,915
Special Assessments	63,120
ODNR-ALLE-003C Schoonover Lake	
Dam Restoration	264,360
2018 Bond-Schoonover Lake Dam	1,005,330
2018 Bond-Street Department Vehicles	145,679
	\$ 3,227,712

**NOTE 19: CONTINGENT LIABILITIES**

**A. Grants**

The City received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreement and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the overall financial position of the City at December 31, 2019.

**B. Litigation**

As of December 31, 2019, the City was a party to various legal proceedings seeking damages or injunctive relief, arising in the course of ordinary business. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the City Attorney, have a material adverse effect on the overall financial condition of the City.

In addition to the above, the City had been notified by the United States Environmental Protection Agency (USEPA) that it was required to eliminate wastewater contamination to the Ottawa River, Allen County, Ohio. On November 19, 2014, the City, the USEPA and the State of Ohio filed a consent decree in Federal District Court. On January 13, 2015 the Federal District Court signed off on the consent decree making it a legally binding document.

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Upon approval of the Consent Decree, the City paid civil penalties to the United States and the State of Ohio in the amount of \$49,000. To mitigate additional civil penalties, the City implemented a federal Supplemental Environmental Project (SEP) in the amount of \$218,000 to provide for the revitalization of the Ottawa River bank in Lima, Ohio. The City was also required to develop and implement a Capacity, Management, Operation, and Maintenance Program (CMOM) for the SSS with the goal to eliminate the occurrence of sanitary sewer overflows (SSO).

The City of Lima’s Long Term Control Plan consists of Wastewater Treatment Plant Improvements, Combined Sewer Overflows (CSO) control facilities and Sanitary Sewer Overflow (SSO) Abatement measures. The City has already begun work on certain projects as required. Funding for the projects is included in the City’s existing capital plan over the next 24 years. The City estimates the costs for implementing the Long Term Control Plan to be approximately \$109 million. These expenditures constitute a “high burden” on the City’s residents and taxpayers. Based upon the estimated costs of the program and the high burden status, the City received the 24 year implementation schedule. The City is also able to propose amendments to the Long Term Control Plan upon changes to certain circumstances as outlined in the Consent Decree.

**NOTE 20: ACCOUNTABILITY AND COMPLIANCE**

Fund balances at December 31, 2019 included the following individual fund deficits:

	Deficit Fund Balance
<b>Governmental Funds</b>	
ALL-Lima RRGS Fund	\$ 383,826
Nonmajor Governmental Funds:	
2019 Specialized Dockets Payroll Subsidy	6,118
ALCAP Operations Fund	500
Weed/Property Cleanup	10,919
ODNR-ALLE-003C Schoonover Lake Dam Restoration	264,360
2017 Land & Water Conservation Fund	17,649
ODNR Natureworks Grant - Lincoln Park	75,459
Ford Grant - Lincoln Park	40,000
Special Assessment Debt Service	114,916
Total Nonmajor Governmental Funds	529,921
Total Governmental Funds	\$ 913,747

The deficits in these nonmajor governmental funds resulted from adjustments for reporting accrued liabilities. The General Fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

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**NOTE 21: JOINT VENTURE**

**Lima-Allen County Downtown Construction**

The County and the City of Lima (City) entered into a joint funding agreement for the construction and funding of certain facilities, including the expansion of the Veteran's Memorial Civic and Convention Center, a parking garage, and a pedestrian overhead walkway (skywalk) from the Civic Center addition to the parking garage. The Civic Center expansion and the skywalk were constructed by and are owned by the County. The parking garage was constructed by and is owned by the City.

The operation and maintenance costs associated with the skywalk and the parking garage are the joint responsibility of the County and the City. The City and the County share equally the net revenue/(loss) derived from the garage. Complete financial information can be obtained from the Allen County Commissioners, Kelli Singhaus, Clerk of the Board, Allen County, Ohio.

The City of Lima has agreed to enter into a long-term lease agreement with the County offering the County a one-half ownership interest in the parking garage, which will be operated and maintained by the Lima-Allen County Joint Parking Commission (JPC), in accordance with the rules and regulations established for the JPC (Note 22). As of December 31, 2019 this lease has not been entered into.

**NOTE 22: JOINTLY GOVERNED ORGANIZATIONS**

**A. Lima-Allen County Regional Planning Commission**

The Lima-Allen County Regional Planning Commission is a political organization as established and set forth under Section 713.21 et seq. of the Ohio Revised Code. Representation on the Commission consists of six delegates and six alternates appointed by the Allen County Board of Commissioners, one delegate and one alternate for each 5,000 persons determined by the last federal decennial census from each municipal corporation and each of the townships participating in the Commission; provided that in no event shall any cooperating municipality or township have less than one delegate and one alternate to the Commission.

Each participating municipality and township contributes in each calendar year twenty cents per capita according to the latest federal census. Duties of the Commission include making studies, maps, plans and other reports of the County and adjoining areas, showing recommendations for systems of transportation highways, park and recreational facilities, water supply, sewerage disposal, garbage disposal, civic centers and other public improvements and land uses which affect the development of the region.

The Commission has the authority to employ an Executive Director, engineers, accountants, attorneys, planners and others as may be necessary and set their compensation. Complete financial statements can be obtained from Marlene Schumaker, Grants Administrator at the Lima-Allen County Regional Planning Commission, Allen County, Ohio.

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***B. Lima-Allen County Joint Parking Commission***

The County and the City of Lima have established a joint parking commission (JPC) which will be responsible for developing and implementing a joint City-County parking system for the Central Business District in Lima, and will have management control over the downtown parking garage and various downtown surface lots placed under the administration of the JPC by the respective parties. The JPC establishes policies for the operation of the parking system under its control, including rates to be charged.

The JPC is comprised of two members, one appointed by the Mayor of the City of Lima, and one appointed by the President of the Board of County Commissioners.

**NOTE 23: SUBSEQUENT EVENT**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City of Lima. The City's investment portfolio and the investments of the pension and other employee benefit plan in which the City participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the City's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**REQUIRED SUPPLEMENTARY INFORMATION**



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**City of Lima**  
**Allen County, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net Pension Liability*  
*Last Six Years (1)*

	2019	2018	2017	2016	2015	2014
<b>Ohio Public Employees' Retirement System (OPERS)</b>						
City's Proportion of the Net Pension Liability	0.1020050%	0.1014690%	0.1028777%	0.1012280%	0.1004760%	0.1004760%
City's Proportionate Share of the Net Pension Liability	\$ 27,937,101	\$ 15,918,514	\$ 23,361,784	\$ 17,533,966	\$ 12,118,529	\$ 11,844,811
City's Covered Payroll	\$ 13,777,550	\$ 13,400,943	\$ 13,299,075	\$ 12,598,817	\$ 12,318,492	\$ 11,852,492
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	202.77%	118.79%	175.66%	139.17%	98.38%	99.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
<b>Ohio Police and Fire Pension Fund (OPF)</b>						
City's Proportion of the Net Pension Liability	0.452001%	0.4635530%	0.4845940%	0.4853540%	0.4659575%	0.4659575%
City's Proportionate Share of the Net Pension Liability	\$ 36,895,225	\$ 28,450,376	\$ 30,693,698	\$ 31,223,163	\$ 24,138,542	\$ 22,693,592
City's Covered Payroll	\$ 10,599,006	\$ 10,115,088	\$ 9,924,649	\$ 9,802,812	\$ 9,176,804	\$ 8,804,031
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	348.10%	281.27%	309.27%	318.51%	263.04%	257.76%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.07%	70.91%	68.36%	66.77%	72.20%	73.00%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.



**City of Lima**  
**Allen County, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Contributions - Pension*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Ohio Public Employees' Retirement system (OPERS)</b>				
Contractually Required Contribution	\$ 1,981,926	\$ 1,928,857	\$ 1,742,123	\$ 1,595,889
Contributions in Relation to the Contractually Required Contribution	<u>(1,981,926)</u>	<u>(1,928,857)</u>	<u>(1,742,123)</u>	<u>(1,595,889)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll	\$ 14,156,614	\$ 13,777,550	\$ 13,400,943	\$ 13,299,075
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.00%	12.00%
<b>Ohio Police and Fire Pension Fund (OPF)</b>				
Contractually Required Contribution	\$ 2,221,472	\$ 2,249,352	\$ 2,143,265	\$ 2,101,202
Contributions in Relation to the Contractually Required Contribution	<u>(2,221,472)</u>	<u>(2,249,352)</u>	<u>(2,143,265)</u>	<u>(2,101,202)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll	\$ 10,481,914	\$ 10,599,006	\$ 10,115,088	\$ 9,924,649
Contributions as a Percentage of Covered Payroll	21.19%	21.22%	21.19%	21.17%

(n/a) Information prior to 2013 is not available.

2015	2014	2013	2012	2011	2010
\$ 1,511,858	\$ 1,478,219	\$ 1,540,824	n/a	n/a	n/a
<u>(1,511,858)</u>	<u>(1,478,219)</u>	<u>(1,540,824)</u>	n/a	n/a	n/a
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	n/a	n/a	n/a
\$ 12,598,817	\$ 12,318,492	\$ 11,852,492	n/a	n/a	n/a
12.00%	12.00%	13.00%	n/a	n/a	n/a
\$ 2,082,146	\$ 1,950,002	\$ 1,599,777	\$ 1,265,429	\$ 1,356,476	\$ 1,286,421
<u>(2,082,146)</u>	<u>(1,950,002)</u>	<u>(1,599,777)</u>	<u>(1,265,429)</u>	<u>(1,356,476)</u>	<u>(1,286,421)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 9,802,812	\$ 9,176,804	\$ 8,804,031	\$ 8,421,321	\$ 9,011,335	\$ 8,586,195
21.24%	21.25%	18.17%	15.03%	15.05%	14.98%

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**City of Lima**  
**Allen County, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net OPEB Liability*  
*Last Three Years (1)*

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>			
City's Proportion of the Net Pension Liability	0.1017180%	0.1011203%	0.1027310%
City's Proportionate Share of the Net Pension Liability	\$ 13,261,626	\$ 10,980,925	\$ 10,376,180
City's Covered Payroll	\$ 13,777,550	\$ 13,400,943	\$ 13,299,075
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	96.26%	81.94%	78.02%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%
<b><i>Ohio Police and Fire Pension Fund (OPF)</i></b>			
City's Proportion of the Net Pension Liability	0.4520010%	0.4635530%	0.4845940%
City's Proportionate Share of the Net Pension Liability	\$ 4,116,162	\$ 26,264,304	\$ 23,002,587
City's Covered Payroll	\$ 10,599,006	\$ 10,115,088	\$ 9,924,649
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	38.84%	259.65%	231.77%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.57%	14.13%	15.96%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

**City of Lima**  
**Allen County, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Contributions - OPEB*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Ohio Public Employees' Retirement system (OPERS)</b>				
Contractually Required Contribution	\$ 0	\$ 0	\$ 134,009	\$ 265,981
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>(134,009)</u>	<u>(265,981)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll (1)	\$ 14,156,614	\$ 13,777,550	\$ 13,400,943	\$ 13,299,075
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	1.00%	2.00%
<b>Ohio Police and Fire Pension Fund (OPF)</b>				
Contractually Required Contribution	\$ 52,410	\$ 52,995	\$ 50,575	\$ 49,624
Contributions in Relation to the Contractually Required Contribution	<u>(52,410)</u>	<u>(52,995)</u>	<u>(50,575)</u>	<u>(49,624)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll	\$ 10,481,914	\$ 10,599,006	\$ 10,115,088	\$ 9,924,649
Contributions as a Percentage of Covered Payroll	0.50%	0.50%	0.50%	0.50%

(n/a) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans.; therefore, information prior to 2016 is not presented.

(1) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

2015	2014	2013	2012	2011	2010
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
\$ 49,014	\$ 46,054	\$ 318,472	\$ 568,059	\$ 607,858	\$ 579,183
(49,014)	(46,054)	(318,472)	(568,059)	(607,858)	(579,183)
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 9,802,812	\$ 9,176,804	\$ 8,804,031	\$ 8,421,321	\$ 9,011,335	\$ 8,586,195
0.50%	0.50%	3.62%	6.75%	6.75%	6.75%

See accompanying notes to the required supplementary information.

**City of Lima**  
**Allen County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2019*

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**NOTE 1 - NET PENSION LIABILITY**

***Changes in Assumptions – OPERS***

For fiscal year 2019, the single discount rate changed from 7.50 percent to 7.20 percent.

Amounts reported in calendar year 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:

- Discount rate from 8.00 percent to 7.50 percent
- Wage inflation rate from 3.75 percent to 3.25 percent
- Price inflation from 3.00 percent to 2.50 percent

***Changes in Assumptions – OP&F***

For 2018, the single discount rate changed from 8.25 percent to 8.00 percent

**NOTE 2 - NET OPEB LIABILITY**

***Changes in Assumptions - OPERS***

For calendar year 2019, the following changes were made to the actuarial assumptions:

- Discount rate from 3.85 percent to 3.96 percent
- Investment rate of return from 6.50 percent to 6.00 percent
- Municipal bond rate from 3.31 percent to 3.71 percent
- Health Care Cost Trend Rate from 7.50 percent to 10.00 percent

For calendar year 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

***Changes in Assumptions – OP&F***

For calendar year 2019, the discount rate increased from 3.24 percent to 4.66 percent and the municipal bond rate from 3.16 percent to 4.13 percent.

For calendar year 2018, the single discount rate changed from 3.79 percent to 3.24 percent.

***Changes in Benefit Terms – OP&F***

Beginning January 1, 2019 OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses.

**COMBINING STATEMENTS FOR  
NONMAJOR GOVERNMENTAL FUNDS  
AND  
INDIVIDUAL FUND SCHEDULES FOR  
GOVERNMENTAL FUNDS**





**CITY OF LIMA**  
**Allen County, Ohio**

*Nonmajor Governmental Fund Descriptions*

**Nonmajor Special Revenue Funds**

The special revenue funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted to expenditures for specific purposes. The following are the nonmajor special revenue funds which the City of Lima operates:

***Indigent Alcohol Treatment***

To account for monies received through the enforcement and implementation of Ohio traffic laws governing operation of a motor vehicle while under the influence of alcohol.

***Municipal Probation Services***

To account for fees charged by the Court to be used for specified expenses related to placing offenders under a community control sanction.

***Drug Enforcement / Education***

To account for a portion of fines imposed under the law. Expenditures are authorized only for the enforcement and education relating to laws governing operation of a motor vehicle while under the influence of alcohol.

***JAG 2016-DJ-BX-0212***

To account for federal grant that supports a broad range of activities to prevent and control crime and to improve the criminal justice systems.

***Law Enforcement Diversion Grant***

To account for federal grant to be used by the City's Police Department to provide additional treatment solutions for offenders through the Substance Abuse Assistance for Everyone (SAAFE) program.

***Traffic / Parking Control***

To account for the monies collected from parking meters, tickets and the "Texas Boot" to be used for the purpose of regulating and controlling traffic and parking on public streets. This fund also accounts for the financial activity of the City's parking garage.

***SFY2019 Specialized Dockets Payroll Subsidy***

To account for monies from State General Revenue Fund: Specialty Docket Support. The funds can be applied retroactively for the specialized docket staff member's payroll costs.

***JAG 2017-DJ-BX-0421***

To account for federal grant that supports a broad range of activities to prevent and control crime and to improve the criminal justice systems.

***Firefighter Exposure to Environmental Elements 2018 Grant***

To account for state monies used to assist the Fire Department with the purchase of certain safety equipment.

***Aquatic Education Rod & Reel Grant RR19***

To account for federal grant used to assist the Lima Parks & Recreation Department with the purchase of certain equipment.

## **Nonmajor Special Revenue Funds (*continued*)**

### ***Fire EMS Grant FY19***

To account for grant monies to secure training, or purchase goods, services or equipment for personnel.

### ***SFY2020 Specialized Dockets Payroll Subsidy***

To account for monies from State General Revenue Fund: Specialty Docket Support. The funds can be applied retroactively for the specialized docket staff member's payroll costs.

### ***Law Enforcement Diversion Grant 19-20***

To account for federal grant to be used by the City's Police Department to provide additional treatment solutions for offenders through the Substance Abuse Assistance for Everyone (SAAFE) program.

### ***JAG 2018-DJ-BX-0181***

To account for federal grant that supports a broad range of activities to prevent and control crime and to improve the criminal justice systems.

### ***ALCAP Operations***

To account for sponsorships and donations received for the operations of City-owned GTV-2 used to televise City Council and other events of the City.

### ***Youth Commission Activity***

To account for the grant monies used in mentoring/tutoring youth in the after school program.

### ***Weed/Property Cleanup***

To account for the fees collected for weed clean-up and board-ups to be used for related clean-up expenses.

### ***State Highway***

To account for state-levied and controlled gasoline tax and vehicle license fees for routine maintenance of state highways within the City.

### ***Street Repair***

To account for state-levied and controlled gasoline tax and vehicle license fees for routine maintenance of City streets.

### ***Recreational Activity***

To account for fees received from the various programs and rentals of the public parks and recreational facilities within the City.

### ***Moving Ohio Forward Demo Program***

To account for grant monies that may be used for the sole or express purpose of undertaking and completing residential demolition projects.

### ***Law Enforcement Trust***

To account for monies collected from the sale of contraband.

### ***COPS Asset Forfeiture***

To account for asset forfeiture monies collected in Lima Municipal Court which the City uses to support efforts of the West Central Ohio Crime Task Force and other law enforcement programs.

## Nonmajor Special Revenue Funds (*continued*)

### ***DARE Education Program***

To account for state monies that support the Lima Police Department's efforts and activities for drug use prevention in the city schools.

### ***CHIP Housing Improvement***

To account for the funds received through the State of Ohio Comprehensive Housing Improvement Program which are used to fund projects benefitting low- and moderate-income persons in the community.

### ***Rehab Property Sales***

To account for monies used to provide home inspections and housing loan origination services.

### ***CDBG Federal Block Grant***

To account for revenue from the federal government received through the community development grant program and loan repayments for monies loaned to businesses, institutions, and organizations in the City.

### ***Land Utilization***

To account for the City's land reutilization program in which the City acquires delinquent parcels for the purpose of government use or potential resale to new users.

### ***Hotel / Motel Tax***

To account for lodging taxes collected, a portion of which is contributed to the convention and visitors' bureau operating within Allen County.

### ***Courts Special Projects***

To account for specific court costs received that are designated for funding the acquisition and maintenance of special projects for courts.

### ***ALLE-015 Natureworks / Robb***

To account for grant monies representing Ohio's participation and contribution for NatureWorks Project No. ALLE-015, entitled "Robb Park."

### ***Law Enforcement Training Assistance***

To account for grant monies that reimburses continuing professional training programs for peace officers.

### ***ALL-Lima Traffic***

To account for grant monies to fund traffic signal improvements.

### ***Indigent Interlock / Alcohol***

To account for fines and forfeitures that are to be used solely for driver's ignition interlock systems, and personal alcohol monitoring systems ordered by the Court for "indigent" OVI offenders with multiple convictions.

### ***Fire Reporting Grant***

To account for grant proceeds to be used for a network server, software & computer.

### ***NS Program***

To account for grant monies to stabilize targeted neighborhoods from the effects of foreclosure and declining property values through the Neighborhood Stabilization Program.

## Nonmajor Special Revenue Funds (*continued*)

### ***Federal Asset Forfeiture***

To account for asset forfeiture funds received from the U.S. Department of Justice which are to be used for law enforcement initiatives to remove the tools of crime from criminal organizations, deters crime and deprives wrongdoers of their criminal proceeds, and recovers property that may be used to compensate victims.

### ***Special Gifts / Memorials***

To account for monies received by the City by deed of gift, devise, or bequest which is to be used within the provisions or conditions of the deed of gift, devise or bequest.

The following nonmajor special revenue funds are included with the general fund for GAAP reporting purposes as they do not have a restricted or committed revenue source.

*Treasurer's Trust*

*Capital Replacements*

*Insurance Repairs*

## Nonmajor 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 the proprietary or nonexpendable trust funds.

### ***Legal Research/Computer Fund***

To account for monies received for specific court fines that are designated for the necessary maintenance, training, equipment, legal research and other necessities associated with the computerization of Municipal Court.

### ***Court Computerization***

To account for specific court fines that are designated for fund the acquisition and maintenance of computerized equipment or software for the courts.

### ***Special Assessments***

To account for monies received from taxpayers for certain property maintenance, sidewalks, and storm water work performed by the City. Special assessments are collected over a number of years.

### ***State Issue II***

To account for state monies for various street resurfacing and preserve the grade of existing curbs.

### ***Ottawa River Phase II***

To account for grant monies for the Ottawa River Walk project.

### ***FEMA-1720-DR-003-46554***

To account for monies from the Federal Emergency Management Agency's Public Assistance Pilot Program. This may be implemented in any major disaster declared on or after June 1, 2007.

### ***Obesity Prevention Grant***

To account for grant monies to be used toward the replacement of basketball poles, re-coating/resurfacing of basketball courts, and planting of trees for improvements at Dr. Martin Luther King Jr. Center Park.

### ***ALL-Vine Street RRGs***

To account for grant monies to fund improvements to the railroad grade separation on Vine Street in Lima.

## **Nonmajor Capital Projects Funds (*continued*)**

### ***Fire Vehicles***

To account for bond proceeds received to fund the purchase of certain Fire Department vehicles.

### ***Central Service Roof***

To account for bond proceeds received to fund the costs associated with repairs to fire stations.

### ***Police Cruisers and Equipment***

To account for bond proceeds received to fund the purchase of equipment and vehicles for the Police Department.

### ***Note Issue, Government Projects***

To account for note proceeds received to fund the purchase and installation of computer equipment for the Hall of Justice, and vehicles and equipment for the Fire Department.

### ***2015 Note Issue, Government Projects***

To account for the note proceeds received to fund the purchase of equipment and vehicles for the police, fire and public works department

### ***ODNR-ALLE-003C Schoonover Lake Dam Restoration***

To account for the state monies received to fund a portion of the Schoonover Lake Dam restoration project.

### ***2017 Land & Water Conservation Fund-Schoonover Park***

To account for the state monies received for the improvements at Schoonover Park.

### ***Johnny Appleseed 2019 Cooperative Park Improvement Grant***

To account for grant monies to be used to replace outdated and update with handicap accessible playground equipment in the parks.

### ***2018 Bond-Schoonover Lake Dam***

To account for the bond proceeds received to fund a portion of the Schoonover Lake Dam restoration project.

### ***2018 Bond-Hall of Justice Renovation***

To account for the bond proceeds received to fund the renovation of the Hall of Justice.

### ***2018 Bond-Police Vehicles***

To account for the bond proceeds received to fund the purchase of vehicles for the police department.

### ***2018 Bond-Street Department Vehicles***

To account for the bond proceeds received to fund the purchase of equipment and vehicles for the public works street department.

### ***Central & Elm Intersection Improvements***

To account for the federal monies for the project that includes improvements to the intersection at Central Avenue and Elm Streets.

### ***Convention & Visitors Bureau Destination Development Grant***

To account for the note proceeds received to fund the purchase of equipment and vehicles for the police, fire and public works departments.

### **Nonmajor Capital Projects Funds (*continued*)**

#### ***Johnny Appleseed 2018 Cooperative Park Improvement Grant***

To account for the note proceeds received to fund the purchase of equipment and vehicles for the police, fire and public works departments.

#### ***ODNR Natureworks Grant - Lincoln Park***

To account for state monies to be used to purchase certain playground equipment as part of a city-wide effort for parks improvements.

#### ***Lima Memorial Hospital Grant-Lincoln Park***

To account for the local grant monies to be used to purchase certain playground equipment as part of a city-wide effort for the parks improvements.

#### ***Ford Grant – Lincoln Park***

To account for local grant monies to be used to purchase certain playground equipment as part of a city-wide effort for parks improvements.

### **Nonmajor Debt Service Funds**

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

#### ***General Debt Service***

To account for the general obligation bond principal and interest that is paid from governmental revenues of the City.

#### ***Special Assessment Debt Service***

To account for the special assessment bond principal and interest payments that are provided through the special assessment levies against certain properties in the City.

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2019*

	<b>Nonmajor Special Revenue</b>	<b>Nonmajor Capital Projects</b>	<b>Nonmajor Debt Service</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,975,718	\$ 2,550,663	\$ 19,860	\$ 7,546,241
Receivables:				
Taxes	73,476	0	0	73,476
Accounts	175,195	61,789	0	236,984
Intergovernmental	970,384	0	0	970,384
Special Assessments	10,446,156	0	691,753	11,137,909
Interfund	0	0	64,700	64,700
Accrued Interest	0	0	766	766
Materials and Supplies Inventory	84,382	0	0	84,382
Due From Other Funds	0	0	166,200	166,200
Notes Receivable	51,429	0	0	51,429
Prepaid Items	5,252	56,172	0	61,424
<b>Restricted assets:</b>				
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	27,814	27,814
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 16,781,992</u>	<u>\$ 2,668,624</u>	<u>\$ 971,093</u>	<u>\$ 20,421,709</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 312,436	\$ 3,994	\$ 0	\$ 316,430
Contracts Payable	28,944	796,360	0	825,304
Interfund Payable	1,241	64,700	0	65,941
Accrued Wages	70,323	0	0	70,323
Intergovernmental Payable	11,882	0	0	11,882
Due to Other Funds	0	166,200	0	166,200
Advances from Other Funds	0	115,459	119,916	235,375
<i>Total Liabilities</i>	<u>424,826</u>	<u>1,146,713</u>	<u>119,916</u>	<u>1,691,455</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Grants and Special Assessments	11,113,118	0	691,753	11,804,871
<i>Total Deferred Inflows of Resources</i>	<u>11,113,118</u>	<u>0</u>	<u>691,753</u>	<u>11,804,871</u>
Total Liabilities & Deferred Inflows of Resources	<u>11,537,944</u>	<u>1,146,713</u>	<u>811,669</u>	<u>13,496,326</u>
<b>Fund Balances</b>				
Nonspendable	89,634	56,172	0	145,806
Restricted	4,446,536	1,685,306	0	6,131,842
Committed	725,415	177,901	0	903,316
Assigned	0	0	274,340	274,340
Unassigned	(17,537)	(397,468)	(114,916)	(529,921)
Total Fund Balances	<u>5,244,048</u>	<u>1,521,911</u>	<u>159,424</u>	<u>6,925,383</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 16,781,992</u>	<u>\$ 2,668,624</u>	<u>\$ 971,093</u>	<u>\$ 20,421,709</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2019*

	<b>Non-Major Special Revenue</b>	<b>Non-Major Capital Projects</b>	<b>Non-Major Debt Service</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 282,723	\$ 0	\$ 0	\$ 282,723
Intergovernmental	3,622,230	1,297,278	7,394	4,926,902
Charges for Services	547,319	0	0	547,319
Fines and Forfeitures	970,836	266,202	0	1,237,038
Special Assessments	0	15,653	54,320	69,973
Contributions and Donations	93,130	60,000	0	153,130
Investment Income	14,823	317	9,727	24,867
Miscellaneous	174,316	370	0	174,686
<b>Total Revenues</b>	<b>5,705,377</b>	<b>1,639,820</b>	<b>71,441</b>	<b>7,416,638</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	299,335	0	0	299,335
Leisure Time Activities	40,990	0	0	40,990
Community Environment	1,967,996	0	0	1,967,996
Transportation	2,029,295	0	0	2,029,295
General Government	406,296	0	0	406,296
Capital Outlay	52,574	2,874,290	0	2,926,864
<b>Debt Service:</b>				
Principal Retirement	0	0	1,041,250	1,041,250
Interest and Fiscal Charges	0	4,442	276,484	280,926
<b>Total Expenditures</b>	<b>4,796,486</b>	<b>2,878,732</b>	<b>1,317,734</b>	<b>8,992,952</b>
Excess of Revenues Over (Under) Expenditures	908,891	(1,238,912)	(1,246,293)	(1,576,314)
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	9,816	0	0	9,816
Transfers-In	16,560	56,840	1,310,690	1,384,090
Transfers-Out	0	0	(56,840)	(56,840)
<b>Total Other Financing Sources (Uses)</b>	<b>26,376</b>	<b>56,840</b>	<b>1,253,850</b>	<b>1,337,066</b>
Net Change in Fund Balance	935,267	(1,182,072)	7,557	(239,248)
Fund Balance Beginning of Year (Restated, see Note 2)	4,308,781	2,703,983	151,867	7,164,631
<b>Fund Balance End of Year</b>	<b>\$ 5,244,048</b>	<b>\$ 1,521,911</b>	<b>\$ 159,424</b>	<b>\$ 6,925,383</b>



**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2019*

	<u>Indigent Alcohol Treatment</u>	<u>Municipal Probation Services</u>	<u>Drug Enforcement / Education</u>	<u>JAG 2016-DJ- BX-0212</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 451,095	\$ 107,009	\$ 14,481	\$ 0
Receivables:				
Taxes	0	0	0	0
Accounts	16,928	14,606	2,017	0
Intergovernmental	0	0	1,000	0
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 468,023</u>	<u>\$ 121,615</u>	<u>\$ 17,498</u>	<u>\$ 0</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 7,622	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	2,700	0	0
Intergovernmental Payable	0	324	0	0
<i>Total Liabilities</i>	<u>7,622</u>	<u>3,024</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Grants and Special Assessments	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>7,622</u>	<u>3,024</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	460,401	118,591	17,498	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>460,401</u>	<u>118,591</u>	<u>17,498</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 468,023</u>	<u>\$ 121,615</u>	<u>\$ 17,498</u>	<u>\$ 0</u>

<u>Law Enforcement Diversion Grant</u>	<u>Traffic / Parking Control</u>	<u>SFY2019 Specialized Dockets Payroll Subsidy</u>	<u>JAG 2017-DJ-BX-0 421</u>	<u>Firefighter Exposure to Environmental Elements 2018 Grant</u>	<u>Aquatic Education Rod &amp; Reel Grant RR19</u>	<u>Fire EMS Grant FY19</u>
\$ 0	\$ 392,855	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	1,573	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>394,428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ 529	\$ 6,118	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>529</u>	<u>6,118</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	529	6,118	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	393,899	0	0	0	0	0
0	0	(6,118)	0	0	0	0
<u>0</u>	<u>393,899</u>	<u>(6,118)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ 394,428	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2019*

	<b>SFY2020 Specialized Dockets Payroll Subsidy</b>	<b>Law Enforcement Diversion Grant 19-20</b>	<b>JAG 2018-DJ-BX-0 181</b>	<b>ALCAP Operations</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 27,450	\$ 0	\$ 0	\$ 0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	1,241	0	0
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 27,450</u>	<u>\$ 1,241</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 500
Contracts Payable	0	0	0	0
Interfund Payable	0	1,241	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,241</u>	<u>0</u>	<u>500</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Grants and Special Assessments	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>1,241</u>	<u>0</u>	<u>500</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	27,450	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	(500)
Total Fund Balances	<u>27,450</u>	<u>0</u>	<u>0</u>	<u>(500)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 27,450</u>	<u>\$ 1,241</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>Youth Commission Activity</u>	<u>Weed / Property Cleanup</u>	<u>State Highway</u>	<u>Street Repair</u>	<u>Recreational Activity</u>	<u>Moving Ohio Forward Demo Program</u>	<u>Law Enforcement Trust</u>
\$ 14,484	\$ 16,174	\$ 304,484	\$ 693,180	\$ 83,377	\$ 36,809	\$ 25,686
0	0	0	0	0	0	0
0	0	0	0	0	0	2,263
0	0	47,000	798,467	0	0	0
0	7,663,958	0	0	0	273,721	0
0	0	0	84,382	0	0	0
0	0	0	0	0	0	0
0	0	0	5,252	0	0	0
<u>\$ 14,484</u>	<u>\$ 7,680,132</u>	<u>\$ 351,484</u>	<u>\$ 1,581,281</u>	<u>\$ 83,377</u>	<u>\$ 310,530</u>	<u>\$ 27,949</u>
\$ 0	\$ 27,093	\$ 0	\$ 17,276	\$ 1,979	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	47,230	0	0	0
0	0	0	7,331	0	0	0
<u>0</u>	<u>27,093</u>	<u>0</u>	<u>71,837</u>	<u>1,979</u>	<u>0</u>	<u>0</u>
0	7,663,958	35,249	631,713	0	273,721	0
0	7,663,958	35,249	631,713	0	273,721	0
0	7,691,051	35,249	703,550	1,979	273,721	0
0	0	0	89,634	0	0	0
0	0	316,235	788,097	0	36,809	27,949
14,484	0	0	0	81,398	0	0
0	(10,919)	0	0	0	0	0
<u>14,484</u>	<u>(10,919)</u>	<u>316,235</u>	<u>877,731</u>	<u>81,398</u>	<u>36,809</u>	<u>27,949</u>
<u>\$ 14,484</u>	<u>\$ 7,680,132</u>	<u>\$ 351,484</u>	<u>\$ 1,581,281</u>	<u>\$ 83,377</u>	<u>\$ 310,530</u>	<u>\$ 27,949</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2019*

	<u>COPS Asset Forfeiture</u>	<u>DARE Education Program</u>	<u>CHIP Housing Improvement</u>	<u>Rehab Property Sales</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 150,790	\$ 1,989	\$ 202,345	\$ 107,356
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	3,095	17,800	0
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	45,782	0
Prepaid Items	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 150,790</u>	<u>\$ 5,084</u>	<u>\$ 265,927</u>	<u>\$ 107,356</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 200,824	\$ 1,552
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	0	1,374
Intergovernmental Payable	0	0	0	384
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>200,824</u>	<u>3,310</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Grants and Special Assessments	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>200,824</u>	<u>3,310</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	150,790	5,084	65,103	104,046
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>150,790</u>	<u>5,084</u>	<u>65,103</u>	<u>104,046</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 150,790</u>	<u>\$ 5,084</u>	<u>\$ 265,927</u>	<u>\$ 107,356</u>

<u>CDBG Federal Block Grant</u>	<u>Land Utilization</u>	<u>Hotel/Motel Tax</u>	<u>Courts Special Projects</u>	<u>ALLE-015 Natureworks/ Robb</u>	<u>Law Enforcement Training Assistance</u>	<u>ALL-LIMA- TRAFFIC, PID 90949</u>
\$ 1,062	\$ 14,291	\$ 147,867	\$ 1,857,968	\$ 0	\$ 56,040	\$ 0
0	0	73,476	0	0	0	0
0	0	0	126,926	0	0	0
99,631	0	0	0	0	0	0
1,178,675	0	0	0	0	0	0
0	0	0	0	0	0	0
5,647	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 1,285,015</u>	<u>\$ 14,291</u>	<u>\$ 221,343</u>	<u>\$ 1,984,894</u>	<u>\$ 0</u>	<u>\$ 56,040</u>	<u>\$ 0</u>
\$ 18,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28,944	0	0	0	0	0	0
0	0	0	0	0	0	0
13,439	0	0	5,580	0	0	0
2,326	0	0	1,517	0	0	0
<u>63,609</u>	<u>0</u>	<u>0</u>	<u>7,097</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,178,675	0	0	0	0	0	0
<u>1,178,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,242,284	0	0	7,097	0	0	0
0	0	0	0	0	0	0
42,731	0	0	1,977,797	0	56,040	0
0	14,291	221,343	0	0	0	0
0	0	0	0	0	0	0
<u>42,731</u>	<u>14,291</u>	<u>221,343</u>	<u>1,977,797</u>	<u>0</u>	<u>56,040</u>	<u>0</u>
<u>\$ 1,285,015</u>	<u>\$ 14,291</u>	<u>\$ 221,343</u>	<u>\$ 1,984,894</u>	<u>\$ 0</u>	<u>\$ 56,040</u>	<u>\$ 0</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2019*

	<u>Indigent Interlock / Alcohol</u>	<u>Fire Reporting Grant</u>	<u>NS Program</u>	<u>Federal Asset Forfeiture</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 21,815	\$ 0	\$ 29,305	\$ 21,896
Receivables:				
Taxes	0	0	0	0
Accounts	10,882	0	0	0
Intergovernmental	2,150	0	0	0
Special Assessments	0	0	1,329,802	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 34,847</u>	<u>\$ 0</u>	<u>\$ 1,359,107</u>	<u>\$ 21,896</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Grants and Special Assessments	0	0	1,329,802	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,329,802</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>1,329,802</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	34,847	0	29,305	21,896
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>34,847</u>	<u>0</u>	<u>29,305</u>	<u>21,896</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 34,847</u>	<u>\$ 0</u>	<u>\$ 1,359,107</u>	<u>\$ 21,896</u>

<u>Special Gifts / Memorials</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 195,910	\$ 4,975,718
0	73,476
0	175,195
0	970,384
0	10,446,156
0	84,382
0	51,429
0	5,252
<u>\$ 195,910</u>	<u>\$ 16,781,992</u>
\$ 30,043	\$ 312,436
0	28,944
0	1,241
0	70,323
0	11,882
<u>30,043</u>	<u>424,826</u>
0	11,113,118
<u>0</u>	<u>11,113,118</u>
30,043	11,537,944
0	89,634
165,867	4,446,536
0	725,415
0	(17,537)
<u>165,867</u>	<u>5,244,048</u>
<u>\$ 195,910</u>	<u>\$ 16,781,992</u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2019*

	<b>Indigent Alcohol Treatment</b>	<b>Municipal Probation Services</b>	<b>Drug Enforcement / Education</b>	<b>JAG 2016-DJ- BX-0212</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	177	100	6,576
Charges for Services	0	0	0	0
Fines and Forfeitures	66,763	61,346	10,682	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	8,910	0	0
Total Revenues	<u>66,763</u>	<u>70,433</u>	<u>10,782</u>	<u>6,576</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	117,164	70,341	(98)	4,327
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>117,164</u>	<u>70,341</u>	<u>(98)</u>	<u>4,327</u>
Excess of Revenues Over (Under) Expenditures	<u>(50,401)</u>	<u>92</u>	<u>10,880</u>	<u>2,249</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-In	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(50,401)	92	10,880	2,249
Fund Balance Beginning of Year (Restated, see Note 2)	<u>510,802</u>	<u>118,499</u>	<u>6,618</u>	<u>(2,249)</u>
Fund Balance End of Year	<u>\$ 460,401</u>	<u>\$ 118,591</u>	<u>\$ 17,498</u>	<u>\$ 0</u>

<b>Law Enforcement Diversion Grant</b>	<b>Traffic / Parking Control</b>	<b>SFY2019 Specialized Dockets Payroll Subsidy</b>	<b>JAG 2017-DJ-BX-0 421</b>	<b>Firefighter Exposure to Environmenta l Elements 2018 Grant</b>	<b>Aquatic Education Rod &amp; Reel Grant RR19</b>	<b>Fire EMS Grant FY19</b>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25,251	283	0	16,140	0	0	2,765
0	27,967	0	0	0	0	0
0	4,327	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>25,251</u>	<u>32,577</u>	<u>0</u>	<u>16,140</u>	<u>0</u>	<u>0</u>	<u>2,765</u>
25,251	0	0	16,140	5,313	0	2,765
0	0	0	0	0	2,493	0
0	0	0	0	0	0	0
0	41,986	0	0	0	0	0
0	0	33,552	0	0	0	0
0	0	0	0	0	0	0
<u>25,251</u>	<u>41,986</u>	<u>33,552</u>	<u>16,140</u>	<u>5,313</u>	<u>2,493</u>	<u>2,765</u>
<u>0</u>	<u>(9,409)</u>	<u>(33,552)</u>	<u>0</u>	<u>(5,313)</u>	<u>(2,493)</u>	<u>0</u>
0	0	0	0	0	0	0
<u>12,847</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>12,847</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,847	(9,409)	(33,552)	0	(5,313)	(2,493)	0
<u>(12,847)</u>	<u>403,308</u>	<u>27,434</u>	<u>0</u>	<u>5,313</u>	<u>2,493</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 393,899</u>	<u>\$ (6,118)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2019*

	<b>SFY2020 Specialized Dockets Payroll Subsidy</b>	<b>Law Enforcement Diversion Grant 19-20</b>	<b>JAG 2018-DJ-BX-0 181</b>	<b>ALCAP Operations</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	30,000	3,081	15,589	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>30,000</b>	<b>3,081</b>	<b>15,589</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	0	3,081	258	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	2,550	0	0	7,857
Capital Outlay	0	0	15,331	0
<b>Total Expenditures</b>	<b>2,550</b>	<b>3,081</b>	<b>15,589</b>	<b>7,857</b>
Excess of Revenues Over (Under) Expenditures	27,450	0	0	(7,857)
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-In	0	0	0	3,713
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,713</b>
Net Change in Fund Balance	27,450	0	0	(4,144)
Fund Balance Beginning of Year (Restated, see Note 2)	0	0	0	3,644
<b>Fund Balance End of Year</b>	<b>\$ 27,450</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (500)</b>

<b>Youth Commission Activity</b>	<b>Weed / Property Cleanup</b>	<b>State Highway</b>	<b>Street Repair</b>	<b>Recreational Activity</b>	<b>Moving Ohio Forward Demo Program</b>	<b>Law Enforcement Trust</b>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	121,013	2,280,531	110	17,279	232
0	300,088	0	182,018	30,070	0	0
0	0	0	0	0	0	10,831
35,250	0	0	0	2,500	0	0
0	0	6,228	6,272	0	0	0
1	0	0	105,925	2,120	0	0
<u>35,251</u>	<u>300,088</u>	<u>127,241</u>	<u>2,574,746</u>	<u>34,800</u>	<u>17,279</u>	<u>11,063</u>
0	0	0	0	0	0	0
20,767	0	0	0	16,824	0	0
0	286,995	0	0	0	12,701	0
0	0	89,969	1,897,340	0	0	0
0	0	0	0	0	0	0
0	0	0	0	9,894	0	0
<u>20,767</u>	<u>286,995</u>	<u>89,969</u>	<u>1,897,340</u>	<u>26,718</u>	<u>12,701</u>	<u>0</u>
<u>14,484</u>	<u>13,093</u>	<u>37,272</u>	<u>677,406</u>	<u>8,082</u>	<u>4,578</u>	<u>11,063</u>
0	0	0	9,816	0	0	0
0	0	0	0	0	0	0
0	0	0	9,816	0	0	0
14,484	13,093	37,272	687,222	8,082	4,578	11,063
0	(24,012)	278,963	190,509	73,316	32,231	16,886
<u>\$ 14,484</u>	<u>\$ (10,919)</u>	<u>\$ 316,235</u>	<u>\$ 877,731</u>	<u>\$ 81,398</u>	<u>\$ 36,809</u>	<u>\$ 27,949</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2019*

	<b>COPS Asset Forfeiture</b>	<b>DARE Program</b>	<b>CHIP Housing Improvement</b>	<b>Rehab Property Sales</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	3,734	15,504	(31,847)	295
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	233,560	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	1,886	0
Miscellaneous	4,320	0	0	45,227
<b>Total Revenues</b>	<b>8,054</b>	<b>15,504</b>	<b>203,599</b>	<b>45,522</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	8,334	30,507	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	463,904	59,809
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>8,334</b>	<b>30,507</b>	<b>463,904</b>	<b>59,809</b>
Excess of Revenues Over (Under) Expenditures	(280)	(15,003)	(260,305)	(14,287)
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-In	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balance	(280)	(15,003)	(260,305)	(14,287)
Fund Balance Beginning of Year (Restated, see Note 2)	151,070	20,087	325,408	118,333
<b>Fund Balance End of Year</b>	<b>\$ 150,790</b>	<b>\$ 5,084</b>	<b>\$ 65,103</b>	<b>\$ 104,046</b>

<b>CDBG Federal Block Grant</b>	<b>Land Utilization</b>	<b>Hotel/Motel Tax</b>	<b>Courts Special Projects</b>	<b>ALLE-015 Natureworks/ Robb</b>	<b>Law Enforcement Training Assistance</b>	<b>ALL-LIMA- TRAFFIC, PID 90949</b>
\$ 0	\$ 0	\$ 282,723	\$ 0	\$ 0	\$ 0	\$ 0
1,091,469	0	0	2,003	0	0	1,060
6,382	0	0	0	0	0	0
0	3,186	0	528,561	0	0	0
0	0	0	0	0	0	0
16	0	0	0	0	0	0
5,300	0	0	12	0	2,495	0
<u>1,103,167</u>	<u>3,186</u>	<u>282,723</u>	<u>530,576</u>	<u>0</u>	<u>2,495</u>	<u>1,060</u>
0	0	0	0	0	0	0
0	0	0	0	906	0	0
1,137,769	6,739	0	0	0	0	0
0	0	0	0	0	0	0
0	0	162,375	168,516	0	0	0
0	0	0	0	0	0	1,060
<u>1,137,769</u>	<u>6,739</u>	<u>162,375</u>	<u>168,516</u>	<u>906</u>	<u>0</u>	<u>1,060</u>
<u>(34,602)</u>	<u>(3,553)</u>	<u>120,348</u>	<u>362,060</u>	<u>(906)</u>	<u>2,495</u>	<u>0</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(34,602)	(3,553)	120,348	362,060	(906)	2,495	0
77,333	17,844	100,995	1,615,737	906	53,545	0
<u>\$ 42,731</u>	<u>\$ 14,291</u>	<u>\$ 221,343</u>	<u>\$ 1,977,797</u>	<u>\$ 0</u>	<u>\$ 56,040</u>	<u>\$ 0</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2019*

	<b>Indigent Interlock / Alcohol</b>	<b>Fire Reporting Grant</b>	<b>NS Program</b>	<b>Federal Asset Forfeiture</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	20,885
Charges for Services	0	0	794	0
Fines and Forfeitures	51,580	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	421
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>51,580</b>	<b>0</b>	<b>794</b>	<b>21,306</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	0	1,358	0	14,594
Leisure Time Activities	0	0	0	0
Community Environment	0	0	79	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>1,358</b>	<b>79</b>	<b>14,594</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>51,580</b>	<b>(1,358)</b>	<b>715</b>	<b>6,712</b>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-In	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>51,580</b>	<b>(1,358)</b>	<b>715</b>	<b>6,712</b>
<b>Fund Balance Beginning of Year (Restated, see Note 2)</b>	<b>(16,733)</b>	<b>1,358</b>	<b>28,590</b>	<b>15,184</b>
<b>Fund Balance End of Year</b>	<b>\$ 34,847</b>	<b>\$ 0</b>	<b>\$ 29,305</b>	<b>\$ 21,896</b>

<u>Special Gifts / Memorials</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 282,723
0	3,622,230
0	547,319
0	970,836
55,380	93,130
0	14,823
6	174,316
<u>55,386</u>	<u>5,705,377</u>
0	299,335
0	40,990
0	1,967,996
0	2,029,295
31,446	406,296
26,289	52,574
<u>57,735</u>	<u>4,796,486</u>
<u>(2,349)</u>	<u>908,891</u>
0	9,816
<u>0</u>	<u>16,560</u>
<u>0</u>	<u>26,376</u>
(2,349)	935,267
<u>168,216</u>	<u>4,308,781</u>
<u>\$ 165,867</u>	<u>\$ 5,244,048</u>



**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2019*

	<b>Legal Research / Computer Fund</b>	<b>Court Computerization</b>	<b>Special Assessments</b>
<b>Assets &amp; Deferred Outflows of Resources</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 69,654	\$ 442,875	\$ 408,801
Receivables:			
Accounts	14,343	47,446	0
Prepaid Items	23,941	32,231	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 107,938</u>	<u>\$ 522,552</u>	<u>\$ 408,801</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 1,915	\$ 2,079	\$ 0
Contracts Payable	0	46,908	0
Interfund Payable	0	0	64,700
Due to Other Funds	0	0	166,200
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>1,915</u>	<u>48,987</u>	<u>230,900</u>
Total Liabilities & Deferred Inflows of Resources	<u>1,915</u>	<u>48,987</u>	<u>230,900</u>
<b>Fund Balances</b>			
Nonspendable	23,941	32,231	0
Restricted	82,082	441,334	0
Committed	0	0	177,901
Unassigned	0	0	0
Total Fund Balances	<u>106,023</u>	<u>473,565</u>	<u>177,901</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 107,938</u>	<u>\$ 522,552</u>	<u>\$ 408,801</u>

<u>State Issue II</u>	<u>Ottawa River Phase II</u>	<u>FEMA-1720- DR-003-46554</u>	<u>Obesity Prevention Grant</u>	<u>ALL-Vine Street RRGS</u>	<u>Fire Vehicles</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,835
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,835</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	4,835
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,835</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,835</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2019*

	<u>Central Service Roof</u>	<u>Police Cruisers and Equipment</u>	<u>Note Issue, Government Projects</u>
<b>Assets &amp; Deferred Outflows of Resources</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 14,804	\$ 4,696	\$ 259,605
Receivables:			
Accounts	0	0	0
Prepaid Items	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 14,804</u>	<u>\$ 4,696</u>	<u>\$ 259,605</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Due to Other Funds	0	0	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	14,804	4,696	259,605
Committed	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>14,804</u>	<u>4,696</u>	<u>259,605</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 14,804</u>	<u>\$ 4,696</u>	<u>\$ 259,605</u>

<b>2015 Note Issue, Government Projects</b>	<b>ODNR-ALLE-00 3C Schoonover Lake Dam Restoration</b>	<b>2017 Land &amp; Water Conservation Fund-Schoonover Park</b>	<b>Johnny Appleseed 2019 Cooperative Park Improvement Grant</b>	<b>2018 Bond-Schoonover Lake Dam</b>	<b>2018 Bond-Hall of Justice Renovation</b>
\$ 34,070	\$ 0	\$ 0	\$ 25,000	\$ 1,012,033	\$ 86,507
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 34,070</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 1,012,033</u>	<u>\$ 86,507</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	264,360	17,649	0	467,443	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>264,360</u>	<u>17,649</u>	<u>0</u>	<u>467,443</u>	<u>0</u>
<u>0</u>	<u>264,360</u>	<u>17,649</u>	<u>0</u>	<u>467,443</u>	<u>0</u>
0	0	0	0	0	0
34,070	0	0	25,000	544,590	86,507
0	0	0	0	0	0
0	(264,360)	(17,649)	0	0	0
<u>34,070</u>	<u>(264,360)</u>	<u>(17,649)</u>	<u>25,000</u>	<u>544,590</u>	<u>86,507</u>
<u>\$ 34,070</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 1,012,033</u>	<u>\$ 86,507</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2019*

	<u>2018 Bond-Police Vehicles</u>	<u>2018 Bond-Street Department Vehicles</u>	<u>Central &amp; Elm Intersection Improvements</u>
<b>Assets &amp; Deferred Outflows of Resources</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 168,214	\$ 0
Receivables:			
Accounts	0	0	0
Prepaid Items	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 0</u>	<u>\$ 168,214</u>	<u>\$ 0</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Due to Other Funds	0	0	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	0	168,214	0
Committed	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>0</u>	<u>168,214</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 0</u>	<u>\$ 168,214</u>	<u>\$ 0</u>

<b>Convention &amp; Visitors Bureau Destination Development Grant</b>	<b>Johnny Appleseed 2018 Cooperative Park Improvement Grant</b>	<b>ODNR Natureworks Grant - Lincoln Park</b>	<b>Lima Memorial Hospital Grant - Lincoln Park</b>	<b>Ford Grant - Lincoln Park</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 0	\$ 0	\$ 0	\$ 19,569	\$ 0	\$ 2,550,663
0	0	0	0	0	61,789
0	0	0	0	0	56,172
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,569</u>	<u>\$ 0</u>	<u>\$ 2,668,624</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,994
0	0	0	0	0	796,360
0	0	0	0	0	64,700
0	0	0	0	0	166,200
0	0	75,459	0	40,000	115,459
<u>0</u>	<u>0</u>	<u>75,459</u>	<u>0</u>	<u>40,000</u>	<u>1,146,713</u>
<u>0</u>	<u>0</u>	<u>75,459</u>	<u>0</u>	<u>40,000</u>	<u>1,146,713</u>
0	0	0	0	0	56,172
0	0	0	19,569	0	1,685,306
0	0	0	0	0	177,901
0	0	(75,459)	0	(40,000)	(397,468)
<u>0</u>	<u>0</u>	<u>(75,459)</u>	<u>19,569</u>	<u>(40,000)</u>	<u>1,521,911</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,569</u>	<u>\$ 0</u>	<u>\$ 2,668,624</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 For the Year Ended December 31, 2019*

	<b>Legal Research / Computer Fund</b>	<b>Court Computerization</b>	<b>Special Assessments</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	64,168	202,034	0
Special Assessments	0	0	15,653
Contributions and Donations	0	0	0
Investment Income	0	0	0
Miscellaneous	32	338	0
Total Revenues	<u>64,200</u>	<u>202,372</u>	<u>15,653</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	46,860	341,905	0
<b>Debt Service:</b>			
Interest and Fiscal Charges	0	0	4,442
Total Expenditures	<u>46,860</u>	<u>341,905</u>	<u>4,442</u>
Excess of Revenues Over (Under) Expenditures	<u>17,340</u>	<u>(139,533)</u>	<u>11,211</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	0	0	56,840
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>56,840</u>
Net Change in Fund Balance	17,340	(139,533)	68,051
Fund Balance Beginning of Year (Restated, see Note 2)	<u>88,683</u>	<u>613,098</u>	<u>109,850</u>
Fund Balance End of Year	<u>\$ 106,023</u>	<u>\$ 473,565</u>	<u>\$ 177,901</u>

<b>State Issue II</b>	<b>Ottawa River Phase II</b>	<b>FEMA-1720-DR- -003-46554</b>	<b>Obesity Prevention Grant</b>	<b>ALL-Vine Street RRGS</b>	<b>Fire Vehicles</b>
\$ 967,328	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>967,328</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
950,737	23,990	23,015	1,500	695	0
0	0	0	0	0	0
<u>950,737</u>	<u>23,990</u>	<u>23,015</u>	<u>1,500</u>	<u>695</u>	<u>0</u>
16,591	(23,990)	(23,015)	(1,500)	(695)	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16,591	(23,990)	(23,015)	(1,500)	(695)	0
(16,591)	23,990	23,015	1,500	695	4,835
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,835</u>

(continued)



**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 For the Year Ended December 31, 2019*

	<u>Central Service Roof</u>	<u>Police Cruisers and Equipment</u>	<u>Note Issue, Government Projects</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	0	0	0
Special Assessments	0	0	0
Contributions and Donations	0	0	0
Investment Income	0	0	24
Miscellaneous	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>24</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	0	0	0
<b>Debt Service:</b>			
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>24</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	24
Fund Balance Beginning of Year (Restated, see Note 2)	<u>14,804</u>	<u>4,696</u>	<u>259,581</u>
Fund Balance End of Year	<u>\$ 14,804</u>	<u>\$ 4,696</u>	<u>\$ 259,605</u>

<b>2015 Note Issue, Government Projects</b>	<b>ODNR-ALLE- 003C Schoonover Lake Dam Restoration</b>	<b>2017 Land &amp; Water Conservation Fund- Schoonover Park</b>	<b>Johnny Appleseed 2019 Cooperative Park Improvement Grant</b>	<b>2018 Bond- Schoonover Lake Dam</b>	<b>2018 Bond- Hall of Justice Renovation</b>
\$ 0	\$ 0	\$ 189,352	\$ 25,000	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
23	0	0	0	208	20
0	0	0	0	0	0
<u>23</u>	<u>0</u>	<u>189,352</u>	<u>25,000</u>	<u>208</u>	<u>20</u>
0	264,360	207,001	0	656,795	(58,079)
0	0	0	0	0	0
<u>0</u>	<u>264,360</u>	<u>207,001</u>	<u>0</u>	<u>656,795</u>	<u>(58,079)</u>
23	(264,360)	(17,649)	25,000	(656,587)	58,099
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
23	(264,360)	(17,649)	25,000	(656,587)	58,099
34,047	0	0	0	1,201,177	28,408
<u>\$ 34,070</u>	<u>\$ (264,360)</u>	<u>\$ (17,649)</u>	<u>\$ 25,000</u>	<u>\$ 544,590</u>	<u>\$ 86,507</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2019*

	<b>2018 Bond- Police Vehicles</b>	<b>2018 Bond- Street Department Vehicles</b>	<b>Central &amp; Elm Intersection Improvements</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 0	\$ 79,598
Fines and Forfeitures	0	0	0
Special Assessments	0	0	0
Contributions and Donations	0	0	0
Investment Income	6	36	0
Miscellaneous	0	0	0
Total Revenues	<u>6</u>	<u>36</u>	<u>79,598</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	31,161	112,862	79,598
<b>Debt Service:</b>			
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>31,161</u>	<u>112,862</u>	<u>79,598</u>
Excess of Revenues Over (Under) Expenditures	<u>(31,155)</u>	<u>(112,826)</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(31,155)	(112,826)	0
Fund Balance Beginning of Year (Restated, see Note 2)	<u>31,155</u>	<u>281,040</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 168,214</u>	<u>\$ 0</u>

<b>Convention &amp; Visitors Bureau Destination Development Grant</b>	<b>Johnny Appleseed 2018 Cooperative Park Improvement Grant</b>	<b>ODNR Natureworks Grant - Lincoln Park</b>	<b>Lima Memorial Hospital Grant - Lincoln Park</b>	<b>Ford Grant - Lincoln Park</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 6,000	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 1,297,278
0	0	0	0	0	266,202
0	0	0	0	0	15,653
0	0	0	60,000	0	60,000
0	0	0	0	0	317
0	0	0	0	0	370
<u>6,000</u>	<u>30,000</u>	<u>0</u>	<u>60,000</u>	<u>0</u>	<u>1,639,820</u>
6,000	30,000	75,459	40,431	40,000	2,874,290
0	0	0	0	0	4,442
<u>6,000</u>	<u>30,000</u>	<u>75,459</u>	<u>40,431</u>	<u>40,000</u>	<u>2,878,732</u>
0	0	(75,459)	19,569	(40,000)	(1,238,912)
0	0	0	0	0	56,840
0	0	0	0	0	56,840
0	0	(75,459)	19,569	(40,000)	(1,182,072)
0	0	0	0	0	2,703,983
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (75,459)</u>	<u>\$ 19,569</u>	<u>\$ (40,000)</u>	<u>\$ 1,521,911</u>

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Fund*  
*December 31, 2019*

	<u>General Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets &amp; Deferred Outflows of Resources</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 14,860	\$ 5,000	\$ 19,860
Receivables:			
Special Assessments	0	691,753	691,753
Interfund	64,700	0	64,700
Accrued Interest	766	0	766
Due From Other Funds	166,200	0	166,200
<b>Restricted assets:</b>			
Cash and Cash Equivalents with Fiscal and Escrow Agents	27,814	0	27,814
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 274,340</u>	<u>\$ 696,753</u>	<u>\$ 971,093</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>			
<b>Liabilities:</b>			
Advances from Other Funds	\$ 0	\$ 119,916	\$ 119,916
<i>Total Liabilities</i>	<u>0</u>	<u>119,916</u>	<u>119,916</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue, Grants and Special Assessments	0	691,753	691,753
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>691,753</u>	<u>691,753</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>811,669</u>	<u>811,669</u>
<b>Fund Balances</b>			
Assigned	274,340	0	274,340
Unassigned	0	(114,916)	(114,916)
Total Fund Balances	<u>274,340</u>	<u>(114,916)</u>	<u>159,424</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 274,340</u>	<u>\$ 696,753</u>	<u>\$ 971,093</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2019*

	<u>General Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Revenues:</b>			
Intergovernmental	\$ 7,394	\$ 0	\$ 7,394
Special Assessments	0	54,320	54,320
Investment Income	9,727	0	9,727
Total Revenues	<u>17,121</u>	<u>54,320</u>	<u>71,441</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
Principal Retirement	1,041,250	0	1,041,250
Interest and Fiscal Charges	269,442	7,042	276,484
Total Expenditures	<u>1,310,692</u>	<u>7,042</u>	<u>1,317,734</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,293,571)</u>	<u>47,278</u>	<u>(1,246,293)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	1,310,690	0	1,310,690
Transfers-Out	0	(56,840)	(56,840)
Total Other Financing Sources (Uses)	<u>1,310,690</u>	<u>(56,840)</u>	<u>1,253,850</u>
Net Change in Fund Balance	17,119	(9,562)	7,557
Fund Balance Beginning of Year	<u>257,221</u>	<u>(105,354)</u>	<u>151,867</u>
Fund Balance End of Year	<u>\$ 274,340</u>	<u>\$ (114,916)</u>	<u>\$ 159,424</u>

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**INDIVIDUAL FUND SCHEDULES OF  
REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL**





**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2019*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Property Taxes	\$ 1,201,000	\$ 1,133,359	\$ (67,641)
Municipal Income Tax	18,650,000	19,651,546	1,001,546
Intergovernmental	1,148,033	1,615,971	467,938
Charges for Services	8,869,500	10,004,848	1,135,348
Fees, Licenses and Permits	781,000	953,200	172,200
Fines and Forfeitures	1,280,000	1,359,138	79,138
Investment Income	240,000	710,948	470,948
Miscellaneous	152,500	202,985	50,485
<b>Total Revenues</b>	<b>32,322,033</b>	<b>35,631,995</b>	<b>3,309,962</b>
<b>Expenditures:</b>			
<i>General Government:</i>			
Council			
Personal Services	151,036	150,494	542
Fringes	48,911	48,838	73
Other Expenditures	19,149	17,462	1,687
<b>Total Council</b>	<b>219,096</b>	<b>216,794</b>	<b>2,302</b>
Public Works			
Personal Services	251,384	251,129	255
Fringes	118,245	117,556	689
Other Expenditures	20,059	16,706	3,353
<b>Total Public Works</b>	<b>389,688</b>	<b>385,391</b>	<b>4,297</b>
Mayor's Office			
Personal Services	222,753	222,529	224
Fringes	90,772	87,841	2,931
Other Expenditures	64,528	63,891	637
<b>Total Mayor's Office</b>	<b>378,053</b>	<b>374,261</b>	<b>3,792</b>
Auditor's Office			
Personal Services	350,727	350,429	298
Fringes	146,632	144,030	2,602
Other Expenditures	42,614	40,425	2,189
Capital Outlay	4,100	4,088	12
<b>Total Auditor's Office</b>	<b>544,073</b>	<b>538,972</b>	<b>5,101</b>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Finance Department			
Personal Services	176,956	175,740	1,216
Fringes	40,040	39,925	115
Other Expenditures	7,828	7,162	666
Total Finance Department	<u>224,824</u>	<u>222,827</u>	<u>1,997</u>
Law Director Department			
Personal Services	734,463	689,759	44,704
Fringes	338,373	331,059	7,314
Other Expenditures	192,430	159,712	32,718
Capital Outlay	10,000	1,859	8,141
Total Law Director Department	<u>1,275,266</u>	<u>1,182,389</u>	<u>92,877</u>
Court Judges			
Personal Services	1,142,498	1,130,838	11,660
Fringes	522,853	511,944	10,909
Other Expenditures	113,590	102,524	11,066
Total Court Judges	<u>1,778,941</u>	<u>1,745,306</u>	<u>33,635</u>
Human Resources			
Salaries	133,889	131,432	2,457
Fringes	65,040	61,915	3,125
Other Expenditures	17,948	11,795	6,153
Total Human Resources	<u>216,877</u>	<u>205,142</u>	<u>11,735</u>
Civil Service			
Personal Services	37,000	36,473	527
Fringes	7,586	7,284	302
Other Expenditures	46,730	43,449	3,281
Total Civil Service	<u>91,316</u>	<u>87,206</u>	<u>4,110</u>
Taxation			
Personal Services	366,044	365,419	625
Fringes	177,931	171,485	6,446
Other Expenditures	888,468	865,910	22,558
Total Taxation	<u>1,432,443</u>	<u>1,402,814</u>	<u>29,629</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Clerk of Court			
Personal Services	942,477	935,687	6,790
Fringes	501,690	501,314	376
Other Expenditures	121,349	117,331	4,018
Total Clerk of Court	<u>1,565,516</u>	<u>1,554,332</u>	<u>11,184</u>
Engineering			
Personal Services	259,690	249,270	10,420
Fringes	118,542	111,104	7,438
Other Expenditures	376,369	361,761	14,608
Total Engineering	<u>754,601</u>	<u>722,135</u>	<u>32,466</u>
Hall of Justice			
Personal Services	3,500	3,112	388
Fringes	2,500	2,212	288
Other Expenditures	324,325	270,307	54,018
Capital Outlay	166,000	165,076	924
Total Hall of Justice	<u>496,325</u>	<u>440,707</u>	<u>55,618</u>
Municipal Center			
Personal Services	3,500	3,112	388
Fringes	2,500	2,212	288
Other Expenditures	152,081	118,672	33,409
Capital Outlay	20,111	15,462	4,649
Total Municipal Center	<u>178,192</u>	<u>139,458</u>	<u>38,734</u>
Miscellaneous			
Auditor-Treasurer Fees	21,000	20,322	678
Treasurer-Pros Fees	8,000	7,994	6
County Health Board	313,906	313,906	0
Advertise Land	500	56	444
City Land Bank	1,000	849	151
Computer Maintenance/Support	200,779	200,511	268
Professional Services	996,711	976,528	20,183
Real Estate Taxes	85,000	83,489	1,511
Legal Advertising	22,000	18,732	3,268
General Refunds	8,000	7,592	408

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Miscellaneous (continued)			
General Insurance	93,000	90,052	2,948
Recodification	7,500	6,540	960
Contingency	68,243	52,166	16,077
Computer Software Maintenance	36,690	36,197	493
Bank Fees	25,000	21,089	3,911
VOIP Phone System	22,000	19,309	2,691
Audit Exam Fees	47,282	39,043	8,239
Interest Expense	10,000	3,400	6,600
Liability Reserve	50,000	20,005	29,995
Civic Center	100,000	100,000	0
Network Operation/Maintenance	25,000	17,448	7,552
General Collection Fees	2,750	566	2,184
Allen Economic Development Group	14,980	14,980	0
Tax Abatement Refunds	2,000	0	2,000
Downtown Lima, Inc.	35,000	35,000	0
Capital Reserve	42,893	42,244	649
Total Miscellaneous	<u>2,239,234</u>	<u>2,128,018</u>	<u>111,216</u>
Total General Government	<u>11,784,445</u>	<u>11,345,752</u>	<u>438,693</u>
<i>Security of Persons and Property</i>			
Police Department			
Personal Services	6,523,022	6,394,322	128,700
Fringes	3,342,140	3,296,637	45,503
Other Expenditures	734,303	732,050	2,253
Capital Outlay	170,033	119,865	50,168
Total Police Department	<u>10,769,498</u>	<u>10,542,874</u>	<u>226,624</u>
Fire Department			
Personal Services	5,531,012	5,329,539	201,473
Fringes	3,172,680	2,921,794	250,886
Other Expenditures	881,257	784,703	96,554
Capital Outlay	70,909	70,454	455
Total Fire Department	<u>9,655,858</u>	<u>9,106,490</u>	<u>549,368</u>
Total Security of Persons and Property	<u>20,425,356</u>	<u>19,649,364</u>	<u>775,992</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Leisure Time Activities</i>			
Recreation Department			
Personal Services	161,041	159,348	1,693
Fringes	60,133	59,901	232
Other Expenditures	88,744	51,349	37,395
Capital Outlay	24,870	24,870	0
Total Recreation Department	<u>334,788</u>	<u>295,468</u>	<u>39,320</u>
Parks Department			
Personal Services	579,233	577,158	2,075
Fringes	292,329	291,555	774
Other Expenditures	356,244	312,495	43,749
Capital Outlay	314,657	303,381	11,276
Total Parks Department	<u>1,542,463</u>	<u>1,484,589</u>	<u>57,874</u>
Schoonover Pool			
Personal Services	33,200	33,151	49
Fringes	5,579	5,536	43
Other Expenditures	41,296	32,494	8,802
Total Schoonover Pool	<u>80,075</u>	<u>71,181</u>	<u>8,894</u>
Total Leisure Time Activities	<u>1,957,326</u>	<u>1,851,238</u>	<u>106,088</u>
<i>Community Environment</i>			
Community Development			
Personal Services	250,399	247,373	3,026
Fringes	101,413	100,149	1,264
Other Expenditures	98,515	97,318	1,197
Capital Outlay	1,500	0	1,500
Total Community Development Department	<u>451,827</u>	<u>444,840</u>	<u>6,987</u>
Building and Zoning			
Personal Services	427,927	425,954	1,973
Fringes	196,732	195,565	1,167
Other Expenditures	186,391	165,594	20,797
Capital Outlay	500	150	350
Total Building and Zoning Department	<u>811,550</u>	<u>787,263</u>	<u>24,287</u>
Miscellaneous			
Indigent Burials	29,500	26,500	3,000
Total Miscellaneous	<u>29,500</u>	<u>26,500</u>	<u>3,000</u>
Total Community Environment	<u>1,292,877</u>	<u>1,258,603</u>	<u>34,274</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Transportation</i>			
Streets Department			
Personal Services	377,020	363,259	13,761
Fringes	206,668	200,260	6,408
Other Expenditures	218,468	191,996	26,472
Capital Outlay	356,808	356,800	8
Total Streets Department	<u>1,158,964</u>	<u>1,112,315</u>	<u>46,649</u>
Miscellaneous			
Bus Subsidy	119,000	118,750	250
Streetscape Maintenance	32,008	31,721	287
Street Lighting	355,000	330,998	24,002
Total Miscellaneous	<u>506,008</u>	<u>481,469</u>	<u>24,539</u>
Total Transportation	<u>1,664,972</u>	<u>1,593,784</u>	<u>71,188</u>
Total Expenditures	<u>37,124,976</u>	<u>35,698,741</u>	<u>1,426,235</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,802,943)</u>	<u>(66,746)</u>	<u>4,736,197</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from the Disposition of Capital Assets	30,000	35,378	5,378
Transfers-Out	(1,327,691)	(1,327,250)	441
Advances In	0	168,438	168,438
Advances Out	(596,500)	(235,375)	361,125
Total Other Financing Sources (Uses)	<u>(1,894,191)</u>	<u>(1,358,809)</u>	<u>535,382</u>
Net Change in Fund Balance	(6,697,134)	(1,425,555)	5,271,579
Fund Balance Beginning of Year	7,228,285	7,228,285	0
Prior Year Encumbrances Appropriated	948,283	948,283	0
Fund Balance End of Year	<u>\$ 1,479,434</u>	<u>\$ 6,751,013</u>	<u>\$ 5,271,579</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Treasurer's Trust Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Miscellaneous	\$ 6,000	\$ 52,841	\$ 46,841
Total Revenues	<u>6,000</u>	<u>52,841</u>	<u>46,841</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other	<u>25,600</u>	<u>25,558</u>	<u>42</u>
Total Expenditures	<u>25,600</u>	<u>25,558</u>	<u>42</u>
Net Change in Fund Balance	(19,600)	27,283	46,883
Fund Balance Beginning of Year	373,663	373,663	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 354,063</u>	<u>\$ 400,946</u>	<u>\$ 46,883</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Insurance Repair Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 5,388	\$ 5,388
Total Revenues	<u>0</u>	<u>5,388</u>	<u>5,388</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other	21,633	4,565	17,068
Total Expenditures	<u>21,633</u>	<u>4,565</u>	<u>17,068</u>
Net Change in Fund Balance	(21,633)	823	22,456
Fund Balance Beginning of Year	37,043	37,043	0
Prior Year Encumbrances Appropriated	<u>1,633</u>	<u>1,633</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 17,043</u>	<u>\$ 39,499</u>	<u>\$ 22,456</u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Capital Replacement Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Contributions and Donations	\$ 0	\$ 1,012	\$ 1,012
Total Revenues	<u>0</u>	<u>1,012</u>	<u>1,012</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	<u>4,093</u>	<u>4,093</u>	<u>0</u>
Total Expenditures	<u>4,093</u>	<u>4,093</u>	<u>0</u>
Net Change in Fund Balance	(4,093)	(3,081)	1,012
Fund Balance Beginning of Year	2,545	2,545	0
Prior Year Encumbrances Appropriated	<u>2,293</u>	<u>2,293</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 745</u>	<u>\$ 1,757</u>	<u>\$ 1,012</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Fire Insurance Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Miscellaneous	\$ 180,000	\$ 190,623	\$ 10,623
Total Revenues	<u>180,000</u>	<u>190,623</u>	<u>10,623</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other Expenditures	<u>180,000</u>	<u>141,568</u>	<u>38,432</u>
Total Expenditures	<u>180,000</u>	<u>141,568</u>	<u>38,432</u>
Net Change in Fund Balance	0	49,055	49,055
Fund Balance Beginning of Year	59,692	59,692	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 59,692</u>	<u>\$ 108,747</u>	<u>\$ 49,055</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Security Deposit Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Miscellaneous	\$ 100,000	\$ 135,572	\$ 35,572
Total Revenues	<u>100,000</u>	<u>135,572</u>	<u>35,572</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other Expenditures	100,000	40,440	59,560
Total Expenditures	<u>100,000</u>	<u>40,440</u>	<u>59,560</u>
Net Change in Fund Balance	0	95,132	95,132
Fund Balance Beginning of Year	182,439	182,439	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 182,439</u>	<u>\$ 277,571</u>	<u>\$ 95,132</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP) and Actual*  
*ALL-Lima RRGs Fund*  
*For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 9,335,963	\$ 4,917,709	\$ (4,418,254)
Total Revenues	<u>9,335,963</u>	<u>4,917,709</u>	<u>(4,418,254)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	9,335,963	4,917,709	4,418,254
Total Expenditures	<u>9,335,963</u>	<u>4,917,709</u>	<u>4,418,254</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Indigent Alcohol Treatment Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 40,000	\$ 69,081	\$ 29,081
Total Revenues	<u>40,000</u>	<u>69,081</u>	<u>29,081</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	220,350	113,167	107,183
Total Expenditures	<u>220,350</u>	<u>113,167</u>	<u>107,183</u>
Net Change in Fund Balance	(180,350)	(44,086)	136,264
Fund Balance Beginning of Year	492,732	492,732	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 312,382</u>	<u>\$ 448,646</u>	<u>\$ 136,264</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Municipal Probation Services Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 177	\$ 177
Fines and Forfeitures	112,000	59,607	(52,393)
Miscellaneous	0	8,910	8,910
Total Revenues	<u>112,000</u>	<u>68,694</u>	<u>(43,306)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	57,990	37,709	20,281
Fringes	<u>33,397</u>	<u>33,278</u>	<u>119</u>
Total Expenditures	<u>91,387</u>	<u>70,987</u>	<u>20,400</u>
Net Change in Fund Balance	20,613	(2,293)	(22,906)
Fund Balance Beginning of Year	104,984	104,984	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 125,597</u>	<u>\$ 102,691</u>	<u>\$ (22,906)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Drug Enforcement / Education Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 100	\$ 100
Fines and Forfeitures	<u>0</u>	<u>8,233</u>	<u>8,233</u>
Total Revenues	<u>0</u>	<u>8,333</u>	<u>8,333</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Fringes	(50)	(128)	78
Other	<u>50</u>	<u>30</u>	<u>20</u>
Total Expenditures	<u>0</u>	<u>(98)</u>	<u>98</u>
Net Change in Fund Balance	0	8,431	8,431
Fund Balance Beginning of Year	5,685	5,685	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 5,685</u>	<u>\$ 14,116</u>	<u>\$ 8,431</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAG 2016-DJ-BX-0212 Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 8,826	\$ 8,825	\$ (1)
Total Revenues	<u>8,826</u>	<u>8,825</u>	<u>(1)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	8,826	6,576	2,250
Total Expenditures	<u>8,826</u>	<u>6,576</u>	<u>2,250</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>2,249</u>	<u>2,249</u>
<b>Other Financing Sources (Uses):</b>			
Advances Out	0	(2,250)	(2,250)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(2,250)</u>	<u>(2,250)</u>
Net Change in Fund Balance	0	(1)	(1)
Fund Balance Beginning of Year	1	1	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Diversion Grant Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 38,898	\$ 26,050	\$ (12,848)
Total Revenues	<u>38,898</u>	<u>26,050</u>	<u>(12,848)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	5,758	5,758	0
Other	33,140	20,292	12,848
Total Expenditures	<u>38,898</u>	<u>26,050</u>	<u>12,848</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	0	12,847	12,847
Advances Out	0	(12,847)	(12,847)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Traffic / Parking Control Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 258	\$ 258
Charges for Services	31,000	27,967	(3,033)
Fines and Forfeitures	25,000	6,420	(18,580)
Total Revenues	<u>56,000</u>	<u>34,645</u>	<u>(21,355)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation			
Personal Services	4,120	4,112	8
Fringes	2,200	2,193	7
Other	51,300	50,673	627
Total Expenditures	<u>57,620</u>	<u>56,978</u>	<u>642</u>
Net Change in Fund Balance	(1,620)	(22,333)	(20,713)
Fund Balance Beginning of Year	400,818	400,818	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 399,198</u>	<u>\$ 378,485</u>	<u>\$ (20,713)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2019 Specialized Dockets Payroll Subsidy Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1	\$ 0	\$ (1)
Total Revenues	<u>1</u>	<u>0</u>	<u>(1)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Personal Services	20,732	20,732	0
Other	7,978	7,977	1
Total Expenditures	<u>28,710</u>	<u>28,709</u>	<u>1</u>
Net Change in Fund Balance	(28,709)	(28,709)	0
Fund Balance Beginning of Year	28,709	28,709	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAG 2017-DJ-BX-0421 Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 35,866	\$ 16,140	\$ (19,726)
Total Revenues	<u>35,866</u>	<u>16,140</u>	<u>(19,726)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	35,866	34,550	1,316
Total Expenditures	<u>35,866</u>	<u>34,550</u>	<u>1,316</u>
Net Change in Fund Balance	0	(18,410)	(18,410)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ (18,410)</u>	<u>\$ (18,410)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Firefighter Exposure to Environmental Elements 2018 Grant Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 5,313	\$ 0	\$ (5,313)
Total Revenues	<u>5,313</u>	<u>0</u>	<u>(5,313)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	5,313	5,313	0
Total Expenditures	<u>5,313</u>	<u>5,313</u>	<u>0</u>
Net Change in Fund Balance	0	(5,313)	(5,313)
Fund Balance Beginning of Year	5,313	5,313	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 5,313</u>	<u>\$ 0</u>	<u>\$ (5,313)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Aquatic Education Rod & Reel Grant RR19 Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 2,493	\$ 2,493	\$ 0
Total Revenues	<u>2,493</u>	<u>2,493</u>	<u>0</u>
<b>Expenditures:</b>			
NOT CODED	2,493	2,493	0
Total Expenditures	<u>2,493</u>	<u>2,493</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Fire EMS Grant FY19 Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 2,765	\$ 2,765	\$ 0
Total Revenues	<u>2,765</u>	<u>2,765</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	2,765	2,765	0
Total Expenditures	<u>2,765</u>	<u>2,765</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 SFY2020 Specialized Dockets Payroll Subsidy Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 30,000	\$ 30,000	\$ 0
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Personal Services	20,000	0	20,000
Other	10,000	2,550	7,450
Total Expenditures	<u>30,000</u>	<u>2,550</u>	<u>27,450</u>
Net Change in Fund Balance	0	27,450	27,450
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 27,450</u>	<u>\$ 27,450</u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Diversion Grant 19-20 Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1,840	\$ 1,840	\$ 0
Total Revenues	<u>1,840</u>	<u>1,840</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	1,840	1,840	0
Total Expenditures	<u>1,840</u>	<u>1,840</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAG 2018-DJ-BX-0181 Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 35,122	\$ 15,589	\$ (19,533)
Total Revenues	<u>35,122</u>	<u>15,589</u>	<u>(19,533)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	19,791	258	19,533
Capital Outlay	<u>15,331</u>	<u>15,331</u>	<u>0</u>
Total Expenditures	<u>35,122</u>	<u>15,589</u>	<u>19,533</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALCAP Operations Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Charges for Services	\$ 5,300	\$ 0	\$ (5,300)
Total Revenues	<u>5,300</u>	<u>0</u>	<u>(5,300)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other	8,900	7,357	1,543
Total Expenditures	<u>8,900</u>	<u>7,357</u>	<u>1,543</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,600)</u>	<u>(7,357)</u>	<u>(3,757)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	0	3,713	3,713
Total Other Financing Sources (Uses)	<u>0</u>	<u>3,713</u>	<u>3,713</u>
Net Change in Fund Balance	(3,600)	(3,644)	(44)
Fund Balance Beginning of Year	3,644	3,644	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 44</u>	<u>\$ 0</u>	<u>\$ (44)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Youth Commission Activity Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Contributions and Donations	\$ 75,000	\$ 35,250	\$ (39,750)
Miscellaneous	0	1	1
Total Revenues	<u>75,000</u>	<u>35,251</u>	<u>(39,749)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Leisure Time Activities			
Other	72,000	71,393	607
Total Expenditures	<u>72,000</u>	<u>71,393</u>	<u>607</u>
Net Change in Fund Balance	3,000	(36,142)	(39,142)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 3,000</u>	<u>\$ (36,142)</u>	<u>\$ (39,142)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Weed / Property Cleanup Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Charges for Services	\$ 322,000	\$ 300,088	\$ (21,912)
Total Revenues	<u>322,000</u>	<u>300,088</u>	<u>(21,912)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Other	321,500	289,424	32,076
Total Expenditures	<u>321,500</u>	<u>289,424</u>	<u>32,076</u>
Excess of Revenues Over (Under) Expenditures	<u>500</u>	<u>10,664</u>	<u>10,164</u>
<b>Other Financing Sources (Uses):</b>			
Advances Out	0	(18,669)	(18,669)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(18,669)</u>	<u>(18,669)</u>
Net Change in Fund Balance	500	(8,005)	(8,505)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 500</u>	<u>\$ (8,005)</u>	<u>\$ (8,505)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 State Highway Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 98,000	\$ 116,763	\$ 18,763
Investment Income	<u>1,200</u>	<u>5,710</u>	<u>4,510</u>
Total Revenues	<u>99,200</u>	<u>122,473</u>	<u>23,273</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation			
Other	<u>97,000</u>	<u>96,977</u>	<u>23</u>
Total Expenditures	<u>97,000</u>	<u>96,977</u>	<u>23</u>
Net Change in Fund Balance	2,200	25,496	23,296
Fund Balance Beginning of Year	279,077	279,077	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 281,277</u>	<u>\$ 304,573</u>	<u>\$ 23,296</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Street Repair Fund  
 For the Year Ended December 31, 2019*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 1,742,210	\$ 2,226,864	\$ 484,654
Charges for Services	150,000	182,018	32,018
Investment Income	0	5,902	5,902
Miscellaneous	370,832	105,925	(264,907)
Total Revenues	<u>2,263,042</u>	<u>2,520,709</u>	<u>257,667</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation			
Personal Services	925,304	854,403	70,901
Fringes	494,626	467,759	26,867
Other	907,860	866,889	40,971
Total Expenditures	<u>2,327,790</u>	<u>2,189,051</u>	<u>138,739</u>
Excess of Revenues Over (Under) Expenditures	<u>(64,748)</u>	<u>331,658</u>	<u>396,406</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from the Disposition of Capital Assets	0	9,816	9,816
Total Other Financing Sources (Uses)	<u>0</u>	<u>9,816</u>	<u>9,816</u>
Net Change in Fund Balance	(64,748)	341,474	406,222
Fund Balance Beginning of Year	155,843	155,843	0
Prior Year Encumbrances Appropriated	<u>106,790</u>	<u>106,790</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 197,885</u>	<u>\$ 604,107</u>	<u>\$ 406,222</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Recreational Activity Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 110	\$ 110
Charges for Services	28,000	30,070	2,070
Contributions and Donations	2,500	2,500	0
Miscellaneous	400	2,120	1,720
Total Revenues	<u>30,900</u>	<u>34,800</u>	<u>3,900</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Leisure Time Activities			
Personal Services	12,000	0	12,000
Fringes	2,165	(141)	2,306
Other	33,585	15,403	18,182
Capital Outlay	9,895	9,894	1
Total Expenditures	<u>57,645</u>	<u>25,156</u>	<u>32,489</u>
Net Change in Fund Balance	(26,745)	9,644	36,389
Fund Balance Beginning of Year	73,731	73,731	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 46,986</u>	<u>\$ 83,375</u>	<u>\$ 36,389</u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Moving Ohio Forward Demo Program Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 17,279	\$ 17,279
Total Revenues	<u>0</u>	<u>17,279</u>	<u>17,279</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Other	20,000	12,701	7,299
Total Expenditures	<u>20,000</u>	<u>12,701</u>	<u>7,299</u>
Excess of Revenues Over (Under) Expenditures	<u>(20,000)</u>	<u>4,578</u>	<u>24,578</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	13,500	0	(13,500)
Total Other Financing Sources (Uses)	<u>13,500</u>	<u>0</u>	<u>(13,500)</u>
Net Change in Fund Balance	(6,500)	4,578	11,078
Fund Balance Beginning of Year	32,233	32,233	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 25,733</u>	<u>\$ 36,811</u>	<u>\$ 11,078</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Trust Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 10,000	\$ 9,234	\$ (766)
Total Revenues	<u>10,000</u>	<u>9,234</u>	<u>(766)</u>
<b>Expenditures:</b>			
<b>    Current:</b>			
Security of Persons and Property			
Other	10,000	0	10,000
Total Expenditures	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Net Change in Fund Balance	0	9,234	9,234
Fund Balance Beginning of Year	16,220	16,220	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 16,220</u>	<u>\$ 25,454</u>	<u>\$ 9,234</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 COPS Asset Forfeiture Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 3,734	\$ 3,734
Miscellaneous	<u>0</u>	<u>4,320</u>	<u>4,320</u>
Total Revenues	<u>0</u>	<u>8,054</u>	<u>8,054</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>35,000</u>	<u>22,584</u>	<u>12,416</u>
Total Expenditures	<u>35,000</u>	<u>22,584</u>	<u>12,416</u>
Net Change in Fund Balance	(35,000)	(14,530)	20,470
Fund Balance Beginning of Year	151,071	151,071	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 116,071</u>	<u>\$ 136,541</u>	<u>\$ 20,470</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 DARE Education Program Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 27,413	\$ 12,409	\$ (15,004)
Total Revenues	<u>27,413</u>	<u>12,409</u>	<u>(15,004)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	30,513	30,507	6
Total Expenditures	<u>30,513</u>	<u>30,507</u>	<u>6</u>
Net Change in Fund Balance	(3,100)	(18,098)	(14,998)
Fund Balance Beginning of Year	20,086	20,086	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 16,986</u>	<u>\$ 1,988</u>	<u>\$ (14,998)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 CHIP Housing Improvement Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1,300,000	\$ 233,560	\$ (1,066,440)
Charges for Services	0	73,973	73,973
Investment Income	0	1,886	1,886
Total Revenues	<u>1,300,000</u>	<u>309,419</u>	<u>(990,581)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Other	1,524,129	786,501	737,628
Total Expenditures	<u>1,524,129</u>	<u>786,501</u>	<u>737,628</u>
Net Change in Fund Balance	(224,129)	(477,082)	(252,953)
Fund Balance Beginning of Year	(196,452)	(196,452)	0
Prior Year Encumbrances Appropriated	<u>424,129</u>	<u>424,129</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 3,548</u>	<u>\$ (249,405)</u>	<u>\$ (252,953)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Rehab Property Sales Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 295	\$ 295
Charges for Services	<u>60,000</u>	<u>45,227</u>	<u>(14,773)</u>
Total Revenues	<u>60,000</u>	<u>45,522</u>	<u>(14,478)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Personal Services	30,639	30,509	130
Fringes	14,206	14,124	82
Other	<u>28,060</u>	<u>26,810</u>	<u>1,250</u>
Total Expenditures	<u>72,905</u>	<u>71,443</u>	<u>1,462</u>
Net Change in Fund Balance	(12,905)	(25,921)	(13,016)
Fund Balance Beginning of Year	108,090	108,090	0
Prior Year Encumbrances Appropriated	<u>11,810</u>	<u>11,810</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 106,995</u>	<u>\$ 93,979</u>	<u>\$ (13,016)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 CDBG Federal Block Grant Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1,587,771	\$ 1,068,198	\$ (519,573)
Charges for Services	16,455	6,904	(9,551)
Investment Income	500	16	(484)
Miscellaneous	15,950	5,300	(10,650)
Total Revenues	<u>1,620,676</u>	<u>1,080,418</u>	<u>(540,258)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Personal Services	378,585	346,720	31,865
Fringes	186,545	139,743	46,802
Other	1,056,074	777,785	278,289
Total Expenditures	<u>1,621,204</u>	<u>1,264,248</u>	<u>356,956</u>
Net Change in Fund Balance	(528)	(183,830)	(183,302)
Fund Balance Beginning of Year	(297,873)	(297,873)	0
Prior Year Encumbrances Appropriated	298,424	298,424	0
Fund Balance End of Year	<u>\$ 23</u>	<u>\$ (183,279)</u>	<u>\$ (183,302)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Land Utilization Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Charges for Services	\$ 28,000	\$ 3,186	\$ (24,814)
Total Revenues	<u>28,000</u>	<u>3,186</u>	<u>(24,814)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Other	28,000	6,739	21,261
Total Expenditures	<u>28,000</u>	<u>6,739</u>	<u>21,261</u>
Net Change in Fund Balance	0	(3,553)	(3,553)
Fund Balance Beginning of Year	17,845	17,845	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 17,845</u>	<u>\$ 14,292</u>	<u>\$ (3,553)</u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Hotel / Motel Tax Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Other Local Taxes	\$ 235,000	\$ 271,765	\$ 36,765
Total Revenues	<u>235,000</u>	<u>271,765</u>	<u>36,765</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other	235,000	167,752	67,248
Total Expenditures	<u>235,000</u>	<u>167,752</u>	<u>67,248</u>
Net Change in Fund Balance	0	104,013	104,013
Fund Balance Beginning of Year	38,477	38,477	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 38,477</u>	<u>\$ 142,490</u>	<u>\$ 104,013</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Courts Special Projects Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 2,003	\$ 2,003
Fines and Forfeitures	175,000	517,981	342,981
Miscellaneous	0	12	12
Total Revenues	<u>175,000</u>	<u>519,996</u>	<u>344,996</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Personal Services	125,000	124,893	107
Fringes	50,020	50,002	18
Other	5,000	1,817	3,183
Total Expenditures	<u>180,020</u>	<u>176,712</u>	<u>3,308</u>
Net Change in Fund Balance	(5,020)	343,284	348,304
Fund Balance Beginning of Year	1,485,034	1,485,034	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1,480,014</u>	<u>\$ 1,828,318</u>	<u>\$ 348,304</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALLE-015 Natureworks/Robb Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Leisure Time Activities			
Other	\$ 906	\$ 906	\$ 0
Total Expenditures	<u>906</u>	<u>906</u>	<u>0</u>
Net Change in Fund Balance	(906)	(906)	0
Fund Balance Beginning of Year	906	906	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Training Assistance Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Miscellaneous	\$ 0	\$ 2,495	\$ 2,495
Total Revenues	<u>0</u>	<u>2,495</u>	<u>2,495</u>
Net Change in Fund Balance	0	2,495	2,495
Fund Balance Beginning of Year	53,545	53,545	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 53,545</u>	<u>\$ 56,040</u>	<u>\$ 2,495</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALL-LIMA-TRAFFIC, PID 90949 Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1,061	\$ 1,060	\$ (1)
Total Revenues	<u>1,061</u>	<u>1,060</u>	<u>(1)</u>
<b>Expenditures:</b>			
Capital Outlay	<u>1,061</u>	<u>1,060</u>	<u>1</u>
Total Expenditures	<u>1,061</u>	<u>1,060</u>	<u>1</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Indigent Interlock / Alcohol Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 100,000	\$ 44,411	\$ (55,589)
Total Revenues	<u>100,000</u>	<u>44,411</u>	<u>(55,589)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	100,000	0	100,000
Total Expenditures	<u>100,000</u>	<u>0</u>	<u>100,000</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>44,411</u>	<u>44,411</u>
<b>Other Financing Sources (Uses):</b>			
Advances Out	0	(24,318)	(24,318)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(24,318)</u>	<u>(24,318)</u>
Net Change in Fund Balance	0	20,093	20,093
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 20,093</u></u>	<u><u>\$ 20,093</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Fire Reporting Grant Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	\$ 1,358	\$ 1,358	\$ 0
Total Expenditures	<u>1,358</u>	<u>1,358</u>	<u>0</u>
Net Change in Fund Balance	(1,358)	(1,358)	0
Fund Balance Beginning of Year	1,358	1,358	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 NS Program Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Charges for Services	\$ 700	\$ 794	\$ 94
Total Revenues	<u>700</u>	<u>794</u>	<u>94</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Other	100	79	21
Total Expenditures	<u>100</u>	<u>79</u>	<u>21</u>
Net Change in Fund Balance	600	715	115
Fund Balance Beginning of Year	28,588	28,588	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 29,188</u>	<u>\$ 29,303</u>	<u>\$ 115</u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Federal Asset Forfeiture Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 20,885	\$ 20,885
Investment Income	0	395	395
Total Revenues	<u>0</u>	<u>21,280</u>	<u>21,280</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	14,600	14,594	6
Total Expenditures	<u>14,600</u>	<u>14,594</u>	<u>6</u>
Net Change in Fund Balance	(14,600)	6,686	21,286
Fund Balance Beginning of Year	15,216	15,216	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 616</u>	<u>\$ 21,902</u>	<u>\$ 21,286</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Special Gifts / Memorials Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Contributions and Donations	\$ 30,000	\$ 55,380	\$ 25,380
Miscellaneous	0	6	6
Total Revenues	<u>30,000</u>	<u>55,386</u>	<u>25,386</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	0	955	(955)
Leisure Time Activities			
Other	31,500	448	31,052
Capital Outlay	44,000	43,677	323
Total Expenditures	<u>75,500</u>	<u>45,080</u>	<u>30,420</u>
Net Change in Fund Balance	(45,500)	10,306	55,806
Fund Balance Beginning of Year	139,214	139,214	0
Prior Year Encumbrances Appropriated	<u>29,000</u>	<u>29,000</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 122,714</u>	<u>\$ 178,520</u>	<u>\$ 55,806</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Legal Research / Computer Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 70,000	\$ 58,534	\$ (11,466)
Miscellaneous	<u>0</u>	<u>32</u>	<u>32</u>
Total Revenues	<u>70,000</u>	<u>58,566</u>	<u>(11,434)</u>
<b>Expenditures:</b>			
Capital Outlay	<u>50,400</u>	<u>50,289</u>	<u>111</u>
Total Expenditures	<u>50,400</u>	<u>50,289</u>	<u>111</u>
Net Change in Fund Balance	19,600	8,277	(11,323)
Fund Balance Beginning of Year	55,763	55,763	0
Prior Year Encumbrances Appropriated	<u>900</u>	<u>900</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 76,263</u>	<u>\$ 64,940</u>	<u>\$ (11,323)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Court Computerization Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 180,000	\$ 193,625	\$ 13,625
Miscellaneous	0	338	338
Total Revenues	<u>180,000</u>	<u>193,963</u>	<u>13,963</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other	411,538	393,188	18,350
Capital Outlay	21,000	20,127	873
Total Expenditures	<u>432,538</u>	<u>413,315</u>	<u>19,223</u>
Net Change in Fund Balance	(252,538)	(219,352)	33,186
Fund Balance Beginning of Year	477,228	477,228	0
Prior Year Encumbrances Appropriated	<u>50,538</u>	<u>50,538</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 275,228</u>	<u>\$ 308,414</u>	<u>\$ 33,186</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Special Assessments Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Special Assessments	\$ 0	\$ 15,653	\$ 15,653
Total Revenues	<u>0</u>	<u>15,653</u>	<u>15,653</u>
<b>Expenditures:</b>			
Capital Outlay	99,190	77,310	21,880
<b>Debt Service:</b>			
Principal Retirement	60,000	58,500	1,500
Interest and Fiscal Charges	5,000	4,442	558
Total Expenditures	<u>164,190</u>	<u>140,252</u>	<u>23,938</u>
Excess of Revenues Over (Under) Expenditures	<u>(164,190)</u>	<u>(124,599)</u>	<u>39,591</u>
<b>Other Financing Sources (Uses):</b>			
General Obligation Bonds and Notes Issued	150,000	111,700	(38,300)
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>111,700</u>	<u>(38,300)</u>
Net Change in Fund Balance	(14,190)	(12,899)	1,291
Fund Balance Beginning of Year	344,388	344,388	0
Prior Year Encumbrances Appropriated	<u>14,190</u>	<u>14,190</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 344,388</u>	<u>\$ 345,679</u>	<u>\$ 1,291</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 State Issue II Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 967,336	\$ 967,328	\$ (8)
Total Revenues	<u>967,336</u>	<u>967,328</u>	<u>(8)</u>
<b>Expenditures:</b>			
Capital Outlay	967,336	967,328	8
Total Expenditures	<u>967,336</u>	<u>967,328</u>	<u>8</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Ottawa River Phase II Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Expenditures:</b>			
Capital Outlay	\$ 23,990	\$ 23,990	\$ 0
Total Expenditures	<u>23,990</u>	<u>23,990</u>	<u>0</u>
Net Change in Fund Balance	(23,990)	(23,990)	0
Fund Balance Beginning of Year	23,990	23,990	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 FEMA-1720-DR-003-46554 Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Expenditures:</b>			
Capital Outlay	\$ 23,015	\$ 23,015	\$ 0
Total Expenditures	<u>23,015</u>	<u>23,015</u>	<u>0</u>
Net Change in Fund Balance	(23,015)	(23,015)	0
Fund Balance Beginning of Year	23,015	23,015	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Obesity Prevention Grant Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Expenditures:</b>			
Capital Outlay	\$ 1,500	\$ 1,500	\$ 0
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Net Change in Fund Balance	(1,500)	(1,500)	0
Fund Balance Beginning of Year	1,500	1,500	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALL-Vine Street RRGs Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Expenditures:</b>			
Capital Outlay	\$ 695	\$ 695	\$ 0
Total Expenditures	<u>695</u>	<u>695</u>	<u>0</u>
Net Change in Fund Balance	(695)	(695)	0
Fund Balance Beginning of Year	695	695	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Fire Vehicles Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
TOTAL	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	4,835	4,835	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 4,835</u>	<u>\$ 4,835</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Central Service Roof Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
TOTAL	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	14,804	14,804	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 14,804</u>	<u>\$ 14,804</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Police Cruisers and Equipment Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
TOTAL	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	4,697	4,697	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 4,697</u>	<u>\$ 4,697</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Note Issue, Government Projects Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 24	\$ 24
Total Revenues	<u>0</u>	<u>24</u>	<u>24</u>
<b>Expenditures:</b>			
Capital Outlay	453	453	0
Total Expenditures	<u>453</u>	<u>453</u>	<u>0</u>
Net Change in Fund Balance	(453)	(429)	24
Fund Balance Beginning of Year	259,130	259,130	0
Prior Year Encumbrances Appropriated	<u>453</u>	<u>453</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 259,130</u>	<u>\$ 259,154</u>	<u>\$ 24</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2015 Note Issue, Government Projects Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 23	\$ 23
Total Revenues	<u>0</u>	<u>23</u>	<u>23</u>
Net Change in Fund Balance	0	23	23
Fund Balance Beginning of Year	34,048	34,048	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 34,048</u>	<u>\$ 34,071</u>	<u>\$ 23</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ODNR-ALLE-003C Schoonover Lake Dam Restoration Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 264,360	\$ 0	\$ (264,360)
Total Revenues	<u>264,360</u>	<u>0</u>	<u>(264,360)</u>
<b>Expenditures:</b>			
Capital Outlay	264,360	264,360	0
Total Expenditures	<u>264,360</u>	<u>264,360</u>	<u>0</u>
Net Change in Fund Balance	0	(264,360)	(264,360)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ (264,360)</u>	<u>\$ (264,360)</u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2017 Land & Water Conservation Fund-Schoonover Park Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 207,000	\$ 189,352	\$ (17,648)
Total Revenues	<u>207,000</u>	<u>189,352</u>	<u>(17,648)</u>
<b>Expenditures:</b>			
Capital Outlay	207,000	207,000	0
Total Expenditures	<u>207,000</u>	<u>207,000</u>	<u>0</u>
Net Change in Fund Balance	0	(17,648)	(17,648)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ (17,648)</u>	<u>\$ (17,648)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Johnny Appleseed 2019 Cooperative Park Improvement Grant Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 25,000	\$ 25,000
Total Revenues	<u>0</u>	<u>25,000</u>	<u>25,000</u>
Net Change in Fund Balance	0	25,000	25,000
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 25,000</u></u>	<u><u>\$ 25,000</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2018 Bond-Schoonover Lake Dam Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 208	\$ 208
Total Revenues	<u>0</u>	<u>208</u>	<u>208</u>
<b>Expenditures:</b>			
Capital Outlay	1,201,000	1,194,682	6,318
Total Expenditures	<u>1,201,000</u>	<u>1,194,682</u>	<u>6,318</u>
Net Change in Fund Balance	(1,201,000)	(1,194,474)	6,526
Fund Balance Beginning of Year	1,201,177	1,201,177	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 177</u>	<u>\$ 6,703</u>	<u>\$ 6,526</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2018 Bond-Hall of Justice Renovation Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 20	\$ 20
Total Revenues	<u>0</u>	<u>20</u>	<u>20</u>
<b>Expenditures:</b>			
Capital Outlay	186,994	149,304	37,690
Total Expenditures	<u>186,994</u>	<u>149,304</u>	<u>37,690</u>
Net Change in Fund Balance	(186,994)	(149,284)	37,710
Fund Balance Beginning of Year	66	66	0
Prior Year Encumbrances Appropriated	<u>186,994</u>	<u>186,994</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 66</u>	<u>\$ 37,776</u>	<u>\$ 37,710</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2018 Bond-Police Vehicles Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 6	\$ 5	\$ (1)
Total Revenues	<u>6</u>	<u>5</u>	<u>(1)</u>
<b>Expenditures:</b>			
Capital Outlay	31,161	31,161	0
Total Expenditures	<u>31,161</u>	<u>31,161</u>	<u>0</u>
Net Change in Fund Balance	(31,155)	(31,156)	(1)
Fund Balance Beginning of Year	31,156	31,156	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2018 Bond-Street Department Vehicles Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 36	\$ 36
Total Revenues	<u>0</u>	<u>36</u>	<u>36</u>
<b>Expenditures:</b>			
Capital Outlay	281,039	258,541	22,498
Total Expenditures	<u>281,039</u>	<u>258,541</u>	<u>22,498</u>
Net Change in Fund Balance	(281,039)	(258,505)	22,534
Fund Balance Beginning of Year	191,248	191,248	0
Prior Year Encumbrances Appropriated	<u>89,792</u>	<u>89,792</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 22,535</u>	<u>\$ 22,534</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Central & Elm Intersection Improvements Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 83,434	\$ 79,598	\$ (3,836)
Total Revenues	<u>83,434</u>	<u>79,598</u>	<u>(3,836)</u>
<b>Expenditures:</b>			
Capital Outlay	83,434	79,598	3,836
Total Expenditures	<u>83,434</u>	<u>79,598</u>	<u>3,836</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	(83,434)	(83,434)	0
Prior Year Encumbrances Appropriated	<u>83,434</u>	<u>83,434</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Convention & Visitors Bureau Destination Development Grant Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 6,000	\$ 6,000	\$ 0
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<b>Expenditures:</b>			
Capital Outlay	6,000	6,000	0
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	(6,000)	(6,000)	0
Prior Year Encumbrances Appropriated	<u>6,000</u>	<u>6,000</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Johnny Appleseed 2018 Cooperative Park Improvement Grant Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 30,000	\$ 30,000	\$ 0
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<b>Expenditures:</b>			
Capital Outlay	30,000	30,000	0
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	(30,000)	(30,000)	0
Prior Year Encumbrances Appropriated	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ODNR Natureworks Grant - Lincoln Park Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 75,459	\$ 0	\$ (75,459)
Total Revenues	<u>75,459</u>	<u>0</u>	<u>(75,459)</u>
<b>Expenditures:</b>			
Capital Outlay	75,459	75,459	0
Total Expenditures	<u>75,459</u>	<u>75,459</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(75,459)</u>	<u>(75,459)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	<u>0</u>	<u>75,459</u>	<u>75,459</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>75,459</u>	<u>75,459</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	(75,459)	(75,459)	0
Prior Year Encumbrances Appropriated	<u>75,459</u>	<u>75,459</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Lima Memorial Hospital Grant - Lincoln Park Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Contributions and Donations	\$ 60,000	\$ 60,000	\$ 0
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>0</u>
<b>Expenditures:</b>			
Capital Outlay	60,000	40,431	19,569
Total Expenditures	<u>60,000</u>	<u>40,431</u>	<u>19,569</u>
Net Change in Fund Balance	0	19,569	19,569
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 19,569</u>	<u>\$ 19,569</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Ford Grant - Lincoln Park Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 40,000	\$ 0	\$ (40,000)
Total Revenues	<u>40,000</u>	<u>0</u>	<u>(40,000)</u>
<b>Expenditures:</b>			
Capital Outlay	40,000	40,000	0
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(40,000)</u>	<u>(40,000)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	0	40,000	40,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>40,000</u>	<u>40,000</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	(40,000)	(40,000)	0
Prior Year Encumbrances Appropriated	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 General Debt Service Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 8,484	\$ 8,484
Miscellaneous	104,000	115,340	11,340
Total Revenues	<u>104,000</u>	<u>123,824</u>	<u>19,824</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
Manuscript Debt Purchased	104,000	111,700	(7,700)
Principal Retirement	1,000,000	1,039,644	(39,644)
Interest and Fiscal Charges	311,000	263,312	47,688
Total Expenditures	<u>1,415,000</u>	<u>1,414,656</u>	<u>344</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,311,000)</u>	<u>(1,290,832)</u>	<u>20,168</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	1,311,000	1,310,690	(310)
Total Other Financing Sources (Uses)	<u>1,311,000</u>	<u>1,310,690</u>	<u>(310)</u>
Net Change in Fund Balance	0	19,858	19,858
Fund Balance Beginning of Year	3	3	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 3</u>	<u>\$ 19,861</u>	<u>\$ 19,858</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Special Assessment Debt Service Fund  
 For the Year Ended December 31, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Special Assessments	\$ 179,916	\$ 54,320	\$ (125,596)
Total Revenues	<u>179,916</u>	<u>54,320</u>	<u>(125,596)</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
Principal Retirement	53,250	56,840	(3,590)
Interest and Fiscal Charges	10,000	7,042	2,958
Total Expenditures	<u>63,250</u>	<u>63,882</u>	<u>(632)</u>
Excess of Revenues Over (Under) Expenditures	<u>116,666</u>	<u>(9,562)</u>	<u>(126,228)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	0	119,916	119,916
Advances Out	(111,000)	(110,354)	646
Total Other Financing Sources (Uses)	<u>(111,000)</u>	<u>9,562</u>	<u>120,562</u>
Net Change in Fund Balance	5,666	0	(5,666)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 5,666</u>	<u>\$ 0</u>	<u>\$ (5,666)</u>

**COMBINING STATEMENTS FOR  
PROPRIETARY FUNDS**



**CITY OF LIMA**  
**Allen County, Ohio**

**Enterprise Funds**

The enterprise funds account for operations that are finance and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be recovered primarily through user charges.

*Water*

*Water Construction*

*Water Replace/Improvement*

*Guarantee Deposits*

*Water Utility Reserve*

*2014 Note Issue-Water Projects*

*Sewer*

*Construction-2009 Debt Issue*

*North Collett Sewer*

*2014 Sewer Revenue Bond*

*Sewer Replacement Improvement*

*Sewer Utility Reserve*

*2018 Sewer Revenue Refunding Issue*

*Refuse*

*Storm Water*

**Internal Service Funds**

The internal service funds account for the financing of goods or services provided by one department of the City of Lima to other departments, on a cost-reimbursement basis. Accounting for these funds is designed to accumulate all of the costs incurred by the internal service fund in providing its goods and services to other departments. However, charges to the other departments are not intended to produce a significant profit in the long run, but to recover the total costs of providing goods or services.

*Health Benefits:*

To account for the collection of premiums and payment of claims for City employee health, dental, vision and prescription coverage, in lieu of purchasing these insurance benefits.

*Public Works Gasoline:*

To account for the central purchase of gasoline supply in large quantities at a lesser price with the subsequent charge to the various governmental user departments.

*Utilities Gasoline:*

To account for the central purchase of gasoline supply in large quantities at a lesser price with the subsequent charge to the various utilities user departments.

*IT Services:*

To account for the centralization of information technology services provided with the subsequent charge to the various user City departments.



**CITY OF LIMA**  
**Allen County**

*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2019*

	<b>Health Benefits</b>	<b>Public Works Gasoline</b>	<b>Utilities Gasoline</b>	<b>IT Services</b>	<b>Total</b>
<b>Assets</b>					
<i>Current assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,328,650	\$ 30,373	\$ 15,380	\$ 261,329	\$ 2,635,732
Receivables:					
Accounts	1,380	0	0	0	1,380
Intergovernmental	0	626	0	0	626
Materials and Supplies Inventory	0	29,692	9,183	0	38,875
<i>Total Current Assets</i>	<u>2,330,030</u>	<u>60,691</u>	<u>24,563</u>	<u>261,329</u>	<u>2,676,613</u>
<i>Noncurrent Assets:</i>					
Capital Assets:					
Depreciable Capital Assets, Net	0	93,112	0	43,334	136,446
<i>Total Noncurrent Assets</i>	<u>0</u>	<u>93,112</u>	<u>0</u>	<u>43,334</u>	<u>136,446</u>
<i>Total Assets</i>	<u>2,330,030</u>	<u>153,803</u>	<u>24,563</u>	<u>304,663</u>	<u>2,813,059</u>
<b>Deferred Outflows of Resources</b>					
Pension	0	0	0	596,190	596,190
OPEB	0	0	0	253,430	253,430
<i>Total Deferred Outflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>849,620</u>	<u>849,620</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	0	20,712	0	2,635	23,347
Accrued Wages	0	0	0	18,875	18,875
Compensated Absences Payable	0	0	0	38,829	38,829
Intergovernmental Payable	0	0	0	11,906	11,906
Claims Payable	900,210	0	0	0	900,210
<i>Total Current Liabilities</i>	<u>900,210</u>	<u>20,712</u>	<u>0</u>	<u>72,245</u>	<u>993,167</u>
<i>Long-Term Liabilities</i>					
Compensated Absences Payable, (Net of Current Portion)	0	0	0	35,528	35,528
Net OPEB Liability	0	0	0	397,849	397,849
Net Pension Liability	0	0	0	838,113	838,113
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,271,490</u>	<u>1,271,490</u>
<i>Total Liabilities</i>	<u>900,210</u>	<u>20,712</u>	<u>0</u>	<u>1,343,735</u>	<u>2,264,657</u>
<b>Deferred Inflows of Resources</b>					
Pension	0	0	0	11,005	11,005
OPEB	0	0	0	1,079	1,079
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,084</u>	<u>12,084</u>
<b>Net Position</b>					
Unrestricted	1,429,820	133,091	24,563	(201,536)	1,385,938
<i>Total Net Position</i>	<u>\$ 1,429,820</u>	<u>\$ 133,091</u>	<u>\$ 24,563</u>	<u>\$ (201,536)</u>	<u>\$ 1,385,938</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Revenues, Expenses and Changes in Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2019*

	<b>Health Benefits</b>	<b>Public Works Gasoline</b>	<b>Utilities Gasoline</b>	<b>IT Services</b>	<b>Total</b>
<b>Operating Revenues:</b>					
Charges for Services	\$ 8,387,526	\$ 0	\$ 0	\$ 1,017,132	\$ 9,404,658
Other Operating Revenues	746,925	407,698	0	44	1,154,667
Total Operating Revenues	<u>9,134,451</u>	<u>407,698</u>	<u>0</u>	<u>1,017,176</u>	<u>10,559,325</u>
<b>Operating Expenses:</b>					
Salaries	0	0	0	507,802	507,802
Fringe Benefits	0	0	0	653,141	653,141
Claims Expense	7,082,724	0	0	0	7,082,724
Other Services and Charges	1,586,629	412,055	2,942	53,832	2,055,458
Depreciation	0	3,768	0	3,937	7,705
Total Operating Expenses	<u>8,669,353</u>	<u>415,823</u>	<u>2,942</u>	<u>1,218,712</u>	<u>10,306,830</u>
Change in Net Position	465,098	(8,125)	(2,942)	(201,536)	252,495
Net Position - Beginning of Year	<u>964,722</u>	<u>141,216</u>	<u>27,505</u>	<u>0</u>	<u>1,133,443</u>
Net Position - End of Year	<u>\$ 1,429,820</u>	<u>\$ 133,091</u>	<u>\$ 24,563</u>	<u>\$ (201,536)</u>	<u>\$ 1,385,938</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2019*

	<b>Health Benefits</b>	<b>Public Works Gasoline</b>	<b>Utility Gasoline</b>	<b>IT Services</b>	<b>Total</b>
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Interfund Services Provided	\$ 7,240,797	\$ 0	\$ 0	\$ 1,017,132	\$ 8,257,929
Other Cash Receipts	1,892,274	412,689	0	44	2,305,007
Cash Payments from Other Services and Charges	(1,588,756)	(456,774)	0	(51,197)	(2,096,727)
Cash Payments to Employees for Service	0	0	0	(488,927)	(488,927)
Cash Payments for Employee Benefits	0	0	0	(168,452)	(168,452)
Cash Payments for Claims	(6,900,244)	0	0	0	(6,900,244)
Net Cash Provided by (Used in) Operating Activities	<u>644,071</u>	<u>(44,085)</u>	<u>0</u>	<u>308,600</u>	<u>908,586</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Payments for Capital Acquisitions	0	(41,041)	0	(47,271)	(88,312)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>0</u>	<u>(41,041)</u>	<u>0</u>	<u>(47,271)</u>	<u>(88,312)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	644,071	(85,126)	0	261,329	820,274
Cash and Cash Equivalents Beginning of Year	<u>1,684,579</u>	<u>115,499</u>	<u>15,380</u>	<u>0</u>	<u>1,815,458</u>
Cash and Cash Equivalents End of Year	<u>\$ 2,328,650</u>	<u>\$ 30,373</u>	<u>\$ 15,380</u>	<u>\$ 261,329</u>	<u>\$ 2,635,732</u>
<b>Reconciliation of Operating Gain (Loss) to Net Cash Provided by (Used in) Operating Activities:</b>					
Operating Gain (Loss)	\$ 465,098	\$ (8,125)	\$ (2,942)	\$ (201,536)	\$ 252,495
Adjustments:					
Depreciation	0	3,768	0	3,937	7,705
(Increase) Decrease in Assets:					
Accounts Receivable	(1,380)	250	0	0	(1,130)
Intergovernmental Receivable	0	4,741	0	0	4,741
Materials and Supply Inventory	0	500	2,942	0	3,442
Increase in Deferred Outflows of Resources - Pension	0	0	0	(596,190)	(596,190)
Increase in Deferred Outflows of Resources - OPEB	0	0	0	(253,430)	(253,430)
Increase (Decrease) in Liabilities:					
Accounts Payable	(2,127)	(45,219)	0	2,635	(44,711)
Accrued Wages	0	0	0	18,875	18,875
Intergovernmental Payable	0	0	0	11,906	11,906
Claims Payable	182,480	0	0	0	182,480
Compensated Absences	0	0	0	74,357	74,357
Net OPEB Liability	0	0	0	397,849	397,849
Net Pension Liability	0	0	0	838,113	838,113
Increase in Deferred Inflows of Resources - Pension	0	0	0	11,005	11,005
Increase in Deferred Inflows of Resources - OPEB	0	0	0	1,079	1,079
Net Cash Provided by (Used in) Operating Activities	<u>\$ 644,071</u>	<u>\$ (44,085)</u>	<u>\$ 0</u>	<u>\$ 308,600</u>	<u>\$ 908,586</u>

**COMBINING STATEMENTS FOR  
FIDUCIARY FUNDS**



**CITY OF LIMA**  
**Allen County, Ohio**

Fiduciary 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 funds. The following is the City's fiduciary fund type:

**Custodial Funds**

Custodial funds are custodial in nature, and therefore present the additions and deductions from the fiduciary net position. These funds are used to record the collection and payment of state building fees, energy special improvement district assessments, law library resource board and municipal court activity.

*Building Fees:*

To account for the collection of State's share of permit fees.

*Special Improvement Districts:*

This fund accounts for a special assessments collected by the County from nonprofit organizations who have financed certain energy efficiency improvement projects from bonds issued by the Lucas County Port Authority. The City is not obligated in any manner for the special assessment debt. The City is acting as agent for the property owners in collecting the assessments and forwarding the collections to the bondholder or Port Authority.

*Law Library Trust:*

To account for the collection of fines and forfeitures required to be remitted to the County's law library resources fund.

*Municipal Court:*

This fund reports fines and forfeitures collected by the Lima Municipal Court for distribution to various individuals, or State and local governments.

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2019*

	<b>Building Fees</b>	<b>Special Improvements Districts</b>	<b>Law Library Trust</b>	<b>Municipal Court</b>	<b>Total</b>
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 0	\$ 25,805	\$ 0	\$ 25,805
Cash and Cash Equivalents in Segregated Accounts	0	0	0	608,889	608,889
Accounts Receivable	0	0	15,246	795,516	810,762
<i>Total Assets</i>	<u>0</u>	<u>0</u>	<u>41,051</u>	<u>1,404,405</u>	<u>1,445,456</u>
<b>Liabilities:</b>					
Intergovernmental Payable	0	0	11,456	0	11,456
Due to Other Governments	0	0	0	1,404,405	1,404,405
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>11,456</u>	<u>1,404,405</u>	<u>1,415,861</u>
<b>Net Position:</b>					
Restricted for Other Governments	0	0	29,595	0	29,595
<i>Total Net Position</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 29,595</u>	<u>\$ 0</u>	<u>\$ 29,595</u>

**CITY OF LIMA**  
**Allen County, Ohio**

*Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2019*

	<b>Building Fees</b>	<b>Special Improvements Districts</b>	<b>Law Library Trust</b>	<b>Municipal Court</b>	<b>Total</b>
<b>Additions:</b>					
Collections from Municipal Court	\$ 0	\$ 0	\$ 0	\$ 3,576,013	\$ 3,576,013
Collections for Other Governmental Entities	17,333	0	68,982	0	86,315
Collections for Other Organizations	0	13,600	0	0	13,600
Total Additions	<u>17,333</u>	<u>13,600</u>	<u>68,982</u>	<u>3,576,013</u>	<u>3,675,928</u>
<b>Deductions:</b>					
Administrative Expenses	0	267	0	0	267
Payments to Other Governmental Entities	17,333	13,333	73,699	0	104,365
Disbursement of Court Collections	0	0	0	3,576,013	3,576,013
Total Deductions	<u>17,333</u>	<u>13,600</u>	<u>73,699</u>	<u>3,576,013</u>	<u>3,680,645</u>
Change in Net Position	0	0	(4,717)	0	(4,717)
Net Position - Beginning of Year (Restated, See Note 2)	<u>0</u>	<u>0</u>	<u>34,312</u>	<u>0</u>	<u>34,312</u>
Net Position - End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 29,595</u>	<u>\$ 0</u>	<u>\$ 29,595</u>

**SUPPLEMENTAL SCHEDULE –  
GENERAL FUND CASH BASIS TO  
GAAP BASIS RECONCILIATION**





**CITY OF LIMA**  
**Allen County, Ohio**

*Supplementary Schedule*  
*General Fund Cash Basis to GAAP Basis Reconciliation*  
*For the Year Ended December 31, 2019*

	<b>Cash Transaction General Fund</b>	<b>GAAP Entries/ Encumbrances</b>	<b>Fire Insurance</b>	<b>Security Deposits</b>
<b>Revenues:</b>				
Property Taxes	\$ 1,133,359	\$ 0	\$ 0	\$ 0
Municipal Income Tax	19,651,546	276,091	0	0
Intergovernmental	1,615,971	14,649	0	0
Charges for Services	10,004,848	(748,763)	0	0
Fees, Licenses and Permits	953,200	0	0	0
Fines and Forfeitures	1,359,138	846,214	190,623	0
Contributions and Donations	0	0	0	0
Investment Income	710,948	(8,429)	0	0
Miscellaneous	202,985	0	0	135,572
<b>Total Revenues</b>	<b>35,631,995</b>	<b>379,762</b>	<b>190,623</b>	<b>135,572</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	19,436,164	127,143	0	0
Leisure Time Activities	1,517,740	1,391	0	0
Community Environment	1,214,445	7,953	0	0
Transportation	1,206,481	(21,927)	0	0
General Government	10,554,469	(215,949)	134,768	40,440
Capital Outlay	925,444	(2,111)	0	0
<b>Debt Service:</b>				
Interest and Fiscal Charges	3,400	0	0	0
<b>Total Expenditures</b>	<b>34,858,143</b>	<b>(103,500)</b>	<b>134,768</b>	<b>40,440</b>
Excess of Revenues Over (Under) Expenditures	773,852	483,262	55,855	95,132
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposal of Capital Assets	35,378	0	0	0
Inception of Capital Lease	0	33,773	0	0
Transfers Out	(1,327,250)	0	0	0
Advances In	168,438	(168,438)	0	0
Advances Out	(235,375)	235,375	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,358,809)</b>	<b>100,710</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balance	(584,957)	583,972	55,855	95,132
Fund Balance Beginning of Year (Restated, see Note 2)	9,724,332	0	59,692	182,439
Prior Year Encumbrances Appropriated	948,283	(952,209)	0	0
<b>Fund Balance End of Year</b>	<b>\$ 10,087,658</b>	<b>\$ (368,237)</b>	<b>\$ 115,547</b>	<b>\$ 277,571</b>

**CITY OF LIMA**  
**Allen County, Ohio**

*Supplementary Schedule*  
*General Fund Cash Basis to GAAP Basis Reconciliation*  
*For the Year Ended December 31, 2019*

<u>Insurance Repair</u>	<u>Capital Replacement</u>	<u>Unclaimed Monies</u>	<u>Total General Fund</u>
\$ 0	\$ 0	\$ 0	\$ 1,133,359
0	0	0	19,927,637
0	0	0	1,630,620
0	0	0	9,256,085
0	0	0	953,200
5,388	0	0	2,401,363
0	1,012	0	1,012
0	0	0	702,519
0	0	52,841	391,398
5,388	1,012	52,841	36,397,193
0	0	0	19,563,307
0	0	0	1,519,131
0	0	0	1,222,398
0	0	0	1,184,554
2,932	0	25,558	10,542,218
0	1,800	0	925,133
0	0	0	3,400
2,932	1,800	25,558	34,960,141
2,456	(788)	27,283	1,437,052
0	0	0	35,378
0	0	0	33,773
0	0	0	(1,327,250)
0	0	0	0
0	0	0	0
0	0	0	(1,258,099)
2,456	(788)	27,283	178,953
38,678	4,852	373,664	10,383,657
1,633	2,293	0	0
\$ 42,767	\$ 6,357	\$ 400,947	\$ 10,562,610

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# Statistical Section



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**CITY OF LIMA**  
**Allen County, Ohio**  
*Statistical Section*

This part of the City of Lima’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements and note disclosures say about the City’s overall financial health.

**Contents**

**Pages**

**Financial Trends**

**S2 – S9**

These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

**Revenue Capacity**

**S10 – S18**

These schedules contain information to help the reader assess the City’s most significant local revenue sources, property tax and municipal income tax.

**Debt Capacity**

**S19 – S26**

These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

**Demographic and Economic Information**

**S27 – S29**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

**Operating Information**

**S30 – S37**

These schedules contain service data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports and basic financial statements for the relevant year.

**City of Lima**  
Allen County, Ohio

*Net Position By Component  
Last Ten Years  
(Accrual Basis of Accounting)*

	2019	Restated (4/6) 2018	Restated (1/5) 2017	2016
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 59,431,988	\$ 55,069,594	\$ 55,708,866	\$ 54,889,633
Restricted:				
Capital Projects	1,343,843	2,023,633	480,161	478,215
Debt Service	851,177	832,579	325,158	331,853
Public Safety Services	429,537	384,808	0	0
Court Projects	1,970,605	1,500,964	0	0
Streets and Highway Maintenance	1,744,972	992,471	0	0
Community Development Programs	10,720,197	10,304,530	10,113,779	0
Other Purposes	1,165,917	649,012	4,453,728	4,534,769
Unrestricted	(39,978,013)	(55,739,560)	(50,811,807)	(15,520,726)
<i>Total Governmental Activities Net Position</i>	<u>\$ 37,680,223</u>	<u>\$ 16,018,031</u>	<u>\$ 20,269,885</u>	<u>\$ 44,713,744</u>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	\$ 41,984,824	\$ 44,358,955	\$ 37,874,252	\$ 38,609,468
Unrestricted	22,172,470	13,628,705	17,622,456	19,074,782
<i>Total Business-Type Activities Net Position</i>	<u>\$ 64,157,294</u>	<u>\$ 57,987,660</u>	<u>\$ 55,496,708</u>	<u>\$ 57,684,250</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 101,416,812	\$ 99,428,549	\$ 93,583,118	\$ 93,499,101
Restricted	18,226,248	16,687,997	15,372,826	5,344,837
Unrestricted	(17,805,543)	(42,110,855)	(33,189,357)	3,554,056
<i>Total Primary Government Net Position</i>	<u>\$ 101,837,517</u>	<u>\$ 74,005,691</u>	<u>\$ 75,766,587</u>	<u>\$ 102,397,994</u>

Notes:

- (1) Fiscal year 2017 was restated for the implementation of GASB Statement No. 75 within the fiscal year 2018 financial statement.
- (2) Fiscal year 2014 was restated for the implementation of GASB Statement No. 68 within the fiscal year 2015 financial statement.
- (3) Fiscal year 2012 was restated for the implementation of GASB Statement No. 65 within the fiscal year 2013 financial statement. The City has elected to not restate net position amounts for fiscal years prior to implementation.
- (4) Additional detail regarding 'Restricted for Other Purposes' for prior years was not readily available.
- (5) Net position was restated for prior year error. Prior years were not updated to reflect this change.
- (6) Fiscal year 2018 was restated for the implementation of GASB Statement No. 84 within the fiscal year 2019 financial statement. The above schedule does not reflect this restatement in 2018.

Restated (2) 2015	2014	Restated (3) 2013	2012	2011	2010
\$ 52,627,927	\$ 53,589,765	\$ 54,734,230	\$ 53,973,918	\$ 56,821,196	\$ 49,676,862
676,555	629,352	438,436	1,064,702	194,001	1,406,929
368,859	327,255	358,747	347,738	593,543	761,623
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,223,911	4,262,769	4,423,095	5,149,984	5,023,634	5,975,922
(12,489,178)	(13,423,383)	12,450,455	12,285,690	8,768,927	7,634,539
<u>\$ 45,408,074</u>	<u>\$ 45,385,758</u>	<u>\$ 72,404,963</u>	<u>\$ 72,822,032</u>	<u>\$ 71,401,301</u>	<u>\$ 65,455,875</u>
\$ 37,464,541	\$ 33,632,832	\$ 33,741,830	\$ 35,854,478	\$ 38,714,090	\$ 32,171,497
16,467,027	18,903,247	18,760,654	15,379,956	16,839,523	16,969,710
<u>\$ 53,931,568</u>	<u>\$ 52,536,079</u>	<u>\$ 52,502,484</u>	<u>\$ 51,234,434</u>	<u>\$ 55,553,613</u>	<u>\$ 49,141,207</u>
\$ 90,092,468	\$ 87,222,597	\$ 88,476,060	\$ 89,828,396	\$ 95,535,286	\$ 81,848,359
5,269,325	5,219,376	5,220,278	6,562,424	5,811,178	8,144,474
3,977,849	5,479,864	31,211,109	27,665,646	25,608,450	24,604,249
<u>\$ 99,339,642</u>	<u>\$ 97,921,837</u>	<u>\$ 124,907,447</u>	<u>\$ 124,056,466</u>	<u>\$ 126,954,914</u>	<u>\$ 114,597,082</u>



**City of Lima**  
Allen County, Ohio

*Changes in Net Position  
Last Ten Years  
(Accrual Basis of Accounting)*

	2019	2018	2017	2016	2015	2014	Restated 2013	2012	2011	2010
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
Charges for Services:										
Security of Persons and Property:	\$ 992,414	\$ 740,682	\$ 685,450	\$ 658,630	\$ 745,871	\$ 705,820	\$ 547,876	\$ 625,269	\$ 462,502	\$ 569,575
Leisure Time Activities	54,681	48,414	46,197	52,168	50,668	46,248	50,917	52,673	50,973	60,801
Community Environment	1,184,024	766,941	430,197	373,107	348,194	440,038	449,415	362,979	416,275	341,993
Transportation	1,016,612	690,450	1,068,231	860,204	475,745	423,150	406,601	491,280	535,746	426,972
General Government	12,803,439	12,003,067	11,368,557	11,072,244	9,700,479	9,341,096	8,449,990	8,198,546	7,848,599	7,383,785
Subtotal - Charges for Services	16,051,170	14,249,554	13,598,632	13,016,353	11,320,957	10,956,352	9,904,799	9,730,747	9,314,095	8,783,126
Operating Grants, Contributions and Interest										
Security of Persons and Property:	114,771	190,381	238,003	467,116	664,149	290,047	872,078	567,853	568,165	196,712
Leisure Time Activities	80,305	108,832	23,170	30,968	207,496	79,398	2,272	24,632	50,000	30,120
Community Environment	1,149,974	1,658,339	1,162,283	598,976	944,494	1,513,166	1,498,469	2,044,829	2,122,137	3,608,859
Transportation	1,646,329	1,317,555	895,487	1,100,078	1,897,682	1,377,507	1,430,384	1,678,443	1,297,524	103,606
General Government	30,000	45,011	35,049	49,429	0	0	30	16,533	8,927	187,535
Subtotal - Operating Grants, Contributions and Interest	3,021,379	3,320,118	2,353,992	2,246,567	3,713,821	3,260,118	3,803,233	4,332,290	4,046,753	4,126,832
Capital Grants and Contributions:										
Security of Persons and Property:	0	4	0	124,364	0	0	0	0	75,000	55,000
Leisure Time Activities	310,352	122,817	451,744	1,069,756	99,000	0	0	0	0	49,500
Community Environment	8,120	2,654	1,347	1,556	4,519	2,297	3,074	6,830	798	900,208
Transportation	6,184,168	3,507,645	2,622,376	2,595,745	3,334,909	2,993,957	2,116,440	3,219,006	7,009,810	9,763,403
General Government	42,772	23,303	15,453	81,200	94,371	40,497	0	0	0	0
Subtotal - Capital Grants and Contributions	6,545,412	3,656,423	3,090,920	3,872,621	3,532,799	3,036,751	2,119,514	3,225,836	7,085,608	10,768,111
<i>Total Governmental Activities Program Revenues</i>	25,617,961	21,226,095	19,043,544	19,135,541	18,567,577	17,253,221	15,827,546	17,288,873	20,446,456	23,678,069
<b>Business-Type Activities:</b>										
Charges for Services:										
Water	19,435,585	18,640,493	17,446,437	17,272,879	14,822,149	14,666,486	12,539,170	12,283,502	11,093,380	10,347,062
Sewer	15,735,897	15,550,000	14,142,850	12,692,715	11,465,159	12,076,059	10,790,172	10,144,675	9,882,568	8,973,291
Refuse	2,865,302	2,709,653	2,750,646	2,762,942	2,850,040	2,964,121	2,891,801	2,980,027	2,757,241	2,889,606
Storm Water	2,506,393	2,432,349	2,369,220	2,412,386	2,267,624	2,358,212	2,371,200	2,365,696	2,344,726	2,237,087
Subtotal - Charges for Services	40,543,177	39,332,495	36,709,153	35,140,922	31,404,972	32,064,878	28,592,343	27,773,900	26,077,915	24,447,046
Operating Grants, Contributions and Interest										
Water	0	0	0	0	0	0	90,230	0	0	0
Sewer	0	179,523	187,008	0	0	0	0	0	0	0
Refuse	0	0	0	0	0	0	0	0	0	0
Storm Water	0	0	0	0	0	0	0	0	0	0
Subtotal - Operating Grants, Contributions and Interest	0	179,523	187,008	0	0	0	90,230	0	0	0
Capital Grants and Contributions										
Water	44,981	26,051	27,450	59,874	34,037	46,100	35,371	47,708	37,437	45,091
Sewer	49	1,026,159	0	0	186	190	0	0	0	0
Refuse	0	0	0	0	0	0	0	0	0	0
Storm Water	0	0	0	0	0	0	0	0	0	592,633
Subtotal - Capital Grants and Contributions	45,030	1,052,210	27,450	59,874	34,223	46,290	35,371	47,708	37,437	637,724
<i>Total Business-Type Activities Program Revenues</i>	40,588,207	40,564,228	36,923,611	35,200,796	31,439,195	32,111,168	28,717,944	27,821,608	26,115,352	25,084,770
<i>Total Primary Government Program Revenues</i>	\$ 66,206,168	\$ 61,790,323	\$ 55,967,155	\$ 54,336,337	\$ 50,006,772	\$ 49,364,389	\$ 44,545,490	\$ 45,110,481	\$ 46,561,808	\$ 48,762,839

(continued)

**City of Lima**  
Allen County, Ohio

*Changes in Net Position (continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2019	2018	2017	2016	2015	2014	2013	Restated 2012	2011	Restated 2010
<b>Expenses</b>										
<b>Governmental Activities:</b>										
Security of Persons and Property:	\$ 2,870,480	\$ 21,580,661	\$ 20,631,088	\$ 21,338,291	\$ 18,511,963	\$ 17,137,714	\$ 16,700,344	\$ 15,639,553	\$ 16,553,253	\$ 15,742,649
Leisure Time Activities	2,018,248	2,046,266	2,190,068	1,139,607	1,568,227	1,302,089	1,207,812	1,054,416	1,110,824	1,061,948
Community Environment	3,567,973	3,321,435	3,118,020	2,284,805	2,834,788	2,690,726	3,597,825	3,482,018	3,888,424	4,529,530
Transportation	5,831,966	7,428,792	6,167,355	6,080,235	6,403,662	6,159,891	5,869,074	5,821,889	4,314,809	6,015,443
General Government	13,230,152	12,510,907	13,329,978	9,211,757	9,156,702	9,251,593	8,495,961	8,175,052	8,220,143	8,555,199
Interest and Fiscal Charges	255,474	435,518	144,981	151,093	163,865	150,570	128,601	134,208	148,448	97,438
<i>Total Governmental Activities Expenses</i>	<u>27,774,293</u>	<u>47,323,579</u>	<u>45,581,490</u>	<u>40,205,788</u>	<u>38,639,207</u>	<u>36,692,583</u>	<u>35,999,617</u>	<u>34,307,136</u>	<u>34,235,901</u>	<u>36,002,207</u>
<b>Business-Type Activities</b>										
Water	16,471,828	17,623,905	15,516,585	15,283,811	14,902,799	13,867,145	13,435,633	21,164,173	8,939,535	9,595,208
Sewer	13,053,066	15,658,222	14,442,424	11,805,668	11,482,755	10,262,642	9,897,324	9,097,973	7,787,811	9,356,479
Refuse	2,808,839	2,850,392	2,794,860	2,747,197	2,713,587	2,555,500	2,743,991	2,775,197	2,747,615	2,597,847
Storm Water	2,423,849	2,177,345	2,281,316	1,983,244	1,576,872	1,507,012	1,494,399	1,373,998	1,007,402	627,021
<i>Total Business-Type Activities Expenses</i>	<u>34,757,582</u>	<u>38,309,864</u>	<u>35,035,185</u>	<u>31,819,920</u>	<u>30,676,013</u>	<u>28,192,299</u>	<u>27,571,347</u>	<u>34,411,341</u>	<u>20,482,363</u>	<u>22,176,555</u>
<i>Total Primary Government Program Expenses</i>	<u>62,531,875</u>	<u>85,633,443</u>	<u>80,616,675</u>	<u>72,025,708</u>	<u>69,315,220</u>	<u>64,884,882</u>	<u>63,570,964</u>	<u>68,718,477</u>	<u>54,718,264</u>	<u>58,178,762</u>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(2,156,332)	(26,097,484)	(26,537,946)	(21,070,247)	(20,071,630)	(19,439,362)	(20,172,071)	(17,018,263)	(13,789,445)	(12,324,138)
Business-Type Activities	5,830,625	2,254,364	1,888,426	3,380,876	763,182	3,918,869	1,146,597	(6,589,733)	5,632,989	2,908,215
<i>Total Primary Government Net Expense</i>	<u>3,674,293</u>	<u>(23,843,120)</u>	<u>(24,649,520)</u>	<u>(17,689,371)</u>	<u>(19,308,448)</u>	<u>(15,520,493)</u>	<u>(19,025,474)</u>	<u>(23,607,996)</u>	<u>(8,156,456)</u>	<u>(9,415,923)</u>
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental Activities</b>										
Property Taxes Levied For:										
General Purposes	\$ 1,142,151	\$ 1,083,996	\$ 1,098,789	\$ 1,111,325	\$ 1,137,684	\$ 1,079,483	\$ 1,192,163	\$ 1,148,105	\$ 1,253,445	\$ 1,182,230
Income Taxes levied for:										
General Purposes	19,212,528	18,407,610	17,616,030	17,660,217	17,544,370	16,799,451	15,915,796	15,770,639	15,201,098	15,003,484
Other Local Taxes	282,723	265,976	242,313	247,247	228,322	242,020	198,947	181,827	179,510	151,253
Grants and Entitlements not Restricted to Specific Programs	1,295,475	1,132,764	1,025,368	1,095,986	1,182,210	1,095,138	1,969,254	1,687,911	2,803,517	4,103,727
Contributed Capital	0	0	0	0	0	0	0	(1,893,336)	(527,031)	0
Rebate on RZ and BAB Bonds	0	0	0	14,006	16,051	18,087	19,897	23,798	25,726	8,590
Gain (Loss) on Sale of Capital Assets	0	0	0	55,836	(47,591)	24,535	39,418	727,446	52,288	47,078
Investment Earnings	725,079	438,656	269,137	97,066	126,528	185,960	(55,596)	143,015	556,065	(116,390)
Miscellaneous	465,870	516,628	718,239	248,566	306,458	463,048	475,123	630,036	158,562	124,343
Transfers	0	0	(199,519)	(154,332)	(400,086)	(288,816)	0	19,553	31,691	(1,088,635)
<i>Total Governmental Activities</i>	<u>23,123,826</u>	<u>21,845,630</u>	<u>20,770,357</u>	<u>20,375,917</u>	<u>20,093,946</u>	<u>19,618,906</u>	<u>19,755,002</u>	<u>18,438,994</u>	<u>19,734,871</u>	<u>19,415,680</u>
<b>Business-Type Activities</b>										
Contributed Capital	0	0	0	0	0	0	0	1,893,336	527,031	0
Rebate on RZ and BAB Bonds	0	0	0	193,744	199,218	198,789	197,289	214,741	214,327	107,164
Gain (Loss) on Sale of Capital Assets	0	0	0	(3,882)	113	(15,376)	(147,348)	148,737	17,912	9,992
Investment Earnings	210,583	133,099	35,487	19,838	23,743	42,545	(5,634)	33,293	51,838	56,654
Miscellaneous	128,426	103,489	93,160	7,774	9,147	113,284	77,146	0	0	0
Transfers	0	0	199,519	154,332	400,086	288,816	0	(19,553)	(31,691)	1,088,635
<i>Total Business-Type Activities Expenses</i>	<u>339,009</u>	<u>236,588</u>	<u>328,166</u>	<u>371,806</u>	<u>632,307</u>	<u>628,058</u>	<u>121,453</u>	<u>2,270,554</u>	<u>779,417</u>	<u>1,262,445</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>23,462,835</u>	<u>22,082,218</u>	<u>21,098,523</u>	<u>20,747,723</u>	<u>20,726,253</u>	<u>20,246,964</u>	<u>19,876,455</u>	<u>20,709,548</u>	<u>20,514,288</u>	<u>20,678,125</u>
<b>Change in Net Position</b>										
Governmental Activities	20,967,494	(4,251,854)	(5,767,589)	(694,330)	22,316	179,544	(417,069)	1,420,731	5,945,426	7,091,542
Business-Type Activities	6,169,634	2,490,952	2,216,592	3,752,682	1,395,489	4,546,927	1,268,050	(4,319,179)	6,412,406	4,170,660
<i>Total Primary Government Change in Net Position</i>	<u>27,137,128</u>	<u>(1,760,902)</u>	<u>(3,550,997)</u>	<u>3,058,352</u>	<u>1,417,805</u>	<u>4,726,471</u>	<u>850,981</u>	<u>(2,898,448)</u>	<u>12,357,832</u>	<u>11,262,202</u>

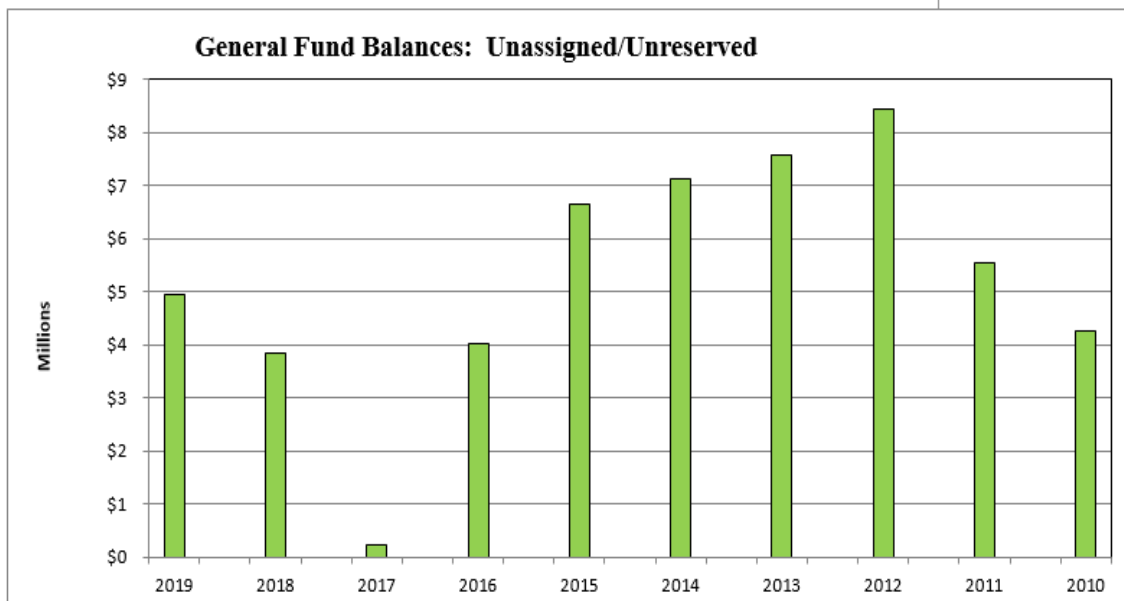
**City of Lima**  
Allen County, Ohio

*Fund Balances, Governmental Funds  
Last Ten Years  
(Modified Accrual Basis of Accounting)*

	2019	2018 (2)	2017	2016
<b>General Fund</b>				
Nonspendable	\$ 1,023,416	\$ 945,747	\$ 740,034	\$ 1,284,431
Committed	377,760	0	0	0
Assigned	4,204,065	5,080,763	7,806,185	6,301,704
Unassigned	4,957,369	3,859,203	218,479	4,020,107
Reserved	0	0	0	0
Unreserved	0	0	0	0
<b>Total General Fund</b>	<u>10,562,610</u>	<u>9,885,713</u>	<u>8,764,698</u>	<u>11,606,242</u>
Unassigned / Unreserved	\$ 4,957,369	\$ 3,859,203	\$ 218,479	\$ 4,020,107
<b>All Other Governmental Funds</b>				
Nonspendable	145,806	117,594	16,022	148,292
Restricted	6,131,842	6,083,853	4,165,767	4,005,187
Committed	903,316	706,616	1,317,114	1,219,456
Assigned	274,340	257,221	400,260	516,864
Unassigned (Deficit)	(913,747)	(197,407)	(168,643)	(654,309)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service funds	0	0	0	0
Capital Projects funds	0	0	0	0
<b>Total All Other Governmental Funds</b>	<u>6,541,557</u>	<u>6,967,877</u>	<u>5,730,520</u>	<u>5,235,490</u>
<b>Total Governmental Funds</b>	<u>\$ 17,104,167</u>	<u>\$ 16,853,590</u>	<u>\$ 14,495,218</u>	<u>\$ 16,841,732</u>

(1) Restated for implementation of GASB Statement No. 54 in 2011. Fund balance classifications prior to 2010 have not been restated to conform to GASB Statement No. 54.

(2) Fiscal year 2018 was restated for the implementation of GASB Statement No. 84 within fiscal year 2019 financial statement. The above schedule does not reflect this restatement in 2018.



2015	2014	2013	2012	2011	Restated (1) 2010
\$ 583,715	\$ 485,360	\$ 335,178	\$ 483,693	\$ 300,747	\$ 286,052
0	0	0	0	0	0
3,500,661	2,482,658	1,776,476	539,932	409,547	511,635
6,653,455	7,136,340	7,583,085	8,445,565	5,542,813	4,277,063
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,737,831</u>	<u>10,104,358</u>	<u>9,694,739</u>	<u>9,469,190</u>	<u>6,253,107</u>	<u>5,074,750</u>
\$ 6,653,455	\$ 7,136,340	\$ 7,583,085	\$ 8,445,565	\$ 5,542,813	\$ 4,277,063
128,312	67,290	10,277	19,077	9,777	20,987
3,788,214	4,247,458	4,415,377	5,818,782	5,226,640	7,425,551
1,120,573	1,002,145	907,283	818,006	893,710	402,056
455,177	464,242	419,483	409,553	651,067	1,128,966
(309,532)	(59,655)	(227,730)	(177,323)	(457,505)	(1,478,489)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,182,744</u>	<u>5,721,480</u>	<u>5,524,690</u>	<u>6,888,095</u>	<u>6,323,689</u>	<u>7,499,071</u>
<u>\$ 15,920,575</u>	<u>\$ 15,825,838</u>	<u>\$ 15,219,429</u>	<u>\$ 16,357,285</u>	<u>\$ 12,576,796</u>	<u>\$ 12,573,821</u>

**City of Lima**  
Allen County, Ohio

*Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(Modified Accrual Basis of Accounting)*

	2019	2018	2017	2016
<b>Revenues</b>				
Property Taxes	\$ 1,133,359	\$ 1,104,995	\$ 1,132,789	\$ 1,096,802
Municipal Income Taxes	19,927,637	18,286,350	17,604,187	17,825,204
Other Local Taxes	282,723	265,976	242,313	247,247
Intergovernmental	11,436,936	8,627,576	7,184,267	8,180,243
Charges for Service	9,803,404	10,207,727	9,571,094	9,318,500
Fees, Licenses and Permits	953,200	781,978	822,374	779,859
Fines and Forfeitures	3,638,401	2,349,128	2,327,497	2,222,474
Special Assessments	69,973	123,020	81,016	62,487
Contributions and Donations	154,142	109,596	338,284	40,224
Investment Income	727,386	442,684	276,070	115,371
Miscellaneous	566,084	338,314	653,233	321,434
<b>Total Revenues</b>	<b>48,693,245</b>	<b>42,637,344</b>	<b>40,233,124</b>	<b>40,209,845</b>
<b>Expenditures</b>				
Current:				
Security of Persons and Property:	19,862,642	18,606,576	18,903,033	18,162,739
Leisure Time Activities	1,560,121	1,453,000	1,291,896	1,319,056
Community Environment	3,190,394	3,121,580	2,846,388	2,348,584
Transportation	3,213,849	3,173,616	3,063,328	3,317,840
General Government	10,948,514	10,395,332	11,010,614	9,132,175
Capital Outlay	9,115,237	7,563,641	4,561,868	4,467,372
Debt Service:				
Principal Retirement	1,041,250	3,569,674	3,503,174	3,596,034
Interest and Fiscal Charges	284,326	470,881	150,800	157,240
<b>Total Expenditures</b>	<b>49,216,333</b>	<b>48,354,300</b>	<b>45,331,101</b>	<b>42,501,040</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(523,088)</u>	<u>(5,716,956)</u>	<u>(5,097,977)</u>	<u>(2,291,195)</u>
<b>Other Financing Sources (Uses)</b>				
Premium on General Obligation Debt	0	281,887	24,256	26,243
Proceeds of Bond Anticipation Notes	0	0	2,653,674	3,113,674
General Obligation Bonds Issued	0	7,847,500	0	0
Rebates on RZ and BAB Bonds	0	0	0	14,006
Proceeds from Disposal of Capital Assets	45,194	16,565	73,240	58,432
Inception of Capital Lease	33,773	0	0	0
Transfers - In	1,384,090	1,753,013	1,003,891	607,704
Transfers - Out	(1,384,090)	(1,823,637)	(1,003,891)	(607,704)
<b>Total Other Financing Sources (Uses)</b>	<b>78,967</b>	<b>8,075,328</b>	<b>2,751,170</b>	<b>3,212,355</b>
<b>Net Change in Fund Balances</b>	<b>\$ (444,121)</b>	<b>\$ 2,358,372</b>	<b>\$ (2,346,807)</b>	<b>\$ 921,160</b>
Debt Service as a Percentage of Noncapital Expenditures (1)	3.38%	10.80%	9.50%	11.11%

(1) Prior year percentage calculations have been corrected from previously reported amounts.

2015	2014	2013	2012	2011	Restated 2010
\$ 1,100,285	\$ 1,117,935	\$ 1,121,030	\$ 1,110,806	\$ 1,237,398	\$ 1,387,801
17,388,739	16,489,310	15,876,556	15,714,825	15,129,368	14,750,034
228,322	242,020	198,947	181,827	179,510	151,253
7,857,561	7,733,093	8,300,702	9,478,598	15,749,221	18,533,078
8,197,077	7,633,283	6,770,194	6,663,705	6,336,270	6,087,240
797,528	828,058	818,639	831,922	975,678	757,283
1,965,540	2,052,234	1,936,930	1,744,696	1,517,933	1,633,111
60,147	69,281	79,979	69,336	77,910	66,606
214,235	0	0	0	0	0
138,465	200,432	(35,583)	164,376	581,851	(88,059)
320,375	427,594	283,459	915,183	205,385	287,330
<u>38,268,274</u>	<u>36,793,240</u>	<u>35,350,853</u>	<u>36,875,274</u>	<u>41,990,524</u>	<u>43,565,677</u>
17,669,769	16,634,501	15,878,467	15,419,926	16,436,668	15,717,589
1,365,118	1,158,284	1,036,616	970,609	1,021,979	959,064
2,785,138	2,608,628	3,512,022	3,444,042	3,795,069	4,470,191
4,383,030	4,345,424	3,012,073	4,440,344	3,331,534	3,566,736
8,849,674	8,800,884	8,210,973	7,791,582	7,961,902	8,280,958
3,669,863	4,180,747	4,301,719	3,269,011	9,515,997	11,714,334
2,486,591	444,000	440,500	1,013,646	907,005	990,545
157,861	135,501	130,654	146,414	162,014	124,923
<u>41,367,044</u>	<u>38,307,969</u>	<u>36,523,024</u>	<u>36,495,574</u>	<u>43,132,168</u>	<u>45,824,340</u>
<u>(3,098,770)</u>	<u>(1,514,729)</u>	<u>(1,172,171)</u>	<u>379,700</u>	<u>(1,141,644)</u>	<u>(2,258,663)</u>
31,827	29,782	0	34,430	0	5,010
3,113,674	2,033,674	0	0	0	0
0	0	0	1,985,000	1,060,000	1,725,000
16,051	18,087	19,897	23,798	25,726	8,590
25,696	32,989	14,418	1,357,561	54,043	34,435
6,259	6,606	0	0	4,850	128,383
813,542	659,310	87,897	61,410	247,173	67,470
<u>(813,542)</u>	<u>(659,310)</u>	<u>(87,897)</u>	<u>(61,410)</u>	<u>(247,173)</u>	<u>(67,470)</u>
<u>3,193,507</u>	<u>2,121,138</u>	<u>34,315</u>	<u>3,400,789</u>	<u>1,144,619</u>	<u>1,901,418</u>
<u>\$ 94,737</u>	<u>\$ 606,409</u>	<u>\$ (1,137,856)</u>	<u>\$ 3,780,489</u>	<u>\$ 2,975</u>	<u>\$ (357,245)</u>
8.35%	1.89%	1.89%	7.76%	3.60%	3.36%

**City of Lima**  
Allen County, Ohio

*Property Tax Rates - Direct and Overlapping Property Tax Rates  
(Per \$1,000 of Assessed Valuation)  
Last Ten Years*

<b>Collection Year</b>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Unvoted Millage</b>					
General	\$ 3.3000	\$ 3.3000	\$ 3.3000	\$ 3.3000	\$ 3.3000
Fire Pension	0.3000	0.3000	0.3000	0.3000	0.3000
Police Pension	0.3000	0.3000	0.3000	0.3000	0.3000
<b>Total Unvoted Millage</b>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>
<b>Total Millage</b>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>
<b>Overlapping Rates by Taxing District (1)</b>					
Allen County	\$ 2.4000	\$ 2.4000	\$ 2.4000	\$ 2.4000	\$ 2.4000
Lima City School District	48.5810	47.5450	48.2640	50.1740	50.0300
Miscellaneous (a)	9.0000	9.0000	9.0000	8.8000	8.0500
<b>Total Overlapping Tax Rate</b>	<u>\$ 63.8810</u>	<u>\$ 62.8450</u>	<u>\$ 63.5640</u>	<u>\$ 65.2740</u>	<u>\$ 64.3800</u>
<b>Effective Tax Rates (2)</b>					
Residential/Agricultural Real	\$ 53.6194	\$ 53.8093	\$ 54.4646	\$ 56.1332	\$ 55.6482
Commerical/Industrial, Public Utility	\$ 56.2835	\$ 55.0506	\$ 55.8628	\$ 58.1383	\$ 56.1508
Public Utility Personal	\$ 63.8810	\$ 62.8450	\$ 63.5640	\$ 65.2740	\$ 64.3760

Source: Allen County Auditor

(1) Overlapping rates are those of local and county governments that apply to property owners within the City of Lima. Miscellaneous (a) includes levies for Marimor School, Joint Mental Health District, Children’s Services, Senior Citizens and the Johnny Appleseed Metropolitan Park District.

(2) All of the City’s property tax levies, as levies inside the ten-mill limitation, are exempt from certain tax credit provisions. The tax credit provisions do not apply to amounts realized from taxes levied at whatever rate required to produce a specified amount or an amount to pay debt service, or from taxes levied inside the ten-mill limitation or any applicable charter tax rate limitation. To calculate the limited amount to be realized, a reduction factor is applied to the stated rates of the levies subject to these tax credits. A resulting “effective tax rate” reflects the aggregate of those reductions and is the rate based on which real property taxes are in fact collected.

2014	2013	2012	2011	2010
\$ 3.3000	\$ 3.3000	\$ 3.3000	\$ 3.3000	\$ 3.3000
0.3000	0.3000	0.3000	0.3000	0.3000
0.3000	0.3000	0.3000	0.3000	0.3000
<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>
<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>	<u>\$ 3.9000</u>
\$ 2.4000	\$ 2.4000	\$ 2.4000	\$ 2.4000	\$ 2.4000
49.6670	49.5900	42.8500	41.6200	41.5900
7.0500	7.0500	7.0500	7.0500	7.0500
<u>\$ 63.0170</u>	<u>\$ 62.9400</u>	<u>\$ 56.2000</u>	<u>\$ 54.9700</u>	<u>\$ 54.9400</u>
\$ 54.2202	\$ 53.9603	\$ 45.6172	\$ 44.3753	\$ 43.9373
\$ 54.2153	\$ 53.7398	\$ 46.5435	\$ 44.9452	\$ 44.2543
\$ 63.0174	\$ 62.9430	\$ 56.2000	\$ 54.9700	\$ 54.9400



**City of Lima**  
Allen County, Ohio

*Assessed Valuation and Estimated Actual Values of Taxable Property  
Last Ten Years*

Collection Year	Real Property (1)			Estimated Actual Value	Public Utility Personal Property (2)		Tangible Personal Property (3)		Total			Full Tax Rate
	Assessed Value				Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
	Residential/ Agricultural	Commercial Industrial/PU	Public Utility (2)									
2019	\$ 224,226,820	\$ 120,652,230	\$ 163,450	\$ 985,835,714	\$ 26,935,550	30,608,580	\$ 0	\$ 0	\$ 371,978,050	1,016,444,294	36.60%	3.90
2018	214,935,840	124,161,120	160,220	969,306,229	28,247,700	32,099,659	0	0	367,504,880	1,001,405,888	36.70%	3.90
2017	216,600,940	123,022,060	162,810	970,816,600	30,906,140	35,120,614	0	0	370,691,950	1,005,937,214	36.85%	3.90
2016	216,604,400	120,904,140	168,200	964,790,686	21,875,750	24,858,807	0	0	359,552,490	989,649,493	36.33%	3.90
2015	215,656,760	127,500,220	170,020	980,934,286	21,744,460	24,709,614	0	0	365,071,460	1,005,643,899	36.30%	3.90
2014	216,715,910	133,665,320	169,130	1,001,572,457	21,397,400	24,315,227	0	0	371,947,760	1,025,887,684	36.26%	3.90
2013	217,406,890	135,778,200	160,900	1,009,559,971	19,521,070	22,183,034	0	0	372,867,060	1,031,743,006	36.14%	3.90
2012	238,767,160	138,602,240	177,770	1,078,706,200	18,380,960	20,887,455	0	0	395,928,130	1,099,593,655	36.01%	3.90
2011	239,555,470	138,308,340	162,520	1,080,075,229	17,610,480	20,011,909	0	0	395,636,810	1,100,087,138	35.96%	3.90
2010	240,455,570	137,762,495	156,100	1,081,069,043	17,550,630	19,943,898	0	0	395,924,795	1,101,012,941	35.96%	3.90

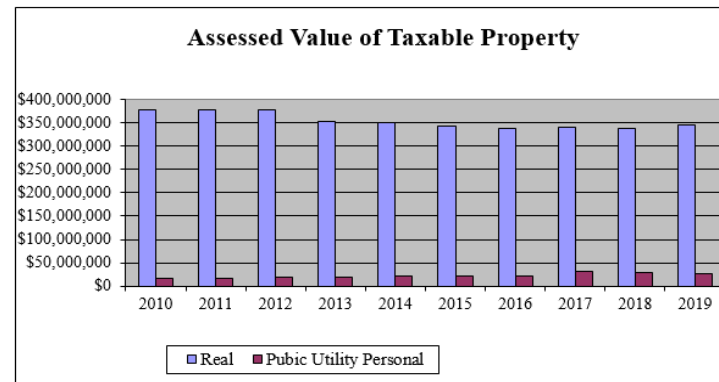
Sources: Allen County Auditor  
Ohio Municipal Advisory Council

(1) Real property tax is assessed at 35% of actual value. Real property taxes collected in a calendar year are levied as of January 1 of that year based on assessed values as of January 1 of the preceding year. Real property is reappraised every six years pursuant to the rules of the State Tax Commissioner.

(2) Public utility is assessed at 88% of actual value. Public utility real and tangible property taxes collected in a calendar year are levied in the preceding calendar year based on assessed values determined as of December 31, of the second preceding year.

(3) The rate at which tangible personal property used in business is assessed for purposes of ad valorem property taxation decreased one percent each year from 35% in 1983 until it reached 25% in 1993. The rate decreased by 6.25% to 18.75% in 2006 and by an additional 6.25% to 12.5% in 2007. The rate continued to decrease by 6.25% in 2008 and reached 0 in 2009.

Beginning in 2007, House Bill 66 switched telephone companies from public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected from general business taxpayers since 2009 or telephone companies since 2010.



**City of Lima**  
Allen County, Ohio

*Property Tax Levies And Collections*  
*Last Ten Years*

Tax Year	Collection Year	Total Tax Levy	Current Tax Collections (1)	Percentage Current Tax Collections To Total Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Accumulated Outstanding Delinquent Taxes	Percentage Delinquent Taxes to Total Tax Levy
2018	<b>2019</b>	\$ 1,579,651	\$ 1,220,465	77.26%	\$ 68,579	\$ 1,289,044	81.60%	\$ 290,651	18.40%
2017	2018	1,559,253	1,194,648	76.62%	73,101	1,267,750	81.30%	291,503	18.70%
2016	2017	1,611,075	1,202,572	74.64%	81,012	1,283,584	79.67%	327,491	20.33%
2015	2016	1,594,770	1,172,185	73.50%	70,505	1,242,690	77.92%	352,080	22.08%
2014	2015	1,570,891	1,166,873	74.28%	81,173	1,248,047	79.45%	352,597	22.45%
2013	2014	1,627,937	1,180,972	72.54%	70,851	1,251,823	76.90%	359,454	22.08%
2012	2013	1,617,259	1,184,633	73.25%	64,585	1,249,218	77.24%	356,454	22.04%
2011	2012	1,703,148	1,182,281	69.42%	73,944	1,256,226	73.76%	367,210	21.56%
2010	2011	1,699,359	1,242,205	73.10%	80,925	1,323,131	77.86%	359,721	21.17%
2009	2010	1,853,320	1,271,743	68.62%	94,984	1,366,727	73.74%	478,334	25.81%

Source: Allen County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

(2) The County does not identify delinquent collections by the year for which the tax was levied.

**City of Lima**  
Allen County, Ohio

*Principal Property Taxpayers*  
*Current Year and Nine Years Ago*

Taxpayer	Rank	2018 Tax Year 2019 Collection Year	
		Taxable Assessed Value (1)	Percentage of Total Assessed Value
<b>Public Utilities</b>			
Ohio Power Company	1	\$ 20,200,320	74.54%
West Ohio Gas Co., Dominion East Ohio	2	3,468,460	12.80%
Total Top Two Public Utilities Taxpayers		<u>\$ 23,668,780</u>	<u>87.34%</u>
Total Assessed Value, Public Utilities		<u>\$ 27,099,000</u>	
<b>Real Estate</b>			
St. Rita's Medical Center	1	\$ 3,511,470	1.02%
Lima II Medical Properties	2	3,272,550	0.95%
Lima Memorial Hospital	3	2,472,490	0.72%
Clocktower Plaza LLC	4	2,460,960	0.71%
Lima IV Medical Properties LLC	5	1,960,740	0.57%
Fisher Investment Property Inc	6	1,887,230	0.55%
WalMart Stores East LP	7	1,828,580	0.53%
Pedcor Investments	8	1,787,880	0.52%
Fed Two Inc	9	1,552,810	0.45%
3RM Findlay LLC	10	1,470,850	0.43%
Total, Top Ten Principal Real Property Taxpayers		<u>\$ 22,205,560</u>	<u>6.45%</u>
Total Assessed Value, Real Estate		<u>\$ 344,879,050</u>	
Total Assessed Value, All Values		<u>371,978,050</u>	

Source: Allen County Auditor

(1) The amounts presented represent the assessed values upon which 2018 and 2009 collections were based.

The significant reduction of the assessed value for St. Rita's Medical Center is due to obtaining exempt status for certain property.

Taxpayer	Rank	2009 Tax Year 2010 Collection Year	
		Taxable Assessed Value (1)	Percentage of Total Assessed Value
<b>Public Utilities</b>			
Ohio Power Company	1	\$ 14,991,430	84.67%
West Ohio Gas Co., Dominion East Ohio	2	2,198,460	12.42%
Total Top Two Public Utilities Taxpayers		<u>\$ 17,189,890</u>	<u>97.09%</u>
Total Assessed Value, Public Utilities		<u>\$ 17,706,730</u>	
<b>Real Estate</b>			
St. Rita's Medical Center	1	25,980,740	6.87%
NNN Health Care Office REIT Lima LLC	2	7,973,310	2.11%
Gateway Jackson Inc	3	3,977,800	1.05%
Lima Memorial Hospital	4	2,982,330	0.79%
Fisher Investment Properties Inc	5	2,315,440	0.61%
Pedcor Investments	6	1,879,050	0.50%
Fed Two Inc	7	1,683,470	0.45%
Greely Chapel Developers LLC	8	1,668,560	0.44%
J&T Real Estate LLC	9	1,313,870	0.35%
Longspur Inc	10	1,259,660	0.33%
Total Top Ten Real Estate Taxpayers		<u>\$ 51,034,230</u>	<u>13.50%</u>
Total Assessed Value, Real Estate		<u>\$ 378,218,065</u>	
Total Assessed Value, All Values		<u>395,924,795</u>	

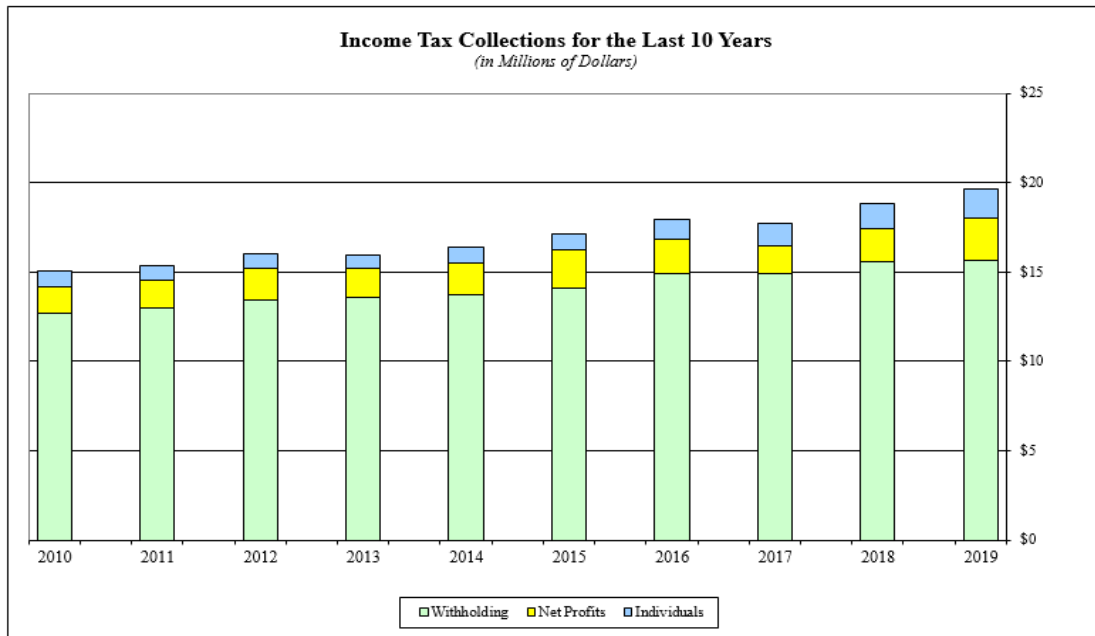
**City of Lima**  
Allen County, Ohio

*Income Tax Revenue Base and Collections  
Last Ten Years*

Tax Year (1)	Tax Rate (2)	Total Tax Collected	Taxes from Withholding	Percentage of Taxes from Withholding	Taxes From Net Profits	Percentage of Taxes from Net Profits	Taxes From Individuals	Percentage of Taxes from Individuals
2019	1.5%	\$ 19,651,546	\$ 15,628,579	79.53%	\$ 2,355,012	11.98%	\$ 1,667,955	8.49%
2018	1.5%	18,852,459	15,539,506	82.43%	1,873,998	9.94%	1,438,954	7.63%
2017	1.5%	17,679,370	14,922,922	84.41%	1,547,797	8.75%	1,208,651	6.84%
2016	1.5%	17,907,359	14,894,705	83.18%	1,937,354	10.82%	1,075,300	6.00%
2015	1.5%	17,110,608	14,098,687	82.40%	2,114,553	12.36%	897,368	5.24%
2014	1.5%	16,373,467	13,694,774	83.64%	1,817,265	11.10%	861,428	5.26%
2013	1.5%	15,968,768	13,546,026	84.83%	1,640,715	10.27%	782,027	4.90%
2012	1.5%	16,026,718	13,413,804	83.70%	1,772,210	11.06%	840,705	5.25%
2011	1.5%	15,381,825	12,959,864	84.25%	1,592,800	10.36%	829,160	5.39%
2010	1.5%	15,029,769	12,658,278	84.22%	1,495,162	9.95%	876,329	5.83%

Source: City income tax department

- (1) Information provided is on a cash basis
- (2) City income tax rate voted by the taxpayers is 1.5%



**City of Lima**  
Allen County, Ohio

*Top Municipal Income Tax Payers - Individual Accounts*  
*Current Year and Nine Years Ago*

Range of Income Assessed	2019		2010	
	Number of Individual Accounts	Percent of Total Accounts	Number of Individual Accounts	Percent of Total Accounts
\$500,000 and higher	4	0.13	20	0.27
\$499,999 - \$100,000	197	6.51	240	3.30
\$99,999 - \$75,000	189	6.25	262	3.60
\$74,999 - \$50,000	390	12.89	718	9.87
Total	780	25.78	1,240	17.04
All Others	2,246	74.22	6,036	82.96
Total	3,026	100.00	7,276	100.00

Source: City Income Tax Department

Note: Due to confidentiality, the names of the top individual taxpayers cannot be reported. The above table services as an alternative to the top revenue payers.

The above table is useful to understand the income thresholds of which income taxes are assessed and is not a complete number of all individuals accounts on file. The City provides this information from individual tax filings that have been reconciled as of the date of the information request and not from total individual filings received.

Due to the COVID-19 pandemic, the filing deadline for 2019 tax returns was extended to July 15, 2020. The current year information above is based on tax returns filed through May 30, 2020, and reflects the decrease in returns filed to-date due to the delayed filing deadline.

**City of Lima**  
Allen County, Ohio

*Top Municipal Income Tax Payers - Withholding Accounts*  
*Current Year and Nine Years Ago*

<u>Range of Amount Withheld</u>	<u>2019</u>		<u>2010</u>	
	<u>Number of Withholding Accounts</u>	<u>Percent of Total Withholding Accounts</u>	<u>Number of Withholding Accounts</u>	<u>Percent of Total Withholding Accounts</u>
\$500,000 and higher	4	0.19	3	0.14
\$499,999 - \$100,000	15	0.71	11	0.51
\$99,999 - \$75,000	5	0.24	4	0.18
\$74,999 - \$50,000	22	1.04	16	0.74
Total	46	2.18	34	1.57
All Others	2,067	97.82	2,132	98.43
Total	<u>2,113</u>	<u>100.00</u>	<u>2,166</u>	<u>100.00</u>

Source: City Income Tax Department and "Income Tax Revenue Base and Collections, Net of Refunds" table

Note: Due to confidentiality, the names of the top withholders is not reported here. The above table services as an alternative to the top principal revenue payers.

The above table is useful to understand the income thresholds of which income taxes are assessed and is not a complete number of all withholding accounts on file. The City provides this information from withholding account tax filings that have been reconciled as of the date of the information request and not from total withholding account filings received.

**City of Lima**  
Allen County, Ohio

*Computation of Direct and Overlapping Governmental Activities Debt  
as of December 31, 2019*

Jurisdiction	Governmental Activities Debt Outstanding (2)	Percentage Applicable to City (1)	Amount Applicable to City
<b>Direct:</b>			
City of Lima	\$ 7,660,003	100.00%	\$ 7,660,003
<b>Overlapping</b>			
Allen County	971,416	17.93%	174,175
Lima City School District	7,787,895	98.02%	7,633,695
Bath Local School District	22,900,000	0.39%	89,310
Elida Local School District	24,534,956	12.58%	3,086,497
Perry Local School District	9,323,852	15.71%	1,464,777
Shawnee Local School District	667,683	3.50%	23,369
Apollo Career Center	28,975,000	3.60%	1,043,100
<i>Total Overlapping Debt</i>	<u>95,160,802</u>		<u>13,514,923</u>
<b>Total</b>	<u><u>\$ 102,820,805</u></u>		<u><u>\$ 21,174,926</u></u>

Source: Ohio Municipal Advisory Council. Excludes special assessment and self-supporting debt.

(1) Percentages were determined by dividing the assessed valuation of the overlapping government located within the boundaries of the City by the total assessed valuation of the government. The valuations used were for calendar year 2018.

(2) Includes all governmental activities long-term debt obligations including general obligation bonds, including premium, and capital leases payable.



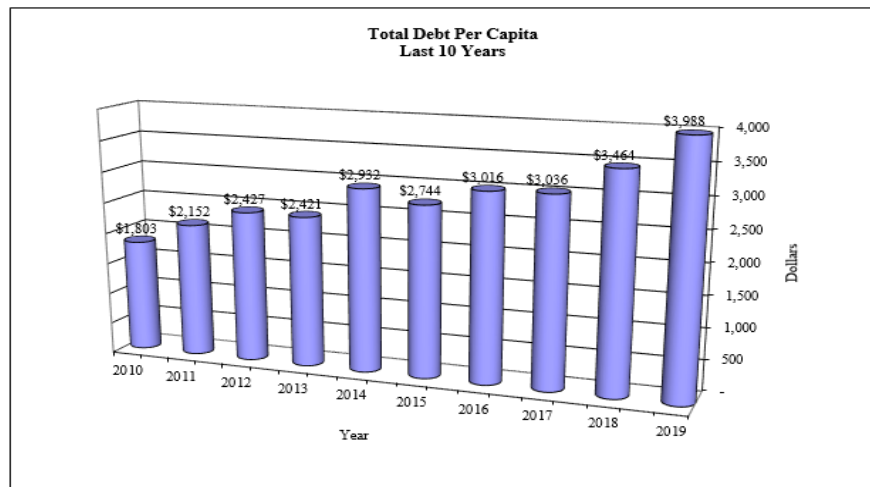
**City of Lima**  
Allen County, Ohio

*Ratio of Outstanding Debt to  
Total Personal Income and Debt Per Capita  
Last Ten Years*

Year	Governmental Activities				Business-		
	General Obligation Bonds	Notes Payable	Capital Leases	Judgment Payable	General Obligation Bonds	Revenue Bonds	Bresler Termination Agreement
2019	\$ 7,630,026	\$ 0	\$ 29,977	\$ 0	\$ 3,838,925	\$ 32,122,125	\$ 426,252
2018	8,697,946	0	3,918	0	4,263,465	34,006,346	568,334
2017	1,507,267	2,653,674	6,728	0	3,646,621	35,391,691	710,416
2016	1,900,968	3,113,674	9,002	110,000	3,985,905	37,140,049	852,498
2015	2,386,606	3,113,674	10,862	110,000	4,325,189	38,838,050	994,580
2014	2,843,916	2,033,674	7,554	110,000	4,654,309	40,465,283	1,136,662
2013	3,292,448	0	35,242	110,000	4,975,930	25,123,309	1,278,744
2012	3,737,433	0	116,430	110,000	4,962,807	26,425,445	1,420,826
2011	2,632,126	0	193,873	110,000	4,512,209	27,707,482	1,562,908
2010	1,805,701	605,010	262,528	110,000	5,791,612	28,964,554	1,704,990

**Sources:**

- (a) See notes to the basic financial statements regarding the City's outstanding debt information. Includes unamortized bond premiums and discounts.
- (b) See Schedule "Demographic and Economic Statistics, Last Ten Years" for personal income and population.



<b>Type Activities</b>							
<b>OWDA Loans</b>	<b>Notes Payable</b>	<b>Capital Leases</b>	<b>(a) Total Debt</b>	<b>(b) Total Personal Income</b>	<b>Debt as Percentage of Personal Income</b>	<b>(b) Population</b>	<b>Debt Per Capita</b>
\$ 104,836,127	\$ 0	\$ 0	\$ 148,883,432	\$ 686,254,635	21.70%	37,335	3,988
81,159,689	0	0	128,699,698	649,178,775	19.83%	37,149	3,464
69,948,200	1,011,326	0	114,875,923	632,050,380	18.18%	37,836	3,036
67,635,679	1,181,326	0	115,929,101	586,626,048	19.76%	38,432	3,016
55,445,346	1,181,326	0	106,405,633	591,800,544	17.98%	38,771	2,744
56,533,682	4,881,326	0	112,666,406	586,626,048	19.21%	38,432	2,932
57,958,570	0	4,580	92,778,823	585,145,780	15.86%	38,330	2,421
56,191,420	0	58,173	93,022,534	575,585,010	16.16%	38,334	2,427
46,429,317	0	109,315	83,257,230	589,100,925	14.13%	38,693	2,152
30,729,741	0	158,119	70,132,255	612,978,814	11.44%	38,902	1,803

**City of Lima**  
Allen County, Ohio

*Legal Debt Margin Information*  
*Last Ten Years*

	2019	2018	2017	2016
Total Assessed Property Value, as of 12/31	\$ 371,978,050	\$ 367,504,880	\$ 370,691,950	\$ 359,552,490
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	39,057,695	38,588,012	38,922,655	37,753,011
Debt Outstanding:				
General Obligation Bonds	\$ 7,387,250	\$ 8,428,500	\$ 1,497,000	\$ 1,886,500
Bond Anticipation Notes	0	0	2,653,674	3,695,000
Water/Sewer Revenue Bonds	30,895,000	32,770,000	34,750,000	36,490,000
Special Assessments (manuscript)	230,900	234,540	306,750	312,040
Wastewater/Sewer GO Bonds	3,074,375	3,447,500	3,620,000	3,955,000
Water GO Bonds	699,375	742,500	0	0
Water/Sewer Bond Anticipation Note	0	0	1,011,326	600,000
Total Gross Indebtedness	42,286,900	45,623,040	43,838,750	46,938,540
Less (Exemption Category):				
Bond Anticipation Notes	0	0	(2,653,674)	(3,695,000)
Water/Sewer Revenue Bonds	(30,895,000)	(32,770,000)	(34,750,000)	(36,490,000)
Special Assessments (manuscript)	(230,900)	(234,540)	(306,750)	(312,040)
Wastewater/Sewer GO Bonds	(3,074,375)	(3,447,500)	(3,620,000)	(3,955,000)
Water GO Bonds	(699,375)	(742,500)	0	0
Water/Sewer Bond Anticipation Note	0	0	(1,011,326)	(600,000)
General Obligation Bond Retirement Fund Balance	(19,860)	0	0	1
Total Net Debt Applicable to Debt Limit	7,367,390	8,428,500	1,497,000	1,886,501
Legal Debt Margin Within 10 ½ % Limitations	\$ 31,690,305	\$ 30,159,512	\$ 37,425,655	\$ 35,866,510
Legal Debt Margin as a Percentage of the Debt Limit	81.14%	78.16%	96.15%	95.00%
Unvoted Debt Limitation (5 ½ % of Assessed Valuation)	\$ 20,458,793	\$ 20,212,768	\$ 20,388,057	\$ 19,775,387
Total Gross Indebtedness	42,286,900	45,623,040	43,838,750	46,938,540
Less (Exemption Category):				
Bond Anticipation Notes	0	0	(2,653,674)	(3,695,000)
Water/Sewer Revenue Bonds	(30,895,000)	(32,770,000)	(34,750,000)	(36,490,000)
Special Assessments (manuscript)	(230,900)	(234,540)	(306,750)	(312,040)
Wastewater/Sewer GO Bonds	(3,074,375)	(3,447,500)	(3,620,000)	(3,955,000)
Water GO Bonds	(699,375)	(742,500)	0	0
Water/Sewer Bond Anticipation Note	0	0	(1,011,326)	(600,000)
General Obligation Bond Retirement Fund Balance	(19,860)	0	0	1
Net Debt Within 5 ½ % Limitations	7,367,390	8,428,500	1,497,000	1,886,501
Unvoted Legal Debt Margin Within 5 ½ % Limitations	\$ 13,091,403	\$ 11,784,268	\$ 18,891,057	\$ 17,888,886
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	63.99%	58.30%	92.66%	90.46%

Source: City Financial Records

Note: Ohio Bond Law sets a limit of 10.5% for voted debt and 5.5% for unvoted debt.

- (1) Beginning in 2007, the debt limit excludes the assessed valuation of tangible personal property tax, as well as railroad and telephone public utility personal property in accordance with Ohio House Bill 530.
- (2) Excludes unamortized bond premiums and discounts.
- (3) Beginning 2016, bond counsel determined bond anticipation notes are nonexempt.

2015	2014	2013	2012	2011	2010
<u>\$ 365,071,460</u>	<u>\$ 371,947,760</u>	<u>\$ 372,867,060</u>	<u>\$ 395,928,130</u>	<u>\$ 395,636,810</u>	<u>\$ 395,924,795</u>
<u>38,332,503</u>	<u>39,054,515</u>	<u>39,151,041</u>	<u>41,572,454</u>	<u>41,541,865</u>	<u>41,572,103</u>
\$ 2,367,000	\$ 2,819,500	\$ 3,263,500	\$ 3,704,000	\$ 2,631,500	\$ 1,805,000
3,695,000	2,615,000	0	0	0	600,000
38,180,000	39,800,000	25,195,000	26,495,000	27,775,000	29,030,000
298,060	321,550	276,935	281,580	184,260	222,880
4,290,000	8,315,000	4,935,000	5,245,000	4,010,000	4,825,000
0	0	0	0	555,000	1,085,000
600,000	600,000	0	0	0	0
<u>49,430,060</u>	<u>54,471,050</u>	<u>33,670,435</u>	<u>35,725,580</u>	<u>35,155,760</u>	<u>37,567,880</u>
0	0	0	0	0	0
(38,180,000)	(39,800,000)	(25,195,000)	(26,495,000)	(27,775,000)	(29,030,000)
(298,060)	(321,550)	(276,935)	(281,580)	(184,260)	(222,880)
(4,290,000)	(8,315,000)	(4,935,000)	(5,245,000)	(4,010,000)	(4,825,000)
0	0	0	0	(555,000)	(1,085,000)
(600,000)	(600,000)	0	0	0	0
(48,904)	18,716	(50,781)	(35,959)	(379,553)	(538,585)
<u>6,013,096</u>	<u>5,453,216</u>	<u>3,212,719</u>	<u>3,668,041</u>	<u>2,251,947</u>	<u>1,866,415</u>
<u>\$ 32,319,407</u>	<u>\$ 33,601,299</u>	<u>\$ 35,938,322</u>	<u>\$ 37,904,413</u>	<u>\$ 39,289,918</u>	<u>\$ 39,705,688</u>
84.31%	86.04%	91.79%	91.18%	94.58%	95.51%
<u>\$ 20,078,930</u>	<u>\$ 20,457,127</u>	<u>\$ 20,507,688</u>	<u>\$ 21,776,047</u>	<u>\$ 21,760,025</u>	<u>\$ 21,775,864</u>
49,430,060	54,471,050	33,670,435	35,725,580	35,155,760	37,567,880
0	0	0	0	0	0
(38,180,000)	(39,800,000)	(25,195,000)	(26,495,000)	(27,775,000)	(29,030,000)
(298,060)	(321,550)	(276,935)	(281,580)	(184,260)	(222,880)
(4,290,000)	(8,315,000)	(4,935,000)	(5,245,000)	(4,010,000)	(4,825,000)
0	0	0	0	(555,000)	(1,085,000)
(600,000)	(600,000)	0	0	0	0
(48,904)	18,716	(50,781)	(35,959)	(379,553)	(538,585)
<u>6,013,096</u>	<u>5,453,216</u>	<u>3,212,719</u>	<u>3,668,041</u>	<u>2,251,947</u>	<u>1,866,415</u>
<u>\$ 14,065,834</u>	<u>\$ 15,003,911</u>	<u>\$ 17,294,969</u>	<u>\$ 18,108,006</u>	<u>\$ 19,508,078</u>	<u>\$ 19,909,449</u>
70.05%	73.34%	84.33%	83.16%	89.65%	91.43%

**City of Lima**  
Allen County, Ohio

*Ratio of Net General Obligation Bonded Debt to  
Assessed Value and Net Bonded Debt Per Capita  
Last Ten Years*

Year	Population (1)	Estimated Assessed Value of Taxable Property (2)	Gross Bonded Debt (3)	Bonded Debt Payable from Enterprise Revenues	Net Bonded Debt (4)	Ratio of Net Bonded Debt to Estimated Assessed Value of Taxable Property	Net Bonded Debt Per Capita
2019	37,335	\$ 371,978,050	\$ 11,468,951	\$ 3,838,925	\$ 7,630,026	2.1%	\$ 204.37
2018	37,149	367,504,880	12,961,411	4,263,465	8,697,946	2.4%	234.14
2017	37,836	370,691,950	5,153,888	3,646,621	1,507,267	0.4%	39.84
2016	38,432	359,552,490	5,886,873	3,985,905	1,900,968	0.5%	49.46
2015	38,771	365,071,460	6,711,795	4,325,189	2,386,606	0.7%	61.56
2014	38,432	371,947,760	7,498,225	4,654,309	2,843,916	0.8%	74.00
2013	38,330	372,867,060	8,268,378	4,975,930	3,292,448	0.9%	85.90
2012	38,334	395,928,130	8,700,240	4,962,807	3,737,433	0.9%	97.50
2011	38,693	395,636,810	7,144,335	4,512,209	2,632,126	0.7%	68.03
2010	38,902	395,924,795	7,597,313	5,791,612	1,805,701	0.5%	46.42

**Note:** Details regarding the City's outstanding debt can be found in the notes to the financial statements.

- Sources:**
- (1) See the schedule "Demographic and Economic Statistics, Last Ten Years" for population.
  - (2) Allen County Auditor
  - (3) Includes both governmental activities and business-type activities general obligation bonds.
  - (4) Amounts restricted for debt service as presented in the entity-wide Statement of Net Position include resources to be used for special assessment interfund obligations and not available for repayment of general obligation debt. The portion of net position that is cash is immaterial to adjust the above ratio calculation.

**City of Lima**  
Allen County, Ohio

*Pledged Revenue Coverage  
Water Revenue Bonds  
Last Ten Years*

Year	Water Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2019	\$ 18,128,730	\$ 10,329,074	\$ 7,799,656	\$ 440,000	\$ 145,017	13.33
2018	\$ 17,430,613	\$ 11,549,614	\$ 5,880,999	430,000	157,918	10.00
2017	\$ 17,491,982	\$ 10,749,195	\$ 6,742,787	415,000	170,368	11.52
2016	\$ 17,342,760	\$ 10,413,544	\$ 6,929,216	405,000	182,518	11.79
2015	14,869,299	9,965,908	4,903,391	390,000	192,268	8.42
2014	14,778,627	8,932,864	5,845,763	385,000	200,930	9.98
2013	12,699,784	8,287,174	4,412,610	375,000	208,430	7.56
2012	12,350,214	13,543,562	(1,193,348)	370,000	215,830	(2.04)
2011	11,160,820	7,471,855	3,688,965	365,000	223,130	6.27
2010	10,403,736	8,267,551	2,136,185	185,000	117,196	7.07

Note: The City's first issue of water improvements revenue bonds occurred in fiscal year 2010.

(1) Service charges and interest do not include certain other financing sources such as gain on sale of capital assets, BAN premium or contributed capital.

(2) Direct operating expenses do not include depreciation and amortization expense.

**City of Lima**  
Allen County, Ohio

*Pledged Revenue Coverage  
Sewer Revenue Bonds  
Last Ten Years*

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2019	\$ 12,590,988	\$ 4,269,732	\$ 8,321,256	\$ 1,435,000	\$ 1,200,163	3.16
2018	12,766,889	6,930,706	5,836,183	1,380,000	1,046,462	2.41
2017	14,347,250	8,883,778	5,463,472	1,325,000	1,498,255	1.94
2016	12,896,290	7,566,857	5,329,433	1,285,000	1,543,531	1.88
2015	11,675,193	7,300,139	4,375,054	1,230,000	1,540,469	1.58
2014	12,318,671	6,575,957	5,742,714	945,000	933,445	3.06
2013	11,015,626	6,690,608	4,325,018	925,000	952,662	2.30
2012	10,373,706	5,521,437	4,852,269	910,000	961,758	2.59
2011	10,118,730	4,659,364	5,459,366	890,000	989,060	2.91
2010	9,125,526	6,737,617	2,387,909	625,000	607,493	1.94

Note: The City's first issue of sewer improvements revenue bonds occurred in fiscal year 2010. The City issued additional sewer improvement revenue bonds in 2014.

(1) Service charges and interest do not include certain other financing sources such as gain on sale of capital assets, BAN premium, contributed capital or insurance recoveries.

(2) Direct operating expenses do not include depreciation and amortization expense.

**City of Lima**  
Allen County, Ohio

*Demographic and Economic Statistics*  
*Last Ten Years*

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Year	Population (1)	Total Personal Income (5)	Personal Income Per Capita (1)	Median Household Income (1)	School Enrollment (2)	Allen County Unemployment Rate (3)	Total Assessed Property Value (4)
2019	37,335	686,254,635	\$ 18,381	\$ 42,257	3,620	3.8%	\$ 371,978,050
2018	37,149	649,178,775	17,475	41,064	3,660	5.0%	\$ 367,504,880
2017	37,836	632,050,380	16,705	38,077	3,623	5.0%	\$ 370,691,950
2016	38,432	586,626,048	15,264	34,913	3,736	5.8%	\$ 359,552,490
2015	38,771	591,800,544	15,264	34,913	3,894	5.6%	\$ 365,071,460
2014	38,432	586,626,048	15,264	28,900	3,940	5.0%	\$ 371,947,760
2013	38,330	585,145,780	15,266	28,050	3,779	7.9%	\$ 372,867,060
2012	38,334	575,585,010	15,015	27,493	3,754	7.9%	\$ 395,928,130
2011	38,693	589,100,925	15,225	28,641	3,992	9.6%	\$ 395,636,810
2010	38,902	612,978,814	15,757	30,525	4,166	10.8%	\$ 395,924,795

(1) Source: U. S. Census Bureau; Ohio Municipal Advisory Council

(a) Years 2011 through 2015 - 2009-2013 American Community Survey 5-Year Estimates, 2014 Federal Census Estimate

(b) Years 2010 - Federal Census 2010, 2009-2013 American Community Survey 5-Year Estimates

(c) Years 2006 through 2009 - Federal Census 2000

(2) Sources: Lima City School District audited financial statements; Ohio Dept. of Education Enrollment Data

(3) Source: Bureau of Labor Statistics; U.S. Department of Labor

(4) Source: Allen County Auditor

(5) Computation of per capita personal income multiplied by population



**City of Lima**  
Allen County, Ohio

*Principal Employers*  
*Current Year and Four Years Ago*

<b>December 31, 2019</b>			
Employer	Number of Employees	Rank	Percentage of Total City Employment
Mercy Health System	2,798	1	7.1%
Lima Memorial Hospital	1,551	2	3.9%
Custom Staffing - Lima	1,175	3	3.0%
Allen County	1,154	4	2.9%
Spherion of Lima	997	5	2.5%
Lima City Board of Education	992	6	2.5%
Manpower US Inc	956	7	2.4%
Wal-Mart Associates Inc	815	8	2.1%
State of Ohio	778	9	2.0%
Adecco USA Inc	742	10	1.9%
Total	<u>11,958</u>		
Total Employment within the City	<u>39,629</u>		

**Source:** Number of employees of each employer is obtained from the W2's from the City Tax Department. Number includes full- and part-time employees, residents and non-residents.

Note - Information for prior years is not available in the City's first years of CAFR reporting. This information will be expanded upon in future reports.

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**December 31, 2015**

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Employer	Number of Employees	Rank	Percentage of Total City Employment
St. Rita's Medical Center	2,935	1	6.2%
Lima Memorial Hospital	1,622	2	3.4%
Allen County	1,318	3	2.8%
Lima City Board of Education	995	4	2.1%
CFA Inc.	894	5	1.9%
Spherion	855	6	1.8%
Wal-Mart Associates	757	7	1.6%
State of Ohio	741	8	1.6%
Custom Staffing - Lima	740	9	1.6%
Patrick Staffing	717	10	1.5%
Total	<u>11,574</u>		
Total Employment within the City	<u>47,347</u>		

**City of Lima**  
Allen County, Ohio

Full Time Equivalent City Government Employees by Function/Program  
Last Ten Years

	2019					2018				
	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)
<b>General Government</b>										
Elected Officials	3.00	8.00		11.00	7.00	3.00	11.00		14.00	8.50
Council	1.00			1.00	1.00	2.00			2.00	2.00
Finance	2.00			2.00	2.00	2.00			2.00	2.00
Auditor / Purchasing	5.00			5.00	5.00	5.00			5.00	5.00
Mayor's Office	1.00			1.00	1.00	1.00			1.00	1.00
Law	12.00			12.00	12.00	9.00			9.00	9.00
Public Works Administration	4.00			4.00	4.00	3.00			3.00	3.00
Engineering	5.00			5.00	5.00	5.00			5.00	5.00
Human Resources	3.00			3.00	3.00	2.00	1.00		3.00	2.50
Civil Service		5.00		5.00	2.50		5.00		5.00	2.50
Tax	7.00			7.00	7.00	6.00			6.00	6.00
Judges	24.00	5.00		29.00	26.50	26.00	6.00		32.00	29.00
Municipal Court	17.00	2.00		19.00	18.00	17.00	1.00		18.00	17.50
Public Buildings/Service Department						1.00			1.00	1.00
<b>Security of Persons and Property</b>										
Police	84.00			84.00	84.00	85.00			85.00	85.00
Police - Dispatchers/Office/Other	21.00	2.00		23.00	22.00	20.00	3.00		23.00	21.50
Fire	74.00			74.00	74.00	78.00			78.00	78.00
Fire - Secretary - Other	1.00			1.00	1.00	1.00			1.00	1.00
<b>Leisure Time Activities</b>										
Parks Dept.	10.00		12.00	22.00	16.00	11.00		11.00	22.00	16.50
Recreation	2.00		15.00	17.00	9.50	2.00		18.00	20.00	11.00
Municipal Pool			19.00	19.00	9.50			17.00	17.00	8.50
<b>Community Development</b>										
Building / Zoning	8.00			8.00	8.00	8.00			8.00	8.00
General Community Development	12.00			12.00	12.00	11.00			11.00	11.00
<b>Transportation</b>										
Street Maintenance and Repair	26.00			26.00	26.00	28.00			28.00	28.00
<b>Utility Services</b>										
Utilities Administration	6.00			6.00	6.00	5.00			5.00	5.00
Data Services Group	6.00			6.00	6.00	6.00			6.00	6.00
Water	41.00		5.00	46.00	43.50	39.00		7.00	46.00	42.50
Sewer	34.00		3.00	37.00	35.50	34.00		2.00	36.00	35.00
Customer Service	13.00		1.00	14.00	13.50	13.00			13.00	13.00
Storm Water	14.00			14.00	14.00	13.00			13.00	13.00
<b>Totals:</b>	<b>436.00</b>	<b>22.00</b>	<b>55.00</b>	<b>513.00</b>	<b>474.50</b>	<b>436.00</b>	<b>27.00</b>	<b>55.00</b>	<b>518.00</b>	<b>477.00</b>

**Source:** City Payroll Department W2 Audit Listing

**Method:** Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Note: Employees within Utilities Administration, Data Services Group and Customer Service are allocated to Water, Sewer and Refuse using a percentage allocation for the financial statement. However in the above table, we have not applied the allocation.

Because the above data is based on issued W2's, department count may reflect slight variance due to change in personnel during the year.

2017					2016					2015				
Full Time	Part Time	Seasonal	Total	Annual FTE's (1)	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)
3.00	9.00		12.00	7.50	3.00	9.00		12.00	7.50	3.00	8.00		11.00	7.00
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
2.00			2.00	2.00	2.00			2.00	2.00	2.00			2.00	2.00
4.00			4.00	4.00	4.00			4.00	4.00	4.00			4.00	4.00
-			-	-	-			-	-	-			-	-
9.00			9.00	9.00	9.00	2.00		11.00	10.00	10.00	2.00		12.00	11.00
3.00			3.00	3.00	3.00			3.00	3.00	3.00			3.00	3.00
6.00			6.00	6.00	6.00			6.00	6.00	4.00		1.00	5.00	4.50
2.00	1.00		3.00	2.50	2.00	1.00		3.00	2.50	2.00			2.00	2.00
	4.00		4.00	2.00		3.00		3.00	1.50		5.00		5.00	2.50
6.00			6.00	6.00	6.00			6.00	6.00	6.00			6.00	6.00
21.00	9.00		30.00	25.50	22.00	11.00		33.00	27.50	21.00	7.00		28.00	24.50
18.00	1.00		19.00	18.50	18.00	2.00		20.00	19.00	16.00	1.00		17.00	16.50
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
90.00			90.00	90.00	90.00			90.00	90.00	92.00			92.00	92.00
24.00	2.00		26.00	25.00	18.00	3.00		21.00	19.50	16.00	4.00		20.00	18.00
76.00			76.00	76.00	76.00			76.00	76.00	74.00			74.00	74.00
1.00			1.00	1.00	1.00		1.00	2.00	1.50	1.00		1.00	2.00	1.50
9.00		10.00	19.00	14.00	9.00		14.00	23.00	16.00	9.00		19.00	28.00	18.50
1.00		16.00	17.00	9.00	1.00		17.00	18.00	9.50	1.00		18.00	19.00	10.00
		14.00	14.00	7.00			20.00	20.00	10.00			15.00	15.00	7.50
6.00			6.00	6.00	6.00			6.00	6.00	6.00			6.00	6.00
10.00			10.00	10.00	11.00			11.00	11.00	9.00			9.00	9.00
25.00		2.00	27.00	26.00	25.00		3.00	28.00	26.50	23.00		5.00	28.00	25.50
6.00			6.00	6.00	7.00			7.00	7.00	6.00			6.00	6.00
5.00			5.00	5.00	6.00			6.00	6.00	6.00			6.00	6.00
37.00		5.00	42.00	39.50	39.00		3.00	42.00	40.50	39.00		5.00	44.00	41.50
32.00		4.00	36.00	34.00	34.00		2.00	36.00	35.00	34.00		5.00	39.00	36.50
13.00			13.00	13.00	13.00		1.00	14.00	13.50	13.00		1.00	14.00	13.50
10.00			10.00	10.00	13.00			13.00	13.00	12.00			12.00	12.00
421.00	26.00	51.00	498.00	459.50	426.00	31.00	61.00	518.00	472.00	414.00	27.00	70.00	511.00	462.50

**City of Lima**  
Allen County, Ohio

*Full-Time Equivalent City Government Employees by Function/Program  
Last Ten Years  
(continued)*

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
	Annual FTE's (1)	Annual FTE's (1)	Annual FTE's (1)	Annual FTE's (1)	Annual FTE's (1)
<b>General Government</b>					
Elected Officials	8.00	9.00	7.00	7.00	8.50
Council	1.00	1.00	1.00	1.00	1.00
Finance/Mayor	2.00	2.00	2.00	3.00	3.00
Auditor / Purchasing	4.00	3.00	4.00	4.00	4.00
Mayor's Office	-	-			
Law/Pub Defender	9.50	8.50	10.00	11.50	12.50
Public Works Administration	2.00	6.00	5.50	5.00	3.00
Engineering	4.00	3.50	4.50	5.50	4.00
Human Resources	2.00	2.50	2.00	2.50	2.50
Civil Service	2.50	2.00	4.00	2.50	2.00
Tax	6.00	5.00	5.00	5.00	5.00
Judges	27.50	22.00	23.00	22.50	23.00
Municipal Court	17.50	25.50	23.50	19.50	21.50
Public Buildings/Service Department	1.00	1.00	1.00	1.00	1.00
<b>Security of Persons and Property</b>					
Police	81.00	78.00	83.00	82.00	83.00
Police - Dispatchers/Office/Other	20.50	20.50	21.00	20.50	18.50
Fire	72.00	68.00	69.00	72.00	67.00
Fire - Secretary - Other	2.00	1.00	1.50	1.50	1.00
<b>Leisure Time Activities</b>					
Parks Dept.	19.00	14.50	16.50	15.00	13.50
Recreation	10.00	11.00	10.50	11.00	10.50
Municipal Pool	6.00	5.50	6.00	5.00	7.50
<b>Community Development</b>					
Building / Zoning	6.00	5.00	5.00	5.00	5.00
General Community Development	9.00	11.00	9.00	9.00	10.50
<b>Transportation</b>					
Street Maintenance and Repair	26.50	34.00	28.50	28.50	27.00
<b>Utility Services</b>					
Utilities Administration	6.00	6.00	6.00	6.00	6.00
Data Services Group	6.00	6.00	4.00	5.00	5.00
Water	47.50	32.50	40.00	45.50	47.50
Sewer	35.50	25.00	26.50	28.50	27.50
Customer Service	15.00	9.50	8.50	8.50	9.50
Storm Water	13.00	15.00	15.00	11.00	10.00
Totals:	<u>462.00</u>	<u>433.50</u>	<u>442.50</u>	<u>444.00</u>	<u>440.00</u>

**Source:** City Payroll Department W2 Audit Listing

**Method:** Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

City of Lima  
Allen County, Ohio

Operating Indicators by Activity/Program  
Last Ten Years

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>General Government</b>										
<b>Council and Clerk</b>										
Number of Ordinances Passed	302	298	330	281	275	304	252	286	265	278
Number of Resolutions Passed	22	11	8	9	8	16	12	19	20	17
<b>Auditor/Finance Department</b>										
Number of checks/ vouchers issued	7,571	7,000	8,054	8,518	8,679	8,187	7,974	7,964	8,473	9,028
Amount of checks written	\$ 73,782,875	\$ 62,051,700	\$ 55,928,341	\$ 72,738,467	\$ 53,804,556	\$ 47,622,182	\$ 45,283,572	\$ 44,756,183	\$ 45,962,878	\$ 54,368,555
Interest earnings for fiscal year (cash basis)	\$ 807,515	\$ 459,896	\$ 318,875	\$ 204,365	\$ 152,266	\$ 142,005	\$ 175,287	\$ 197,970	\$ 346,811	\$ 566,729
Agency Ratings - Standard & Poors (Water)	A+	A+	A+	A+	AA	AA	AA	AA	AA	AA
Agency Ratings - Standard & Poors (Sewer)	A	A	A	A	A+	A+	A+	A+	A+	A+
Agency Ratings - Moody's Financial Services (GO)	A1	A1	A1	A1	A1	A1	A1	A1	A1	A1
General Fund Cash Balances	\$ 7,592,473	\$ 8,177,422	\$ 87,655,201	\$ 8,721,549	\$ 8,856,871	\$ 8,845,640	\$ 8,770,603	\$ 8,166,750	\$ 4,753,332	\$ 3,331,807
<b>Human Resources Department</b>										
Net Aggregate Health Costs	\$ 6,457,101	\$ 8,118,116	\$ 7,555,268	\$ 6,920,555	\$ 5,901,364	\$ 5,687,168	\$ 5,280,821	\$ 5,032,026	\$ 5,397,730	\$ 5,210,350
Percentage Enrollment in Wellness Programs	26.0%	26.7%	28.3%	45.9%	33.5%	28.9%	26.7%	17.4%	21.9%	18.8%
Number of hires of Police Officers from certified lists	2	9	3	6	9	8	4	4	5	4
Number of hires of Fire/Medics from certified lists	0	4	2	3	4	6	0	0	6	0
<b>Income Tax Department</b>										
Active Income Tax Accounts										
Individual	7,824	7,551	5,838	5,647	4,944	5,567	5,336	4,824	4,789	4,878
Business	2,097	2,003	3,376	3,334	4,325	3,270	3,414	3,366	3,455	3,478
Withholding	1,929	1,330	1,328	1,416	1,493	1,549	1,515	1,624	1,671	1,664
Amount of Penalties and Interest Collected	\$ 268,204	\$ 251,978	\$ 163,285	\$ 191,232	\$ 149,527	\$ 142,314	\$ 122,998	\$ 189,496	\$ 143,781	\$ 131,793
Annual number of Corporate withholding forms processed	19,165	19,035	18,071	17,861	13,031	15,125	15,061	14,558	14,601	14,417
Annual number of balance due statements forms processed	2,788	2,397	2,307	3,332	2,774	2,435	1,135	1,429	1,767	1,882
Annual number of estimated payment forms processed	3,416	2,957	1,410	3,452	4,203	4,301	4,153	4,252	4,335	4,722
Annual number of reconciliations of withholdings processed	2,113	2,190	2,216	2,223	2,235	2,197	2,214	2,227	2,255	2,244
<b>Law Director</b>										
Claims administered through Claims Advisory Board	21	18	15	12	31	47	25	26	31	31
Dollar amount of contracts reviewed	\$ 9,261,851	\$ 71,293,160	\$ 9,260,351	\$ 5,623,292	\$ 4,604,776	\$ 5,265,922	NA	NA	NA	NA
Number of cases prosecuted	8,602	9,230	8,627	10,359	8,581	9,507	7,896	7,014	7,498	6,835
Total collections	\$ 85,535	\$ 107,836	\$ 141,211	\$ 145,205	\$ 276,897	\$ 23,504	\$ 35,739	\$ 10,208	\$ 26,474	\$ 33,547
<b>Municipal Court</b>										
Number of Civil Cases	4,358	3,677	3,745	3,277	3,297	4,024	3,823	4,529	5,494	5,023
Number of Criminal cases	3,539	5,447	3,568	3,493	3,372	4,024	4,004	3,611	3,297	3,544
Number of OVI cases	954	1,054	1,157	1,245	1,019	1,056	947	791	874	810
Number of other Traffic cases	12,803	16,794	13,863	14,561	13,115	13,835	12,631	9,070	10,275	10,657
Number of Arraignments	15,208	17,639	21,247	19,697	20,016	19,550	18,086	14,427	15,553	16,099
Number of persons placed on Probation	867	768	749	712	785	714	560	994	614	632
Number of Subpoenas issued	3,838	3,840	10,389	12,933	11,190	14,999	13,066	10,949	10,403	11,314

**City of Lima**  
Allen County, Ohio

*Operating Indicators by Function/Program (continued)*  
*Last Ten Years*

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Building Department Indicators</b>										
Residential Permits Issued **	855	396	383	398	409	363	380	439	467	553
Commercial Permits Issued **	919	652	791	639	583	670	649	765	537	633
Total Permits Issued	1,774	1,048	1,174	1,037	992	1,033	1,029	1,204	1,004	1,186
Estimated Costs of Projects of Permit Customers										
Residential	\$ 3,347,443	\$ 2,090,154	\$ 1,190,725	\$ 2,197,971	\$ 2,686,757	\$ 2,299,729	\$ 1,630,305	\$ 3,224,810	\$ 2,333,127	\$ 1,753,290
Commercial	92,520,252	43,562,832	64,144,406	73,159,345	64,976,012	76,971,526	54,638,474	67,984,488	141,109,779	36,247,424
Total Estimated Cost	\$ 95,867,695	\$ 45,652,986	\$ 65,335,131	\$ 75,357,316	\$ 67,662,769	\$ 79,271,255	\$ 56,268,779	\$ 71,209,298	\$ 143,442,906	\$ 38,000,714
<b>Security of Persons &amp; Property</b>										
<b>Police Department</b>										
Employees of the Department										
Sworn	78	83	80	83	86	73	68	78	81	81
Civilian	19	19	21	18	20	19	16	19	18	19
Part-time	2	2	2	3	4	3	4	4	3	3
Total Employees of the Department	99	104	103	104	110	95	88	101	102	103
Total Calls for Services	41,208	43,670	45,707	48,205	45,336	42,509	43,571	45,116	43,281	41,112
UCR Part 1 Crimes (major offenses)										
Homicide	6	5	7	8	3	4	3	6	1	3
Rape	61	45	52	46	49	39	42	51	47	37
Robbery	65	68	81	122	82	75	78	101	95	88
Assault	133	120	113	1,297	1,093	1,114	1,433	1,621	1,537	1,573
Burglary	397	478	569	97	602	605	382	618	784	792
Larceny	1,037	1,084	1,334	600	1,468	1,218	1,255	1,382	1,356	1,328
Motor Vehicle Theft	65	98	79	1,525	88	79	95	80	118	102
Total UCR Part 1 Crimes	1,764	1,898	2,235	3,695	3,385	3,134	3,288	3,859	3,938	3,923
Part II Simple Assaults		989	1,000	955	936	1,009	1,190	1,313	1,281	1,365
Record Numbers										
Reports	8,981	12,163	10,230	9,218	9,538	7,226	7,086	7,295	7,003	7,538
Record Checks	7,976	7,139	7,282	7,673	9,477	8,062	8,496	7,867	7,442	9,005
Court Notices	3,986	4,586	5,770	6,924	6,685	9,262	8,693	8,089	8,060	7,569
Warrants/Summons	2,054	2,094	2,082	2,129	1,876	2,307	2,707	2,491	2,951	2,430
Audio/Video	4,542	3,907	3,446	3,489	2,822	2,692	2,504	1,547	900	NA
Total Records	27,539	29,889	28,810	29,433	30,398	29,549	29,486	27,289	26,356	26,542
<b>Fire Department</b>										
EMS Operations										
EMS Responses	3,827	3,956	3,735	3,881	3,733	3,559	3,117	2,882	2,771	2,636
EMS Billing Collections	\$ 569,713	\$ 491,845	\$ 425,618	\$ 481,749	\$ 496,103	\$ 525,671	\$ 367,949	\$ 401,660	\$ 282,765	\$ 197,452
Fire Operations										
Fire Responses	212	212	226	212	219	233	226	240	258	328
Hazardous Condition Responses	265	202	197	188	229	210	211	220	274	245
Service Calls	423	442	475	399	332	404	295	293	243	225
Number of Personnel	71	75	73	75	72	68	69	71	70	70
Prevention Services										
Fire Safety Inspections	219	188	204	203	187	193	185	206	169	218
Safety City Participants	1,280	2,200	1,920	2,002	1,999	2,200	4,500	4,513	4,652	4,517
Students Given Fire & Safety Education	2,645	2,738	3,108	2,377	3,349	2,408	2,410	2,462	2,498	2,554

City of Lima  
Allen County, Ohio

Operating Indicators by Function/Program (continued)  
Last Ten Years

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Fire Department (continued)</b>										
Arson Investigation										
Incendiary Fires	19	14	20	21	24	32	25	22	33	30
Accidental Fires	27	40	29	27	25	23	25	26	28	29
Undetermined Fires	13	5	11	7	11	7	7	10	4	10
Juvenile	1	4	5	3	4	4	4	2	4	5
Total Arson Investigations	60	63	65	58	64	66	61	60	69	74
<b>Leisure Time Activities</b>										
<b>Parks and Recreation</b>										
Recreation Swimming pool attendance	5,656	5,931	5,715	7,051	5,415	4,096	4,419	5,908	5,302	6,363
Recreation Mens & Womens Leagues Participation	8,112	7,552	6,512	5,456	5,984	5,640	5,820	5,160	3,564	6,648
Playground Participation	3,169	3,336	3,462	3,323	2,787	3,171	3,171	3,743	3,747	4,237
Shelter House Reservations	249	225	205	217	225	260	248	253	494	488
Youth Leagues Participation	8,976	8,904	6,460	6,692	5,089	5,160	4,812	4,548	5,904	3,144
<b>Community Environment ***</b>										
Housing Counseling/Training	24	30	28	22	25	105	105	105	110	NA
Costs Associated with Housing Counseling/Training	\$ 25,990	\$ 24,410	\$ 25,200	\$ 25,472	\$ 31,028	\$ 32,566	\$ 33,955	\$ 37,990	\$ 89,648	NA
Street/Sidewalk Improvement Projects	2,624	1,640	3,805	2,493	48	49	45	59	72	NA
Costs Associated with Street/Sidewalk Improvement Projects	\$ 152,793	\$ 193,795	\$ 149,061	\$ 290,316	\$ 268,616	\$ 212,084	\$ 231,938	\$ 462,969	\$ 422,744	NA
Clearance and Demolition of Structures	10	5	2	13	19	8	5	2	5	NA
Costs Associated with Clearance & Demolitions	\$ 110,398	\$ 151,385	\$ 3,848	\$ 106,150	\$ 133,692	\$ 50,991	\$ 179,345	\$ 28,020	\$ 49,169	NA
Property Maintenance inspections	2,657	4,271	2,774	2,493	2,563	2,382	2,200	1,902	1,626	NA
Costs Associated with Property Maintenance & Inspections	\$ 193,168	\$ 167,663	\$ 171,367	\$ 143,798	\$ 137,097	\$ 196,570	\$ 263,857	\$ 241,474	\$ 189,796	NA
<b>Transportation</b>										
<b>Streets Department</b>										
Rejuvenating Spray on Streets (Miles)	5.90	5.20	6.70	4.14	4.81	4.29	3.11	4.52	6.16	3.96
Crackseal Coating Program (hours)	76	271	219	528	335	137	189	77	239	248
Street Improvements-Asphalt Overlay (linear feet)	37,752	32,665	35,376	47,836	25,400	28,934	16,420	23,866	34,742	29,909
Street Improvements-Asphalt-Non-Utility Cuts (hours) *	4,286	4,761	4,155	4,851	4,385	3,858	4,791	3,815	3,410	3,355
Street Improvements-Asphalt-Utility Cuts (hours) *	1,447	1,867	2,293	1,995	1,991	1,590	940	951	2,020	1,966
Street Repair-Full depth (hours)	182	329	0	309	24	32	865	125	302	1,071
Street Repair-Curbs and Sidewalks (hours)	0	8	0	0	0	9	0	70	0	2
Street Repair-Berms (hours)	172	122	901	502	378	60	673	447	262	392
Street Light Repairs, including Retro Fitting (hours)	791	1,259	708	1,273	1,259	1,147	1,680	2,098	3,274	1,422
Guardrail Repair (hours)	30	203	84	80	221	360	89	97	212	103
Paint Striping-Pavement Marking and Street Painting (hours)	351	343	490	662	487	357	381	333	267	363
Street Sweeper (hours)	2,853	3,034	4,337	2,860	2,802	3,380	2,051	2,517	3,005	3,156
Alley Maintenance, including Brushing (hours)	1,030	1,247	1,601	1,493	1,235	2,072	1,562	2,378	1,488	1,351
Concrete repairs-Non-Utility (hours) *	488	238	196	544	412	191	600	200	87	69
Concrete repairs-Utility (hours) *	1,256	1,851	1,407	1,703	817	1,136	1,457	1,920	1,120	1,531
Catch Basin Repairs (hours)	3,465	3,616	4,497	3,381	4,767	3,239	3,458	3,166	3,235	2,745
Catch Basin Cleaning (hours)	2,378	3,686	3,874	3,931	2,351	2,433	2,842	1,892	2,851	1,805
Leaf collection (hours)	1,880	2,565	2,403	3,220	2,016	2,144	2,599	1,324	1,549	1,594



City of Lima  
Allen County, Ohio

Operating Indicators by Function/Program (continued)  
Last Ten Years

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Streets Department (continued)</b>										
Tree Removal and Trimming (hours)	2,603	2,409	2,451	2,392	1,979	2,156	3,049	3,923	3,225	2,223
Number of Trees Planted per year	20	17	33	20	10	13	13	203	198	174
Signage, including Parks Dept. (hours)	2,278	2,340	2,499	2,507	2,715	3,077	2,921	2,872	2,762	2,951
Snow & Ice Removal (regular labor cost)	\$ 39,160	\$ 39,160	\$ 28,909	\$ 37,939	\$ 49,101	\$ 54,657	\$ 23,389	\$ 32,668	\$ 76,181	\$ 46,378
Snow & Ice Removal (overtime labor cost)	\$ 18,616	\$ 18,616	\$ 19,306	\$ 18,486	\$ 28,299	\$ 90,625	\$ 37,443	\$ 23,669	\$ 36,599	\$ 35,851
Equipment Repairs/Body Shop (cost)	\$ 143,880	\$ 158,000	\$ 142,271	\$ 137,274	\$ 137,284	\$ 120,806	\$ 74,675	\$ 99,524	\$ 80,029	\$ 63,746
Tons of Snow-Melting Salt Used	881	881	934	790	1,484	2,374	1,741	1,247	1,559	1,902
<b>Water Department</b>										
Water Rates per 1st 300 Cu ft of water used	\$ 11.30	\$ 10.37	\$ 9.51	\$ 9.51	\$ 8.46	\$ 7.52	\$ 6.86	\$ 6.26	\$ 5.72	\$ 5.24
Average number of water accounts billed monthly										
Residential	23,468	22,404	22,177	22,183	22,138	22,093	22,007	21,984	21,543	22,072
Industrial	83	80	83	98	94	94	94	94	89	95
Commercial	1,941	1,876	1,848	1,832	1,832	1,841	1,833	1,831	1,799	1,820
Total Customers	25,492	24,360	24,108	24,113	24,064	24,028	23,934	23,909	23,431	23,987
Total Water Collections Annually (Including P&I)										
Residential	\$ 7,789,384	\$ 6,891,163	\$ 6,777,797	\$ 6,721,277	\$ 6,151,975	\$ 5,963,115	\$ 5,195,214	\$ 4,925,895	\$ 4,288,143	\$ 3,912,739
Industrial	6,391,991	5,518,002	6,481,775	5,554,141	4,732,703	4,316,816	3,764,984	3,753,525	3,865,411	3,351,153
Commercial	4,448,977	4,597,122	3,394,546	3,400,627	3,163,007	2,877,227	2,370,806	2,211,685	2,079,413	1,883,903
General Fund Water Contract (all customers)	8,188,392	7,727,826	8,009,943	7,270,914	6,418,984	5,849,016	5,080,895	4,996,793	5,110,518	4,513,055
Total Collections	\$ 26,818,744	\$ 24,734,113	\$ 24,664,061	\$ 22,946,959	\$ 20,466,669	\$ 19,006,174	\$ 16,411,899	\$ 15,887,898	\$ 15,343,485	\$ 13,660,850
<b>Sewer Department</b>										
Sewer Rates per 1st 300 Cu ft of water used	\$ 41.34	\$ 39.77	\$ 38.22	\$ 34.91	\$ 31.63	\$ 28.37	\$ 26.63	\$ 26.63	\$ 14.69	\$ 13.48
Avg. number of sewer accounts billed monthly										
Residential	13,848	13,860	13,730	13,773	13,782	13,802	13,922	13,948	13,977	14,060
Industrial	55	54	59	75	73	73	72	72	69	76
Commercial	1,241	1,222	1,220	1,207	1,212	1,233	1,243	1,239	1,237	1,244
Total Customers	15,144	15,136	15,009	15,055	15,067	15,108	15,237	15,259	15,283	15,380
Total Sewer Collections Annually (Including P&I)										
Residential	\$ 8,390,066	\$ 7,977,037	\$ 7,935,372	\$ 7,356,298	\$ 6,951,948	\$ 6,422,306	\$ 6,196,411	\$ 5,823,416	\$ 5,626,053	\$ 5,248,835
Industrial	2,504,856	2,695,017	2,965,259	2,499,602	2,106,605	1,928,000	1,893,477	1,715,431	1,734,331	1,523,433
Commercial	3,760,333	3,226,561	3,755,832	3,315,787	3,163,004	2,861,700	2,535,080	2,307,531	2,231,213	2,076,815
Total Collections	\$ 14,655,255	\$ 13,898,615	\$ 14,656,463	\$ 13,171,687	\$ 12,221,557	\$ 11,212,006	\$ 10,624,968	\$ 9,846,378	\$ 9,591,597	\$ 8,849,083
Total flow of wastewater treatment plant (Billions of Gallons)	5.447	6.126	5.567	4.756	5.408	5.335	5.138	4.787	6.006	4.576
Average daily flow (Millions of gallons per day)	15.650	16.780	15.250	12.990	14.820	14.62	14.08	13.22	16.50	12.54
Tons of dry sludge removed	3,019.30	2,943.57	2,256.90	2,519.90	9,188.00	8,163.70	5,671.10	4,382.40	7,362.20	9,223.30
<b>Refuse Services</b>										
Average number of accounts billed monthly	11,577	11,588	11,475	11,518	11,526	11,548	11,651	11,667	11,702	11,756
Total Refuse Collections Annually (Including P&I)										
Residential	\$ 2,803,380	\$ 2,828,457	\$ 2,827,948	\$ 2,808,956	\$ 2,847,567	\$ 2,839,794	\$ 2,919,982	\$ 2,879,590	\$ 2,796,554	\$ 2,750,649
Commercial	3,842	3,615	3,599	3,755	3,703	3,013	3,368	4,065	4,181	4,823
Total Collections	\$ 2,807,222	\$ 2,832,072	\$ 2,831,547	\$ 2,812,711	\$ 2,851,270	\$ 2,842,807	\$ 2,923,350	\$ 2,883,655	\$ 2,800,735	\$ 2,755,472

Notes:

\* "Non-Utility" refers to services performed for the Street Department by the Streets Department. "Utility" refers to services performed for the City's Utilities Department or for utility companies outside the City (e.g. local gas company).

\*\* Building and Zoning permit activities include permits issued for the City's Engineering Department as well as the Fire Department's Life Safety permits, beginning with 2019.

\*\*\* Community Environment activities presented rely significantly on the available CDBG and HOME grants. Operating indicators presented are for a "grant year" which ended September 30th of the applicable year.

NA - Prior year Information is unavailable

Source: City Department records

**City of Lima**  
Allen County, Ohio

*Capital Assets Statistics by Department/Program*  
*Last Eight Years*

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Governmental Activities</b>									
General Government									
Municipal Administrative Building	1	1	1	1	1	1	1	1	1
Municipal Court Building	1	1	1	1	1	1	1	1	1
Police									
Stations	1	1	1	1	1	1	1	1	1
Vehicles, including confiscated	58	57	60	56	52	53	58	57	55
Fire									
Operating Stations	3	3	3	3	3	3	3	3	5
Pumpers/Fire Trucks	6	6	6	6	6	7	8	9	8
Ambulances	4	4	3	3	3	3	3	2	2
Vehicles	13	13	10	11	12	10	8	8	7
Parks and Recreation									
Parks	8	8	8	7	7	7	7	7	7
Pools	1	1	1	1	1	1	1	1	1
Observatories	1	1	1	1	1	1	1	1	1
Safety City	1	1	1	1	1	1	1	1	1
Rentable Shelters	5	5	5	5	5	5	5	5	5
Concert Pavillion	1	1	1	1	1	1	1	1	1
Fieldhouse	1	1	1	1	1	1	1	1	1
Vehicles	24	23	20	21	16	18	18	NA	NA
Community Development									
Vehicles	7	8	8	6	7	8	10	NA	NA
Public Works									
Streets (miles)	179	179	179	178	178	178	178	178	178
Administrative Vehicles	2	2	3	3	3	3	3	NA	NA
Engineering Vehicles	4	7	5	5	4	4	4	NA	NA
Building & Zoning Vehicles	2	3	2	1	2	2	2	NA	NA
Streets/Service Vehicles	43	31	39	40	50	49	47	NA	NA
<b>Business-Type Activities</b>									
Water Department									
Water Lines (miles)	485	482	482	450	450	450	450	450	450
Vehicles	14	13	12	11	11	11	10	NA	NA
Wastewater									
Sanitary Sewers (miles)	253	252	252	240	240	240	240	240	240
Vehicles	18	17	15	17	17	17	17	NA	NA
Utilities Administration									
Customer Service Fleet	4	4	4	4	4	4	4	NA	NA
Field Services Fleet	43	42	39	37	41	37	37	NA	NA
Storm Water									
Storm Sewers (miles)	105	91	91	90	90	NA	NA	NA	NA
Service Vehicles	5	6	4	4	4	3	2	NA	NA

Source: Capital Asset System, City Departmental Records

Note: Information prior to fiscal year 2011 was not available.  
NA - Information Not Available

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# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF LIMA**

**ALLEN COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 9/1/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)